


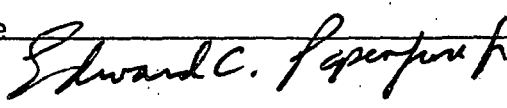
DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. 1786  
 Page 1 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
<p>This schedule supersedes Schedule No. 853, No. 853A, 853B, August 10, 1981</p>		
<p><u>TAXPAYER SERVICES</u></p>		
1.	<p><u>Field Representatives Reports File (Form 24)</u></p> <p>Arranged alphabetically by office and alphabetically by employee within office, and chronologically for employees. This file contains the daily reports which have been submitted by Revenue Administration Division field representatives throughout the State. These reports reflect the daily records of cases closed and monies collected on assigned cases by individual field representatives.</p>	<p>Retain for 4 calendar years, then destroy.</p>
2.	<p><u>Monthly and Fiscal Year Activity Report</u></p> <p>Arranged chronologically by office. This file contains the monthly and fiscal year reports which have been submitted by the Revenue Administration Division branch offices throughout the State. These reports reflect the monthly records of activity, as well as funds coming through the office. These reports are kept separate from the field representatives report file.</p>	<p>Retain for 4 fiscal year, then destroy.</p>
3.	<p><u>Reconciliation of branch office receipts</u></p> <p>Receipts are submitted by the branch offices. When a receipt is issued these reports document that all receipts issued have been properly accounted for and reported. A receipt is required to be issued when cash, check or a money order is over \$5,000.00 or upon request.</p>	<p>Retain for 5 years, then destroy.</p>

Schedule Approved by Department, Agency, or Division Representative.  
 Date: January 11, 1996  
 Signature:   
 Typed Name: George H. Spriggs, Jr.  
 Title: Director, Revenue Administration

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 Signature: 

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

Schedule No. 1786

Page 2 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
4.	<p><u>Reconciliation of Motor Tax Receipts</u>            Receipts are submitted by the branch offices. When a receipt is issued, these reports document that all receipts issued have been properly accounted for and reported. A receipt is required to be issued for all money received.</p>	<p>Retain for 5 years, then destroy.</p>
5.	<p><u>Daily Walk-In Reports</u>            These reports are maintained by the branch office. These reports are maintained chronologically as well as funds received that are not attributed to a case assigned to that field office. Any funds for which no receipt was issued is also included.</p>	<p>Retain for 4 calendar years, then destroy.</p>
6.	<p><u>Miscellaneous Correspondence</u>            Original "incoming" and copies of "outgoing" correspondence which does not require filing with any state tax return.</p>	<p>Retain at the Revenue Administration Center. Screen annually to destroy material no longer needed, then destroy.</p>
7.	<p><u>Taxpayer Correspondence Files</u>            Consisting of original incoming and copies of outgoing correspondence relating to tax refund activities.</p>	<p>Retain at the Revenue Administration Center. Screen annually to destroy material no longer needed, then destroy.</p>
8.	<p><u>REVENUE ACCOUNTING</u>  <u>Legislative Files</u>            File Folders containing copies of bills, fiscal notes, Retain at Revenue</p>	

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

Schedule No. 1786

Page 3 of 24

Agency

Comptroller of the Treasury

Division/Unit

Revenue Administration Division

Item No.	Description	Retention
	synopses and other related information.	Administration Center for 5 years, then destroy.
9.	<p><u>Database Development Files</u></p> <p>File folders containing tax simulation model-related contracts, data entry work, federal record layouts and other information.</p>	Retain at the Revenue Administration Center 20 years, then destroy.
10.	<p><u>Research Files</u></p> <p>File folders containing taxpayer correspondence, action requests and responses, surveys and other information used for reference.</p>	Retain at the Revenue Administration Center 20 years, then destroy.
11.	<p><u>State and County Databases/Program Files</u></p> <p>Return information on tapes and cartridges for the State and County samples, and the program files used to run the tax model.</p>	County files and programs can be destroyed after superceded by the 5th subsequent year. The database and program files are retained 10 years, then destroy.
12.	<p><u>Electronic Funds Transfer Program Files</u></p> <p>File folders for each taxpayer who files an application for EFT and for Compliance cases. File contain applications, a history of each case, and pertinent information.</p>	Retain until all audit requirements have been met, then destroy.
13.	<p><u>Distribution Files</u></p> <p>Arranged numerically by subdivision, these files</p>	Retain at the Revenue

