

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

Schedule No.

2071

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Agency Comptroller of the Treasury

Division/Unit

Revenue Administration Division

Item No	Description	Retention
	<p>This schedule supersedes Schedule No. 853, No. 853A, 853B, 1786, 2021 dated September 24, 1998.</p> <p><u>TAXPAYER SERVICES</u></p> <p>1. <u>Branch Office Representatives Report File (Form CGT/RAD 155)</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 the 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>2. <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 branch representatives report file.</p>	<p>Retain until all audits have been done, then destroy.</p> <p>Retain until all audits have been done, then destroy.</p>

Approved by Department, Agency, or Division Representative.

Date 9/8/99

Signature James M. Arnie

Type Name JAMES M. ARNIE

Title Director, Revenue Administration Div.

Schedule Authorized by State Archivist.

Date SEP 28 1999

Signature Edward C. Papenfuss

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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 check or money order is over \$5,000; upon request; or cash is rendered.</p>	<p>Retain until all audits have been done, then destroy.</p>
4.	<p><u>Reconciliation of Motor Fuel Tax 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 for all money received.</p>	<p>Retain until all audits have been done, then destroy.</p>
5.	<p><u>Daily Walk-In Reports</u></p> <p>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 until all audits have been done, then destroy.</p>
6.	<p><u>Miscellaneous Correspondence</u></p> <p>Original "incoming" and copies of "outgoing" correspondence which has been optically scanned.</p>	<p>Retain paper at the Revenue Administration Center for 1 year and for 5 years on optical disk, then destroy.</p>
7.	<p><u>Taxpayer Correspondence Files</u></p> <p>Consisting of original incoming and copies of outgoing correspondence, which has not been optically scanned.</p>	<p>Retain at the Revenue Administration Center for 3 calendar years, then destroy.</p>

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<u>REVENUE ACCOUNTING</u>		
8.	<p><u>Research Files</u></p> <p>File folders containing taxpayer correspondence, action requests and responses, surveys and other information used for reference.</p>	<p>Retain at the Revenue Administration Center for 5 calendar years, then destroy.</p>
9.	<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. Files contain applications, a history of each case, and pertinent information.</p>	<p>Retain all folders of open accounts until account is closed. Folders for closed accounts should be retained for 5 years following termination of account, <i>then destroy.</i></p>
10.	<p><u>Distribution Files</u></p> <p>Arranged chronologically by distribution, these files 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.</p>	<p>Retain at the Revenue Administration Center for 10 Fiscal Years, then destroy.</p>

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11.	<p><u>Daily Remittance Processing Report</u></p> <p>Computer printouts of the Deposit Room Remittance Processor operators' productivity for each job performed.</p>	<p>Retain at the Revenue Administration Center for 3 years, then destroy.</p>
12.	<p><u>Backup for Suspense Fund</u></p> <p>Substantiation for the movement of payments into and out of the Suspense Fund.</p>	<p>Retain at the Revenue Administration Center current fiscal year &amp; 4 prior fiscal years.          Destroy after 5<sup>th</sup> year.</p>
13.	<p><u>Suspense Fund Correspondence</u></p> <p>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.</p>	<p>Retain at the Revenue Administration Center for 1 fiscal year. After records are closed, then Destroy.</p>
14.	<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>Retain at the Revenue Administration Center for 3 months, then destroy.</p>

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15.	<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, for 3 fiscal years, then destroy.</p>
16.	<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, and until audit requirement is met, then destroy.</p>
17.	<p><u>Official journals and ledgers.</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, and until audit requirement is met, then destroy.</p>
18.	<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.</p> <p>Files are arranged by calendar year and bank account number, and may contain the following:</p> <ul style="list-style-type: none"> <li>A. Bank Statements</li> <li>B. Debit Memoranda</li> <li>C. Check Listing</li> <li>D. Bank Printouts</li> <li>E. Reconciliations</li> <li>F. Check Copies</li> </ul>	<p>Retain at the Revenue Administration Center until superseded with another account and audit requirement met, then destroy.</p>

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<u>SYSTEMS APPLICATION CONTROL UNIT</u>		
19.	<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 until all audits have been done, then destroy.
20.	<u>Project Notes &amp; Files</u>  Unformatted material containing the background, requirements, specifications, problem descriptions, documentation and changes for new projects, as well as, changes to existing programs and procedures. Also includes SIRS (Systems Investigation Reports) and SRT's (System Request Transmittal).	Retain at the Revenue Administration Center until project is done, until all audits have been done, then destroy.
21.	<u>Code Table Signoff Request</u>  Arranged by Table ID and date, shows changes made to table and who requested them and when.	Retain at Revenue Administration Center for 2 calendar years, transfer to the State Management Center for 3 calendar years, then destroy.
22.	<u>Motor Fuel Tax Microfilm</u>  Microfilm of fuel tax transactions.	Retain at Revenue Administration Center for 2 calendar years, transfer to the State Management Center for 8 calendar years, then destroy.

