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Form HR PM 1
(9-1-53)
Hall of Records
Commission

REQUEST FOR RECORD RETENTION
To be Submitted to the Records Management Division
Hall of Records Commission

SCHEDULE NO. 8 ✓

Page No. 1

1. Requesting Agency COMPTROLLER OF THE TREASURY	2. Division or Bureau of Requesting Agency GASOLINE TAX DIVISION
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3. Authorization Requested (Check only one of the squares below).

<p>A</p> <input type="checkbox"/> Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.	<p>B</p> <input checked="" type="checkbox"/> Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.	<p>C</p> <input type="checkbox"/> Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.
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4. Item No.	5. Description of Records	6. Recommendation of Hall of Records and Board of Public Works.
1.	<p>CORRESPONDENCE - GENERAL FILE Consists of correspondence, mostly letter size (8 1/2" x 11"), with dealers regarding reports, adjustments, delinquencies, refunds, etc. Filed according to type of dealership - diesel fuel, gasoline or motor carriers and then alphabetically therein. Occupies 3 drawers (4 1/2 cubic feet) for current year in the Division's offices, State Office Building, Annapolis, and 77 transfiles (115 cubic feet) in the basement storeroom for the period 1935 - 1952. (Annual accumulation about 6 cubic feet.) RECOMMENDATION: Retain for 3 years after creation or receipt and then destroy.</p>	<p><i>Approved Hall of Records Commission</i></p> <p><i>Approved Hall of Records Commission</i></p> <p><i>Approved Hall of Records Commission</i></p>
2.	<p>OPINIONS OF THE ATTORNEY GENERAL AND RELATED CORRESPONDENCE This file is comprised of formal and informal opinions of the Attorney General and correspondence relative to the subject covered in the opinion. Occupies 1 drawer (1 1/2 cubic feet) for the period 1922 to date. Annual rate of accumulation is very small. RECOMMENDATION: Retain permanently.</p>	
3.	<p>CORRESPONDENCE - REQUESTS FOR TAX OR REFUND FORMS Requests for forms received from dealers are filed separately from other correspondence. Should the request be made by telephone, a memorandum is placed in the file. The date the forms are sent is noted on the request or memorandum. The file is useful as a check when a dealer claims he has not received the necessary forms and could not, therefore, file</p>	

7. Agency, Division or Bureau Representative

B. F. Howard

CHIEF, GASOLINE TAX DIVISION

12-4-53

Signature

Title

Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

12/16/53
Date

Morris S. Radloff
Signature

DEC 14 1953
Date

J. McLean
Signature

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, purpose, size of documents, inclusive dates, quantity (cubic or linear feet), and show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
4.	<p>his return within the allowed time. The present file occupies 1 drawer (1$\frac{1}{2}$ cubic feet) for the period 1952 - 1953, and is filed alphabetically by name of dealer. Annual accumulation is approximately 2 cubic feet. RECOMMENDATION: Retain for 3 years after receipt and then destroy.</p> <p>MOTOR VEHICLES FUEL TAX REPORTS FILE This is a monthly report submitted by dealers in motor fuels. The basic reporting form is G.T. 1, Motor Vehicle Fuel Tax Report (8$\frac{1}{2}$" x 11"), prepared in duplicate - one copy is filed in the reports file and the other is filed in the receipt file (see Item 16 of this schedule). Listed below are the supporting materials found in the file with Form G.T. 1:</p> <ul style="list-style-type: none">G.T. 1-b (8$\frac{1}{2}$" x 11") Refinery Report (Gasoline)G.T. 100 (7" x 8$\frac{1}{2}$") Claim for refund of tax on motor fuel.G.T. 2 (8$\frac{1}{2}$" x 11") Schedule "A" - Receipts at all marketing locations in Maryland from sources outside of Maryland.G.T. 3 (8$\frac{1}{2}$" x 11") Schedule "B" - Receipts at all marketing locations in Maryland from sources in Maryland.G.T. 4 (8$\frac{1}{2}$" x 11") Schedule "C" - Sales and transfers outside of State.G.T. 5 (8$\frac{1}{2}$" x 11") Schedule "D" - Sales to compounders in State.G.T. 6 (8$\frac{1}{2}$" x 11") Schedule "E" - Sales to U. S. Government.G.T. 7 (8$\frac{1}{2}$" x 11") Schedule "F" - Taxable sales to registered dealers.G.T. 8 (8$\frac{1}{2}$" x 11") Itemized statement to support Line 6 of Form G.T. 1. Memorandum slips for leakage, trade returns, aviation gas (non-taxable), contaminated fuel, sales to airlines, adjustments and overpayments. Occasional correspondence. <p>At the time the Divisional Auditors inspect the reporting concern's books, they take the file containing the above reports with them. Upon return, they are refiled with the following additions of the auditor:</p> <ul style="list-style-type: none">G.T. 413 (8$\frac{1}{2}$" x 13") Auditor's Report.G.T. 405 (8$\frac{1}{2}$" x 13") Schedule of Differences as a result of audit. Supporting work papers of the auditor (amount of such papers depends upon the volume of dealer's business).	<p>Approved Hall of Records Commission</p> <p>APPROVED BY BOARD OF PUBLIC WORKS Date ... DEC. 14, 1953 <i>[Signature]</i> Secretary</p>

