

Designation or Description of Record	Minimum Retention Period
1. Cancelled Motor Vehicle Fuel Tax Refund Checks	4 years
2. Motor Vehicle Fuel Tax Refund Claims . . . . .	3 years
3. Cash Disbursement Sheets . . . . .	4 years
4. Cash Receipts Sheets . . . . .	4 years
5. Auditors' Reports (to which are attached dealers' reports and refinery reports), Common Carriers' Reports and Post Exchange Reports . . . . .	4 years

This schedule was approved by the Board of Public Works on August 7. The certificate of destruction states the following records were destroyed on August 13:

- Cancelled Motor Vehicle Fuel Tax Refund Checks, 1942-1947, 70 cartons (9" x 3-3/4" x 24").
- Motor Vehicle Fuel Tax Refund Claims, 1946-1948, 104 cartons (10" x 8" x 24").
- Cash Disbursement Sheets, 1943-1947, 7-1/2 cubic feet.
- Cash Receipts Sheets, 1943-1947, 7-1/2 cubic feet.
- Auditors' Reports, Common Carriers' Reports and Post Exchange Reports, 1943-1947, 8 file drawers.

**COMPTROLLER OF THE TREASURY, RETAIL SALES TAX DIVISION**

On August 24, 1951, the Chief Auditor of the Retail Sales Tax Division of the Comptroller's Office requested our advice concerning the disposal of a substantial accumulation of non-current records. A member of our staff visited the agency and examined the records. On the basis of this survey, we prepared the following disposal schedule and sent it to the Division on November 7:

Designation or Description of Record	Minimum Retention Period
1. Retail Sales and Use Tax Reports . . . . .	Permanent or on microfilm after 6 years