

STATE OF CALIFORNIA  
**RECORDS RETENTION SCHEDULE  
 APPROVAL REQUEST**  
 STD. 72 (REV. 2-96)

*BB*  
*01/10/02*

*8*

Submit three copies with three copies of the  
 Records Retention Schedule, STD. 73.

TO: DEPARTMENT OF GENERAL SERVICES  
 OFFICE OF INFORMATION SERVICES  
 1500 5th Street, Room 116  
 Sacramento, CA 95814 (or IMS C-39)

(916) 445-2294 or CALNET 485-2294

NEW SCHEDULE INFORMATION <i>(If applicable)</i>	(5) SCHEDULE NUMBER	(6) SCHEDULE DATE	(7) NUMBER OF PAGES	(8) CUBIC FEET (Total Schedule)
PREVIOUS SCHEDULE INFORMATION <i>(If applicable)</i>	(9) SCHEDULE NUMBER(S)	(10) APPROVAL NUMBER(S)	(11) APPROVAL DATE(S)	(12) PAGE NUMBER(S) REVISED
	9	01/23/02	13	3,923
	9	92-081	05/04/93	ALL

**PART I -- AGENCY STATEMENTS**

As the program manager (or person authorized to sign for the program manager) directly responsible for the records listed on the attached schedule, I certify that all records are listed, that I have reviewed the need for the records, (per Section 1611 of the State Administrative Manual) that each retention period is necessary and correct as scheduled, and (for a revised schedule) that all items on the previous schedule have been accounted for.

(13) SIGNATURE--MANAGER DIRECTLY RESPONSIBLE FOR THE RECORDS  
*[Signature]* (14) TITLE  
 Division Chief (15) DATE SIGNED  
*2/1/02*

In accordance with Government Code 14755, approval of the attached Records Retention Schedule by the Department of General Services is hereby requested. Retention periods have been established by this agency after a careful evaluation of all the factors listed in Section 1667 of the State Administrative Manual.

I hereby certify that I am authorized to act on behalf of the head of this agency in matters pertaining to the retention and disposal of records. (Per Section 1611 of the State Administrative Manual.)

(16) SIGNATURE--RECORDS MANAGEMENT ANALYST  
*[Signature]* (17) TITLE  
 Records Management Coordinator (19) TELEPHONE  
 323-1593 (20) DATE SIGNED  
 FEB 14 2002

**PART II-- DEPARTMENT OF GENERAL SERVICES APPROVAL (Per Government Code Section 14755)**

(21) SIGNATURE--OIS CONSULTANT  
*[Signature]* (22) APPROVAL NUMBER  
 02-215 (23) TITLE  
 Records Management CONSULTANT (24) DATE SIGNED  
 JUNE 6, 2002

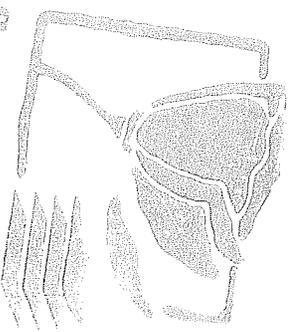
**PART III -- ARCHIVAL SELECTION (Per Government Code Section 14755)**

ARCHIVES USE ONLY

**THE ATTACHED RECORDS RETENTION SCHEDULE:**

- (25)  Contains no material subject to further review by the California State Archives
- (26)  Contains material subject to archival review. Items stamped "TRANSFER TO ARCHIVES" may not be destroyed without clearance by the Secretary of State. (Per Section 1614 of the State Administrative Manual.)

(27) SIGNATURE--CHIEF OF ARCHIVES  
*[Signature]* (28) DATE SIGNED  
 June 12, 2002



CALIFORNIA  
 STATE ARCHIVES

State of California

**Records Retention Schedule**  
 STD. 73 (REV. 5-92)

*See Instructions on reverse  
 and in SAM 1600*

DEPARTMENT (1) <b>State Controller's Office</b>	SCHEDULE NUMBER (2) <b>9</b>	DATE (3) <b>02/11/02</b>
ORGANIZATIONAL UNIT <b>Division of Collections, Bureau of Tax Administration</b>	PAGE 1 OF 13 PAGES	
ADDRESS (Number Street City) <b>3301 C Street, Suite 712, Sacramento, CA 95816</b>	DEPARTMENT OF GENERAL SERVICES APPROVAL NUMBER (5) <b>02-215</b>	

Item Number (Triple Space Between Items) (6)	Cubic Feet* (7)	CALIFORNIA STATE ARCHIVES USE ONLY (8)	TITLE AND DESCRIPTION OF RECORDS (Triple space between Items) (9)	M E D I A (10)	V I D E O (11)	RETENTION				PRA (Exempt) & IPA (16)	REMARKS	
						Office (12)	Dept. (13)	SRC (14)	Total (15)			

MISSION STATEMENT: The mission of the Division of Collections is to maximize the collection of revenues owed to the State; to safeguard the public's property and funds; and to restore unclaimed property to the rightful owners. To carry out this mission, the Division conducts its activities in the most efficient, accurate, and professional manner, with the utmost integrity. The division partners with public agencies, the business community and individual customers to promote and deliver the highest level of services.

