



# RECORDS RETENTION AND DISPOSITION SCHEDULE

## Revenue, Department of. Special Tax Division.

Agency: Special Tax Division		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION <i>(This Retention Schedule is approved on a space-available basis)</i>	RETENTION PERIOD
<b>Audit Section</b>			
1	83-1325	<b>COMPLETED AUDITS/INVESTIGATION REPORTS</b> Typical records include assessments, investigators' reports and audit hearings. Disclosure may be affected by IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	IMAGE according to IARA imaging standards after completion of audit. DELETE after an additional seven (7) years.
2	97-02	<b>IFTA &amp; IRP COMPLETED AUDITS</b> A typical completed audit of these types could contain three to four (3-4) years of applications, auditor's notes, mileage verifications, a report of findings, a notice of billings, and/or a letter of suspension submitted to the registrant. Disclosure may be affected by IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2(b), IC 9-18-10-2, and IC 9-18-10-3.	TRANSFER to the RECORDS CENTER one (1) year after completion of the latest audit year. DESTROY after an additional five (5) years in the RECORDS CENTER.
<b>Excise Section</b>			
3	2018-20	<b>BASED AIRCRAFT REPORTS</b> This computer-generated report is submitted to all private and public airports in this state. It reports all fixed aircraft at that location and may show existing aircraft or new owners. After airport staff update the report, it is returned to the Department of Revenue so the Special Tax Division's database may be updated. These reports are used as a compliance tool in accordance with IC 6-6-6.5-1. The report shows the airport name, contact person, phone number, and then the county of the airport. Also listed is the FAA Number, aircraft make and model and the owner's name. No fiscal content is present. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2(a)(1). (Formerly RS# 2005-04B.)	DESTROY three (3) years after the end of the State Fiscal Year in which the database was updated.
4	83-1312	<b>AIRCRAFT ACCOUNTING INFORMATION</b> This is the record of the quarterly aircraft excise tax distribution to the County Treasurers. The record series contains an Auditor of State Claim Voucher, SF 11294, a Schedule-Claim voucher, and the total dollars paid in that quarter for aircraft based in that Indiana county. The reports are sorted by county and taxing district and includes all aircraft owners that paid in the quarter, FAA Number (N#), and the name and address of the aircraft owner. Records are created and maintained pursuant to IC 6-6-6.5-1. 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 one (1) year after the end of the State Fiscal Year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
5	83-1313	<b>AIRCRAFT TAX AND REGISTRATION FORMS</b> This record series contains all original documents related to aircraft owners and aircraft dealers. Typical forms include applications for registration, exemptions, and annual reports of aircraft usage, aircraft renewals, and registration certificates. 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 one (1) year after the end of the State Fiscal Year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
6	87-80	<b>HAZARDOUS WASTE LAND DISPOSAL TAX RETURN (SF 46244, IDOR FORM HW-020) AND HAZARDOUS WASTE DISPOSAL TAX SCHEDULE</b> A tax is imposed on the disposal of hazardous waste in Indiana. The operator of the disposal facility is liable for this tax. Statutory provisions for this tax are listed pursuant to IC 6-6-6.6-1. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.

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7	96-32	<p><b>INDIANA UNDERGROUND STORAGE TANK FEE RETURN (SF 46022, IDOR FORM UST-1)</b></p> <p>Pursuant to IC 13-23-12-1, each year the owner of an underground storage tank that has not been closed by July 1 of any year under rules adopted under this chapter or under a requirement imposed by the Commissioner of the Indiana Department of Environmental Management before the adoption of rules shall pay to the Department of Revenue thru the Fuel and Environmental Tax Division an annual registration fee. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER
8	96-34	<p><b>SOLID WASTE MANAGEMENT FEE RETURN (SF 46830, IDOR FORM SW 100)</b></p> <p>IC 13-20-22-10 imposes a fee on the disposal or incineration of solid waste in Indiana. This form is required to be filed each month by all registered solid waste disposal facilities in Indiana. A separate form must be filed for each location. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
9	96-35	<p><b>SOLID WASTE DISPOSAL FACILITY REGISTRATION APPLICATION (SF 46829, IDOR FORM SW-100A)</b></p> <p>Pursuant to IC 13-20-22-4, an owner or operator of a final disposal facility responsible for collecting the fees imposed shall register with the Department of Revenue. A registration fee is required. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
10	96-36	<p><b>INDIANA HAZARDOUS CHEMICAL INVENTORY FEE RETURN (SF 46332, IDOR FORM HC-500, AND/OR ACCOMPANYING HC-500 SCHEDULE A AND</b></p> <p>Pursuant to IC 6-6-10-6(a), each year a fee is imposed on a facility that must submit an emergency and hazardous chemical inventory form. Subsection (b) states that a facility subject to the fee imposed shall file annual returns with the Department of Revenue. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
11	83-510	<p><b>AUDIT REVIEWS</b></p> <p>A monthly audit review compares excise tax reports from the wholesalers against those of the breweries, distilleries and wineries to show any discrepancies. Retention based on IC 6-8.1-3-6.</p>	TRANSFER to the RECORDS CENTER after one (1) year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY in the RECORDS CENTER after an additional two (2) years. TOTAL RETENTION: three (3) years plus receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
12	83-512	<p><b>ALCOHOL EXCISE TAX RETURNS</b></p> <p>This record series contains all original tax returns and supporting documents for the various alcohol excise taxes. Retention based on IC 6-8.1-3-6.</p>	TRANSFER to the RECORDS CENTER after one (1) year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY in the RECORDS CENTER after an additional two (2) years.
13	83-515	<p><b>ALCOHOL PRIMARY SOURCE REPORTS</b></p> <p>This record series contains original reports filed by holders of Primary Source alcohol permits which reflect all alcohol shipped into Indiana. Retention based on IC 6-8.1-3-6.</p>	TRANSFER to the RECORDS CENTER after one (1) year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY in the RECORDS CENTER after an additional two (2) years.
<b>Fuel/Environmental Section</b>			

