

1. Requesting Agency: **COMPTROLLER OF THE TREASURY**  
2. Division or Bureau of Requesting Agency: **CIGARETTE TAX UNIT**

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.

**I MONTHLY REPORTS FROM DISTRIBUTORS**  
Form No.: C-7, 4, 36, 37, 38  
Size: C-7, legal size; C-4, 36, 37, 38, letter size  
Dates: 1956 ---  
Quantity: 5 file drawers  
File Arrangement: Alphabetical by name of distributor  
Audit: State audit

The following monthly reports are received from cigarette distributors:-

1. Cigarette Distributor's Monthly Report of Cigarettes and Cigarette Tax Stamps - Form C-7

This report gives the name of the distributor and the month, year and day of submission, the number of packs of cigarettes unstamped and stamped, with the source of purchase, the sales and losses, the number of unaffixed stamps on hand, received, or mutilated during the month, with the certification of the owner of the business or officer of the company.

2. Schedule A - Cigarettes Received from Manufacturers during the Month - Form C-4

A monthly list of cigarettes received is submitted by each distributor, giving the name and address of the distributor, his license number, the month and year, dates of receiving shipments, invoice numbers, how delivered (carrier), the names and addresses of the manufacturers, and the number of packs received.

3. Schedule B - Cigarettes Received from Other than

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(continued)

7. Agency, Division, or Bureau Representative

*John A. Rooney* Signature | *Chief, Tobacco Tax Unit* Title | *Sept 4, 1963* 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.

*9/23/63* Date | *Morris S. Rode* Archivist | *Oct. 3, 1963* Date | *Judith H. Stuckey* Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE  
(Continuation Sheet)

SCHEDULE NO. 402

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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.

Manufacturers during the Month - Form C-36

In addition to the information shown in Schedule A, this form includes the number of packs unstamped (Non-Tax-Paid) and the number of packs on which the Maryland tax has been paid (stamped).

4. Schedule C - Cigarettes Sold Outside Maryland - Form C-37

This form gives the month and year, the name and address of the distributor and his license number, the shipping dates and invoice numbers, the names and addresses of the purchasers, the number of packs, and the method of delivery (carrier).

5. Schedule D - Cigarettes Returned for Credit to Manufacturers During the Month - Form C-38

Schedule D gives the name, address and license number of each distributor, the month and year, the dates of shipment and invoice numbers, the names and addresses of the manufacturers, the number of packs unstamped (Non-Tax-Paid), and the number of packs bearing Maryland stamps on which Maryland Tax has been paid.

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

2 CIGARETTE TAX STAMP ORDER

Form No. C-4M

Size: Legal size

Dates: 1961 ---

Quantity: 4 legal-size file drawers

File Arrangement: Alphabetical by name of distributor

Audit: Accounting Unit copy audited by State

This file contains order form copies, prepared in quadruplicate, giving the date, the customer's name, address and license number, purchase order number, the amount of bond given by the purchaser, the quantity of machine- and hand-applied stamps ordered, the value, discount, and net amount of purchase, with totals, and the signature of the purchaser. Copies of the order are distributed as follows:-

1. To Data Processing
2. To Accounting Unit
3. Remains in office file with work papers
4. To purchaser

Copies filed in Data Processing and in the Cigarette Tax Unit, including attached work papers, are considered non-record within the meaning of the statute governing nonrecord material (Annotated Code of Maryland, 1957 Edition, as amended, Art. 41, Sec. 179,) and may be destroyed as soon as no longer needed by the office.

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REQUEST FOR RECORDS RETENTION SCHEDULE  
(Continuation Sheet)

SCHEDULE NO. 402

PAGE NO. 3

Records  
Commission

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.

3 DAILY COMPARATIVE REPORT OF STAMP SALES, COLLECTIONS, AND DISTRIBUTION

Form No. C-34  
Size: 8½" x 11"  
Dates: 1958 ---  
Quantity: 1 file drawer  
File Arrangement: Chronological  
Audit: Accounting Unit copy audited by State

Daily Comparative Reports on cigarette tax stamp sales, collections and distribution are prepared in the Accounting Unit, one copy is retained there, and one copy is forwarded to the Cigarette Tax Unit, giving the fiscal year and day, the number of stamps sold on the report day, the month to date, the prior month with the same comparative figures for the prior fiscal year. The form also also gives the increase or decrease in sales and the cash collections and distribution.

The copy filed in the Cigarette Tax Unit is considered nonrecord within the meaning of the statute governing nonrecord material (Ann. Code of Maryland, 1957 Ed., as amended, Art. 41, Sec. 179), and may be destroyed as soon as no longer needed by the office.