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Date

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Agency Comptroller of the Treasury	Division/Unit Revenue Administration Division
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Item No.	Description	Retention
13.	contain papers which document the amount of State taxes collected from each incorporated municipality, and the amount redistributed to same as their respective share, pursuant to the Tax General Article, Annotated Code of Maryland.	Administration Center 10 Fiscal Years, then destroy.
14.	<u>Daily Remittance Processing Report</u>  Computer printouts of the Deposit Room Remittance Processor operators' productivity for each job performed.	Retain at Revenue Administration Center for 3 years, then destroy.
15.	<u>Backup for Suspense Fund</u>  Substantiation for the movement of payments into and out of the Suspense Fund.	Retain at the Revenue Administration Center current fiscal year & 4 prior fiscal years. Destroy after 5th year.
16.	<u>Suspense Fund Correspondence</u>  Records consist of copies of screen prints for checks which are deposited in the Suspense Fund due to the lack of identification of the taxpayers account, to which it should be applied. Correspondence is sent to the Taxpayer requesting disposition of the remittance. These funds are considered open at this point. After the remittance is identified and transferred to the proper account, it is considered closed.	Retain at the Revenue Administration Center for 1 fiscal year. After records are closed then destroy.
17.	<u>Certified Envelopes</u>  Files contain envelopes in which mail was sent certified.	Retained at the Revenue Administration Center for 6 months, then

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

Schedule No. 1786  
 Page 5 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
18.	<p><u>Receipts for Checks or Money Orders</u></p> <p>Files contain receipts which are prepared in response to taxpayer requests for a receipt for a check or money order.</p>	<p>destroy.</p> <p>Retained at the Revenue Administration Center for 6 months, then destroy.</p>
19.	<p><u>Batch Status Reports</u></p> <p>Reports generated from remittance processing for each batch processed containing the number of items and money amounts by tax type job.</p>	<p>Retain current and previous fiscal years at the Revenue Administration Center, then destroy.</p>
20.	<p><u>Financial Records</u></p> <p>Support documents for journals of final entry.</p>	<p>Retained at the Revenue Administration Center for 3 fiscal years, then destroy.</p>
21.	<p><u>Journals of Final Entry</u></p> <p>Official journals and ledgers recording the receipts and expenditures of the Division. (Must be on disk). Final entry journals are maintained by the General Accounting Division.</p>	<p>Retained at the Revenue Administration Center for 3 fiscal years, then destroy.</p>
22.	<p><u>Bank Account Files</u></p> <p>These files contain documents generated during the transaction of banking services for income tax refunds as required by the Revenue Administration Division. Files are arranged by calendar year and bank account number, and may contain the following:</p>	<p>Retain at the Revenue Administration Center until superseded with another account and audit requirement met.</p>

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

Schedule No. 1786  
 Page 6 of 24

Agency Comptroller of the Treasury	Division/Unit Revenue Administration Division
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Item No.	Description	Retention
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22.	A. Bank Statements B. Debit Memoranda C. Check Listing D. Bank Printouts E. Reconciliations F. Check Copies	Then destroy.
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23.	<u>SYSTEM APPLICATIONS CONTROL UNIT</u> <u>Smart Control Reports</u>  Consisting of interface for posttrans selection (Image, Data Entry and Remittance Processing), selection, and output computer reports from Smart System. These printouts show batches processed into Smart.	Retain for 3 years, then destroy.
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24.	<u>Corporation Monthly and Fiscal Year End Listings</u>  Microfilmed master listing of deposits, receipts, disbursements, and related corporation transactions, arranged alphabetically by corporation name, and numerically by tax account number. Monthly updates are generated at the end of each month, and fiscal year updates are generated the end of each year.	Retain current listing until superseded with updated listings, then destroy.
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25.	<u>RETURNS PROCESSING - PART I</u>  <u>Employers Return of Income Tax Withheld - MW506</u>  Quarterly returns submitted by employers showing the total tax, with adjustments, withheld from each employee's salary during the reporting quarter.	Retain at the Revenue Administration Center for 1 calendar year then transfer to State Management Center for 4 calendar years, then destroy.
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DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. 1786  
 Page 7 of 24

