



RECORDS RETENTION AND DISPOSITION SCHEDULE

Revenue, Department of. Returns Processing Operations.

Agency: Returns Processing Operations		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	2002-12	LOW-VOLUME PROGRAM This program of the Returns Processing Center takes multiple, different returns from taxpayers and enters data into a computer. Some taxpayers may have used an obsolete form or there may be an outstanding tax liability. Other situations could be multiple checks submitted or an additional dollar amount of withholding needed. Taxpayer information can be entered into the Department of Revenue data system rapidly and money received can be deposited into a Department of Revenue bank account faster. Taxpayer information can be retrieved by the taxpayer identification number, that is, Social Security Number or federal ID number. Paper returns and envelopes are batched and retained. Disclosure of these records may be subject to IC 6-8.1-7-1.	TRANSFER all hard copies that pre-date the imaging program to the RECORDS CENTER. DESTROY ten (10) years after the filing deadline. IMAGE all new records according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records ten (10) years after the filing deadline.
2	85-500	RECAP SHEETS Indiana Department of Revenue Form PD 29 lists the dollar amounts deposited in the bank each day. The form records the date, batch number, total dollar amount of the batch, and the machine operator as well as sub-totals and totals. Records are sorted by type of tax collected: Withholding, Sales, Retail Merchants, Collection, Corporation, Motor Fuel, Oil Inspection, Food and Beverage, Capital Improvement, Fiduciary and Lockbox. Retention based on IC 34-11-2-6.	TRANSFER to the RECORDS CENTER one (1) year after the completion of monthly batches and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional four (4) years in the RECORDS CENTER.
3	2017-03	ECAPTURE DEPOSIT REPORTS Money and deposit reports on taxes collected, generated by Department of Revenue district offices.	DELETE after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
4	2017-04	SPECIAL SALES TAX RETURNS Miscellaneous special return types including the Firework Public Safety Fee. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	TRANSFER to the RECORDS CENTER after bond cancellation and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional six (6) years in the RECORDS CENTER.