Under the provisions of Article XV Section 1500 of the International Registration Plan, each base jurisdiction (state) administrator may audit the supporting trip-mileage records of the registrants displaying apportion base plates from their jurisdiction. To qualify for apportionment, a registrant must operate interstate and must maintain accurate mileage records of the trip movement of his apportioned vehicles.

All records in support of an application must be retained for a period of three years following the year for which the application is made. These records must be maintained on each individual vehicle from July 1 – June 30 for each reporting period. A copy of the Department’s recommended Individual Vehicle Mileage Record (MCS-121) can be found in the Kansas Apportioned Registration Instruction booklet.

**Determination of Vehicle Trip Mileage:**

1. State maps  
2. Mileage chart  
3. Odometer/hubodometer readings  
4. Household good mileage  
5. Mileage software program

**Mileage Operated Each Day is to be Recorded on a Source Document Which Must Contain:**

1. Registrant’s name  
2. Date (starting and ending)  
3. Vehicle serial number or unit number  
4. Vehicle license plate number  
5. Vehicle fleet number  
6. Trailer number  
7. Trip origin and destination  
8. Routes of travel  
9. Total trip miles  
10. Mileage by jurisdiction  
11. Driver’s name  
12. The beginning and ending odometer/hubodometer reading of each trip

In recording the actual mileage of a vehicle, the carrier must record all trip movement (interstate and intrastate), including trip permit miles and loaded, empty, deadhead, and bob-tail miles. It is recommended that a monthly or quarterly recap by jurisdiction be maintained on all miles traveled. Computer printouts are acceptable if supported by an Individual Vehicle Mileage Record. Additional records such as fuel receipts, disbursement logs, repair tickets, receiving contracts (one-way rental), vehicle titles, driver’s logs, dispatch logs or bills of lading should also be kept.

The Kansas Department of Revenue requires that records be made available to the department for audit upon request. If you have any questions contact a vehicle auditor at (785) 296-7719.

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**DECLARATION**

I have read the above and agree to maintain all required records. I understand that if I fail to maintain proper mileage records for inspection by the Department, 100 percent Kansas registration fees can be assessed on all vehicles per Article XV, Section 1502 of the IRP, and Section A under “Audit Procedure” of the Uniform Operation Audit Procedure Guidelines.

Name of Carrier

Account Number

Address of Carrier

Signature of Owner

Date

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