Agency

Comptroller of the Treasury

Division/Unit

Revenue Administration Division

Item No.	Description	Retention
26.	<p><u>Individual Declaration of Estimated Tax - 502D</u></p> <p>Submitted by taxpayer to initiate payment of State taxes by estimation. The form shows the quarterly estimated tax to be paid by declaration and the amount accompanying the initial declaration.</p>	Retain for 3 calendar years, then destroy.
27.	<p><u>Individual Estimated Tax Vouchers - 502DEP</u></p> <p>Submitted quarterly by the taxpayer along with the quarterly tax installment, these vouchers serve as billing notices for taxpayers who pay their state taxes by quarterly declaration.</p>	Retain for 3 calendar years, then destroy.
28.	<p><u>Individual Estimated Tax (Microfilm)</u></p> <p>This film, produced from computer tapes, constitutes the estimated tax master files for each calendar year. The images are arranged in social and alpha sequence and used for research and taxpayer assistance.</p>	Retain for 6 years, then destroy.
29.	<p><u>Corporation Income Tax Returns - Form 500</u></p> <p>Consists of annual tax returns filed by each corporation and association having income allocable to the State under the provisions of the Annotated Code of Maryland, unless otherwise exempted.</p>	Retain at the Revenue Administration Center for 3 calendar years, then transfer to State Management Center for 15 years, then destroy.
30.	<p><u>Withholding Tax Statements (W2)</u></p> <p>Prepared and submitted by employer's for each employee from whom income tax was withheld during the tax year. Each statement shows the employer's name, address and identification number, the employee's</p>	Retain for 1 calendar year, then transfer to State Management Center for 4 years, then destroy.

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

Schedule No. 1786

Page 8 of 24

Agency

Division/Unit

Comptroller of the Treasury

Revenue Administration Division

Item No.	Description	Retention
30.	name, address, and social security number, total wages paid, and the amount of income tax withheld.	
31.	<p><u>Individual Income Tax Returns</u></p> <p>Arranged numerically by year. These forms are filed by all residents and non-residents of the State who have received income from sources within the State, and are required by existing statutes to file such a return.</p>	<p>Retain at the Revenue Administration Center for 2 years, then transfer to the State Management Center for 3 years, then destroy.</p>
32.	<p><u>Applications for Extensions of Time</u></p> <p>These records document the application and approval for extension of time for filing returns, which has been granted taxpayers, except in the case of taxpayers who are abroad, no extensions are granted for more than one year.</p>	<p>Retain at the Revenue Administration Center until the end of the tax year for which the extension was granted, then destroy.</p>
33.	<p><u>Pass Through Entity Returns</u></p> <p>Consists of the annual tax returns filed by each pass through entity having income allocable under the provisions of the Annotated Code of Maryland.</p>	<p>Retain at the Revenue Administration Center for 3 years, then transfer to the State Management Center for 2 years, then destroy.</p>
34.	<p><u>TAX ACCOUNTING</u></p> <p><u>Deposit Receipts</u></p> <p>Receipts of deposit to the credit of bank accounts</p>	<p>Retain at the Revenue</p>

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*Edward C. Pappas*



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

Schedule No. 1786  
 Page 9 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
34.	which have been established to service Maryland income tax refund activities.	Administration Center until the account is closed and all audit requirements have been met, then destroy.
35.	<u>Stop Payment File</u> Arranged alphabetically according to taxpayer. This file contains requests for stop payments on previously issued checks.	Retain at the Revenue Administration Center for one year and until audit requirements have been met, then destroy.
36.	<u>Forgery Documentation</u> Completed forgery affidavits which have been executed. Documentation arranged by tax year.	Retain at the Revenue Administration Center for 5 years and until all audit requirements have been met, then destroy.
37.	<u>Returned Refund Checks</u> Refund checks returned by Postal Service as undeliverable, returned by Comptroller's Office mail-room as mutilated or returned by taxpayer as incorrect. Documentation arranged in check number order.	Retain for 5 years, then destroy.
38.	<u>Refund Check Registers</u> Consists of computer produced listing of refund checks issued during each year. Listings are contained in printout binders.	Retain at the Revenue Administration Center for 5 years and until all audit requirements have been met, then destroy.