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	<p>Discrepancies between the monthly reports and the audit are adjusted at the time of the next monthly report following the audit. All of the above records are fastened in heavy red fiber board folders and are filed alphabetically by name of reporting dealer. The file occupies 13 legal size drawers (26 cubic feet) for the period 1947 to date. The accumulation rate is approximately 2 drawers per year (4 cubic feet). RECOMMENDATION: Retain for 5 years or until audited by State Auditors whichever is later and then destroy.</p> <p>5. DIESEL FUEL TAX REPORTS FILE Dealers in diesel fuel must submit the following monthly reports. These are:</p> <p style="padding-left: 40px;">G.T. 300 (8½" x 11") Diesel Fuel User/Seller Tax Report - This form is prepared in duplicate, one copy is filed in the reports file and the other is filed in the receipt file (see Item 16 of this schedule). G.T. 301 (8½" x 11") Receipts of diesel fuel. G.T. 302 (8½" x 11") Sales of diesel fuel.</p> <p>Other inclusions may be:</p> <p style="padding-left: 80px;">Purchase reports. Correspondence Memorandums of delinquencies and adjustments.</p> <p>The above material is taken by the Divisional Auditors at the time the reporting concern's books are audited. The auditors add the following items to the file:</p> <p style="padding-left: 40px;">G.T. 413 (8½" x 13") Auditor's Reports G.T. 405 (8½" x 13") Schedule of Differences Auditor's worksheets.</p> <p>The file occupies a total of 10 drawers (20 cubic feet) for the period 1950 to date, accumulating at the rate of 3 drawers per year (6 cubic feet). The material is filed alphabetically. RECOMMENDATION: Retain for 5 years or until audited by State Auditors whichever is later, and then destroy.</p>	<p style="text-align: center;"><i>Approved Hall of Records Commission</i></p> <p style="text-align: center;">APPROVED BY BOARD OF PUBLIC WORKS</p> <p style="text-align: center;">Date .. DEC. 14 1953</p> <p style="text-align: center;"><i>J. McLean</i> Secretary</p>
6.	<p>POST-EXCHANGE REPORTS OF GASOLINE SALES FOR TAX PURPOSES Form G.T. 1-c (8½" x 11"), Report of Motor Vehicle fuel sales by Post Exchanges (prepared in duplicate, one copy is placed in reports file and the other in the receipt file - see Item 16 this schedule). Post Exchanges and Ships Service Stores doing business on Federal property located within Maryland are required to submit this form and the supporting form G.T. 3 - Schedule "B" - "Receipts of all Marketing Locations in Maryland from Sources in Maryland." The Division does not</p>	<p style="text-align: center;"><i>Approved Hall of Records Commission</i></p>

