

5703-13-03

**Maintenance of records for purposes of reporting fuel use tax.**

- (A) Every person who is or becomes liable for the payment of the tax levied in section 5728.06 of the Revised Code shall keep a complete and accurate record of all miles traveled by and fuel purchased for each vehicle owned, operated or driven in this state.

Such records shall consist of, but not be limited to:

- (1) Primary records such as manifests, freight bills, Ohio turnpike receipts, driver's trip reports, vehicle trip reports, daily dispatch sheets and driver's daily logs. The primary records must show for each vehicle the tractor number, starting and ending dates, origin, intermediate points and destination, total miles and routes traveled, and speedometer or hubometer readings;
- (2) Secondary records such as weekly or monthly summary sheets or data processing accumulations or any other records in which data from the primary records is recorded.

Any record in which accumulated data is recorded must be supported by the complete detail records from which such data was accumulated.

All records must be preserved for the period of time prescribed by section 5728.07 of the Revised Code.

- (B) If any person fails to maintain complete and accurate primary and secondary records which may be utilized in verifying the accuracy of the tax reported on the fuel use tax returns required to be filed by section 5728.08 of the Revised Code the tax commissioner may verify the accuracy of the tax reported by an examination of a representative portion of the taxpayer's business. If such examination discloses an under-reporting of the tax a percentage-of-error in the tax reported will be determined and the commissioner will apply the percentage-of-error to establish the correct tax liability for the entire period of time for which complete and accurate primary and secondary records were not maintained.