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

Schedule No. 1786  
 Page 10 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
39.	<p><u>Protective Claims Files</u></p> <p>These case files contains papers which document taxpayers claims against the State. Claims are either satisfied or disallowed by the Comptroller. Disallowed claims may be appealed to the Judicial Courts of the State.</p>	<p>Retain claims at the Revenue Administration Center. Claims that have been satisfied by the Comptroller or by the Court System, retain for 2 more years, then destroy.</p>
40.	<p><u>Amended Tax Returns (Form 502X)</u></p> <p>Amended Tax Returns are filed by taxpayers to facilitate adjustments to their original return. In addition, to the basic information shown on returns, the Amended Return shows an explanation of the changes to income, deductions and credits. The returns are needed by the unit only for the period required to process the adjustment.</p>	<p>Retain at the Revenue Administration Center until the adjustment is posted, then transfer to the State Management Center for 5 years, then destroy.</p>
41.	<p><u>Taxpayer Correspondence Files</u></p> <p>Included are duplicate return requests and letters requesting the execution of forgery affidavits.</p>	<p>Retain at the Revenue Administration Center. Screen annually to destroy material no longer needed, then destroy.</p>
42.	<p><u>Fiduciary Returns</u></p> <p>This file consists of those fiduciary returns for which protective claims have been instituted and not yet settled.</p>	<p>Retain at the Revenue Administration Center until claim has been satisfied or disallowed, then transfer to the</p>

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

Schedule No. 1786  
 Page 11 of 24

Agency: Comptroller of Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
42.	<u>ADMINISTRATION</u>	the State Management Center for 5 years, then destroy.
43.	<u>Leave Request Forms</u>  Official forms on which an employee applied for annual, personal, compensatory or sick leave. Doctor's certificates may be included in the collection.	Retain at the Revenue Administration Center until all audit requirements have been met, then destroy.
44.	<u>BiWeekly Time Cards</u>  Official forms which an employees submits in order to be paid for hours worked.	Retain at the Revenue Administration Center until all audits have been done, then destroy.
45.	<u>Payroll Records</u>  Consists of computer printouts received from the payroll agency. The ETR (Exception Time Report) is a list of permanent employees. Any exceptions to the pay period are recorded on this list, then sent to payroll for processing of pay checks. The PTR (Positive Time Report) is a list of all contractual employees. Hours and exceptions are recorded on this list, then sent to Payroll for processing of pay checks. Check registers are received after each of the above are processed. The check registers contain all payroll tax and deduction information for each employee. All listings are kept in chronological order with the most recent pay period on top.	Retain at the Revenue Administration Center for 3 years and until all audits have been done, then destroy.

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 Date \_\_\_\_\_  
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 Title \_\_\_\_\_

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

Schedule No. 1786  
 Page 12 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
46.	<p><u>Working Fund</u></p> <p>These files consist of journals and ledgers which have postings of receipts and disbursements. These are reconciled every month with the bank statements received from the bank. A checkbook is maintained and reconciled each month. Worksheets are prepared each month, balancing the journals and checkbook to the bank statements each month.</p>	<p>Retain at the Revenue Administration Center for 3 years and until all audits have been done, then destroy.</p>
47.	<p><u>Inventory</u></p> <p>Consists of 4 files, furniture &amp; equipment, automobiles, computer equipment and telephones. The furniture is in alpha order. The automobiles are in tag number order. The computer equipment is in inventory tag number order. The telephones are in inventory tag number order. These are kept on computer files and are printed on paper.</p>	<p>Retain at the Revenue Administration Center for 3 years and until all audits have been done, then destroy.</p>
48.	<p><u>ACF2 Reports</u></p> <p>A daily report generated on computer paper sorted by logon. It is viewed for exceptions, security reports and logged data set, file name or transaction access. A report is given to SACU for any logon requiring further access. Auditors examine the reports for file access and mainframe activity.</p>	<p>Retain at the Revenue Administration Center for 2 calendar years and all audits have been done, then destroy.</p>
49.	<p><u>DB2 Reports</u></p> <p>A daily report generated on computer paper sorted by logon. It is viewed for exceptions, security reports and logged file or transaction access on the DB2 database. A report is given to Systems Application Control Unit for any logon requiring further access. Auditor's examine the reports for file access and</p>	<p>Retain at the Revenue Administration Center for 2 calendar years and all audits have been done, then destroy.</p>