4 DAILY AND WEEKLY REPORTS AND SURVEY OF REPORTS

Form No. RSTD 41  
Size: 8½" x 11" sheets  
Dates: 1959 ---  
Quantity: 3 file drawers  
File Arrangement: Alphabetical by name of field representative

Daily report copies are received from auditors in the field, giving the name of the auditor, the date and route covered, the license, the account number and address of the distributor, time consumed, a space for remarks, the amount collected or assessed, and the mileage or amount of carfare. The field supervisors forward weekly reports summarizing the weekly activities of the auditors under their jurisdiction. These daily and weekly reports are summarized in a Survey of Reports, after which they have no further value to the operation of the office.

RECOMMENDATION: RETAIN THE SURVEY OF REPORTS FOR THREE YEARS, THEN DESTROY.

(continued)

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**REQUEST FOR RECORDS RETENTION SCHEDULE**  
(Continuation Sheet)

SCHEDULE NO. **402**

Records  
Commission

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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.
cont.)	<p><b>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</b></p>	
7	<p><b>ASSESSMENTS AGAINST DISTRIBUTORS</b></p> <p>Form No. C-29, RSTD-183 Size: 8½" x 11" sheets Quantity: 1 file drawer File Arrangement: Alphabetical by name of distributor Audit: State</p> <p>The Assessment Form (C-29) is prepared in the Cigarette Tax Unit when it is found that domestic or foreign distributors have sold cigarettes in Maryland without affixing the required tax stamp. This form gives the name and address of the distributor, the date and period of the assessment, the interest and penalty, if any, and the name of the auditor. The individual folders also contain copies of the Accounts Receivable forms (RSTD-183, remittance transmittal and accounting voucher), showing payment of the assessment. In addition, the folders may include correspondence relating to the assessment.</p>	
	<p><b>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</b></p>	
8	<p><b>GENERAL ACCOUNTING RECORDS</b></p> <p>Form No. (See below) Dates: 1958 --- Quantity: 2 file drawers File Arrangement: Chronological or by subject Audit: State audit</p> <p>General Accounting Records are composed of the following forms and papers:-</p> <ul style="list-style-type: none"> <li>Audit Report Cover Sheet, Form C-28</li> <li>Auditor's Report, C-30</li> <li>Stripped Wholesaler Audits</li> <li>Monthly Auditor Assignment Record, RSTD-312</li> <li>Preliminary Audit Work Papers - Inventory Data (mimeo)</li> <li>Audit Recapitulation Sheets (mimeo)</li> <li>Report of Cigarettes and Cigarette Tax Stamps - Audit Period (mimeo)</li> <li>Meyercord Report Copies</li> <li>Claim for Refund of Cigarette Tax Stamps, Form C-18</li> <li>Affidavit: Refund on Stamps Affixed to Cigarettes Returned to Manufacturer (Form C-19)</li> <li>Cigarette Tax Stamp Delivery Receipt, CTU-40</li> <li>Cigarette Use Tax Report, Form C-8</li> </ul> <p>Also included are the following standard accounting forms used by State agencies as supporting data to the final book of entry, which is retained permanently:-</p>	<p style="text-align: center;">APPROVED HALL OF RECORDS COMMISSION</p>

(continued)

**TEST FOR RECORDS RETENTION SCHEDULE**  
(Continuation Sheet)

Item No.

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

Cont.

**Comptroller of the Treasury**

Form No.

- E-1-S** Memorandum of Adjustment
- E-1 and E-4** Distribution of Charges
- DD-1** Transmittal
- R-2 (formerly MR-2)** Certificate of Deposit & Bank Deposit Slip
- R-2 (formerly MR-2)** Monthly Report of State Funds Collected and Deposited
- R-2 (formerly MR-2)** Distribution of Unexpended and Obligated Balances
- R-2 (formerly MR-2)** Monthly Statement of Balances
- Purchasing Bureau (Dept. of Budget & Procurement)**
  - 1-A** Requisition for Supplies
  - 47-A** Purchase Order
  - 100-16** Out-of-Schedule Requisition for Supplies
  - 39-A and 40-A** Stores Requisition
  - CF-2** Copy of Contract Awarded
  - CF-1** Capital Fund Requisition for Equipment
  - 100/24** Actual Emergency and Repairs Report
  - 27-A** Copy of Contract Awarded
  - CF-3** " " " "
  - 26-A** Delivery Invoice
  - 52** Notice of Award of Contract
  - 51** Credit Memorandum
  - 51** Report of Partial Delivery
- Budget Bureau (Dept. of Budget & Procurement)**
  - BB-1 (Rev.), Formerly BB-1 and BB-2:** Budget Schedule Amendment Sheet
  - B.P.Inv. R101** Report of Fixed Assets (annual)
  - B.P.Inv. R102** Report of Materials & Supplies (annual)
  - B.P.Inv. 6** Materials & Supplies Physical Inventory, (annual)
  - Budget Form Nos. 1 thru 11:** Budget Estimates Fiscal Year, (13 pages, including farm statement)
  - Others**
  - RSTD-215** Daily Report of Absentees
  - RSTD-215** Time Report
  - RSTD-215** Expense Invoices
  - RSTD-215** Vendors' Invoices
  - RSTD-215** Bank Deposit Slips
  - RSTD-215** Bank Statements
  - RSTD-215** Bank Deposit Receipts
  - RSTD-215** Canceled Checks
  - RSTD-215** Check Stubs

