

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

**Schedule No.**

2350

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**Agency** Comptroller of Maryland

**Division/Unit**  
Revenue Administration Division

**Item No**

**Description**

**Retention**

This schedule supersedes Schedule No. 853, No. 853A, 853B, 1786, 2021 dated September 24, 1998, 2071 dated September 8, 1999.

TAXPAYER SERVICES

1. Branch Office Representatives Report File (Form COT/RAD 155)

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.

Retain until all audits have been done, then destroy.

2. Monthly and Fiscal Year Activity Report

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.

Retain until all audits have been done, then destroy.

**Approved by Department, Agency, or Division Representative.**

**Date**

7/20/05

**Signature**

James L. Arnie

**Type Name**

JAMES M. ARNIE

**Title**

Director, Revenue Admin Div.

**Schedule Authorized by State Archivist.**

**Date**

AUG 09 2005

**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>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>
5.	<p><u>Taxpayer Correspondence Files</u></p> <p>Consisting of original incoming and copies of outgoing correspondence.</p>	<p>Retain at the Revenue Administration Center for 1 calendar year, then destroy.</p>
<p><u>REVENUE ACCOUNTING</u></p>		
6.	<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 3 calendar years, and audits have been done, then destroy.</p>

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7.	<p><u>Electronic Funds Transfer Program Files</u></p> <p>File folders for each taxpayer who files an application for EFT debit 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 3 years following termination of account, then destroy.</p>
8.	<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 5 fiscal years, and audited, then destroy.</p>
9.	<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, and all audits have been done, then destroy.</p>
10.	<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 for 3 years, and all audits have been done, then destroy.</p>
11.	<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</p>	

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	<p>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 3 years, and all audits have been done, then destroy.</p>
12.	<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, money order, and cash.</p>	<p>Retain at the Revenue Administration Center for 3 years, and all audits have been done, then destroy.</p>
13.	<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 at the Revenue Administration Center for 3 years, and all audits have been done, then destroy.</p>
14.	<p><u>Financial Records</u></p>	
	<p>Support documents for journals of final entry.</p>	<p>Retain at the Revenue Administration Center for 3 years, and all audits have been done, then destroy.</p>
15.	<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>Retain at the Revenue Administration Center for 3 years, and all audits have been done, then destroy..</p>

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16.	<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 or audit requirement met, then destroy.</p>
17.	<p><u>Withholding Correspondence/Backup</u></p> <p>Correspondence/backup from taxpayers that required the development of a tax return.</p>	<p>Retain at the Revenue Administration Center for 1 calendar year, then destroy.</p>
18.	<p><u>Register of Wills/Sheriff Reports</u>  <u>Includes Cash Activity Report, Inventory Reporting and Criminal Injury Report</u>          (Underlined items retained by Revenue Accounting).</p>	<p>Retain at the Revenue Administration Center until all audit requirements are fulfilled, then destroy.</p>
19.	<p>State Property Tax-Report of Collectors</p>	<p>Retain at the Revenue Administration Center until all audit requirements are fulfilled, then destroy.</p>

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	<p><u>SYSTEMS APPLICATION CONTROL UNIT</u></p>	
20.	<p><u>Smart Control Reports</u></p> <p>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.</p>	<p>Retain until all audits have been done, then destroy.</p>
21.	<p><u>Project Notes &amp; Files</u></p> <p>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).</p>	<p>Retain at the Revenue Administration Center until project is done/cancelled and until all audits have been done, then destroy.</p>
22.	<p><u>Code Table Signoff Request (Electronic)</u></p> <p>Arranged by Table ID and date, shows changes made to table and who requested them and when.</p>	<p>Retain until all audits have been done, then destroy.</p>
23.	<p><u>Motor Fuel Tax Microfilm</u></p> <p>Microfilm of fuel tax transactions.</p>	<p>Retain at Revenue Administration Center for 2 calendar years, transfer to the State Management Center for 8 calendar years, then destroy.</p>
24.	<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>

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25.	<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>
<u>RETURNS PROCESSING</u>		
26.	<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>
27.	<p><u>Individual, Pass Through Entity, Fiduciary and Corporation Declaration of Estimated Tax – 502D, 510D, 504D, and 500D</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>
28.	<p>Review of QRDT's Supervisor's adjustment transactions.</p>	<p>Retain paper files until all audits are complete, then destroy.</p>

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	<u>Legal Unit – QRDT</u>	
29.	Reports: Weekly, Monthly and Special Projects - These files contain the weekly and monthly activity reports detailing all fraud, adjustments and monthly workflow, as well as status and final reports on all special projects done by the QRDT Unit.	Retain at the Revenue Administration Division, until completion of all audits, then destroy.
30.	Fraudulent Returns – These are original returns that have been pulled from the original imaged batches and retained for further reference or court subpoenas.	Retain at the Revenue Administration Division until it has been determined the original returns are no longer needed; screen annually. <i>Then destroy.</i>
31.	Case Review Board and Attorney General Referrals – these files contain copies of returns and research information submitted to the Case Review Board or Office of the Attorney General for prosecution.	Retain at the Revenue Administration Division until completion of all audits, then destroy.
32.	Questionable Case History files – these files are the original log sheets that are filled out for each return that has been identified as fraud.	Retain at the Revenue Administration Division until completion of all audits, then destroy.
33.	QRDT Audits – These are files containing copies of information sent to the Branch Offices to be audited. Information may be original Amended returns or copies of imaged returns, and status reports.	Retain at the Revenue Administration Division until completion of all audits, then destroy.
34.	Special Projects – these files contain research, correspondence to and from taxpayers and adjustment results.	Retain at the Revenue Administration Division until completion of all audits, then destroy.

