

18. MOTOR CARRIER RECORD KEEPING

- (a) A registrant is required to preserve the UCR records upon which the annual applications and renewals are based for three (3) years from the due date or filing date, whichever is later, plus any time period included as a result of State decisions or inquiries. The three (3) year period is the current calendar year and the prior two (2) calendar years.

Note: Beginning with the registration year 2017 (January 1, 2017), a registrant will only have to preserve two (2) years of UCR records. The current calendar year and the prior year. (approved in the December Board meeting)

- (b) Records may be kept on paper, microfilm, microfiche, or other computerized or condensed record storage system as required by the Base State.

19. AUDIT REQUIREMENTS

Beginning with the 2012 UCR Registration year states are required to perform audits on carriers who retreat from one payment bracket to a lower payment bracket, to verify that the company has properly deducted vehicles from its UCR payment.

- (1) States may audit any carrier that is subject to UCR registration requirements.
- (2) States will audit 100% of the carriers based within their state that have “retreated” from fee brackets B5 and B6 90 days after the end of the year of the registration (March 31st) for the UCR registration year.
- (3) States will audit 3% of the carriers based within their state that have “retreated” from Fee Brackets B2,B3, and B4 90 days after the end of the year of registration (March 31st) for the UCR registration year. The 3% requirement pertains to the total number of the “retreating” carriers in Fee Brackets B2-B4, and not to each individual Fee Bracket.
- (4) Registrants underpaying UCR fees for one or more registration years (as required by the Motor Carrier Record Keeping requirement) shall pay the difference. This section does not prohibit states from assessing fines or penalties in addition to the UCR fees.
- (5) States shall send a report to the Chairman of the Audit Subcommittee by June 1st each year to indicate the number of audits and the findings in each bracket.
- (6) **Beginning with the 2017 registration year states will be required to use the approved Audit Matrix form.**