**Glossary**

- PRA – Public Records Act
- G. C. – Government Code
- IPA – Information Practices Act
- TCR – Tax Collections & Refund
- IG – Inheritance & Gift Tax
- PET – Petroleum
- GAS – Gasoline
- MVFLT – Motor Vehicle Field License Tax
- GR – Gasoline Refund
- BOE – Board of Equalization

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1	150		Alphabetic Inheritance & Gift Tax Master Index File	P		Active +10 yrs			Active +10 yrs	X	All NON-CONFIDENTIAL records are recycled in white paper recycle program. All CONFIDENTIAL records are destroyed at the State Records Center.  Active until hard copy is destroyed. Assistant Chief's policy to retain records in office for an additional 10 years. 3 X 5 information cards stating file reference information as to existing IT & GT files (Inheritance Tax, Gift Tax) referenced frequently to answer inquiries from the public. PRA G. C. 6254 C.
2	280		Inheritance Tax Numerical Files	P		Active +2 yrs	8 yrs		Active +10 yrs	X	Active until paid. Assistant Chief's policy to retain records for 2 years in office and 8 years at the SRC. Referenced frequently by taxpayers for additional or duplicate material. Amendments and/or supplemental reports re-activate case files. Information in files confidential – Section 14813 of the Revenue & Taxation Code, Part 8 of Division 2. PRA G. C. 6254 C.
3	2		Inheritance Tax Alphabetic Files and No Tax Files	P		Active +1 yr			Active +1 yr	X	Inactive one year from date of receipt. PRA G. C. 6254 C.
4	1		Inheritance Tax Misc. Files	P		Active +1 yr			Active +1 yr	X	Portions of files called form items IG2 & IG3 which require confidential destruction per Internal Revenue Service regulation. Active until one year from last action or use. PRA G. C. 6254 C.

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						Office (12)	Dept. (13)	SRC (14)	Total (15)		
5	401		Gift Tax Alphabetic Files, Closed Hard Copy Files	P		Active +1 yr		4 yrs	Active +5 yrs	X	Portions of files called form items IG2 & IG3 which require confidential destruction per Internal Revenue Service regulation. Active until one year from last action or use. PRA G. C. 6254 C.
6	25		Appellate and Supreme Court Briefs	P		Active +50 yrs			Active +50 yrs	X	Active until decision is made in case, then retain an additional 50 years. Assistant Chief's policy to retain records for additional 50 years. Briefs are referenced frequently by attorneys. Section 16563 of the Revenue & Taxation code, part 9 of division 2. See Item 3.6 for remarks. PRA G. C. 6254 C.
7	60		Decedents' Inheritance Tax Ledgers, Accounting Monthly Printouts.	P		Active +10 yrs			Active +10 yrs	X	Assistant Chief's policy to retain records for 10 years in office. Printouts are referenced frequently by staff to perform daily tasks. Information is confidential – Section 16563 of the Revenue & Taxation Code, part 9 of division 2.
8	1		Inheritance Tax Referees' Schedules for Fees	C		Active +3 yrs			Active +3 yrs	X	Active until approval of funds is made, then retain three additional years. Assistant Chief's policy to retain records for 3 additional years. PRA G. C. 6254 C.

