

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

Hall of Records Commission

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|---|--|
| 1. Requesting Agency STATE TAX COMMISSION | 2. Division or Bureau of Requesting Agency |
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3. Authorization Requested (Check only one of the squares below).

- A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.
- B** 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.
- C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

| 4. Item No. | 5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period. | 6. Recommendation of Hall of Records and Board of Public Works. |
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at record center

1. GROSS RECEIPTS TAX REPORT

This file consists of Form 11 (8 1/2" x 11"), Gross Receipts Tax Report. This form is prepared in original only by certain utilities, all railroads and trust companies and one toll bridge (privately owned) for gross receipts on business in Maryland, subject to tax imposed under Article 81, Section 95, Annotated Code of 1951. The report indicates business classification with allocation of mileage; class of receipt with gross receipts from all sources and including non-operating receipts from all sources; and class of receipt (trust companies and other corporations) with gross receipts from all sources and gross receipts from all sources in Maryland. It is returned to the Commission where a computation of tax is made on the reverse of the report. The Commission then transmits the report with certification to the Comptroller of the Treasury in Annapolis for collection. The Comptroller notifies the taxpayer of the amount of State taxes due and the tax is payable on or before August first of each year.

*Approved
Hall of Records
Commission*

The reports are filed alphabetically by name of corporation etc., and then by year. The file occupies 1 1/2 cubic feet for the period 1941 to date. The annual rate of accumulation is 2 linear inches.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

at record center

2. PERSONAL PROPERTY TAX REPORTS

The Personal Property Tax Reports include the following forms:

| Form No. | Description |
|----------|---|
| 114 | (8 1/2" x 11") Notice of Assessment prepared in duplicate for corporations taxable in Maryland. Original to |

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7. Agency, Division or Bureau Representative

| | | |
|-----------------------|------------------|------|
| <i>Robert W. Ward</i> | <i>Secretary</i> | |
| 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.

| | | |
|-------------------------|--------------------|-----------------|
| <i>Morris S. Rudoff</i> | <i>APR 13 1954</i> | <i>Ameluser</i> |
| Date | Archivist | Secretary |

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

Hall of Records
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|-------------|---|--|
| | <p style="text-align: center;">Comptroller and copy retained by Commission.</p> <p>117 (8 1/2" x 11") Assessment Work Sheet (original only)</p> <p>1 (8 1/2" x 11") Domestic Corporation Personal Property Tax Return.</p> <p>2 (8 1/2" x 11") Foreign Corporation Personal Property Tax Return.</p> <p>The Notice of Assessment is a tentative assessment on tangible personal property of domestic and foreign corporations. The form indicates the type of equipment and description of property. The tentative assessment becomes final and conclusive unless application for change of assessment is presented to the Commission within 15 days.</p> <p>The Assessment Work Sheet is used for computing state, county and/or city tax and for valuation of exempt property for the preparation of the Notice of Assessment. The Personal Property Tax Return for Domestic and Foreign Corporations is prepared in duplicate, the original is sent to the Commission and the duplicate is retained by the taxpayer. This is a two page form (both sides each page). The reverse of the second page is for the use of the Commission in determining the distribution of assessment. In the case of foreign corporations there is a filing fee of \$25.00 payable to the Commission. In addition to the above material there is occasional correspondence included in the file.</p> <p>The reports are filed alphabetically by name of corporation and by year. The material occupies 102 drawers (153 cubic feet) for the period 1946 to date. There is an earlier accumulation prior to 1946 stored in the State Warehouse. These reports together with Franchise Tax Reports occupy 45 transfer cases and 41 paper boxes 1939-1945 (129 cubic feet) in the Warehouse - see Item 3 below. The annual rate of accumulation is 15 drawers (22 1/2 cubic feet). Approximately 185 cubic feet will be disposed of upon approval of this schedule.</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.</p> | |
| 3. | <p>FRANCHISE TAX REPORTS</p> <p>This two-sided report, Form 12 (8 1/2" x 11") filed annually, is prepared in duplicate by ordinary business corporations and building and loan associations doing business in Maryland for the purpose of reporting changes in capital structure. The original is returned to the Commission and the taxpayer retains the copy. The corporation or association pays a fee based on the amount of capital stock issued or amount paid in, including capital surplus. The fees are collected by the Commission and distributed to the various counties concerned. There is also correspondence included in the file.</p> <p>The reports are filed alphabetically by name of company and then by</p> | <p style="text-align: center;">APPROVED BY BOARD OF PUBLIC WORKS</p> <p>Date.....APR. 13. 1954</p> <p style="text-align: right;"><i>[Signature]</i> Secretary</p> <p style="text-align: right;"><i>Approved Hall of Records Commission</i></p> |