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 Title \_\_\_\_\_

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

Schedule No. 1786

Page 13 of 24

Agency

Comptroller of the Treasury

Division/Unit

Revenue Administration Division

Item  
No.

Description

Retention

49.

mainframe activity on the database.

DIRECTOR'S OFFICE

50.

General Correspondence Files

Consists of original incoming and copies of outgoing letters, memorandums, and reports. Included are news releases, speeches, meeting minutes, procedures, requests for information, Legislative data and other material concerning the overall operations of the Division, and arrange alphabetically by subject, rather than a name or number. These files are maintained in the offices of the Director, and the Assistant Directors.

Retain at the Revenue Administration Center. Screen annually to remove material for which no further reference is required, then destroy. Periodically, transfer to The Hall Of Records that material relating to Planning and Policy, and which reflects the development of the Division, then destroy.

51.

Lease Files

Arranged alphabetically by location, these files contain copies of leases and other documents relating to the acquisition of real estate to be occupied by field offices of the Division.

Retain at the Revenue Administration Center until termination and final payment of the lease and until all audit requirements have been met, then destroy.

52.

Personnel Records

Alphabetically arranged personnel folders maintained for each employee assigned to the Division. Documents included in these folders may be duplicates or extracts of documents filed in the official

Retain all folders of active employees and periodically screen folders of inactive

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Agency,  
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Date

Signature

Typed Name

Title

Schedule Authorized by State Archivist

Date

FEB 2 1996

Signature

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

Schedule No. 1786  
 Page 14 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
	folder maintained by the Comptroller's personnel office.	
	<u>Returns Processing - PART II</u>	
53.	MW508 - Employer's Annual Reconciliation of Income Tax Withheld	employees to dispose of those ineligible for employment by reason of death or previous unsatisfactory performance. Folders for employees hired prior to 1/1/70 should be retained for 5 years. Retain at the Revenue Administration Center for 2 years, then transfer to the State Management Center for 3 years, then destroy.
54.	Form 500D and 500DED - Corporation Declaration of Estimated Tax	Retain at the Revenue Administration Center for 4 calendar years, then destroy.
55.	Form 500E - Corporation Application for Extension to File with Remittance	Retain at the Revenue Administration Center for 4 calendar years, then destroy.
56.	Form 500E - Corporation Application for Extension of Time to File without remittance.	Retain at the Revenue Administration Center for 2 calendar years, then destroy.

Schedule Approved by Department, Agency, or Division Representative.  
 Date \_\_\_\_\_  
 Signature \_\_\_\_\_  
 Typed Name \_\_\_\_\_  
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DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. 1786  
 Page 15 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
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Items from Last Retention Schedule That Will Be Phased Out.

Estimated Tax Correspondence (Item 4)

Consisting of original incoming and copies of outgoing correspondence relating to the activities of the Office and the taxpayer.

Retain at the Revenue Administration Center for 3 calendar years, then destroy.

Individual Estimated Tax Reconciliation Ledgers (Item 5)

These ledgers provide a means of reconciling each year's individual estimated tax activity. The Data Processing totals shown are further reconciled with the gross receipts ledger maintained in the withholding accounting control unit and sent to document control.

Retain at the Revenue Administration Center for 3 fiscal years, then transfer to State Manager Center for 7 calendar years then destroy.