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	<u>RETURNS PROCESSING</u>	
23.	<p><u>Employers Return of Income Tax Withheld - MW506</u></p> <p>Returns submitted by employers showing the total tax, with adjustments, withheld from each employee's salary during the reporting quarter.</p>	<p>Retain at the Revenue Administration Center for 1 calendar year, then transfer to the State Management Center for 4 calendar years, then destroy.</p>
24.	<p><u>Individual, Pass Through Entity and Fiduciary Declaration of Estimated Tax - 502D,510D and 504D</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>	<p>Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 2 years, then destroy.</p>
25.	<p><u>Individual Pass Through Entity and Fiduciary Estimated Tax Vouchers - 502DEP,510DEP and 504DEP</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>	<p>Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 2 years, then destroy.</p>
26.	<p><u>Corporation Income Tax Returns - Form 500 1996 and prior tax years</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>	<p>Retain paper at the Revenue Administration Center for 3 calendar years, then transfer to the State Management Center for 15 years, then destroy.</p>

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27.	<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 name, address, and social security number, total wages paid, and the amount of income tax withheld.</p>	<p>Retain for 1 calendar year, then transfer to the State Management Center for 4 years, then destroy.</p>
28.	<p><u>Personal, Corporate, Pass Through Entity (PTE) &amp; Fiduciary Income Tax Returns (123, 500 - 1997 and future, 502, 503, 504 - 1998 and future, 505, 510 - 1997 and future, 515).</u></p> <p>Arranged numerically by year. These forms are imaged filed by all residents, and non-residents, corporations and fiduciaries, pass-through entities 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 paper at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 2 years, then destroy. Retain image for 5 years on optical disk, then destroy.</p>
29.	<p><u>Applications for Extensions of Time (502E, 510E and 504E)</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>
30.	<p><u>Pass Through Entity Returns (510) - 1996 and prior</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 1 year, then transfer to the State Management Center for 4 years, then destroy.</p>



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31.	<u>MW508 - Employer's Annual Reconciliation of Income Tax Withheld</u>	Retain at the Revenue Administration Center for 2 years, then transfer to the State Management Center for 3 years, then destroy.
32.	<u>Form 500D and 500 DEP - Corporation Declaration of Estimated Tax.</u>	Retain at the Revenue Administration Center for 2 calendar years, then transfer to the State Management Center for 3 years, then destroy.
33.	<u>Form 500E - Corporation Application for Extension to File with and without Remittance</u>	Retain at the Revenue Administration Center for 2 calendar years, then transfer to the State Management Center for 3 years, then destroy.
34.	<u>Sales and Use Tax Reports</u>  Returns submitted by taxpayers to pay the Sales and Use Tax.	Retain at the Revenue Administration Center for 1 fiscal year, then transfer to the State Management Center for 1 fiscal year, then destroy.
35.	<u>Personal Income Tax Returns</u> <u>Forms 123, 502, 503, 505 and 515</u> <u>1991 and prior</u>  These forms are filed by all residents of the State, who have received income from sources within the State and are required by existing statutes to file such a return.	Retain the paper at the Revenue Administration Center for 2 years, then transfer to the State Management Center for 3 years, then destroy.
36.	<u>Fiduciary Income Tax Returns - 504</u> <u>1997 and prior</u>  These forms are filed by all fiduciaries who have received income from sources within the State, and are required by existing statutes to file such a return.	Retain the paper at the Revenue Administration Center for 2 years, then

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		<p>transfer to the State Management Center for 3 years, then destroy.</p>
	<p><u>TAXPAYER ACCOUNTING</u></p>	
37.	<p><u>Deposit Receipts</u>  Receipts of deposit to the credit of bank accounts which have been established to service Maryland income tax refund activities.</p>	<p>Retain at the Revenue Administration Center until the account is closed and all audit requirements have been met, then destroy.</p>
38.	<p><u>Stop Payment File</u>  Arranged alphabetically according to taxpayer name. This file contains requests for stop payments on previously issued checks.</p>	<p>Retain at the Revenue Administration Center for one year and until audit requirements have been met, then destroy.</p>
39.	<p><u>Forgery Documents</u>  Completed forgery affidavits which have been executed. Maintained in alphabetical order by taxpayer name.</p>	<p>Retain at the Revenue Administration Center for 5 years and until all audit requirements have been met, then destroy.</p>
40.	<p><u>Returned Refund Checks</u>  Refund checks returned by Postal Service as undeliverable, returned by Comptroller's Office mailroom as mutilated or returned by taxpayer as incorrect. Maintained in numerical order by check number.</p>	<p>Retain at the Revenue Administration Center for 1 year, and all audits done, then destroy.</p>
41.	<p><u>Refund Check Registers</u>  Consists of two computer produced listings of refunds issued during each year. One for checks and one for direct deposits. Maintained in chronological order by register date.</p>	<p>Retain at the Revenue Administration Center for 3 years and until all audit requirements have been met, then destroy.</p>

