

Register, Apr 1958 eff 5-1-58

Chapter PSC 10

**UNIFORM CLASSIFICATION OF ACCOUNTS
FOR COMMON CARRIERS**

- PSC 10.01 Class A carriers
- PSC 10.02 Gross revenue under \$200,000

PSC 10.01 Class A carriers. Common motor carriers of property and common motor carriers of passengers having an annual gross revenue of \$200,000 or more are required to keep their accounts for the calendar year 1955, and until otherwise ordered, in accordance with the classification of accounts prescribed by the interstate commerce commission and current for the calendar year in which accounting entries are made.

PSC 10.02 Gross revenue under \$200,000. While no classification of accounts is prescribed for common motor carriers having an annual gross revenue of less than \$200,000, such carriers shall keep their accounts in a manner enabling them to properly file annual reports on the forms prescribed and furnished by the commission pursuant to section 194.28, Wis. Stats.

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Chapter PSC 13**PRESERVATION OF RECORDS BY MOTOR CARRIERS**

PSC 13.01	Records
PSC 13.02	Permanent records
PSC 13.03	Six-year period

PSC 13.01 Records. No common or contract motor carrier operating within this state shall destroy, conceal, or otherwise dispose of any existing or future accounts, records, memoranda, documents, papers, or correspondence which relate in any manner to its business or operations except by special permission of the commission obtained upon a showing of good cause therefor or except after expiration of the period of retention herein indicated.

PSC 13.02 Permanent records. The following records shall be kept permanently:

- (1) General and auxiliary or subsidiary books of account, including cash books, day books, journals, and ledgers.
- (2) Records of securities owned.
- (3) Deeds and other title papers, franchises, applications to and certificates or licenses from this commission, and all papers, memoranda, and correspondence in connection therewith.
- (4) Contracts, leases, and agreements.
- (5) Tax records.
- (6) Annual or other periodical reports made to public authorities.
- (7) Correspondence and records thereof relating to any of the foregoing subjects.

PSC 13.03 Six-year period. All other accounts, records, memoranda, documents, papers, and correspondence, shall be kept for a period of 6 years. In the case of tariffs, classifications, division sheets, concurrences, rate statements, or other rate authorities the 6-year period shall not commence until the expiration or cancellation of the same.