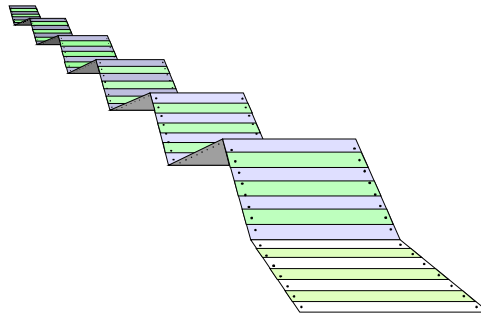


## WEIGHT-MILE TAX AUDITS

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### Audit Records

All motor carriers are required to maintain certain records.



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##

Your records must contain the following information:

- √ Trip records, which include origin and destination;
- √ Oregon entry and exit points;
- √ Actual Oregon miles;
- √ Pick up and delivery points in Oregon;
- √ Routes of travel;
- √ Dates of each trip;
- √ Daily beginning and ending odometer readings;
- √ Load tickets and/or bills of lading for each shipment;
- √ Identification of exempt miles claimed;
- √ Number of miles operated in each configuration;
- √ If operations over 80,000 pounds:
  1. number of axles in the configuration;
  2. a record of changes of operation;
- √ Copies of variance permits;
- √ Copies of registration trip permits.

Records must be maintained for a period of three (3) years from the filing date of the tax report.