



## Ohio Administrative Code

### Rule 5703-13-03 Maintenance of records for purposes of reporting fuel use tax.

Effective: January 3, 2022

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(A) As used in this rule:

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(a) "Primary records" include:

(i) Driver's trip reports;

(ii) Vehicle trip reports;

(iii) Electronic logging device reports;

(iv) Daily dispatch sheets;

(v) Driver's daily logs;

(vi) Global position system (GPS) reports for each vehicle, which show the date, time, and location of each GPS reading and calculated distance between each reading;

(vii) Fuel receipts, fuel card statements, or fuel lists for all tax-paid retail purchases, which show the date, quantity of fuel purchased, type of fuel, price per gallon or liter, vehicle unit number, and name of purchaser; and

(viii) Bulk fuel receipts, including delivery invoices, inventory reconciliations, and bulk withdraw records for each vehicle unit number for each tank, which show the receipts for all deliveries, quarterly inventory reconciliations for each tank, and capacity of each tank.

(b) Primary records described in paragraph (A)(1)(a)(i) through (vi) must show the vehicle unit



number, starting and ending dates, origin, intermediate points and destination, total distance travelled, distance travelled in each jurisdiction, routes of travel, and beginning and ending odometer, hubometer, or engine control module readings for each vehicle.

(2) "Secondary records" include weekly, monthly, or quarterly summary sheets or data processing accumulations or any other records in which data from the primary records is recorded.

(B) Every person who is or becomes liable for the tax levied in section 5728.06 of the Revised Code shall keep complete and accurate primary and secondary records of distance traveled and fuel purchased for each vehicle owned, operated or driven in this state.

(C) Any record in which accumulated data is recorded must be supported by the complete detail records from which such data was accumulated.

(D) If any person fails to maintain complete and accurate records as required by this rule and section 5728.07 of the Revised Code, the tax commissioner may use a representative portion of the taxpayer's business to estimate the amount of tax due in relation to the amount of tax reported. The commissioner will apply the estimate to the entire period of time for which complete and accurate records were not maintained to determine any additional tax due.