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Division/Unit COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION

Item	Description	Retention
No.	This schedule supersedes Schedules 1786A1 and 2350. Schedules 853, 853A, 853B, 1786, 2021, and 2071 were previously superseded.	
1.	TAXPAYER SERVICES 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	Retain until all audits have been done, then destroy.
	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.	
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.
Schedule or Division	Approved by Department, Agency, Schedule Authorized by Start Representative. Date 3/1	ate Archivist
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Item No.	Description	Retention
110.		
3.	Reconciliation of Branch Office Receipts	
·	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 \$5,000.00; upon request; or cash is rendered.	Retain until all audits have been done; then destroy.
4.	Daily Walk-In Reports	
	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.	Retain until all audits have been done; then destroy.
5.	Taxpayer Correspondence Files	
	Consisting of original incoming and copies of outgoing correspondence.	Retain at the Revenue Administration Center for 1 calendar year; then destroy.
	REVENUE ACCOUNTING	
6.	Research Files	
	File folders containing taxpayer correspondence, action requests and responses, surveys and other information used for reference.	Retain at the Revenue Administration Center for 3 calendar years, and audits have been done; then destroy.
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Description	Retention
Daily Remittance Processing Report	
Computer printouts of the Deposit Room Remittance Processor operators' productivity for each job performed.	Retain at the Revenue Administration Center for 3 years, and all audits have
Backup for Suspense Fund	been done; then destroy.
Substantiation for the movement of payments into and out of the Suspense Fund.	Retain at the Revenue Administration Center for 3 years, and all audits have been done; then destroy.
Suspense Fund Correspondence	
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 3 years, and all audits have been done; then destroy.
Receipts for Checks or Money Orders	
Files contain receipts which are prepared in response to taxpayer requests for a receipt for a check, money order, and cash.	Retain at the Revenue Administration Center for 3 years, and all audits have been done; then destroy.
Batch Status Reports	
Reports generated from remittance processing for each batch processed containing the number of items and money amounts by tax type job.	Retain at the Revenue Administration Center for 3 years, and all audits have been done; then destroy.
	Daily Remittance Processing Report Computer printouts of the Deposit Room Remittance Processor operators' productivity for each job performed. Backup for Suspense Fund Substantiation for the movement of payments into and out of the Suspense Fund. Suspense Fund Correspondence 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. Receipts for Checks or Money Orders Files contain receipts which are prepared in response to taxpayer requests for a receipt for a check, money order, and cash. Batch Status Reports Reports generated from remittance processing for each batch processed containing the number of items and money amounts by

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Item	Description	Retention
No.	•	
12.	Financial Records	Retain at the Revenue
	Support documents for journals of final entry.	Administration Center for 3 years, and all audits have been done; then destroy.
13.	Official Journals and Ledgers	
	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.	Retain at the Revenue Administration Center for 3 years, and all audits have been done; then destroy
14.	Bank Account Files	
	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: A. Bank Statements B. Debit Memoranda C. Check Listing D. Bank Printouts E. Reconciliations F. Check Copies	Retain at the Revenue Administration Center until superseded with another account or audit requirement met; then destroy.
15.	Withholding Correspondence/Backup	
	Correspondence/backup from taxpayers that required the development of a tax return.	Retain at the Revenue Administration Center for 2 calendar years; then destroy.

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Item	Description	Retention
No.		
16.	Register of Wills/Sheriff Reports	
	Includes <u>Cash Activity Report</u> , Inventory Reporting and <u>Criminal</u> <u>Injury Report</u> (Underlined items retained by Revenue Accounting)	Retain at the Revenue Administration Center until all audit requirements are fulfilled; then destroy.
17.	State Property Tax-Report of Collectors	Retain at the Revenue Administration Center until all audit requirements are fulfilled; then destroy.
	SPECIAL PROGRAMS	
18.	<u>Distribution Files</u>	
	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.	Retain at the Revenue Administration Center for 5 fiscal years, and audited; then destroy.
	SYSTEMS APPLICATION CONTROL SECTION	
19.	SMART Control Reports	
	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.

