

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

Schedule No. 2462

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Agency **COMPTROLLER OF MARYLAND** Division/Unit **REVENUE ADMINISTRATION DIVISION**

Item No.	Description	Retention
	<p>This schedule supersedes Schedules 1786A1 and 2350. Schedules 853, 853A, 853B, 1786, 2021, and 2071 were previously superseded.</p> <p style="text-align: center;"><u>TAXPAYER SERVICES</u> <u>Branch Office Representatives Report File (Form COT/RAD 155)</u></p> <p>1. 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> 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>

Schedule Approved by Department, Agency, or Division Representative.

Date

6/23/08

Signature

James M. Arnie

Typed Name

James M. Arnie

Title Director, Revenue Administration Division

Schedule Authorized by State Archivist

Date

3/19/10

Signature

Edward C. [Signature]

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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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12.

Financial Records

Support documents for journals of final entry.

Retain at the Revenue 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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16.

Register of Wills/Sheriff Reports

Includes Cash Activity Report, Inventory Reporting and Criminal Injury Report (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.

Distribution Files

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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20.	<p><u>Project Notes & 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>	Retain at the Revenue Administration Center until project is done/cancelled and until all audits have been done; then destroy.
21.	<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>	Retain at the Revenue Administration Center until all audits have been done; then destroy.
22.	<p><u>Moto Fuel Tax Microfilm</u></p> <p>Microfilm of fuel tax transactions.</p>	Retain at Revenue Administration Center for 2 calendar years, transfer to the State Management Center for 8 calendar years; then destroy.
23.	<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 SACS for any logon requiring further access. Auditors examine the reports for file access and mainframe activity.</p>	Retain at the Revenue Administration Center until all audits have been done; then destroy.

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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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32.	<p><u>ORDT Audits</u></p> <p>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.</p>	Retain at the Revenue Administration Center until completion of all audits; then destroy.
33.	<p><u>Special Projects</u></p> <p>These files contain printouts, research, correspondence, and adjustments to and from taxpayers.</p>	Retain at the Revenue Administration Center until completion of all audits; then destroy.
34.	<p><u>Taxpayer Correspondence</u></p> <p>These files contain letters to or from taxpayers and copies of documents provided by taxpayer and any necessary adjustment documentation.</p>	Retain at the Revenue Administration Center until completion of all audits; then destroy.
35.	<p><u>Daily Suspended/Review/Adjustment Printouts</u></p> <p>System generated printouts identifying all Suspended transactions, Review items, and adjustments done by each employee and reviewed by Supervisor for quality review purposes.</p>	Retain at the Revenue Administration Center until completion of all audits; then destroy.
36.	<p><u>Miscellaneous</u></p> <p>Miscellaneous taxpayer correspondence</p> <p>Federal Condemnation Notices</p>	Retain at the Revenue Administration Center until completion of all audits; then destroy.

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37.	<p><u>Individual Pass Through Entity and Fiduciary Estimated Tax Vouchers – 502DEP, 510DEP, and 504DEP</u></p> <p>Submitted by taxpayer to show amount of estimated tax paid.</p>	<p>Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 2 years; then destroy.</p>
38.	<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 at the Revenue Administration Center for 3 calendar year, transfer to the State Management Center for 15 years; then destroy.</p>
39.	<p><u>Withholding Tax Statements (W2 forms)</u></p> <p>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.</p>	<p>Retain at the Revenue Administration Center for 1 calendar year, transfer to the State Management Center for 4 years; then destroy.</p>
40.	<p><u>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</u></p> <p>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 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>

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41.	<p><u>Applications for Extensions of Time (500E, 502E, 510# and 504E) Paper- 2003 and prior tax years</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 1 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>
42.	<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>
43.	<p><u>MW508 Employer's Annual Reconciliation of Income Tax Withheld – 2005 and prior tax years</u></p>	<p>Retain at the Revenue Administration Center for 1 year, then transfer to the State Management Center for 4 years; then destroy.</p>
44.	<p><u>Sales and Use Tax Reports</u></p> <p>Returns submitted by taxpayers to pay the Sales and Use Tax.</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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49.	<p><u>EFT Payment Adjustment Backup</u></p> <p>Correspondence/backup from taxpayers that require payments made to be moved to a different account or account period.</p>	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
	<u>EFILE UNIT</u>	
50.	<p><u>Taxpayer Correspondence</u></p> <p>These files contain letters to taxpayers requesting information, and copies of documents received from taxpayers.</p>	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
51.	<p><u>Taxpayer Response Forms</u></p> <p>These forms are written record of all phone calls received from taxpayers or tax preparers regarding the receipt and processing of electronic returns.</p>	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
52.	<p><u>Daily Run Reports</u></p> <p>These reports list the DLN's and numbers of electronic returns retrieved and formatted for processing into the accounting system daily.</p>	Retained at the Revenue Administration Center for 1 year or upon completion of all audits; then destroy.
53.	<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>	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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57.	<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. It also contains stop payment confirmation and AS400 reports.</p>	Retain at the Revenue Administration Center for 1 calendar year and until audit requirements have been met; then destroy.
58.	<p><u>Forgery Documents</u></p> <p>Completed forgery affidavits which have been executed. Maintained in alphabetical order by taxpayer name.</p>	Retain at the Revenue Administration Center until audit requirements have been met; then destroy.
59.	<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>	Retain at the Revenue Administration Center until audit requirements have been met; then destroy.
60.	<p><u>Protective Claims Files</u></p> <p>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.</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.

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61.	<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 at the Revenue Administration Center for 1 fiscal year, then 4 years at the State Records Management Center; then destroy.</p>
62.	<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 completed; then destroy.</p>
<u>ADMINISTRATION</u>		
63.	<p><u>Bi-Weekly Time Sheets & All Related Documents</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 have been completed; then destroy.</p>
64.	<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 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.</p>	<p>Retain at the Revenue Administration Center until all audits have been done; then destroy.</p>

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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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<u>LEGAL SECTION</u>		
<u>ESTATE TAX SECTION</u>		
68.	<u>Maryland Estate Tax Returns</u>	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.	<u>Savings and Loan Franchise Tax Returns</u>	Retain at the Revenue Administration Center for 5 years; then destroy.
<u>LEGAL SERVICES, LEGAL PROCESSING, AND LEGAL ADMINISTRATION UNITS</u>		
70.	<u>Application for Certificate of Exemption on Non-Resident Sales of Real Property with Disposition and Copies of and Exemption Certificate, if issued</u>	Retain paper files at the Revenue Administration Center for 5 years; then destroy.
71.	<u>Hearings and Appeals Files, Includes Hearings Notices</u>	Retain paper files at the Revenue Administration Center for 5 years; then destroy.
72.	<u>Tax Court Case Files</u>	Retain at Revenue Administration Center for 70 years; then destroy.

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73.	<u>Files on Requests for Tax Information, Including Court Orders, Lists of Approved Recipients and Copies of Information Released</u>	Retain paper files at Revenue Administration Center for 5 years; then destroy.
74.	<u>Renewal Applications for Sales and Use Tax Exemption Certificates</u>	Retain paper files at Revenue Administration Center for 6 months; then destroy.
75.	<u>Regular Applications for Sales and Use Tax Exemption Certificates</u>	Retain paper files at Revenue Administration Center for 1 year if incomplete. If approved, retain for 4 years; then destroy.
76.	<u>Applications for Duplicate Sales and Use Tax Exemption Certificates</u>	Retain paper files at the Revenue Administration Center for 1 year; then destroy.
77.	<u>Correspondence Files for Income Tax and Sales and Use Tax</u>	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.