

**STATE OF DELAWARE
OFFICE OF PUBLIC CARRIER REGULATION
CARRIER RESPONSIBILITIES REGARDING RECORDKEEPING REQUIREMENTS
IN ACCORDANCE WITH THE TITLE 2, CHAPTER 18**

DOCKET NUMBER _____

Every public carrier shall maintain operational records that support the total distance traveled by the registered qualified vehicles and the annual gross revenue collected as a result of both intrastate and interstate operations (**Reg §8.3.1**). (by vehicle summarized monthly and/or quarterly) The carrier shall preserve such records for a period of four years from the due date of the report or the date filed, whichever is later (**Reg §8.5**). For example, the 2009 tax return is due April 15, 2010. If filed timely, records for this quarter must be preserved and maintained through April 15, 2014. Such records shall be made available upon request by any member jurisdiction. In the event the carrier fails to maintain and preserve such records, assessments and penalties shall be imposed. In addition, continued failure to comply will result in suspension or revocation of your operating authority.

Acceptable Source Documents

An acceptable (required) source document used to verify total distance traveled is through the use of "Trip Log". A standardized trip report is required and must be maintained in the vehicle daily, during times of operation, and shall contain the following minimum information:

- | | |
|--|--|
| 1. Date of Trip | 7. Number of passengers |
| 2. Registrant's name | 8. Routes of travel |
| 3. Vehicle number | 9. Beginning and ending odometer reading of the trip |
| 4. Trip origin and destination information | 10. Total trip distance traveled |
| 5. Time leaving origin | 11. Fees charged |
| 6. Time arriving at destination | |

In addition to maintaining trip logs, the carrier is required to:

- Maintain a quarterly mileage and gross revenue summary that recaps the activity of each qualified vehicle operated. (**Reg §8.3.2.1**).
- Maintain a quarterly mileage and gross revenue summary that recaps the activity on a per service type basis. (**Reg §8.3.2.2**).
- Maintain a summary of quarterly recaps used in preparing the Annual Gross Revenue return that includes mileage and gross revenue collected on a per service type basis (**Reg §8.3.2.3**). Summaries are not acceptable at face value and must be supported by source documents such as trip logs in order to be of any use during the audit. (**Reg §8.3.2.4**)
- The information recorded on the trip logs must be accurate and readable. The mileage figures and gross revenue to be entered on the trip logs can be obtained from various sources such as odometer and taximeter readings as long as the method used is accurate and consistent (**Reg §8.3.3**).
- In recording the mileage traveled and the gross revenue collected, the public carrier must record all movement (intrastate and interstate) of all qualified vehicles (**Reg §8.3.4**).

I have read and understand my responsibilities regarding record requirements in accordance with Title 2, Chapter 18 and the promulgated rules and regulations.

Public Carrier Account Name

Date

Print Name and Title of Authorized Account Representative

Signature

PC Unit / Auditor Initials
