

(b) Any motor carrier licensed as a [diesel fuel] SPECIAL FUEL SELLER OR 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 document 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] THE person shall also furnish [his] THE PERSON'S 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] THE other person the identification number required by subsection (c) [above] OF THIS SECTION.

(e) A motor carrier which operates commercial motor vehicles solely for the purpose of transporting migrant workers, as defined in 7 U.S.C.A. § 2042, is exempt from the reporting requirements of this section if the registration application filed [pursuant to] UNDER § 423 OF THIS SUBTITLE includes a certification from the Secretary of Labor that the carrier has complied with the federal requirements concerning the transporting of migrant workers.

417.

(A) If any motor carrier [shall fail] FAILS 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].

(B) IF NO RECORDS ARE AVAILABLE OR IF THE MOTOR CARRIER FAILS TO FILE A REPORT AS REQUIRED BY § 416 OF THIS SUBTITLE, IT SHALL BE DEEMED THAT 40 GALLONS OF FUEL WERE CONSUMED IN THE STATE BY EACH VEHICLE IN THE MOTOR CARRIER'S FLEET FOR EACH DAY DURING THE QUARTER FOR WHICH NO REPORT WAS FILED.

418.

(a) Every motor carrier shall keep such records as may be necessary for the effective administration of this subtitle and for the reporting and justification of the amount of tax liability [pursuant hereto]. Such records shall be kept in [such] THE form [as] THAT the Comptroller [may deem] DEEMS necessary. All such records shall be safely preserved for a period of [three] 4 years in [such] A 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