

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

Schedule No. 2547

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Agency

Division/Unit

COMPTROLLER OF MARYLAND

REVENUE ADMINISTRATION DIVISION-MATT

Item No.	Description	Retention
<p>This schedule should supersede all schedule No. 1658 and No. 2107.</p>		
<p><u>RETURNS PROCESSING</u>  <u>Alcohol and Tobacco Tax</u></p>		
1.	<p><u>Refunds</u>            1-1 Claim for Refund</p>	<p>Retain for 3 years or until all audit requirements have been met; then destroy.</p>
2.	<p><u>Bonds</u>            4 ATT Wine and Liquor Bond (Wholesalers)</p>	<p>Retain all ACTIVE bonds until inactive, retain all INACTIVE bonds for 1 year, then transfer to the State Records Center for 5 years; then destroy.</p>

Schedule Approved by Department, Agency, or Division Representative.

Date

Signature

*James M. Arnie*  
 8/13/10

Typed Name

James M. Arnie

Title Director, Revenue Administration  
 Division

Schedule Authorized by State Archivist

Date

31 Aug 10

Signature

*Edward C. [Signature]*

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	<b><u>RETURNS PROCESSING CONT'D.</u></b> <u>Alcohol and Tobacco Tax</u>	
3A.	<u>License and Permit Application and Renewal</u>	
	7 Manufacturer and Wholesalers License Application	Retain un-scanned documents for 5 years after they become no longer active, then destroy. Retain scanned documents for 1 year, then transfer to the State Records Center for 3 years, then destroy. Retain scanned images for 10 years, then destroy.
	7-1 Change in License Location	
	7-2 Additional License Location	
	7-3 License Application Occupation Record	
	8 License Renewal Application	
	9 License Application Water Vessel, Railroad, Airplanes	
	9-1 Application for Class "C" License	
	10 Permit Application	
	10-1 Application for Other Tobacco Products Registration	
	10-5 Solicitors Permit	
	10-6 Application for Fuel Alcohol Permit	
	11 Application for State-wide Caterer's License	
	637 Application for Cigarette License	
	643 Application for Alternate Minimum Price	
3B.	<u>Miscellaneous Permits</u>	
	10-2 Order for Additional Vehicle Identification Cards	Retain for 3 years and until all audit requirements have been met; then destroy.
	10-3 Application for Bulk Transfer Permit	
	10-7 Application for National Family Beer and Wine Exhibition Permit	
	10-8 Application for Charity Wine Auction Permit	
	12 Application for Winery Special Event Permit & Brewery	
	20-3A Application for Private bulk Sales Permit	
	753 Application for Alcohol Awareness Permit	

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**Returns Processing Cont'd.**  
Alcohol and Tobacco Tax

4. Tax Returns and Reports (Beer) (Distilled Spirits and Wine)

**A** 751 Keg Registration Order Form

30 Alcohol Beverage Tax Receipt

34-11 National Family Wine Exhibition Permit Holders Report

**A** Retain for 3 years and until all audit requirements have been met; then destroy.

**B** 20-1 Beer Tax Prepayment Certificate (letter)

**B** Retain until no longer active. Move to an inactive status, then transfer to the State Records Center for 3 years; then destroy.

5. Tobacco Tax Return and Reports

601 Distributors Affidavit

603 Claim for Credit Cigarette Received from Manufacturer

613 Cigarette Tax Stamp Order

Retain for 3 years and until all audit requirements have been met; then destroy.

6. Internal and Industry Reports, Schedules (Alcohol)

**A** 528 Beer Franchise Forms

**A** Retain scanned active files for 1 year, then transfer to the State records Center for 3 years; then destroy. Retain scanned image for 10 years, then destroy.

**B** 19 Monthly Report of Retail License Activity  
19-1 Retail License Transactions

**B** Retain until no longer active. Move to an inactive status, then transfer to the State Records Center for 5 years; then destroy.

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Alcohol and Tobacco Tax

7.

Agency Data Processing Forms

- 508 Class "A" Spirits – New Item Schedule
- 509 Class "A" Wine – New Item Schedule
- 510 Class "A" Amended Price- Change Schedule
- 513 Class "C" Spirits- New Item Schedule
- 514 Class "C" Wine- new Item Schedule
- 521 Assignment of Free On Board (FOB) point
- 523 Special Pack Price

Retain for 3 months; then destroy.

8.

License Correspondence

Correspondence received from and written to License Wholesalers (Alcohol and Tobacco)

Retain for 5 years; then destroy.

9.

Permit Correspondence and Miscellaneous Correspondence

Correspondence received from and written to permit holders (Alcohol)

Retain 3 years and until all audit requirements have been met; then destroy.