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Division/UnitREVENUE ADMINISTRATION DIVISION

Item	Description	Retention
No.		
20.	Project Notes & Files	
	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/cancelled and until all audits have been done; then destroy.
21.	Code Table Signoff Request (Electronic)	
	Arranged by Table ID and date, shows changes made to table and who requested them and when.	Retain at the Revenue Administration Center until all audits have been done; then destroy.
22.	Moto Fuel Tax Microfilm	
22.	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.
23.	ACF2 Reports	
	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 SACS for any logon requiring further access. Auditors examine the reports for file access and mainframe activity.	Retain at the Revenue Administration Center until all audits have been done; then destroy.
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Item	Description	Retention
No.		
24.	DB2 Reports	
	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 SACS for any logon requiring further access. Auditors examine the reports for file access and mainframe activity on the database.	Retain at the Revenue Administration Center until all audits have been done; then destroy.
	RETURNS PROCESSING	
25.	Employer Return of Income Tax Withheld-MW506	
	Returns submitted by employers showing the total tax, with adjustments, withheld from each employee's salary during the reporting period.	Retain at the Revenue Administration Center for 1 calendar year, then transfer to the State Management Center for 4 calendar years; then destroy.
26.	Individual, Pass Through Entity, Fiduciary and Corporation Declaration of Estimated Tax – 502D, 510D, 504D, and 500D	
	Submitted by taxpayer to show amount of estimated tax paid.	Retain at the Revenue Administration Center for 1 calendar year, then transfer to the State Management Center for 2 calendar years; then destroy.
27.	Review of QRDT Supervisor's Adjustment Transactions	Retain at the Revenue Administration Center until all audits are complete; then destroy.
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Item	Description	Retention
No.	ORDT Percets	
28.	ORDT 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 project done by the QRDT Unit.	Retain at the Revenue Administration Center until completion of all audits; then destroy
29.	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 Center until it has been determined that the original return is no longer needed; screen annually by QRDT Manager; then destroy.
30.	Case Review Board and Attorney General Referral Files	
	These files contain copies of returns (or original returns) and research information submitted to the Case Review Board or Office of the Attorney General for investigation/prosecution.	Retain at the Revenue Administration Center until completion of all audits, (only if case has been completed/closed by CRB or AG); then destroy.
31.	Questionable Case History Files	,
	These files are original log sheets that are filled out for each return that has been identified as fraudulent.	Retain at the Revenue Administration Center until all audits have been completed; then destroy.

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REVENUE ADMINISTRATION DIVISION

	OMPTROLLER OF WARTERING	Retention
Item	Description	Merchinon
No.		
32.	QRDT Audits	,
	These are files containing copies of information sent to the Branch Offices to be audited. Information may be original or amended returns, or copies of imaged returns, and the status reports.	Retain at the Revenue Administration Center until completion of all audits; then destroy.
33.	Special Projects	
	These files contain printouts, research, correspondence, and adjustments to and from taxpayers.	Retain at the Revenue Administration Center until completion of all audits; then destroy.
34.	Taxpayer Correspondence	
	These files contain letters to or from taxpayers and copies of documents provided by taxpayer and any necessary adjustment documentation.	Retain at the Revenue Administration Center until completion of all audits; then destroy.
35.	Daily Suspended/Review/Adjustment Printouts	
	System generated printouts identifying all Suspended transactions, Review items, and adjustments done by each employee and reviewed by Supervisor for quality review purposes.	Retain at the Revenue Administration Center until completion of all audits; then destroy.
36.	Miscellaneous	
	Miscellaneous taxpayer correspondence	Retain at the Revenue Administration Center until
	Federal Condemnation Notices	completion of all audits; then destroy.
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Item No.	Description	Retention
37.	Individual Pass Through Entity and Fiduciary Estimated Tax Vouchers - 502DEP, 510DEP, and 504DEP	
	Submitted by taxpayer to show amount of estimated tax paid.	Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 2 years; then destroy.
38.	Corporation Income Tax Returns – Form 500 1996 and Prior Tax Years	
	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 at the Revenue Administration Center for 3 calendar year, transfer to the State Management Center for 15 years; then destroy.
39.	Withholding Tax Statements (W2 forms)	
	Prepared and submitted by employers 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.	Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 4 years; then destroy.
40.	Personal, Corporate, Pass Through Entity (PTE) & Fiduciary Income Tax Returns (123, 500 – 1992-2004 502, 503, 504, - 1998 and future, 505, 510, 515 – 1992 and future, 502D, 500D, 510D, 504D – 2005 and future, 502E, 504E, 500E, and 510E – 2004 and future. MW508 – 2006 and future	
,	Arranged numerically by year. These forms are imaged filed by all residents, and non-residents, corporations and fiduciaries, pass-through entities or employers of the State who have received income or withheld taxes from sources within the State, and are required by existing statues to file such a return.	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.