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						Office (12)	Dept. (13)	SRC (14)	Total (15)		
9	45		Gift Tax Alphabetic files. Include Determination of Tax or Deficiency. MICROFICHE. Deceased Donors; Old Determinations.	D		100+ yrs			100+ yrs	X	Information in files Confidential Section 16563 of the Revenue & Taxation Code, part 9 of division 2. Diazo working copy stored in office. No silver master copy made. Paper copy IG3.6 is destroyed after microfiche is accepted. Assistant Chief's policy to retain fiche records for 100 years. Records used in conjunction with Estate & Inheritance Tax cases years later, referenced frequently to answer daily requests. <u>Microfiche volume will not increase, no longer produced, see IG3.6.</u> Purged material destroyed by confidential destruct. PRA G.C. 6254 C.
10	16		Gift Tax Accounts Receivable. Open Files.	P		Active			Active	X	Active until paid and closed from accounts receivable. PRA G.C. 6254 C.
11	6		Gift Tax Posting Documents. Accounting Printouts.	C		7 yrs			7 yrs	X	Assistant Chief's policy to retain records for 7 years in office. Information in files is confidential under Section 16563 of the Revenue & Taxation Code, part 9 of division 2. PRA G. C. 6254 C.
12	2000		Estate Tax Numerical Files w/out IRS Closing Letters	P		Active +1 yr		3 yrs	Active +4 yrs	X	Information in files confidential – Section 14251 two years, of the Estate Tax law. Part 8, division 2 of the Revenue and Taxation Code. Confidential destruction required. Active until closed and no balance due, then retain for 4 additional years. Assistant Chief's policy to retain records for 4 additional years due to following record activity: referenced frequently to answer public requests or make changes in account. PRA G. C. 6254 C.

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						Office (12)	Dept. (13)	SRC (14)	Total (15)			
13	700		Estate Tax Numerical Files with IRS Closing Letters	P		Active +2 yrs		2yrs	Active +4 yrs	X	Confidential information. Assistant Chief's policy to retain and additional 4 years. PRA G.C. 6254 C.	
14	1		Confidential Miscellaneous Tax Correspondence	P		Active +1 yr			Active +1 yr	X	Inactive one year from date of receipt. PRA G. C. 6254 C.	
<u>TAX COLLECTION &amp; REFUND</u>												
15	10		General Correspondence for Insurance Tax	P		3 yrs			3 yrs	X	Assistant Chief's policy to retain records for 3 years in office. PRA G. C. 6254 C.	
16	1		Daily Deposit Summary (TC-107) and Journals to Daily Deposit Summary	P		5 yrs			5 yrs	X	Assistant Chief's policy to retain records for 5 years in office. PRA G. C. 6254 C.	
17	2		TCR Daily Journals, TCR Monthly Reports, TCR Monthly Reconciliations	P		Active +2yrs			Active +6 yrs	X	Assistant Chief's policy to retain records. Referenced frequently by Accounting. PRA G. C. 6254 C.	
18	1		Cancellation Schedules & Refunds(Forms S 761 T)	P		5 yrs			5 yrs	X	Assistant Chief's policy to retain records for 5 years. Insurance schedule & Refunds. PRA G. C. 6254 C.	
19	2		Numeric Index of Taxpayer – Trans. Tax & MVF (Motor Vehicle Fuel) Distributors	M		5 yrs			5 yrs	X	Data input via MVFLT (Motor Vehicle Fuel License Tax) claims into computer system. Backed up at Teale Data System. PRA G. C. 6254 C.	
20	16		General Correspondence for Tax Coll. & Refund; Copy Claims; Extensions; Follow-Ups; Cancelled Claims (Alphabetical & Numerical)	P		Active +1yr			Active +1yr	X	Assistant Chief's policy to retain records. Miscellaneous motor vehicle claims active until paid up to 12 months from date of invoice. PRA G. C. 6254 C.	

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						Office (12)	Dept. (13)	SRC (14)	Total (15)		
21	23		Notice of Determination, MVFLT (Motor Vehicle Fuel License Tax)	P		7 yrs			7 yrs	X,I	Assistant Chief's policy to retain records for 7 years. Referenced frequently by auditors' documents of field audits from BOE. IPA C. C. 1798, PRA G. C. 6254 C.
22	2		Collection Reports and Receipts (Field Collections).	P		Active			Active	X	Active until field collections are completed. PRA G. C. 6254 C.
23	2		Petroleum & Gas Roll of Assessments	P		3 yrs			3 yrs	X	Assistant Chief's policy to retain records for 3 years in office, then assessments sent from BOE. PRA G. C. 6254 C.
24	11		Motor Vehicle Fuel Tax Refund Claim Schedules- Paid Aeronautics Fuel Tax Refund Claim Schedules- Paid. <u>Copy Claims</u>	P		Active +3 mos		4 yrs + 9 mos	Active +5 yrs	X	Assistant Chief's policy to retain records. MVL T claims for refund filed. Active until paid, then 3 months in office, sent SRC for 4 years and 9 months. PRA G.C. 6254 C.
25	2		General Correspondence for Gas Tax; PET & GAS (Petroleum & Gasoline)	P		1 yr			1 yr	X	Assistant Chief's policy to retain records for 1 year in office. Letters from companies regarding their BOE assessments. PRA G. C. 6254 C.
26	1		Document File: Letters Testamentary. Power of Attorney. Letters of Administration. Guardianship & Trustee Papers	P		Active +1 yr			Active +1 yr	X	Inactive when purged master file shows no claim received in current or past fiscal year. Assistant Chief's policy to retain records for 1 year in office PRA G. C. 6254 C.
27	16		Offsets, Closed, Cancelled Claim Files for Gas	P		Active +1 yr		2 yrs	Active +3 yrs	X,I	Active until claim becomes closed or cancelled, then retain an additional 1 year in office. Retain at the SRC for 2 years. Assistant Chief's policy to retain records for total 3 years. IPA C. C. 1798, PRA G. C. 6254 C.

