

Revenue, Department of  
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Division	Schedule No.	Schedule Title	Schedule Description	Disposition Instructions
Administrative Services	33	Corporation Tax Refunds, Current & Noncurrent	This series consists of files related to corporation income and franchise tax refunds. Included are copies of Requisitions for Issuance of Warrant(Form 30.1), Refund Register and computer printout. This series is cut off at the end of the fiscal year.	Hold in the current files area three (3) years; transfer to local holding facility; hold two (2) years, then dispose.
Administrative Services	30	Correspondence, Bureau Director's	This series consists of files related to Bureau Director's Correspondence. Included are copies of letters and memorandums relating to Bureau matters. This series is cut off at the end of the calendar year.	Hold in the current files area twenty (20) years, then transfer to State Archives for review before disposal.
Audit and Field Service	71	Fuel Sample Reports	This series consists of files related to retail stations. Included is state specification of gasoline and diesel. This series is cut off at the end of the fiscal year.	Hold in the current files area one (1) years; transfer to local holding facility; hold one (1) year, then dispose.
Audit and Field Service	68	Tax Audits	This series consists of files related to tax returns, tax numbers, etc. Included are audit period, amount of revenue, tax collections, and tax credits. This series is cut off at the end of the fiscal year.	Hold in the current files area indefinitely.
Audit and Field Service	69	Warrants	This series consists of files related to taxes. Included are tax audits and tax delinquents. This series is cut off at the end of the fiscal year.	Hold in the current files area indefinitely.

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Law Enforcement	129	General Correspondence	<p>This series consists of files related to general correspondence from a variety of sources. Included are letters, contracts, directives, general and special orders, memorandums, reports and related correspondence. This series is cut off at the end of the calendar year.</p>	<p>Hold in the current files area five (5) years, then transfer to State Archives.</p>
Law Enforcement	131	Monthly Reports - Field Agents (Monthly Recaps)	<p>This series consists of files related to the daily activity combined to a monthly total for each district. Included are recap sheet Form# 30-014 and 30-015. This series is cut off at the end of the fiscal year.</p>	<p>Hold in the current files area five (5) years, then dispose.</p>
Law Enforcement	130	Special Projects	<p>This series consists of files related to special projects of an information gathering nature. Included are reports, letters, directives and related correspondence. This series is cut off at the end of the calendar year.</p>	<p>Hold in the current files area five (5) years, then transfer to State Archives.</p>
Legal and Estate Tax	485	Bankruptcy File (A-Z)	<p>This series consists of files related to bankruptcy claims and proceedings. Included are bankruptcy claims, pleadings and bankruptcy proceedings. This series is cut off at the end of the calendar year.</p>	<p>Hold in the current files area one (1) year; transfer to local holding facility; hold three (3) years, then dispose. The time period during which the bankruptcy file is kept in the current files will vary depending on the bankruptcy case involved.</p>

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Privilege Tax	121	Application for Public Service Stamps	This series consists of files related to public service commission identification stamps. Included are applications for PSC stamps.	Hold in the current files area one (1) year; transfer to local holding facility; hold three (3) years, then dispose.
Privilege Tax	115	International Registration Plan Account File (IRP)	This series consists of files related to apportioned tags. Included are cab cards, taxpayer account files, fee receipts, account logs, and IRP out of state.	Hold in the current files area two (2) years; transfer to local holding facility; hold three (3) years, then dispose.
Privilege Tax	122	Motor Vehicle License Tag Applications	This series consists of files related to motor vehicle license tag applications. Included are forms 64-052, 64-050, 64-051, 64-049, 64-047, 64-042, 64-044, 64-016, and 64-005.	Hold in the current files area one (1) year; transfer to local holding facility; hold two (2) years; microfilm, then dispose.
Privilege Tax	119	Tax Collectors Report of License Tags & Decals Sold	This series consists of files related to license tag and decal sales reported by tax collectors (form no. 64-076). Included are reports of license tag and decal sales, recap sheets, and license tag receipts form 64-028. This series is cut off at the end of the calendar year.	Hold in the current files area six (6) months; transfer to local holding facility; hold one (1) year, then dispose.
Property Tax	5	Mobile Home Assessment Rolls	This series consists of files related to assessment of mobile homes. Included are county by county listings of ad valorem assessments of mobile homes. This series is cut off at the end of the fiscal year.	Hold in the current files area three (3) years, then dispose. MDAH microfilms prior to disposal.