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. Item No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

year. The material occupies 28 drawers (42 cubic feet) for the period 1947 to date. There is an additional accumulation of 12 cubic feet for the period 1945 - 1946 in the office storeroom (a total of 56 cubic feet). Reports prior to 1945 are stored with the Personal Property Tax Reports in the State Warehouse (see Item 2 this schedule). The annual rate of accumulation is 4 drawers (6 cubic feet). Approximately 24 cubic feet of material will be disposed of an approval of this schedule.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

4.

RAILROAD REPORT

This file consists of a seven page (two sides each page) report (9 1/2" x 12"), filed annually by railroads operating in Maryland. The report consists of the following:

Form No.

- STC 18-1 Identity and Miscellaneous Data.
- STC 18-2 Schedule of Tracks and Appurtenances Located on Land in Maryland.
- STC 18-3 Schedule of Operating Property Improvements (Excluding Tracks and Appurtenances) Located on Land in Maryland.
- STC 18-4 Schedule of Tangible Personal Property Located in Maryland by Major Property Item and Classifications.
- STC 18-5 Summary of Valuations of Physical Property Located in Maryland Subject to Assessment For County and City Taxation.
- STC 18-6 Schedule of Tracks and Appurtenances Located in Special Taxing Areas.
- STC 18-7 Schedule of Operating Property Improvements (Excluding Tracks and Appurtenances) Located in Special Taxing Areas.
- STC 18-8 Schedule of Tangible Personal Property Located in Special Taxing Areas.
- STC 18-9 Summary of Property Subject to Assessment by the State Tax Commission of Maryland for Special Taxation Area.

*Approved
Hall of Records
Commission*

APPROVED BY
BOARD OF PUBLIC WORKS

DATE... APR. 13 1954

J. McLean

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Form No.

- STC 18-10 Schedule of Railroad Rolling Stock Owned or Operated by Class of Equipment and by Year of Acquisition.
 - STC 18-11 Summary of Rolling Stock Subject to Assessment for County and Baltimore City Taxation.
 - STC 18-12 Schedule of Interstate Commerce Commission Original Valuation, Etc. -- System (In thousands of dollars).
 - STC 18-13 Schedule of Interstate Commerce Commission Original Valuation, Etc. -- Maryland (In thousands of dollars).
- Certificates of Assessment by County Commissioners and Bureau of Assessment of Baltimore City.
- Copy of Annual Report for Preceding Year Submitted to Inter-State Commerce Commission or to Public Service Commission of Maryland.
- STC 18-16 Contents of Railroad Annual Report to the State Tax Commission of Maryland and Affidavit. Correspondence with railroads relative to assessment.

This report must be filed annually with the Commission by all domestic or foreign railroads, except electric street railways doing business in the State. An assessment, based on this report, is made by the Commission and certified to the County Commissioners of the various counties for collection.

The reports are filed alphabetically by name of company and occupy one drawer (2 cubic feet) for the period 1943 to date. There is an earlier accumulation stored in the State Warehouse. The annual rate of accumulation is very small. Approximately 1 cubic foot of material will be disposed of upon approval of this schedule.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

5. PUBLIC UTILITIES

This file consists of two separate reports for the filing of the annual report by public utilities companies operating in Maryland. One report, Form 17-A (8 1/2" x 11") is a two page report (both sides each page) prepared in duplicate, original to Commission and duplicate to taxpayer. This report is a "short form" to be used in cases where property is not too greatly distributed. The second report, Form 17, (9 1/2" x 12") consists of a two-sided, 5 page report with

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BOARD OF PUBLIC WORKS

Date...APR 13 1954

J. McLean
Secretary

*Approved
Hall of Records
Commission*

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4.
Item
No.

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certification and attachments. (This is the "long form" used in cases where there is wide distribution of property.)