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Item No.	Description	Retention
41.	Applications for Extensions of Time (500E, 502E, 510# and 504E) Paper- 2003 and prior tax years	
	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 1 year.	Retain at the Revenue Administration Center until the end of the tax year for which the extension was granted; then destroy.
42.	Pass Through Entity Returns (510) – 1996 and prior	
	Consists of the annual tax returns filed by each pass through entity having income allocable under the provisions of the Annotated Code of Maryland.	Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years; then destroy.
43.	MW508 Employer's Annual Reconciliation of Income Tax Withheld – 2005 and prior tax years	Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years; then destroy.
44.	Sales and Use Tax Reports	
	Returns submitted by taxpayers to pay the Sales and Use Tax.	Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years; then destroy.

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Division/Unit COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION

Item	Description	Retention
No.		•
45.	Personal Income Tax Returns Forms 123, 502, 503, 505 and 515 – 1991 and prior	
	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 at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years; then destroy.
46.	Fiduciary Income Tax Returns- 504 1997 and prior	
	These forms are filed by all fiduciaries who have received income from sources within the State, and are required by existing statues to file such a return.	Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years; then destroy.
47.	Payment Document (Tax Computation Bills)	
	Payment documents (tear-off vouchers) sent as part of tax computation bills.	Retain at the Revenue Administration Center for 1 year; then destroy.
	ELECTRONIC PROCESSING	
	Electronic Funds Transfer Unit	
	EFT Applications	·
48.	Applications for ACH Debit submitted are entered into an Excel Database, forwarded to our 3 rd party vendor (Gov1) and filed in a folder. EFT applications for ACH Credit are entered into an Excel database and filed in a folder.	Retained at the Revenue Administration Division until account is closed, then account is noted as Closed and file is destroyed.

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Item	Description	Retention
No.		
49.	EFT Payment Adjustment Backup	
	Correspondence/backup from taxpayers that require payments made to be moved to a different account or account period.	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
	EFILE UNIT	
50.	Taxpayer Correspondence	
	These files contain letters to taxpayers requesting information, and copies of documents received from taxpayers.	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
51.	Taxpayer Response Forms	D. L. I. D
	These forms are written record of all phone calls received from taxpayers or tax preparers regarding the receipt and processing of electronic returns.	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
52.	Daily Run Reports	
	These reports list the DLN's and numbers of electronic returns retrieved and formatted for processing into the accounting system daily.	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
53.	101-EL and 102-EL	
	Returns submitted by taxpayers that are required to file signature documents when filing electronic returns.	Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 2 years; then destroy.

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Description	Retention
MAGNETIC MEDIA UNIT	
Magnetic Media Tapes	
Tapes, CD's or discs received from employers for employees from whom income tax was withheld during the year (W2 forms), along with the employers annual MW508 reconciliation.	Sent for destruction/incineration immediately after processing.
Federal Tapes	
Any files received from IRS on tape, CD or disc.	Logged and stored at the Revenue Administration Center vault for 1 year, then sent to Jessup storage for 4
	years; then destroy.
TAXPAYER ACCOUNTING	
Dishonored Checks	
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.	Retain at the Revenue Administration Center for 3 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.
	MAGNETIC MEDIA UNIT Magnetic Media Tapes Tapes, CD's or discs received from employers for employees from whom income tax was withheld during the year (W2 forms), along with the employers annual MW508 reconciliation. Federal Tapes Any files received from IRS on tape, CD or disc. TAXPAYER ACCOUNTING Dishonored Checks 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