10.

General Office Correspondence

Screen annually and retain permanently any materials having any administrative, legal, or historical value that serves to document the origin, development, functions, and accomplishments of the agency. Transfer annually to the State Archives. All other documents; retain for 3 years or until all audits requirements have been met,

*then destroy.*

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Motor Fuel Tax

11.

Motor Fuel Tax License Records

This record series pertains to persons requiring registration for buying or selling motor fuel to ensure proper accountability of tax payments. This series includes questionnaires, applications for registration and tax exemption numbers and executed surety bonds, etc.

A. License Application & Questionnaire  
(COT/MFT-046)

Retain scanned documents for 1 year; then destroy. Retain scanned image for 10 years, then destroy.

B. Executed Surety Bonds  
(COT/MFT-008)

Retain for 3 years and until all audit requirements have been met; then destroy.

C. Special Fuel Exemption Applications  
(COT/MFT-047) (COT/MFT-022)

Retain for 3 years after cancellation date; then destroy.

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Motor Fuel Tax

12.

Motor Carrier License Records

This record series pertains to persons requiring registration for the operation of commercial motor vehicles, the display of motor carrier decals on such vehicles and the filing of fuel use tax returns to pay the motor carrier tax. This series includes registration and renewal correspondence, files maintenance documents, letter to and from taxpayers, administrative control forms and other related correspondence, etc.

A. Motor Carrier Affidavit Records  
(COT/MFT-034)

Retain for 2 years; then transfer to the State Records Center for 3 years; then destroy.

B. Temporary Trip Permit Records

Retain for 3 years and until all audit requirements have been met; then transfer to the State Records Center for 3 years; then destroy.

C. Files Maintenance Change Records  
Taxpayer correspondence requesting changes to an account including printouts of taxpayer master files.

Retain for 2 years; then transfer to the State Records Center for 3 years; then destroy.

D. Duplicate Decal Records  
Duplicate decal requests and printouts of taxpayer master files.

Retain for 3 years and until all audit requirements have been met; then transfer to the State Records Center for 2 years; then destroy.

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	<p><b><u>TAXPAYER SERVICE CONT'D.</u></b> <u>Motor Fuel Tax</u></p> <p><u>Motor Carrier License Records (Cont'd.)</u></p> <p>E. <u>Cancellation and Revocation Records</u></p> <p>Revocation notice letters to motor carrier, correspondence from motor carriers regarding revocations, Reinstatement printouts of motor carrier master files and daily accounts revoked printouts.</p> <p>F. <u>Motor Carrier General Correspondence Records</u></p> <p>Miscellaneous letters sent to motor carriers on various issues, printouts of motor carrier master files, response letters received from motor carriers, and copies of any relative documents.</p> <p>G. <u>Walk-In Decals Issued Records</u></p> <p>Includes signed receipts for motor carriers that are issued and receive motor carrier decals at the Annapolis walk-in counter and printouts of motor carrier master files.</p>	<p>Retain scanned documents for 1 year; then destroy. Retain scanned image for 10 years; then destroy.</p> <p>Retain for 2 years; then transfer to the State Records Center for 2 years; then destroy.</p> <p>Retain for 3 years and until all audit requirements have been met; then transfer to the State Records Center for 2 years; then destroy.</p>
13.	<p><u>Motor Fuel Inspection Records</u></p> <p>This record series pertains to persons requiring registration for storing or selling motor fuel to ensure quality control for consumer and environmental protection purposes and for persons transporting fuels inter or intra-state. This series includes registration and renewal applications, sample analysis forms, administrative control forms, file maintenance documents, letter of product registry, water-borne fuel movements, etc.</p> <p>A. <u>Registration and Renewal Applications</u> (COT/MFT-023), (COT/MFT-029), (COT/MFT-030), (COT/MFT-044), (COT/MFT-044-1)</p>	<p>Retain for 3 years after execution or cancellation, whichever occurs first; then destroy.</p>

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Motor Fuel Tax

Motor Fuel Inspection Records Cont'd.

B. Files Maintenance Documents  
(COT/MFT-060), (COT/MFT-061), (COT/MFT-103)

Retain until data system changes are verified; then destroy. (approximately 48 hours)

C. Product Registry Letters

Retain for 3 years or until all audit requirements have been met; then destroy.

14. Cash Receipts/Fuel Tax Returns Records

This record series contains original motor fuel tax returns in support of daily deposit of motor fuel tax revenue. The record series is maintained on a fiscal year basis.