Estimated Tax Computer Printouts (Item 6)

Maintained in binders, these printouts show the estimated tax processing and file maintenance activity by the calendar year. The series is primarily used to maintain systems information and to produce audit trail verification. Example: 510NR, 510D, 510E.

Retain for 3 calendar years, then destroy.

Individual Estimated Tax (Microfilm) (Item 7)

This film, produced from computer tapes constitutes the estimated tax master files for each calendar year. The images are arranged in social and alpha-sequence and used for research and taxpayer assistance.

Retain for 5 fiscal years then destroy.

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 Signature \_\_\_\_\_  
 Typed Name \_\_\_\_\_  
 Title \_\_\_\_\_

Schedule Authorized by State Archivist  
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DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. 1786  
 Page 16 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
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Resident Individual Control Group Totals (Item 9)  
(Quarterly Payments)

- A. Beginning and Ending date of each weekly payment.
- B. Beginning and Ending document locator number of the above.
- C. Amount of money deposited for the period.
- D. Accounting control information (Date/JRT, etc.)

Retain for 3 fiscal years, then destroy.

General Files (Item 10)

Consisting of documents which relate to the Internal Management or General Administration of the office. Included are: copies of monthly and annual reports, equipment contracts, supply orders, telephone logs, studies, budget information and related materials.

Screen annually and destroy that material which no further reference is required. Remaining material to be retained for 10 calendar years.

Personnel Policy Files (Item 11)

Consisting of documents which relate to the day-to-day administration of office employees. Included are documents relating to leave, work schedules, employee evaluation and efficiency, interview sheets and comparable or relating papers.

Screen annually and destroy that material which no further reference is required. Remaining material having continuing administrative value to be retained until such value ceases, then destroy.

Refund Transaction Ledgers and Registers (Item 13)

Included in this series are ledgers, and registers showing tabulated information which is used in the

Retain for 3 fiscal years, then destroy.

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

Schedule No. 1786  
 Page 17 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
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checking and auditing of various types of tax returns for which refunds have been issued. The information shown includes the taxpayer account number, year and amount of refund and warrant number authorizing issuance of the refund check.

Refund Authorization and Distribution Files (Item 14)

Contain internal auditor's authorization and request for processing refunds resulting from overpayment of all taxes collectable by the State income tax division.

Retain for 3 fiscal years, then destroy.

Return Registers (Item 15)

16MM Microfilm cartridges containing alphabetical listings of taxpayers to whom tax refunds have been issued. Arranged by taxable year, listings show the name and address of taxpayer, social security and return numbers, check number and amount refunded or balance due.

Retain for 3 fiscal years, then destroy.

Stop Payment and Forgery Case Cards (Item 19)

3 X 5 CARDS arranged alphabetically, which show the name and address of taxpayer check number and date of issue. Cards also show the date stop payment was completed and the reissue date of the new check.

Retain for 3 fiscal years, then destroy.

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 Signature \_\_\_\_\_  
 Typed Name \_\_\_\_\_  
 Title \_\_\_\_\_

Schedule Authorized by State Archivist  
 Date FEB 2 1996  
 Signature *Edward C. [Signature]*

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

Schedule No. 1786  
 Page 18 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
----------	-------------	-----------

	<u>Decedent and Reissued Check Files (Item 20)</u>	
	Arranged alphabetically, these files contain miscellaneous correspondence to and from executors, administrators, survivors or personal representatives of deceased taxpayers regarding the disposition of any refund of taxes payable to the deceased.	Retain for 3 fiscal years, then destroy.
	<u>Reissued Check Lists (Item 22)</u>	
	Chronological listings of tax refund checks which have been reissued. These listings are arranged by the tax year corresponding to the tax returns for which they are listed.	Retain for 3 fiscal years, then destroy.
	<u>Recovered Check Lists (STARS 140) (Item 23)</u>	
	Computer produced report showing chronological listing of unused and returned tax refund checks.	Retain for 3 fiscal years, then destroy.
	<u>Master Check Access and Account Reconciliation (Item 24)</u>	
	Computer printouts of master check access and account reconciliations for current year refunds which are issued by the computer.	Retain for 3 fiscal years, then destroy.
	<u>Cancelled Tax Refund Checks (Item 25)</u>	
	Checks are returned to the Revenue Administration Division by the bank upon which they are drawn, after payment and cancellation. Each check shows the check number, account number, name and address	Retain for 3 fiscal years, then destroy.