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	<p>audit the books of the Exchanges or Stores as Federal law prohibits it. The reports are checked against the distributor's records at the time the distributor's books are audited. This file occupies one drawer (2 cubic feet) for the period 1947 to date. It is filed alphabetically. The rate of accumulation is very small. RECOMMENDATION: Retain for 5 years or until audited, whichever is later, and then destroy.</p> <p>7. MOTOR CARRIER RECIPROCAL TAX REPORT (<i>MOTOR CARRIER AUDITS</i>) The primary record in the file is Form G.T. 500 (8 1/2" x 11"), Motor Carriers' Reciprocal Tax is prepared in duplicate - one copy is placed in reports file and the other is placed in the receipt file (see Item 16 of this schedule). Foreign truckers operating through Maryland must either buy fuel in Maryland or pay a mileage tax on fuel consumed. Form G.T. 502 (5" x 8") Certificate of Receipt of Motor Carriers' Reciprocal Tax, acknowledges payment of tax. In cases where a refund is claimed Form G.T. 503 (6 1/2" x 8") is included in the file. The Divisional Auditors add the following forms to the file at time of audit:</p> <p style="padding-left: 40px;">G.T. 413 (8 1/2" x 13") Auditors' Reports G.T. 405 (8 1/2" x 13") Schedule of Differences Auditors' Worksheets</p> <p>Since all of these reports are submitted by Virginia and West Virginia carriers, the file is separated accordingly and alphabetically therein. It occupies 4 drawers (8 cubic feet) for the period July 1, 1951 to date, and accumulates at the rate of approximately 1 drawer (2 cubic feet) per year. RECOMMENDATION: Retain for 5 years after receipt or until audited by State Auditors whichever is later, and then destroy.</p>	<p>Approved Hall of Records Commission</p> <p style="text-align: center;">APPROVED BY BOARD OF PUBLIC WORKS Date DEC 14 1953.</p> <p style="text-align: right;"><i>J. McLean</i> Secretary</p>
	<p>8. OUT-OF-STATE REFUND ACCOUNTS In instances where purchasers of fuel in Maryland pay the Maryland tax, but are using or reselling the fuel in another state and paying that state's taxes, the Maryland tax is refunded upon a properly executed refund claim. This consists of one or more of the following forms:</p> <p style="padding-left: 40px;">G.T. 100 (7" x 8 1/2") Claim for Refund of Tax on Motor Vehicle Fuel G.T. 100-A (7 1/2" x 8 1/2") Claim for Refund of Tax on Motor Vehicle Fuel Purchased in Maryland and on which Tax has been paid to another State. G.T. 103 (8 1/2" x 11") Non-registered Dealers Export Report G.T. 104 (8 1/2" x 11") Statement of Sales and/or transfers outside of the State of Maryland.</p>	<p>Approved Hall of Records Commission</p>

REQUEST FOR RECORD RETENTION SCHEDULE
(Continuation Sheet)