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Item No.	Description	Retention
57.	Stop Payment File Arranged alphabetically according to taxpayer name. This file contains requests for stop payments on previously issued checks. It also contains stop payment confirmation and AS400 reports.	Retain at the Revenue Administration Center for 1 calendar year and until audit requirements have been met;
		then destroy.
58.	Forgery Documents	
	Completed forgery affidavits which have been executed. Maintained in alphabetical order by taxpayer name.	Retain at the Revenue Administration Center until audit requirements have been met; then destroy.
59.	Returned Refund Checks/Deletion Reports	
	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.	Retain at the Revenue Administration Center until audit requirements have been met; then destroy.
60.	Protective Claims Files	
	These case files contain papers which document taxpayer's 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.	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.

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Item No.	Description	Retention
61.	Amended Tax Returns (502X)	
	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.	Retain paper copy at the Revenue Administration Center for 1 fiscal year, then 4 years at the State Records Management Center; then destroy.
62.	Taxpayer Adjustment Correspondence	
	Included are taxpayer written inquiries in request of account review and/or action to achieve correct disposition.	Retain at the Revenue Administration Center for 3 years and all audits have been completed; then destroy.
	ADMINISTRATION	
63.	Bi-Weekly Time Sheets & All Related Documents	
	Official forms which an employee submits in order to be paid for hours worked.	Retain for 5 calendar years and until all audits have been completed; then destroy.
64.	Payroll Records	
	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 the 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.	Retain at the Revenue Administration Center until all audits have been done; then destroy.

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Item	Description	Retention
No.		
	DIRECTOR'S OFFICE	
65.	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 arranged 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 and destroy material that is no longer needed for current business. Retain permanently any material that serves to document the origin, development and accomplishments of the office and has continuing administrative, fiscal, legal, or historical value. Transfer annually to the MD State Archives.
66.	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.
67.	Personnel Records 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.	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: then destroy.

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tem	Description	Retention
No	LEGAL SECTION	
	ESTATE TAX SECTION	
68.	Maryland Estate Tax Returns	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. Image returns will be retained in electronic format for 70 years; then destroyed.
69.	Savings and Loan Franchise Tax Returns	Retain at the Revenue Administration Center for 5 years; then destroy.
	LEGAL SERVICES, LEGAL PROCESSING, AND LEGAL ADMINSTRATION UNITS	
70.	Application for Certificate of Exemption on Non-Resident Sales of Real Property with Disposition and Copies of and Exemption Certificate, if issued	Retain paper files at the Revenue Administration Center for 5 years; then destroy.
71.	Hearings and Appeals Files, Includes Hearings Notices	Retain paper files at the Revenue Administration Center for 5 years; then destroy.
72.	Tax Court Case Files	Retain at Revenue Administration Center for 70 years; then destroy.

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REVENUE ADMINISTRATION DIVISION

tem No.	Description	Retention
73.	Files on Requests for Tax Information, Including Court Orders, Lists of Approved Recipients and Copies of Information Released	Retain paper files at Revenue Administration Center for 5 years; then destroy.
74.	Renewal Applications for Sales and Use Tax Exemption Certificates	Retain paper files at Revenue Administration Center for 6 months; then destroy.
75.	Regular Applications for Sales and Use Tax Exemption Certificates	Retain paper files at Revenue Administration Center for 1 year if incomplete. If approved, retain for 4 years; then destroy.
76.	Applications for Duplicate Sales and Use Tax Exemption Certificates	Retain paper files at the Revenue Administration Center for 1 year; then destroy.
77.	Correspondence Files for Income Tax and Sales and Use Tax	Retain paper files at the Revenue Administration Center for 3 years, then screen annually to remove materials for which no further reference is required; then destroy.