A. Motor Fuel Tax Reports/Applications  
Decal Renewal Application  
(COT/MFT-037)  
Application for Registration of Vehicles  
(COT/MFT-041)  
Cash Receipts/Bad Check Replacement  
(GTMC-522)

Retain for 1 year; then transfer to the State Records Center for 3 years; then destroy.



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Motor Fuel Tax

15.

Motor Carrier Decal Application Records

This record series contains original applications for decals which allow motor carriers to operate and travel through the State. This record series is maintained on a registration year basis.

Retain for 1 year; then transfer to the State Records Center for 3 years; then destroy.

A. Decal Applications

Decal Renewal Application  
(COT/MFT-037)

Application for Renewal of Vehicles  
(COT/MFT-041)

16.

Motor Carrier Decal Credits Records

This record series contains credit forms generated from rejected decal applications. Credit forms are processed in order to issue motor carrier decals after the taxpayer has resolved all outstanding assessments/issues. This record series is maintained in a debit/credit processing date order.

Retain for 1 year; then transfer to the State Records Center for 3 years; then destroy.

A. Decal Credit Forms

Discrepancies form on Motor Carrier Application  
(COT/MFT-039)

Suspension of Application for Identification Markers  
(COT/MFT-040)

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Motor Fuel Tax

17.

Motor Carrier Bonds Records

This record series includes active bonds, cancelled bonds, and motor carrier bond correspondence, etc.

A. Motor Carrier Bonds  
(COT/MFT-038)

B. Motor Carrier Bond Correspondence

Retain "active" files until cancelled, retain cancelled bonds for 5 years or until all audit requirements have been met; then destroy.

Retain for 1 year; then transfer to the State Records Center for 3 years; then destroy.

18.

Bankruptcy Records

This record series pertains to registered accounts having bankruptcy filings. This series includes all documents received or processed related to bankruptcy. The forms include bankruptcy court notices, disclosure reports, notices of bankruptcy, Proof of Claims filed with the courts, etc.

A. Bankruptcy Documents and Related Correspondence

Retain for 5 years and until all legal requirements have been met; then destroy.

19.

General Correspondence & Administrative Files Records

Subject arrangement of original incoming letters, copies of outgoing letters, memoranda studies, reports, directives, policies and other material related to the administration of the Motor Fuel Tax Unit.

Screen annually and destroy material no longer needed for current business. Screen and retain permanently all materials that serve to document the establishment, development, functions and accomplishments of the Division and transfer annually to the State Archives. Retain all other material for 3 years or until all audit requirements have been met; then destroy.

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20.

Tax Return and Reports (Beer)

- 15 Non-Resident Dealer Beer Tax Return
- 15-1 Deliveries of Beer into Maryland
- 16-2 Brewery Tax Return Type B
- 37 Monthly Beer Report (Wholesalers)
- 37-2 Monthly Beer Report Deliveries to Retailers
- 37-5 Report of Beer Acquisitions (Wholesalers)
- 37-6 Report of Beer Dispositions (Maryland Breweries)
- 40 Order for Release of Foreign Beer
- 702 Itemization of Foreign Beer Shipments made
- 20-1 Beer Tax Prepayment Certificate (letter)

Retain for 3 years and until all audit requirements have been met; then destroy.

21.

Tax Return and Reports (Distilled Spirits and Wine)

- 17 Monthly Return of Sales by Water Vessels, Railroad,
- 18 & Airplanes
- 18-1 Non-Resident Winery
- 18-3 Winery Tax Return
- 22 Report of Production of Alcohol for Fuel Use
- 34 Monthly Report of Distilled Spirits and Wine Sold in Maryland
- 34-2 Finished Products Acquisitions (Distilled Spirits and Wine)
- 34-3 Finished Products Dispositions (Distilled Spirits and Wine)
- 34-3E Finished Products Dispositions (Distilled Spirits and Wine) into other Jurisdictions
- 34-4 Recapitulation of Deliveries by gallons to Retailers
- 34-5 Wholesalers Monthly Analysis of Distilled Spirits
- 34-10 Finished Products Disposition – Sample used
- 34-12 Charity Wine Tax
- 532 Family Beer and Wine Permit Report
- 532-1 Detail Report Family Beer and Wine

Retain for 3 years and until all audit requirements have been met; then destroy.

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**Alcohol and Tobacco Tax**

22.

Other Tobacco Products Returns and Reports

- 609 Wholesalers Report of Sales to Maryland Retailers
- 610 Retailers Report of Sales to Consumers

Retain for 3 years and until all audit requirements have been met; then destroy.

23.

