



DEPARTMENT OF REVENUE

AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH APPORTIONED
REGISTRATION RECORD KEEPING REQUIREMENTS

Any registrant filing an application for apportioned registration must maintain adequate records of the operation on which the application is based. These records must be retained for the three mileage reporting periods (July 1 June 30) which immediately precede the current license year, along with the current license year. South Dakota requires that records be made available to the department for audit upon request. In the event the registrant fails to make acceptable records available for audit, the department may assess full (100%) South Dakota fees, full (3%) excise tax and penalties on the entire fleet for any application year under audit and may suspend or cancel apportioned registration privileges.

DOCUMENTS TO BE MAINTAINED: The following paragraphs briefly describe the documents required:

MILEAGE DOCUMENTATION: Each trip must be supported by a driver's trip sheet, driver's log or other document completed by the driver that includes the following information:

- 1) Date of trip (beginning and ending); 2) Trip origin and destination; 3) Routes (highway numbers) traveled; 4) Mileage by jurisdiction; 5) Total trip miles; 6) Vehicle equipment number or identification number (for power unit and trailer); 7) Odometer readings; 8) Driver name and Signature.

Mileage recorded on the driver's trip sheet or the driver's log shall be summarized monthly by equipment number showing the total number of miles operated in each jurisdiction by apportioned power units.

From the monthly summaries, the registrant shall prepare a yearly recap showing the total fleet miles, broken down by month for each jurisdiction, covering the applicable mileage reporting period.

Detailed and specific record keeping information and requirements are included in the South Dakota IRP Procedures Manual.

DECLARATION: The undersigned agrees to maintain records in accordance with apportioned registration record keeping requirements from the original date of licensing until such time as the prorate account is no longer active.

(Printed Name) - Authorized Company Rep - (Signature) Title

Licensee Business Name IRP Account Number Date

PR-IRP 6-(6-02)

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