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42.	<p><u>Protective Claims Files</u></p> <p>These case files contain 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 years after satisfaction, then destroy.</p>
43.	<p><u>Amended Tax Returns (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 paper copy for 1 fiscal year at the Revenue Administration Center, then 4 years at the State Records Management Center, then destroy.</p>
44.	<p><u>Taxpayer Adjustment Correspondence</u></p> <p>Included are taxpayer written inquiries in request of account review and/or action to achieve correct disposition.</p>	<p>Retain at the Revenue Administration Center for 3 years, and all audits have been met, then destroy.</p>
45.	<p><u>MFT Report Refund Claims</u></p> <p>Taxpayers forms filed to satisfy filing requirements and request tax refund. Maintained by return number each fiscal year.</p>	<p>Retain at the Revenue Administration Center for 3 years, and all audits have been met, then destroy.</p>
46.	<p><u>MFT Adjustment Request</u></p> <p>Taxpayer and agency (Staff) requests for tax account action to achieve correct disposition. Maintained by return number each fiscal year.</p>	<p>Retain at the Revenue Administration Center for 2 years and all audits have been met, then destroy.</p>

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	<p><u>ADMINISTRATION</u></p>	
47.	<p><u>Leave Request Forms</u></p>	
	<p>Official forms on which an employee applied for annual, personal, compensatory or sick leave. Doctor's certificates may be included in the collection.</p>	<p>Retain at the Revenue Administration Center until all audit requirements have been met, then destroy.</p>
48.	<p><u>Bi-Weekly Time Cards</u></p>	
	<p>Official forms which an employee submits in order to be paid for hours worked.</p>	<p>Retain at the Revenue Administration Center until all audits have been completed, then destroy.</p>
49.	<p><u>Payroll Records</u></p>	
	<p>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 paychecks. 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 paychecks. 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.</p>	<p>Retain at the Revenue Administration Center until all audits have been done, then destroy.</p>
50.	<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 until all audits have been done, then destroy.</p>

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51.	<p><u>Inventory</u></p> <p>Consists of 3 files, which are: furniture, &amp; equipment, automobiles and computer equipment. The furniture is in alpha order. The automobiles are in tag number order. The computer equipment is in inventory tag number order. These are kept on computer files and are printed on paper.</p>	<p>Retain at the Revenue Administration Center until all audits have done, then destroy.</p>
52.	<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 until all audits have done, then destroy.</p>
53.	<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 the Systems Application Control Unit for any logon requiring further access. Auditors examine the reports for file access and mainframe activity on the database.</p>	<p>Retain at the Revenue Administration Center until all audits have been done, then destroy.</p>
54.	<p><u>DIRECTOR'S OFFICE</u></p> <p><u>General Correspondence Files</u></p> <p>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</p>	<p>Retain at the Revenue Administration Center. Screen annually to remove material for which no further reference is required,</p>

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	<p>of the Division, and arranged alphabetically by subject, rather than a name or number. These files are maintained in the offices of the Director and the Assistant Directors.</p>	<p>then destroy.</p>
55.	<p><u>Lease Files</u></p> <p>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.</p>	<p>Retain at the Revenue Administration Center until termination and final payment of the lease and until all audit requirements have been met, then destroy.</p>
56.	<p><u>Personnel Records</u></p> <p>Alphabetically arranged personnel folders are maintained for each employee assigned to the Division. Documents included in these folders may be duplicates or extracts of documents filed in the official folder maintained by the Comptroller's personnel office.</p>	<p>Retain all folders of active employees and periodically screen folders of inactive employees. Folders for inactive employees should be retained for 5 years following termination of employment.</p>
57.	<p><u>LEGAL UNIT – Estate Tax Unit</u></p> <p>Maryland Estate Tax Returns</p>	<p>Retain paper copy of the imaged returns at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 2 years, then destroy. Retain paper copies of non-imaged returns at the Revenue Administration Center for 10 years, then</p>

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		transfer to the State Management Center for 60 years, then destroy. Image returns will be retained on optical for 70 years, then destroyed.
58.	Savings and Loan Franchise Tax Returns	Retain at the Revenue Administration Center for 5 years, then destroy.
59.	Register of Wills/Sheriff Reports. Includes Cash Activity Report, Inventory Reporting and Criminal Injury Report	Retain at the Revenue Administration Center until legislative audit requirements are fulfilled, then destroy.
60.	State Property Tax-Report of Collectors	Retain at the Revenue Administration Center until legislative requirements are fulfilled, then destroy.
61.	<u>Miscellaneous</u>  Calculator tapes of checks/validation tapes  Validated deposit slips  Journal entries  Reconciliation reports from estate tax data base  STARS/RSTARS reports  Estate tax receipts  Fiscal note files  Miscellaneous taxpayer correspondence  Federal condemnation notices	Retain at the Revenue Administration Center until legislative audit requirements are fulfilled, then destroy.