

DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No.

1617

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Agency Maryland Tax Court (MTC)

Division/Unit

Item No	Description	Retention
1	<p><b>TAX APPEAL FILES.</b></p> <p>These include in each folder some or all of the following papers:</p> <p>Petitions and Pleadings            Court Orders and Notices            Statements of Fact and Conclusions            Exhibits and Correspondence            Briefs and Answers            Transcripts, Schedules, Summaries, Memoranda and Notes            Tape Recordings of Hearings</p> <p>The majority of cases relate to Property Taxes, Income Taxes, Tangible Personal Property - Individual, Tangible Personal Property - Corporate and Miscellaneous Taxes.</p> <p>Opinions and Decisions and Summaries are filed separately. They are retained permanently as per Recommendation "A".</p> <p>Tape recordings of oral opinions heard in the Courtroom are retained according to Recommendation "B".</p> <p>Tape recordings of hearings held in the</p>	<p>A. RETAIN OPINIONS AND DECISIONS AND SUMMARIES PERMANENTLY. TRANSFER THOSE PERIODICALLY TO MARYLAND STATE ARCHIVES.</p> <p>B. RETAIN FOR THREE YEARS AFTER THE CASE IS CLOSED, THEN DESTROY.</p> <p>C. RETAIN ONE YEAR, THEN ERASE TAPE.</p>

Approved by Department, Agency, or Division Representative:

Date May 10, 1994

Signature [Signature]

Type Name Robert L. Zuck

Title Clerk

Schedule Authorized by State Archivist:

Date 5/31/94

Signature [Signature]

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Item No	Description	Retention
1	<p><b>TAX APPEALS FILES (cont'd)</b></p> <p>office or in other areas of the State will be retained for one (1) year in accordance with Recommendation "C".</p> <p>Files are closed after MTC has rendered a decision. Files are then moved to "Closed Case File" from "Open Case File". (Retentions in this Item are for "Closed Cases").</p>	<p><b>A. RETAIN OPINIONS AND DECISIONS AND SUMMARIES PERMANENTLY. TRANSFER THOSE PERIODICALLY TO MARYLAND STATE ARCHIVES.</b></p> <p><b>B. RETAIN FOR THREE YEARS AFTER THE CASE IS CLOSED, THEN DESTROY.</b></p> <p><b>C. RETAIN ONE YEAR, THEN ERASE TAPE.</b></p>
2	<p><b>APPEALS DOCKETS</b></p> <p>The Dockets prior to 1959 are divided into three groups according to the type of tax appeal:</p> <p>Assessment - Baltimore City          Assessment - County          Income Tax and Miscellaneous - State</p> <p>After the establishment of the Maryland Tax Court in 1959, the division is substantially the same:</p> <p>Baltimore City - Property Taxes          Counties - Property Taxes          Income Tax          TPP-C (Tangible Personal Property - Corporate)          TPP-I (Tangible Personal Property - Individual)          Miscellaneous</p> <p>This record contains the usual docket type entry giving the Case Number, Names of Plaintiffs and dates of appeals, Pleadings filed and Court action.</p>	<p><b>PERMANENT. TRANSFER PERIODICALLY TO THE MARYLAND STATE ARCHIVES.</b></p>
3	<p><b>GENERAL FILES</b></p> <p>This file is composed of correspondence and</p>	<p><b>SCREEN ANNUALLY. DESTROY THREE YEARS AFTER ALL LEGAL AND ADMINISTRATIVE VALUE CEASES.</b></p>

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3	<p><b>GENERAL FILES (cont'd)</b></p> <p>Studies related to work of MTC but not necessarily to any specific cases.</p>	<p><b>SCREEN ANNUALLY. DESTROY THREE YEARS AFTER ALL LEGAL AND ADMINISTRATIVE VALUE CEASES.</b></p>
4	<p><b>ACCOUNTING RECORDS</b></p> <p>This series includes all standard STATE accounting forms as well as other accounting media which provide supporting data for the special and general accounting records.</p> <p>Changes in records format will not necessarily require revision of the retention schedule. However, should the scope or content of a records series be altered, the schedule may be amended to reflect such changes.</p> <p>MTC may use all or some of the following records which are governed by the indicated retention period.</p> <p>A. General Accounting Records</p> <p style="padding-left: 40px;">Certificate of Deposit and Bank Deposit Slips            Distribution of Charges            Memorandum of Adjustments            Monthly Report of State Funds Collected and Deposited</p> <p>B. Special Accounting Records</p> <p style="padding-left: 40px;">Reports of Audits conducted by the Legislative Auditors</p> <p style="padding-left: 40px;">Reports of Audits conducted by persons or agencies other than the Legislative Auditors.</p> <p style="padding-left: 40px;">Books of Final Entry - General Ledgers</p>	<p><b>RETAIN FOR THREE YEARS AND UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, THEN DESTROY.</b></p> <p><b>RETAIN FOR TEN (10) YEARS, THEN DESTROY.</b></p> <p><b>RETAIN PERMANENTLY. TRANSFER PERIODICALLY TO STATE ARCHIVES.</b></p> <p><b>RETAIN PERMANENTLY. TRANSFER PERIODICALLY TO STATE ARCHIVES.</b></p>

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4	<p><b>ACCOUNTING RECORDS (cont'd)</b></p> <p>C. Budget and Fiscal Planning Records</p> <p>Budget Estimates Budget Schedule Amendment Materials and Supplies Physical Inventory Report of Fixed Assets Report of Materials and Supplies Request for Position Action</p> <p>D. Payroll Accounting Records</p> <p>Employee Roster Card File Payroll and Check Register Payroll Exceptions Time Report Payroll Transmittals Payroll Warrants</p> <p>E. Miscellaneous Accounting Records</p> <p>Bank Books, Statements, and Deposit Receipts Budget Papers and Work Sheets Cancelled Checks, Check Copies and Check Stubs Delivery Orders and Receipts Gas Withdrawal Tickets and Mileage Reports Memorandum Receipt and Property Condemnation Reports Paid Bills and Invoices Paid Bonds and Coupons Periodic Financial Reports to Local/State Agencies Receipt Copies and Stubs Receiving Reports Reconciliation and Trial Balance Sheets Renewable Licenses Requisitions and Purchase Orders Stock Record Cards Time Sheets Withholding Tax Forms and Statements (Local, State and Federal)</p>	<p>RETAIN FOR THREE (3) YEARS AND UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, THEN DESTROY.</p> <p>RETAIN FOR THREE (3) YEARS AND UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, THEN DESTROY.</p> <p>RETAIN FOR THREE (3) YEARS AND UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, THEN DESTROY.</p>

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4	<p><b>ACCOUNTING RECORDS (cont'd)</b></p> <p>F. Purchasing Records</p> <p>Actual Emergency and Repairs Report            Copy of Contract Awarded            Credit Memorandum            Notice of Award of Contract            Out-of-Schedule Requisition for Supplies            Purchase Order            Report of Partial Delivery            Requisition for Supplies            (also Agency Interoffice Requisitions)            Tab Cards (punched cards) used for intermediate accounting purposes, and all printed and mimeographed material are considered nonrecord within the meaning of the statute governing nonrecord material (Annotated Code of Maryland, 1957 edition as amended, Art. 81, Sec. 179), and may be destroyed as soon as no longer needed by the office and their retention is not necessary to maintain an audit trail.</p>	<p><b>RETAIN FOR THREE (3) YEARS AND UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, THEN DESTROY.</b></p>