Internal and Industry Reports, Schedules (Alcohol)

- 27 Public Storage Report Summary
- 27-1 Public Storage Report Schedule #1
- 27-2 Public Storage Report Schedule #2
- 28 Import Export Report
- 83 Monthly Summary of Assessments
- 85 Monthly Summary of Outstanding Credits and Service Charges

Retain for 3 years and until all audit requirements have been met; then destroy.

24.

License Correspondence

Correspondence received from and written to License Wholesalers (Alcohol and Tobacco)

Retain for 5 years and until all audit requirements have been met; then destroy.

25.

Permit Correspondence and Miscellaneous Correspondence

Correspondence received from and written to permit holders (Alcohol)

Retain for 3 years or until all audit requirements have been met; then destroy.

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Motor Fuel Tax

26.

Cash Receipts/Fuel Tax Returns Records

This record series contains original motor fuel tax returns in support of daily deposit of motor fuel tax revenue. The record series is maintained on a fiscal year basis.

Retain for 1 year, then transfer to the State Records Center for 3 years; then destroy.

Motor Fuel Tax Reports/Applications

Motor Fuel Dealers Tax Report (COT/MFT-012)  
Special Fuel User/Seller Tax Return (COT/MFT-013)

Retain for 1 year, then transfer to the State Records Center for 3 years; then destroy.

27.

Motor Fuel Tax Audit Records

This record series pertains to persons requiring registration for the buying or selling of motor fuel. The series contains forms required to be filed by licensed dealers, sellers, and users of motor fuel which indicate receipt, sale or use of motor fuel on a monthly reporting basis. The records include various reporting, audit control forms etc.

A. Reporting Forms

Dealer Cover Sheet (COT/MFT-012)  
User/Seller Cover Sheet (COT/MFT-013)  
Receipts Schedule (COT/MFT-048)  
Special Fuel Receipts (COT/MFT-015)  
Multi-Schedule of Disbursements (COT/MFT-049)  
Schedule of Special Fuel Use (COT/MFT-016)  
Dealer/Seller Summary by Total Worksheet (COT/MFR-050)

Retain until audited by Compliance Division, once audited retain for 18 months, then transfer to the State Records Center for 5 years; then destroy.

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	<p><b><u>RETURNS PROCESSING</u></b> <b><u>Motor Fuel Tax</u></b></p> <p><u>Motor Fuel Tax Audit Records Cont'd.</u></p> <p><u>Reporting Forms cont'd.</u></p> <p>Worksheet Combined Report (COT/MFT-017) Motor Carrier Report (COT/MFT-018) Recap Special Fuel Receipt &amp; Sales (COT/MFT-019) Farm Bond Account (COT/MFT-020)</p> <p>B. <u>Audit Control Forms</u></p> <p>Audit Schedule of Differences (COT/MFT-009) Addition Audit Schedule of Differences Sheet (COT/MFT-010) Special Instructions and Recommendations (COT/MFT-011)</p>	<p>Retain until audited by Compliance Division, once audited, retain for 18 months, then transfer to the State Records Center for 5 years; then destroy.</p> <p>Retain until audited by Compliance Division, once audited, retain for 18 months, then transfer to the State Records Center for 5 years; then destroy.</p>

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28.	<p align="center"><b><u>TAXPAYER ACCOUNTING</u></b> <u>Motor Fuel Tax</u></p> <p><u>Motor Fuel Tax Refund Claims Records</u></p> <p>This record series contains original claims for fuel tax refunds, original purchase invoices in support of refund amount claimed, supporting worksheets, calculations and approvals etc. This series is maintained on a fiscal year basis.</p> <p>A. <u>Refund Claim Forms</u> Record of Motor Fuel Tax Used (COT/MFT-002)</p> <p>Motor Fuel Tax Refund Power Take Off Units (COT/MFT-003)</p> <p>Non-Registered Dealers Export Report (COT/MFT-004)</p> <p>Statement of Sales and/or Transfers Outside of State of MD (COT/MFT-005)</p> <p>Certificate of Verification of Out of State Shipments (COT/MFT-006)</p> <p>Refund Claim – Motor Fuel Tax (COT/MFT-007)</p> <p>Claim for Refund of Tax on Excess of Purchases in MD of Motor Fuel Tax (COT/MFT-042)</p> <p>Summary of MD Interstate Trips (COT/MFT-043)</p> <p>Application for Annual Refund (COT/MFT-053)</p> <p>U.S. Government Refund Authorization (COT/MFT-054)</p> <p>Aviation Fuel Tax Refund Statement (COT/MFT-055)</p>	<p>Retain until all audits requirements have been met; then destroy.</p>

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**REVENUE ACCOUNTING**  
Alcohol and Tobacco Tax

29. Refunds

- 1 Sacramental Wine Refund Claim
- 1-1 Claim for Refund
- 42 Claim for Refund – Federal Reservation

Retain for 3 years or until all audit requirements have been met; then destroy.

