

**415. COOPERATIVE AUDITS**

*The Comptroller may enter into agreements with the appropriate authorities of other jurisdictions having statutes similar to this Act for the cooperative audit of motor carriers reports and returns. In performing any such audit or part thereof, the officers and employees of the other jurisdiction or jurisdictions shall be deemed authorized agents of this state for such purpose.*

**416. REPORTS**

*(a) Every motor carrier shall make a report of its operations from time to time as the Comptroller may deem necessary, and the Comptroller may require such other reports as he may deem necessary to properly enforce the provisions of this subtitle. The Comptroller by regulations, may exempt from the reporting requirements of this section those motor carriers all or substantially all of whose mileage is within this state, and require in such instances an annual affidavit attesting to the intrastate or substantially intrastate character of their operations; provided that the enforcement of this Act is not adversely affected thereby, and that the Comptroller is satisfied that an equitable amount of motor fuel is purchased within this state by such motor carriers.*

*(b) Any motor carrier licensed as a diesel fuel user may request permission from the Comptroller to file a combined report of its operation.*

*(c) Any person with respect to whom a return, statement, or other documents is required under this subtitle shall furnish a Federal Internal Revenue Identifying Number or Social Security Number for securing his proper identification, and in such case as the Comptroller may direct, such person shall also furnish his Federal Interstate Commerce Commission Identifying Number.*

*(d) Any person required under this subtitle to make a return, statement or other document with respect to another person, shall furnish the Comptroller on behalf of such other person the identification number required by subsection (c) above.*

**417. EVIDENCE**

*If any motor carrier shall fail to keep adequate records showing the number of miles actually operated per gallon of motor fuel, the Comptroller may establish a miles per gallon factor or factors for such motor carrier based on available information.*

**418. KEEPING AND PRESERVATION OF RECORDS**

*(a) Every motor carrier shall keep such records as may be necessary for the effective administration of this Act and for the reporting and justification of the amount of tax liability pursuant hereto. Such records shall be kept in such form as the Comptroller may deem necessary. All such records shall be safely preserved for a period of three years in such manner as to insure their security and availability for inspection by the authorized agent of the Comptroller. Upon application in writing stating the reasons therefore, the Comptroller may consent to the destruction of such records, at an earlier time, provided an audit of the motor carriers records have been made.*