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, purpose, size of documents, inclusive dates, quantity (cubic or linear feet), and show recommended retention period. Out-Of-State Shipments.	6. Recommendation of Hall of Records and Board of Public Works.
	<p>Division auditors add the following material to the file:</p> <p>G.T. 413 (8¹/₂" x 13") Auditors' Report G.T. 405 (8¹/₂" x 13") Schedule of Differences Auditors' Worksheets</p> <p>This file occupies 3 drawers (6 cubic feet), 1947 to date. The present rate of accumulation is less than one drawer per year (2 cubic feet). It is anticipated that the new form G.T. 100-A (above) will increase this rate. This material is filed alphabetically.</p> <p>RECOMMENDATION: Retain for 5 years after receipt or until audited by State Auditors, whichever is later, and then destroy.</p>	
9.	<p>COMMON CARRIER REPORTS</p> <p>Form G.T. 200 (8¹/₂" x 14") Carrier's Report of Motor Vehicles Fuel Delivered is the form provided by the State for this report, however, the report may be submitted on a form provided by the reporting company. Tanker shipments are reported on Form OCR-1, Certificate of Oil Carrier Sailing Report, U. S. Department of Interior form. (This form indicates tankers unloading at docks in Maryland and amount and types of fuel.) Also included are the various forms used by other States to report the movement of fuel into Maryland. The primary use of these reports is as a check on dealers' reports to the Division. Reports are filed alphabetically by name of reporting state or agency and occupy 3 drawers (6 cubic feet) 1951 to date. Accumulates 1 drawer (2 cubic feet) per year.</p> <p>RECOMMENDATION: Retain 3 years after receipt and then destroy.</p>	<p><i>Approved</i> <i>Hall of Records</i> <i>Commission</i></p> <p>APPROVED BY BOARD OF PUBLIC WORKS Date... DEC 14 1953</p> <p><i>[Signature]</i> Secretary</p>
10.	<p>APPLICATION FOR LICENSE</p> <p>This file consists of the following application forms:</p> <p>G.T. 10 (8¹/₂" x 11") Dealer in Motor Vehicle Fuel G.T. 201 (8¹/₂" x 11") Carrier or Transporter of Motor Vehicle Fuel G.T. 303 (8¹/₂" x 11") User/Seller of Diesel Fuel G.T. 501 (8¹/₂" x 11") Motor Carrier</p> <p>Licenses issued are good as long as the business remains operative or the license is not revoked. The number and other pertinent data is recorded in a permanent license register. License applications are filed alphabetically by name of applicant and occupy 1 drawer (1¹/₂ cubic feet), 1922 to date. Annual rate of accumulation is very small.</p>	<p><i>Approved</i> <i>Hall of Records</i> <i>Commission</i></p>

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11.

BONDS

Motor vehicle fuel dealers and users and sellers of diesel fuel are required to be bonded or deposit collateral with the Division. This requirement is necessary to guarantee the State against fraud in the tax report or to enable the State to collect taxes due in cases of bankruptcy. The file consists of the following forms and supporting material:

- G.T. 304 (8 1/2" x 11") Bond for Motor Vehicle Fuel "Dealer" "User" or "Seller of Diesel Fuel." Copy of the Power of Attorney Occasional Correspondence

If collateral is deposited, these forms are used:

- G.T. 305 (8 1/2" x 11") Collateral Bond for "User" or "Seller of Diesel Fuel."
- G. T.403 (8 1/2" x 11") Miscellaneous Motor Vehicle Fuel Tax Receipts. (See Schedule Item 16)

The file occupies 2 drawers (4 cubic feet) 1951 to date and accumulates at the rate of approximately 1 drawer (2 cubic feet) per year. The material is filed by type of bond and alphabetically therein.

RECOMMENDATION: Retain for 4 years after bonds have ceased to be effective and then destroy.

12.

REFUND FILES

Refunds of taxes are made on any fuels not used on the State's highways - boats, farm equipment, volunteer fire companies, out-of-state dealers, aviation gas, gas driven industrial equipment, etc. The basic form used is the G.T. 100 (7" x 8 1/2") Claim for Refund of Tax on Motor Vehicle Fuel. The following supporting forms are also required:

- G.T. 101 (8 1/2" x 13") Record of Motor Vehicle Fuel Used
 - G.T. 102 (5 1/2" x 8 1/2") Tank Inventory Report
- Original invoices of purchases

Paid claims are bundled in alphabetical order in groups of 50 and are filed 1,000 to a drawer. They occupy 135 letter-size drawers and 31 transfile boxes (240 cubic feet), October 1951 to date in the office area of the Division and 470 transfiles (560 cubic feet), 1947 to October 1951 in the basement store-room.

RECOMMENDATION: Retain for 3 years or until audited by State Auditors, whichever is later, and then destroy.

*Approved
Hall of Records
Commission*

APPROVED BY
BOARD OF PUBLIC WORKS
Date DEC 14 1953.