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

Schedule No. 1786

Page 19 of 24

Agency Comptroller of the Treasury	Division/Unit Revenue Administration Division
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Item No.	Description	Retention
----------	-------------	-----------

	<p>of payee, date, amount of the refund and name of the bank upon which it was drawn.</p> <p><u>Refund Imprest Account-Outstanding Lists (Item 27)</u></p> <p>Computer printouts received from the banks indicating date of issue, amounts and current status of refund imprest checks for various years. These accounts are still open and/or active.</p> <p><u>Franchise Tax Returns - Form FT-1 (Item 31)</u></p> <p>This file consists of the fiscal year tax returns filed by Savings Banks, Building and Savings/Loan Associations having income allocable to the State under the provisions of the Annotated Code of Maryland, unless otherwise exempted.</p> <p><u>Declaration Register (Item 35)</u></p> <p>Microfilmed copy of the register which identifies those taxpayers who have filed a Declaration of Estimated Maryland Income Tax (Form 502D). This register facilitates the checking, auditing and general in-processing of the annual income tax returns.</p> <p><u>Case Files (Item 40)</u></p> <p>Maintained by the Assistant Chief and Legal Officer of the Revenue Administration Division. These files include:</p> <p>A. Cases pending, being or having been adjudicated</p>	<p>Retain for 3 fiscal years, then destroy.</p> <p>Retain for 3 fiscal years, then destroy.</p> <p>Retain current tax year. Destroy non-current years.</p> <p>Screen annually and destroy resolved cases.</p>
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 or Division Representative.  
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 Signature *Edward C. Papermaster*

Figure 3

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

Schedule No. 1786  
 Page 20 of 24

Agency

Comptroller of the Treasury

Division/Unit

Revenue Administration Division

Item No.

Description

Retention

for determination of compliance or non-compliance with existing tax laws.

B. Cases which document the qualification and status of tax exempt organizations and activities.

C. Cases which document claims of bankruptcy or receivership, and those of decedent taxpayers.

Error Listing Register Books (Item 48)

Contains computer listing of information relating to tax returns on which errors have been made. The information designates the types of errors, transactions, withholding taxes estimated tax credits, additional taxes refunds issued, interest and penalties.

Retain for 4 fiscal years, then destroy.

Fiduciary Register Books (Item 49)

Contain computer listings of all fiduciary returns, showing amount of taxes paid, refunds issued, additional taxes, interest and penalties.

Retain for 4 fiscal years, then destroy.

Noncurrent Register Books - Individual (Item 50)

Contain computer listings of late file individual returns, showing amount of taxes paid, refunds issued, interest and penalties.

Retain for 4 fiscal years, then destroy.

Partnership Register Books (Item 51)

Contains computer listings of tax returns filed by individuals involved in business partnerships.

Retain for 4 fiscal years, then destroy.

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Signature \_\_\_\_\_

Typed Name \_\_\_\_\_

Title \_\_\_\_\_

Schedule Authorized by State Archivist

Date

FEB 2 1993

FEB 2 1993

Signature

*Edward C. Papas*

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

Schedule No. 1786  
 Page 21 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
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Listings show the amount of taxes paid, refunds issued, additional taxes, interest and penalties.

Estimated Tax Books (Item 52)  
(2 Series - Alphabetical and Numerical)

Contains computer listings of taxpayers who file quarterly estimated tax returns. Information shown includes the amount of quarterly tax paid from April 15 to January 15. This data is used to reconcile the quarterly tax returns.

Retain for 4 fiscal years, then destroy.

Late Payment Books (Estimated Returns) (Item 53)

Contains computer listings of late filed estimated returns and payments which were received with applications for "extensions of time".

Retain for 4 fiscal years, then destroy.

Non-Processable Returns (Item 56)

These are tax returns with corresponding control cards on which additional information is needed. When the information is received, the return is pulled, the control card is attached and both are forwarded to the processing unit for coding. After both have been coded with the same serial number, the control cards are returned for filing.