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Material having continuing legal or administrative value to the operation of the office should be retained until such value ceases. --- All printed and mimeographed material, including Meyercord Report copies, is considered

(continued)

Item No.

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

3 (cont.)

nonrecord within the meaning of the statute governing non-record material (Ann. Code of Maryland, 1957 Edition as amended, Art. 41, Sec. 179,) and may be destroyed as soon as no longer needed by the office.

**RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.**

9

**ACCOUNTING RECORDS FOR WHICH DISPOSAL HAS BEEN PROVIDED BY A GENERAL RECORDS RETENTION SCHEDULE:-**

**PAYROLL (prior to July 1, 1953) - The agency copy of this payroll form is to be retained for five years or until audited, whichever is later, and then destroyed. (General Schedule No. G-1, Item 1d, approved by the Board of Public Works, January 11, 1954.)**

**PAYROLL JOURNAL - The agency copy is to be retained for three years or until audited, whichever is later, then destroyed. (Gen. Sched. G-2, Item 1d, approved by the B.P.W., 1/11/54.)**

**PAYROLL EXCEPTIONS, ADDITIONS AND DEDUCTIONS - The agency copy is to be retained for three years or until audited, whichever is later, then destroyed. (Gen. Sched. G-2, Item 2b, approved by the B.P.W., 1/11/54.)**

**PAY WARRANTS - The agency copy is to be retained for three years or until audited, whichever is later, then destroyed. (Gen. Sched. G-3, Item 3, approved by the B.P.W., 5/10/54.)**

**RECEIVING WARRANTS - The agency copy is to be retained for three years or until audited, whichever is later, then destroyed. (Gen. Sched. G-4, Item 3, approved by the B.P.W., 5/10/54.)**

**TRANSMITTAL FORM E-1 or E-1/2 (Comptroller of the Treasury form)**  
The agency copy is to be retained for three years or until audited, whichever is later, then destroyed. (General Sched. G-5, Item 3, approved by the B.P.W., 5/10/54.)

10

**GENERAL FILE**

Size: Legal size  
Dates: 1956 ---  
Quantity: 3 file drawers  
File Arrangement: Alphabetical by subject, or chronological

The General File is composed of the following record series:-

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**TEST FOR RECORDS RETENTION SCHEDULE**  
(Continuation Sheet)

Records Commission

Item No.	<p>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.</p>	<p>6. Recommendation of Hall of Records and Board of Public Works.</p>
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cont.)

<p><b>Certifications</b> <b>General Correspondence</b> <b>Inter-Department Communications (Forms RSTD-4 and 31)</b></p>	<p><b>Out-of-State Distributors' Reports</b> <b>Reading File</b> <b>Reports on Distributors' Records</b></p>
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Any material having continuing legal or administrative value to the operation of the office should be retained until such value ceases.

**RECOMMENDATION: RETAIN FOR THREE YEARS, THEN DESTROY.**

11

**PERSONNEL RECORDS**

Form No.: (See below)  
 Size: 8½" x 11" sheets  
 Dates: 1958 ---  
 Quantity: 2 file drawers  
 File Arrangement: Alphabetical by name  
 Audit: State audit

The Personnel Records are composed of the following forms and papers:-

- Authorization for Expense Advance, Form RSTD-339
- Daily Report of Absentees (Attendance Sheets), form RSTD-215
- Expense Accounts, Form RSTD-26
- Leave Cards, Form MS 920 (See Recommendation B)
- Sick Leave Reports
- Time Reports, Form RSTD-40

**RECOMMENDATION:**

- A. RETAIN ALL EXCEPT LEAVE CARDS FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.
- B. RETAIN LATEST LEAVE CARD FOR FOUR YEARS AFTER SEPARATION OF EMPLOYEE FROM STATE SERVICE OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.

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