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Property Tax	2622	Order of the State Tax Commission Approving Real & Personal Rolls	This series consists of final orders of the Tax Commission approving the values reported on the real personal property tax rolls. This series is cut off at the end of the calendar year.	Hold in the current files area five (5) years or until audited, then dispose. Audit must have been released three (3) years prior to disposal.
Property Tax	5790	Personal Property Assessment Rolls	This series consists of files related to individual ad valorem assessments listing every taxable parcel of personal property in the state, county by county. Included are personal property ad valorem assessment rolls.	Retain Permanently. Transfer electronic Personal Property Assessment Rolls to Archives annually.
Property Tax	3	Public Utilities Assessment Rolls	This series consists of ad valorem assessment rolls of all utilities in State by county and city. Ad valorem utilities in state on a city by city, school district and county by county listing. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years; transfer to SRC; hold eight (8) years, then dispose. Department of Archives and History microfilms prior to disposal.
Property Tax	5788	Real Property Assessment Rolls	This series consists of files related to individual ad valorem assessments listing every taxable parcel of real property in the state, county by county. Included are ad valorem assessment rolls, listings of property and assessments, and related files.	Retain permanently. Transfer electronic Real Property Assessment rolls to Archives annually.
Property Tax	2623	Roll Paper and Binder order Forms	This series consists of requests from each county for roll paper and binders for real and personal property tax rolls. This series is cut off at the end of the calendar year.	Hold in the current files area one (1) year, then dispose.

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Property Tax	1452	Supplemental Rolls and Homestead Exemption Applications	This series consists of files related to homestead exemption. Included are homestead exemption applications and supplemental rolls. This series is cut off at the end of the calendar year.	Hold in the current files area two (2) years; transfer to local holding facility; hold one (1) year, then dispose. Maintain microfilm two (2) years, then dispose. Homestead exemption applications will not be microfilmed.
Revenue	61	Active Lien File	This series consists of files related to sales and use tax delinquent procedures. Included are sales and use tax warrants and liens and delinquent notices. This series is cut off at the end of the calendar year.	Hold in the current files area indefinitely.
Revenue	46	City Expansion and Incorporation File	This series consists of files related to city expansion, city incorporation, and adjustments to city diversion. Included are computer printouts, charters of incorporation, and Chancery Court decrees. This series is cut off at the end of the calendar year.	Hold in the current files area indefinitely.
Revenue	138	Compressed Gas Decal Applications	This series consists of files related to compressed gas decal applications. Included are applications and related documents. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years or until audited, then dispose.
Revenue	139	Compressed Gas Tax Reports	This series consists of files related to compressed gas tax. Included are tax reports and related documents. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years or until audited, then dispose.

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Revenue	42	Contractors' Material Purchase Certificates	This series consists of files related to material purchase certificates. Included are material purchase certificates 52-050 and 61-008. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years, then dispose.
Revenue	13	Corporation Franchise/Income/Filing Fee Returns	This series consists of files related to tax returns by corporations. Included are combined corporate 45-001, and registration 81-001. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years, then dispose.
Revenue	48	Correspondence - Title Division	This series consists of all correspondence concerning Division functions. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years, then dispose.
Revenue	54	Designated Agent Information Files	This series consists of files related to information of designated agents. Included is form 65-038. This series is cut off at the end of the calendar year.	Hold in the current files area ten (10) years, then dispose.
Revenue	124	Finance Company Privilege Tax Files	This series consists of files related to payment of tax and issuance of quarterly license. Included are application 76-100, Audit Report 81-080, Returns 76-100, Permit 76-120, and correspondence. This series is cut off at the end of the fiscal year.	Hold in the current files area three (3) years, then dispose.
Revenue	57	Form Assigning Title Application to Designated Agent	This series consists of receipt cards on title applications. This series is cut off at the end of the calendar year.	Hold in the current files area five (5) years, then dispose.