Retain for 2 fiscal years, then destroy.

Tax Returns (Open) (Item 58)

These tax returns are held in the Document Control

Retain for 3 fiscal

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

Schedule No. 1786  
 Page 22 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
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	<p>Unit pending receipt of payment or required adjustments by the taxpayer.</p> <p><u>Microfilmed Indexes (16MM) (Item 60)</u></p> <p>Two sets of 16MM microfilm - One arranged alphabetically by name of taxpayer. The other numerically by social security number. Microfilm shows the name of taxpayer, social security number, account number, refunds issued and amount of taxes paid. Microfilm is used primarily for reference and research.</p> <p><u>Checks Registers (Item 62)</u></p> <p>Computer produced listing of issued checks showing check number, account number, amount refunded, and name and address of taxpayer. These registers are used to verify, control and reconcile refunds sent to taxpayers who file amended returns.</p> <p><u>Federal Returns (Item 65)</u></p> <p>Copies of federal returns which have been requested from the Internal Revenue Service by the Chief, Revenue Administration Division. These returns are used for the conduct of specific audits and may be required if results of the audit are appealed to the Maryland Tax Court.</p> <p><u>Microfilmed Accounts (16MM) (Item 66)</u></p> <p>This collection of microfilm consists of the following</p>	<p>years, then destroy.</p> <p>Retain for 5 fiscal years, then destroy.</p> <p>Retain for 3 fiscal years, then destroy.</p> <p>Retain for 3 fiscal years, then destroy.</p> <p>Retain for 3 fiscal</p>
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DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. 1786

Page 23 of 24

Agency Comptroller of the Treasury	Division/Unit Revenue Administration Division
---------------------------------------	--

Item No.	Description	Retention
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	<p>accounts:</p> <ul style="list-style-type: none"> <li>Partnership</li> <li>Fiduciary</li> <li>Late Filing</li> <li>Individual Income Tax</li> <li>Accounts Receivable</li> </ul> <p>Produced from computer tapes, these accounts show the taxpayer's name, social security number, account number, amount of refund issued, and amount of taxes paid. The microfilm is used for research and to verify compliance with existing tax laws.</p> <p><u>Form 12 - Payment Memorandum (Item 69)</u></p> <p>Used to process monies received from taxpayers for in-system accounts.</p> <p><u>Form 20-Combined Accounts Receivable (Item 70) Notification/Adjustments</u></p> <p>To adjust in-system returns. Increase or decrease liabilities. To issue refunds to taxpayers or to apply to accounts receivable. Used after cut-off of current processing.</p> <p><u>Form 14 - Audit Memo (Item 71)</u></p> <p>To adjust in-system returns. Increase or decrease liabilities. To issue refunds to taxpayers or to apply to accounts receivable. Used while processing current year returns.</p>	<p>years, then destroy.</p> <p>Retain for 3 fiscal years, then destroy.</p> <p>Retain for 3 fiscal years, then destroy.</p> <p>Retain for 3 fiscal years, then destroy.</p>
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DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. 1786  
 Page 24 of 24

Agency: Comptroller of the Treasury  
 Division/Unit: Revenue Administration Division

Item No.	Description	Retention
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Case Review Board - Closed Property Liens (Item 72)

This file consists of property liens, closed by the Case Review Board.

Retain for 12 years, then destroy.

Partnership Tax Return (Item 72A)

This file consists of the annual tax returns filed by each partnership having income allocable to the State under the provisions of the Annotated Code of Maryland.

Retain for 3 fiscal years, then destroy.

\*\*\*\*\*  
 ITEMS APPLICABLE TO COMPLIANCE DIVISION  
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Federal Adjustment Information (Item 64)

This information consists of copies of correspondence to and from the Internal Revenue Service which respond to potential adjustments on Maryland State income tax returns.

Retain for 12 years, then destroy.

Billing System Books (Item 67)

These books are used to prepare monthly and fiscal year reports. Information contained in the books include the status of accounts, number of payments entered into the data processing system, amount of cash applied and the number and amount of refunds issued.

Retain for 12 years, then destroy.

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