**Section 1376.30 Records**

a) Each carrier shall keep its general accounting books and all other books, records and memoranda which support in any way the entries to such accounting books and analyses of general ledger account balances so that it can furnish at any time full information as to any account. Moreover, it shall support each entry to each account with such detailed information as will provide a ready analysis and verification of the facts recorded therein. All expenditures must be definitely supported by vouchers, payrolls, receipted bills, canceled checks, receipts for petty cash payments, or other evidences of the expenditures incurred. All revenues must be supported by freight bills or, in the case of income from a leasee, other documentation which evidences the revenue received.

b) The books referred to in this Part include not only books of account in a limited technical sense but all other correspondence, memoranda, etc., which will be useful in developing the history of or facts regarding any transaction.

c) Every motor carrier engaged directly or indirectly in any other than a transportation business shall keep separate and distinct records for the transportation operation.

d) Each carrier shall keep its books on the basis of an accounting year of 12 months ending on the 31st day of December of each year.

e) Such books, accounts, records or memoranda shall be preserved for a period of at least three years.

f) Unless otherwise authorized by the Commission in writing, each motor carrier shall have an office in this State and shall keep in said office all such books, accounts, papers, records and memoranda as listed in Section 1376.30(a) above.