30. Accounting Records

- 11-1 Record of Escrow Deposit and Subsequent Transfers
- 11-2 Record of Permits Issued
- 13 Deposit Summary
- 13-1 Detail of Deposit Summary
- 418 Cash Receipt

Retain for 3 years or until all audit requirements have been met; then destroy.

31. Tobacco Tax Return and Reports

- 601 Distributors Affidavit
- 602 Inventory Schedule
- 603 Claim for Credit Cigarette Received from Manufacturer
- 605 Schedule "A" Cigarettes Received from Manufacturer
- 607 Manufacturer Certify FSC (Fire Safe Cigarette)
- 608 Cigarette Distributor's Monthly Report
- 608-1 Cigarette Distributor's Monthly Report of Cigarette Pack
- 608-2 Cigarette Purchases Payments
- 608-3 Recap-Wholesalers Sale of Cigarettes to Retailers by Manufacturers
- 608-4 Recap-Wholesalers Sale of Cigarettes to Retailers by Political Sub-division
- 609 Other Tobacco Products Tax Return (Wholesale)
- 610 Other Tobacco Products Tax Return (Retail)
- 613 Schedule "C" Cigarette Tax sold outside of MD
- 623 Cigarette Tax Stamp Order
- 627 Schedule "B" Cigarettes Received from other sources
- 633 Schedule "D" Report of Cigarettes Returned to Manufacturer

Retain for 3 years or until all audit requirements have been met; then destroy.



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Alcohol and Tobacco Tax

Tobacco Tax Return and Reports (Cont'd.)

- 634 Manufacturer's Monthly Sample Cigarette Tax Return
- 635 Schedule "F" Out of state stamp purchases
- 636 Schedule "E" Misc. Report of disposition form
- 637 Application -Cigarette Licenses
- 638 Multi-Purpose schedule

Retain for 3 years or until all audit requirements have been met; then destroy.

32. Internal and Industry Reports, Schedules (Tobacco)

- 27T Cigarette Storage Warehouse Monthly Reports
- 27-1T Public Storage Report of Cigarette Cartons Received
- 27-2T Public Storage Report of Cigarette Cartons Delivered

Retain for 3 years or until all audit requirements have been met; then destroy.

Motor Fuel Tax

33. Cash Receipts/Fuel Tax Returns Records

Miscellaneous Receipts  
(COT/MFT-096)

Retain for 1 year, then transfer to the State Records Center for 3 years; then destroy.

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**REVENUE ACCOUNTING**

Motor Fuel Tax

34.

Accounting Records

This record series includes all standard State accounting forms as well as other accounting media which provide supporting data in the special and general accounting records. The series includes any report, printout, schedule and other supporting documents, etc. that pertain to revenues and expenditures.

A. Deposit Documentation Forms

Deposit Slips  
Certificates of Deposit  
Batch control sheets  
Deposit summaries  
Deposit reconciliations  
Stars reports/printouts

Retain for 3 years and until all audit requirements have been met; then destroy.

B. Expenditure Documentation Forms

Stars report/printouts  
Budget information  
Expenditure projections

Retain for 3 years and until all audit requirements have been met; then destroy.

C. Fiscal Year End Close Out Schedules and Supporting Documentation

Retain 5 years and until all audit requirements have been met; then destroy.

D. Payroll Registers, Exception Time Reports and Supporting Documentation

Retain 5 years and until all audit requirements have been met; then destroy.

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**REVENUE ACCOUNTING**  
**International Fuel Tax Agreement**

35.

IFTA Bank Reconciliation

Retain for 3 years and until all audit requirements have been met; then destroy.

36.

IFTA Transmittals from Maryland

Retain for 3 years and until all audit requirements have been met; then destroy.

37.

IFTA Transmittals to Maryland

Retain for 3 years and until all audit requirements have been met; then destroy.

38.

IFTA Funds Transfers

Retain for 3 years and until all audit requirements have been met; then destroy.

**ELECTRONIC PROCESSING**

39.

Motor Carrier and IFTA Job Request Transmittals

Numerous reports from daily, monthly, semi-annual and annual Job Request Transmittals are retained from mainframe, IFTA Returns Processing Center and WEB transactions related to applications, renewals, billings, delinquencies, refunds, closeouts, and cash receipts.

Retain for 7 years or until all audit requirements have been met; then destroy.

**RECEIVED**

JUL 16 2010

**MARYLAND STATE ARCHIVES**