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35.	Taxpayer Correspondence - these files contain letters to taxpayers and copies of documents provided by taxpayers.	Retain at the Revenue Administration Division for 1 year, or upon completion of all audits and then destroy.
36.	Daily suspended transactions, 255 review and adjustment printouts.	Retain at the Revenue Administration Division until completion of all audits, then destroy.
37.	Miscellaneous  Miscellaneous taxpayer correspondence  Federal condemnation notices	Retain at the Revenue Administration Center until all audit requirements are fulfilled, then destroy.
38.	<u>Individual Pass Through Entity and Fiduciary Estimated Tax Vouchers - 502DEP, 510DEP and 504DEP</u>  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.	Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 2 years, then destroy.
39.	<u>Corporation Income Tax Returns - Form 500 1996 and prior tax years</u>  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.	Retain paper at the Revenue Administration Center for 3 calendar years, then transfer to the State Management Center for 15 years, then destroy.

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40.	<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>
41.	<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, 502D, 500D, 510D, 504D, 502E, 504E, 500E and 510E).</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>
42.	<p><u>Applications for Extensions of Time (500E, 502E, 510E and 504E) Paper</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>
43.	<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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44.	<u>MW508 - Employer's Annual Reconciliation of Income Tax Withheld</u>	Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years, then destroy.
45.	<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 calendar year, then transfer to the State Management Center for 4 calendar years, then destroy.
46.	<u>Personal Income Tax Returns Forms 123, 502, 503, 505 and 515 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 1 year, then transfer to the State Management Center for 4 years, then destroy.
47.	<u>Fiduciary Income Tax Returns - 504 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 1 year, then transfer to the State Management Center for 4 years, then destroy.
48.	<u>Suspended Transactions</u>  Daily listings (paper and/or electronic versions) of suspended transactions.	Retain at the Revenue Administration Center for 3 years and until all audit requirements have been met, then destroy.

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49.	<p><u>Payment Document (Tax Computation Bills)</u></p> <p>Payment documents (tear-off vouchers) sent as part of tax computation bills.</p>	<p>Retain at the Revenue Administration Center 1 year, then destroy.</p>
50.	<p><u>101-EL and 102-EL</u></p> <p>Returns submitted by taxpayers that are required to file signature documents when filing electronic returns.</p>	<p>Retain at the Revenue Administration Division for 1 calendar year, then to the State Management Center for two years, then destroy.</p>
<u>TAXPAYER ACCOUNTING</u>		
51.	<p><u>Dishonored Checks</u></p> <p>Checks submitted for payment of taxes which are not honored by the financial institution in which they are drawn. They are kept in order by social security number, federal identification number or central registration number.</p>	<p>Retain at the Revenue Administration Center for three years and until all audit requirements have been met. If the check has been replaced, then they can be destroyed. All checks not replaced must be retained until they have been replaced.</p>
52.	<p><u>Stop Payment File</u></p> <p>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 calendar year and until audit requirements have been met, then destroy.</p>
53.	<p><u>Forgery Documents</u></p> <p>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>

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54.	<p><u>Returned Refund Checks/Deletion Reports</u></p> <p>Reports listing refund checks that have been returned by Postal Service as undeliverable, by mailroom as damaged, or by taxpayer as incorrect and subsequently shredded. The witnessed reports are maintained in order by date.</p>	<p>Retain at the Revenue Administration Center until audit requirements have been met, then destroy.</p>
55.	<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 1 year after satisfaction, then destroy.</p>
56.	<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>
57.	<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><u>ADMINISTRATION</u></p>	<p>Retain at the Revenue Administration Center for 3 years and all audits are complete, then destroy.</p>
58.	<p><u>Bi-Weekly Time Sheets</u></p> <p>Official forms which an employee submits in order to be paid for hours worked.</p>	<p>Retain for 5 calendar years and until all audits are done, then destroy.</p>

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59.	<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><u>DIRECTOR'S OFFICE</u></p>	<p>Retain at the Revenue Administration Center until all audits have been done, then destroy.</p>
60.	<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 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>Retain at the Revenue Administration Center. Screen annually to remove material for which no further reference is required, then destroy.</p>
61.	<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>

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62.	<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><u>LEGAL SECTION - Estate Tax Unit</u></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, <i>then destroy.</i></p>
63.	<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 transfer to the State Management Center for 60 years, then destroy. Image returns will be retained in electronic format for 70 years, then destroyed.</p>
64.	<p>Savings and Loan Franchise Tax Returns</p>	<p>Retain at the Revenue Administration Center for 5 years, then destroy.</p>

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	<u>LEGAL UNIT - Legal Services</u>	
65.	Application for Certificate of Exemption on nonresident sales of real property with disposition and copies of an exemption certificate, if issued.	Retain paper files for five years at the Revenue Administration Center, then destroy.
66.	Hearings and Appeals files, including hearings notices, late appeals, requests for adjustments and correspondence.	Retain paper files for five years at the Revenue Administration Center, then destroy.
67.	Tax Court Case Files	Retain documents for 70 years, then destroy.
68.	Files on requests for tax information, including Court orders, lists of approved recipients and copies of information released.	Retain paper files for five years at the Revenue Administration Center, then destroy.
69.	Renewal applications for sales and use tax exemption certificates.	Retain paper files for six months at the Revenue Administration Center, then destroy.
70.	Regular applications for sales and use tax exemption certificates.	Retain paper files for one year at the Revenue Administration Center, if incomplete. If approved, four years, then destroy.

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71.	Applications for duplicate sales and use tax exemption certificates.	Retain paper files for one year at the Revenue Administration Center, then destroy.
72.	Correspondence files for income tax and sales and use tax.	Retain paper files for three years at the Revenue Administration Center. Afterward, screen annually to remove materials for which no further reference is required, then destroy.