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28	3		Inventory File Regular & Aviation – Closing Inventory Ledger. U.S. Gov't – Duplicate Claim Copy.	P		Active +1 yr			Active +1 yr	X,I	Active until end of current fiscal year, then retain an additional 1 year in the office. Assistant Chief's policy to retain records for 1 year in office. IPA C. C. 1798, PRA G. C. 6254 C.
29	1		Weekly Auditor Activity Report for District Office GR-23. (Gasoline Refunds)	P		1 yr			1 yr	X	Field auditors' weekly report for Los Angeles district office. Assistant Chief's policy to retain records for 1 year. PRA G. C. 6254 C.
30	3		Field Auditors Official Individual Reports GR-21.	P		5 yrs			5 yrs	X	Assistant Chief's policy to retain records 5 years in office. Filed supervisor's reports of MVFLT accounts. PRA G. C. 6254 C.
31	1		Claims Transmittal Form GR-38 to District Office	C		1 yr			1 yr	X	Assistant Chief's policy to retain records 1 year in office. Computer printout of audit needs for MVFLT. PRA G. C. 6254 C.
32	1		Travel Expense Claim – Copy Std. Form 262.	P		1 yr			1 yr	X	Assistant Chief's policy to retain records 1 year in office. Auditors and attorneys expense claims. PRA G. C. 6254 C.
33	35		Board of Control, Discharge of Accountability Records. All amounts over \$5,000 need to have the Board of Control's Authorization	P		Active +1 yr	3 yrs		Active +4 yrs	X	Active until approved by the Board of Control. Assistant Chief's policy to retain records for an additional 4 years. Confidential destruction per G.C. Chapter 3.5 and Franchise Tax Board. PRA G.C. 6254 C.

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			<b>Records Management</b>									
34	1		STD Form 70, Records Inventory Worksheet	P		Current			Current		Retain as current until next inventory, or when no longer needed for reference or analysis, whichever is later.	
35			STD Form 71, Records Transfer List	P		Current			Current		Retain as current until all records have been either destroyed, retired permanently, transferred to the State Archives, or when no longer needed, whichever is later.	
36			STD Form 72, Records Retention Schedule Approval Request and STD Form 73, Records Retention Schedule	P		Current			Current		Retain as current until revised.  NOTE: Although revision is required every five years from date approved by DGS, records retention schedules that are not revised remain in effect but are considered non-current.	
37			Authorization for Records Destruction (Computer Printout)	P		4			4		Retain for two years from date destruction is authorized. Then retain for two more years or until audited, whichever occurs first (maximum of four years).	
38	0		Electronic Mail (E-Mail) – e-mail records that have official records status.	E		See remark		None	See remark		Retain in Accordance with the Corresponding schedule entry.	
39	0		Electronic Mail – e-mail records that have no matching schedule entry.	E		See Remark		None	See remark		Retain in office until record has served its purpose.	
40	0		Electronic Mail – e-mail records that are transitory in nature.	E		See remark		None	See remark		Retain in office until record has served its purpose.	



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**RECORDS NO LONGER GENERATED OR OBSOLETE. EACH RECORD LISTED IS NOT KEPT IN THE OFFICE OR THE STATE RECORDS CENTER. RETENTION DATES KEPT FOR RESEARCH AND HISTORICAL PURPOSES.**

IG7	0		County Treasurers' Accounts Ledgers	P		10 yrs			10 yrs		RECORD NO LONGER GENERATED. Same as Item IG2.
IG8	0		County Treasurers' Settlement Reports.	P		2 yrs			2 yrs		RECORD NO LONGER GENERATED. Same as Item IG2.
IG10.5	0		Gift Tax alphabetic files. Does include determination of tax or deficiency notices which are maintained in office until donor's inheritance tax file is closed. Microfiche.	P		100 yrs			100 yrs		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. IG3.6. Microfiche no longer generated, explained in item IG10 remarks.
IG13	0		Gift tax deceased donor files (determination of tax) (deficiency notices).	P		Active			Active		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. IG10.
TC5	0		Trial balance of taxpayer ledger cards.	P		3 yrs			3 yrs		RECORD NO LONGER GENERATED
TC8	0		Accounts receivable ledger cards for four taxes.	P		5 yrs			5 yrs		RECORD NO LONGER GENERATED
TC13	0		Notice of remittance.	P		3 yrs			3 yrs		RECORD NO LONGER GENERATED