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Revenue	135	Gasoline Tax Reports	This series consists of files related to tax reports and supporting schedules. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years or until audited, then dispose.
Revenue	10	Income Tax Withholding	This series consists of files related to income tax withheld by employees. Included are Returns 43001 and Reconciliation 43021. This series is cut off at the end of the calendar year.	Hold in the current files area two (2) years; transfer to SRC; hold one (1) year, then dispose.
Revenue	2	Individual Income Tax Returns	This series consists of tax returns of individuals, partnerships, estates, and trusts. Included are Individual 62-100, 62-150, 62-200; Partnership 46-000, 46-010, and Fiduciary 47-000, 47-010. This series is cut off at the end of the calendar year.	Hold in the current files area two (2) years; transfer to SRC; hold two (2) years, then dispose.
Revenue	44	Industrial Revenue Bonds	This series consists of files related to industrial revenue bonds issued. Included are copies of minutes of meetings of Board of Economic Development. This series is cut off at the end of the calendar year.	Hold in the current files area six (6) years, then dispose.
Revenue	136	Interstate Fuel Tax Reports & Decal Applications	This series consists of files related to interstate fuel tax reports and decal applications. Included are tax reports and related documents and fuel decal applications. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years, then dispose.

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Revenue	47	Issued Title Records	This series consists of files related to issued certificates of title records. Included are 12, 825, and 100 ft. rolls of 16 MM Microfilm. This series is cut off at the end of the fiscal year.	Hold in the current files area indefinitely.
Revenue	117	License Tag Applications (Microfilm)	This series consists of microfilm copies of license tag applications.	Hold in the current files area five (5) years, then dispose.
Revenue	60	Nulla Bona Files	This series consists of files related to sales and use tax delinquent procedures. Included are sales and use tax warrants and liens and delinquent notices. This series is cut off at the end of the calendar year.	Hold in the current files area indefinitely.
Revenue	137	Oil & Other Motor Fuel Tax Reports	This series consists of files related to oil and other motor fuel tax reports. Included are tax reports, supporting schedules and related documents. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years or until audited, then dispose.
Revenue	52	Reject Letter for Replacement Application	This series consists of rejected applications for replacement titles. Included is form 65-034. This series is cut off at the end of the calendar year.	Hold in the current files area two (2) years, then dispose.
Revenue	53	Request for Out Of State Titles	This series consists of titles held by out-of-state lien-holders. Included are forms 65-018 and 65-080. This series is cut off at the end of the calendar year.	Hold in the current files area five (5) years, then dispose.

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Revenue	50	Returned Titles-Mailed and Returned by Post Office	This series consists of certificates of titles returned by post office. Included are 65-003 certificates of title for motor vehicles. This series is cut off at the end of the calendar	Hold in the current files area one (1) year, then dispose.
Revenue	15	Sales and Use Tax Returns	This series consists of files related to sales and use tax returns, registrations, changes, and kills. Included are Use Tax 55-010, 55-020; Sales Tax 54-030, 61041; Registration 81-001; Assessments 7502, 51-110; Warrants and Liens, Master Record Change 81-005; Audit 81030. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years, then dispose.
Revenue	12	Special County and City Tax Returns	This series consists of files related to special county and city tax returns. Included are 56-040 returns. This series is cut off at the end of the calendar year.	Hold in the current files area three (3) years, then dispose.
Revenue	116	Tag Cab Cards - Current Year and Two Previous Years	This series consists of tag cab cards.	Hold in the current files area one (1) year; transfer to local holding facility; hold three (3) years, then dispose.
Revenue	51	Title Records, Computer Printouts	This series consists of files related to tracking title records. Included are daily printouts of titles printed and computer rejects, periodic printout of deleted titles, periodic printout of designated agents and lien-holders. This series is cut off at the end of the calendar year.	Hold in the current files area one (1) year, then dispose.

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Revenue	125	Tobacco Wholesalers Bond	This series consists of files related to bonding of tobacco wholesalers on stamp purchases. Included are bonds #1-230, continuations and correspondence. This series is cut off at the end of the fiscal year.	Hold in the current files area three (3) years, then dispose.
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