Report Form 17-A consists of the followings:

Form No. - Short Form

17-A Identity information, capital stock by classes, description of property, salaries and drawings of officers and directors, statement of assets and liabilities, statement of income and expenses, list of stockholders and certification by State Tax Commission.

Form No. - Long Form

STC 17-1 Identity Sheet.

STC 17-2 Report showing Summary of Valuations of Physical Property in Maryland.

STC 17-3 Schedule of Operating Property Improvements On Land in Maryland, by Baltimore City, & Counties by Major Property Items and Classifications.

STC 17-4 Schedule of Operating Property Improvements on Land in Special Taxing Areas Within Counties by Major Property Items and Classifications.

STC 17-5 Schedule of Foreign Utility Tangible Personal Property Within Counties or Baltimore City by Major Property Items and Classifications.

STC 17-6 Schedule of Foreign Utility Tangible Personal Property in Special Taxing Areas Within the Counties by Major Property Items and Classifications.

STC 17-7 Summary of Distribution of Domestic Utility Shares based on Actual Residence Address of Stockholders.

STC 17-8 Schedule of Domestic Utility Stockholders.

STC 17-9 Report of Domestic Utility Capital Stock, etc.

STC 17-10 Schedule of Domestic Utility Tangible Personal Property in Maryland by Major Property Items and Classifications.

Certificates of assessment Issued by the Several County Commissioners and the Bureau of Assessment in Baltimore Showing Assessed Values for the Current Year of Operating Land, Non-operating Land,

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Date... APR. 13 1954
J. Melman
Secretary

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and Non-operating Property Improvements on Land Owned by and Assessed to the Reporting Company.

Copy of Annual Report for the Preceding Year Submitted to the Public Service Commission of Maryland. (In some cases)

STC 17-13

Contents of Public Utility Annual Report to the State Tax Commission, and Commission's Certification.

This report must be filed annually by all domestic or foreign utilities companies operating in Maryland subject to tax imposed under Article 81, Section 128 of the Annotated Code of 1951. There is a filing fee of \$25.00 required for utility companies not incorporated under the laws of Maryland. An assessment, based on this report, is made by the Commission and certified to the County Commissioners of the various counties for collection.

The reports are filed alphabetically by name of company and then two years to a folder. The material occupies 5 drawers (10 cubic feet) for the period 1941 to date. There is an earlier accumulation in the State Warehouse. The annual rate of accumulation is 1 cubic foot. Approximately 7 cubic feet of material, excluding the material in the Warehouse, will be disposed of upon approval of this schedule.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

6.

MOTOR VEHICLE REPORT

This report, Form 21 (8 1/2" x 11") is a two-sided, one page report prepared in duplicate - original to the Commission and duplicate retained by taxpayer. This report must be filed annually by all persons subject to tax imposed under Article 81, Section 128 or Article 56, Sections 169 and 187 covering intra-state and interstate passenger transportation and intro-state freight transportation under Public Service permit.

Data on the report includes identity information, descriptive information on motor vehicles owned by the taxpayer for which license tags were obtained under Articles 56 or 81, annual mileage in Maryland, and annual mileage both in and out of Maryland. On the bottom of the face of the form space is provided for certification by the State Tax Commission.

This report is used as a basis for assessment purposes and when certified is sent to the County Commissioners for collection. The material is filed alphabetically by name of taxpayer and then by year. It occupies approximately 1 1/2 cubic feet for the period 1949 to date. The annual accumulation is 1/4 linear inches.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

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Date ..6/11/54

[Signature]
Secretary

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7. ROLLING STOCK REPORT

This is a four-sided, 2 page report, Form 19 (8½" x 11") prepared in duplicate, original to Commission and duplicate retained by taxpayer. This report is used by owners of railroad freight cars, other than railroads themselves (example: Fruit Growers Express) hauled by railroads operating in Maryland. Information on the form indicates identity information, schedule of rolling stock owned or operated, description of property, mileage and roads over which cars travelled, assessment value and affidavit. Space is provided for use by the State Tax Commission for certification. When certified the assessment, based on this report, is forwarded to the Comptroller of the Treasury in Annapolis for collection.

The material is filed alphabetically by name of taxpayer and occupies 1½ cubic feet for the period 1947 to date. The annual rate of accumulation is 6 linear inches.

RECOMMENDATION: RETAIN FIVE YEARS AND THEN DESTROY.

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Date
McCluskey
Secretary