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TC14	0		Employment inquiries and applications.	P		2yrs			2 yrs	X	RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. IG14. Fair Employment Practices Act, G.C. 12946. Two years, or in the case of a verified complaint, all files and records until final disposition of the charge.
TC30	0		Master file of payee indexes	C		5 yrs			5 yrs		RECORD NO LONGER GENERATED, AS NAMES ARE INPUT DIRECTLY INTO THE SYSTEM. Assistant Chief's policy to retain records for 5 years in office. Tax refunds paid. PRA G.C. 6254 C.
TC36	0		Follow-up file.	P		Active			Active		RECORD NO LONGER GENERATED, INCLUDE WITH ITEM NO. TC7. Active until either paid (see item TC32) or canceled (see item TC40).
TC37	0		Claim suspense file.	P		Active			Active		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITME NO. TC7. Same as Item TC36.
TC38	0		Extension of time requests (refund claim).	P		Active			Active		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. TC7. Same as Item TC36.
TC39	0		Copy claim	P		Active			Active		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. TC7. Paid claims. (#TC32). Active up to 13 months from date of invoice.

**Records Retention Schedule**  
STD. 73 (REV. 5-92)

See Instructions on reverse  
and in SAM 1600

DEPARTMENT (1) <b>State Controller's Office</b>	SCHEDULE NUMBER (2) <b>9</b>	DATE (3) <b>02/11/02</b>
ORGANIZATIONAL UNIT <b>Division of Collections, Bureau of Tax Administration</b>	PAGE 12 OF 13 PAGES	
ADDRESS (Number Street City) <b>3301 C Street, Suite 712, Sacramento, CA 95816</b>	DEPARTMENT OF GENERAL SERVICES APPROVAL NUMBER (5) <b>02-215</b>	

Item Number (Triple Space Between Items) (6)	Cubic Feet* (7)	CALIFORNIA STATE ARCHIVES USE ONLY (8)	TITLE AND DESCRIPTION OF RECORDS (Triple space between Items) (9)	M E D I A L (10)	V I D E O (11)	RETENTION				PRA (Exempt) & IPA (16)	REMARKS
						Office (12)	Dept. (13)	SRC (14)	Total (15)		
TC41	0		Road use invoices.	P		Current +5qtrs			Current +5 qtrs		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. TC32. Current until after current quarter plus five additional quarters.
TC44	0		Overpaid claim ledger – Form GR 70C & attached material	P		5 yrs			5 yrs		RECORD NO LONGER GENERATED.
TC201	0		Personnel file.	P		Active			Active		RECORD NO LONGER GENERATED. Records currently kept by Unclaimed Property.
TC202	0		Subject file for district office.	P		1 yr			1 yr		RECORD NO LONGER GENERATED.
TC203	0		Correspondence file for field operations bureau	P		Current +1 yr			Current +1 yr		RECORD NO LONGER GENERATED. Current until superceded.
TC235	0		Request to withhold payment GR-6-2	P		2 yrs			2 yrs		RECORD NO LONGER GENERATED.
TC254	0		Closed accounts file	P		2 yrs			2 yrs		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. TC32.
TC300	0		General personnel files	P		Current			Current		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. TC201. Current until superceded or obsolete.
TC301	0		Subject file for administration	P		Current			Current		RECORD NO LONGER GENERATED SEPARATELY, INCLUDE WITH ITEM NO. IG4. Current until superceded or obsolete.

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 STD. 73 (REV. 5-92)

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						Office (12)	Dept. (13)	SRC (14)	Total (15)		
TC302	0		Equipment correspondence brochures of equipment.	P		Current			Current		RECORD NO LONGER GENERATED.
TC401	0		Correspondence with district.	P		Current			Current		RECORD NO LONGER GENERATED.
TC431	0		Claim audit control document for audited claims GR-6-1.	P		2 yrs			2 yrs		RECORD NO LONGER GENERATED.
TC432	0		Weekly auditor activity reports GR-23 for headquarters.	P		2 yrs			2 yrs		RECORD NO LONGER GENERATED.
TC451	0		Tax collectors weekly report form TC-306.	P		1 yr			1 yr		RECORD NO LONGER GENERATED.