

State of Nevada Motor Carrier Division

Version Date: 5/10/2017

1988175 Automation Listing Files

Description: This record series consists of computer listings and reports produced for internal use as audit leads. Run by carrier number. 1. Job #3995 - Final Adjustment Balance (Run Quarterly) 2. Job #3302 - Preliminary Balance Run (Quarterly) 3. Job #3304 - Delinquent List (Quarterly) 4. Job #3995 - Purge List (Annually)

Minimum

Retention: Retain this record series until superseded by subsequent listings.

Disposition: Destroy

1988172 Deposit Listing Files

Description: This record series consists of computer printouts or manually entered forms used to list and total all daily deposits received (tax and license payments) from carriers and is filed by the date received.

Minimum

Retention: This record series must be retained for a period of three (3) years from the date of payment. If the carrier fails to file a return or files a return showing no taxable fuel delivery or operation, the record series must be retained for a period of seven (7) years or until resolved by the department.

Disposition: Destroy

2003145 IFTA (International Fuel Tax Agreement) Records

Description: This record series is used to document the receipt and audit of fuel tax fees from other states and the payment of fuel tax fees to other states in accordance with the IFTA (International Fuel Tax Agreement (See 49 USC § 31701 et. seq. and NRS Chapter's 366 and 706). The files may include, but are not limited to: Submittal receipts from other states; Transmittal documents; Computer printouts, tax schedules, etc.; Related correspondence.

Minimum

Retention: Retain these records for a period of five (5) fiscal years from the end of the fiscal year in which the audit was completed.

Disposition: Destroy Securely

2003144 IRP (International Registration Plan) Records

Description: This record series is used to document the receipt and audit of apportionment fees from other states and the payment of apportionment fees to other states in accordance with the IRP (International Registration Plan (See 49 USC § 31701 et. seq. and NRS Chapter 706). The files may include, but are not limited to: Submittal receipts from other states; Transmittal documents; Computer printouts, tax schedules, etc.; Related correspondence.

Minimum

Retention: Retain these records for a period of five (5) fiscal years from the end of the fiscal year in which the audit was completed.

Disposition: Destroy Securely

2001048 Motor Carrier Audit Files

Description: This record series is used in the audits of individual carriers (See NRS 366.140 et seq. and NRS 706.196 et seq.). The files may contain, but are not limited to: Worksheets with associated documentation; Audit reports; Related correspondence.

Minimum

Retention: Retain these records for a period of five (5) calendar years from the date closed or written off as uncollectable.

Disposition: Destroy Securely

1988170 Motor Carrier Bond Files

Description: This record series contains all types of bonds posted by motor carriers from the first issuance of a license. May be a surety bond, cash, time certificate, or any combination. The record series may also contain correspondence and adjustments if any. The files are maintained by carrier number and name.

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Minimum

Retention: This record series must be retained for a period of three (3) years from the date of carrier's operations were terminated. The active file may be purged of any expired documents more than three (3) years old at any time.

Disposition: Destroy

2001047 Motor Carrier Master Files

Description: This record series is used for license renewal, Motor Carrier Fuel Taxes, and a source for auditing (See NRS 366.140 et seq. and NRS 706.196 et seq.). The files may contain, but are not limited to: Applications for license with associated documentation, including renewals; Copies of audits; Copies of Motor Carrier Quarterly Fuel Tax reports; Bond and insurance information; Related correspondence.

Minimum

Retention: Retain these records for a period of five (5) calendar years from the date the registration or renewal was due.

Disposition: Destroy Securely

1988173 Motor Carrier Temporary License Records

Description: This record series contains either the yellow copies of temporary licenses issued or computer printouts of licenses issued through telecommunications at truck stops on the highways. The computer record are run in temporary license number order. The yellow copies are filed by carrier number.

Minimum

Retention: This record series must be retained for a minimum period of three (3) years from the date a temporary license is issued.

Disposition: Destroy Securely

1998064 Motor Vehicle Fuel Tax Collection and Distribution Statistical Report

Description: This statistical compilation documents the collection and distribution of motor vehicle fuel taxes. The information contained may include: Transactions by dealer; Imported fuel, taxes due by type and tax distribution; Reports from motor fuel distributors.

Minimum

Retention: Retain the monthly statistical report for a period of six (6) fiscal years from the fiscal year to which they pertain.

Disposition: Permanent: Transfer to State Archives

1998056 Motor Vehicle Fuel Tax Refund Records

Description: These records document the refund of taxes collected from the sale of fuels for motor vehicles and aircraft. The records may contain but are not limited to: Applications for refund, registration forms, renewal memos and listings, etc.; Vouchers payable, billing statements and similar accounting records; Reissues of warrants; Daily activity listings; Related correspondence.

Minimum

Retention: Retain these records for a period of six (6) fiscal years from the fiscal year to which the records pertain.

Disposition: Destroy

1988174 Report of 48 Hour Temporary Licenses Sold (Motor Carriers)

Description: This record series consists of a printed form that is a summary of sales for each officer or vendor who sells temporary licenses. The records are filed by officer or vendor number.

Minimum

Retention: This record series must be retained for a minimum period of three (3) years from the date a temporary license is issued.

Disposition: Destroy

2003088 Special Fuel Dealer Audit Files

Description: This record series is used to document the investigation and audits of special fuel dealers as per NRS 366.150 and interstate audits as authorized by NRS 706.826 and 49 USC s.31701 et. seq. The files may include: receipts, invoices, supporting schedules, mileage reports, shipment and delivery records (NAC 366.300), tax submittals, related correspondence and similar documents.

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Minimum

Retention: Retain this record series for a period of four (4) fiscal years from the end of the fiscal year in which the audit was completed.

Disposition: Destroy Securely