[Signature]
Secretary

*Approved
Hall of Records
Commission*

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13.	REFUND CLAIM CONTROL CARD A 5" x 8" control card is maintained for each individual claimant. About 60 entries can be made on each card. Information given on the card includes name, claim numbers, dates, amounts, and type of fuel used. These cards are used by claim investigators. The active file occupies 6 double 5" x 8" drawers (3 cubic feet) and the inactive file occupies 16 single drawers (4 cubic feet). The files cover the period from 1939 to date and are filed alphabetically by claimant's name. Annual accumulation is very small. RECOMMENDATION: Retain for 3 years after date of last entry and then destroy.	<i>Approved Hall of Records Commission</i>
14.	CANCELED CHECKS Canceled refund checks (3 1/2" x 8 1/2") are filed numerically in monthly groups. Refunds are made from a reimbursable fund. The checks, as they are returned, are reconciled with a control sheet (see Item 15 of this schedule). Outstanding checks are listed in a separate file. Each month's total refunds are entered in the permanent books of account. Checks occupy 84 document type drawers (28 cubic feet) in the office area for the period May 1952 to date, and 155 document type drawers and 24 check transfiles (65 cubic feet), 1947 to May 1952 in the basement storeroom. Annual rate of accumulation is approximately 20 cubic feet. RECOMMENDATION: Retain for 4 years or until audited, whichever is later, and then destroy.	<i>Approved Hall of Records Commission</i> BOARD OF PUBLIC WORKS Date... DEC. 14, 1953 <i>J. McInnes</i>
15.	CASH DISBURSEMENTS SHEET Form G.T. 407 (14" x 15 1/2") indicates checks issued, to whom, amount, date and check number. (The claim number and check number are identical.) The form is used for a control sheet to reconcile returned checks and for the State audit. The disbursement sheets for each month are fixed in pressure binders and accumulate about 3 linear inches per month or 3 linear feet per year. Records are retained for one year in the office space. After this period they are retired to the basement storeroom. These records occupy 27 cubic feet for the period 1948 - 1952 and 6 cubic feet for the period 1922 - 1932. Destruction of the records for the period 1939 - 1948 was approved by the Board of Public Works on August 7, 1951. RECOMMENDATION: Retain for 4 years or until audited whichever is later, and then destroy.	<i>Approved Hall of Records Commission</i>
16.	RECEIPT FILE The originals of the following forms, which are submitted in duplicate, are retained in this file: G.T. 1 (8 1/2" x 11") Motor Vehicle Fuel Tax Report (Schedule Item 4 accounts for the duplicate) G.T. 1-c (8 1/2" x 11") Report of Motor Vehicle Fuel Sales by	<i>Approved Hall of Records Commission</i>

REQUEST FOR RECORD RETENTION SCHEDULE
(Continuation Sheet)

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	<p>Post Exchanges (Schedule Item 6 accounts for the duplicate)</p> <p>G.T. 300 (8$\frac{1}{2}$" x 11") Diesel Fuel User/Seller Tax Report (Schedule Item 5 accounts for the duplicate)</p> <p>G.T. 403 (8$\frac{1}{2}$" x 11") Miscellaneous Motor Vehicle Fuel Tax Receipts (Schedule Item 11 accounts for duplicate)</p> <p>G.T. 500 (8$\frac{1}{2}$" x 11") Motor Carriers' Reciprocal Tax (Schedule Item 7 accounts for duplicate).</p> <p>The forms in this file are receipts indicating that the tax has been paid. From these forms, entries are made in the Cash Receipt Journal. After proving in the Journal, proper entries are made on the Cash Receipt Ledger Sheets. All of the forms in this file are necessary for audit purposes. The receipts are filed numerically and occupy 24 document drawers (8 cubic feet), 1948 to date in the office area and 9 drawers (14 cubic feet), 1922 - 1944 in the basement storeroom. (Receipts for the period 1944 - 1948 were destroyed as approved by the Board of Public Works at their meeting on August 7, 1951.</p> <p>RECOMMENDATION: Retain for 4 years or until audited by State Auditor, whichever is later, and then destroy.</p>	<p>APPROVED BY BOARD OF PUBLIC WORKS Date..... DEC 14 1953 <i>J. Melusca</i> Secretary</p>