14	85-659	<p><b>INDIANA METERED PUMP SALES AND USE TAX RETURN (SF 211, IDOR FORM ST-103MP)</b></p> <p>This monthly report is used by all retail merchants in reporting the amount of sales tax, exemptions, taxable sales, sales tax due, and any required adjustments. They are filed by batch number. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing deadline and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
15	2000-62	<p><b>TERMINAL OPERATOR'S MONTHLY RETURN (SF 46291, IDOR FORM FT-501)</b></p> <p>The license holder name as indicated on the license is submitted along with the account number, federal ID number or Social Security Number and other data elements. Monthly transactions for leased terminal space are listed. Beginning and ending physical inventories are to be provided with total receipts, total disbursements, total receipts and stock gains and losses. Accompanying schedules 501A, 501B and 5011, SF 49088, 49091 and 49092, along with IDOR Form FT-501X, and Amended Terminal Operator's Monthly Return, may also be present but no tax is remitted with this return. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
16	83-1339	<p><b>REFUNDS</b></p> <p>A typical file includes a Claim for Refund (SF 615, IDOR Form GA 110L) and may also contain copies of claim vouchers, a letter requesting a refund or a notice that the request was disallowed. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after approval or denial of the request for the refund and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
17	83-1361	<p><b>CONSOLIDATED GASOLINE MONTHLY TAX RETURN (SF 49276, IDOR FORM MF-360)</b></p> <p>This consolidated monthly return is for gasoline, oil inspection distributors and gasohol blenders licensees. This return must be filed each month even if the distributor has no activity to report. The following documents may also be filed with this return: Schedule of Receipt (SF 49081), Schedule of Disbursements (SF 49082), Amended Consolidated Gasoline Monthly Tax Return (IDOR MF-360X), and Schedule E-1 (Explanation of Adjustment). The form and attached schedules must be filed on or before the twentieth day of the month for which the report is being filed. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2 and IC 6-6-1.1-907.</p>	TRANSFER to the RECORDS CENTER one (1) year 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.
18	83-1364	<p><b>PETROLEUM SEVERANCE TAX RETURN (SF 11874, IDOR FORM MF-600)</b></p> <p>The Petroleum Severance Tax is the tax reported and paid on crude oil and natural gas recovered from the state of Indiana. Records are arranged by batch number. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2 and IC 6-6-1.1-907.</p>	TRANSFER to the RECORDS CENTER after one (1) year 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.
19	83-1366	<p><b>CANCELLED BOND FILES</b></p> <p>Applicants for the various licenses offered by the Fuel and Environmental Tax Division are required by state statute to file a bond as well, pursuant to IC 6-6-1.1-406 and IC 6-6-4.1-8. The file typically includes the application for a license, the bond, a financial statement, and any correspondence concerning the bond. Typical contents include applications for fuel users, fuel dealers, gasoline distributors, aviation dealers and marina operators known within the Division as FU, FD, MF, AI and MA. Files are arranged by license number within the type of license and withdrawn applications may also be present. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2.</p>	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.

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20	96-17	<p><b>19--IMPORTER VERIFICATION PAYMENT VOUCHER, SF 46635, REV DEPT FORM SF-IVP</b></p> <p>A separate payment voucher must be filed after obtaining each verification number from the Indiana Department of Revenue when importing non-tax exempt (taxable) special fuel into Indiana. The payment and return is submitted to the Fuel and Environmental Tax Division. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
21	96-19	<p><b>PETROLEUM PRODUCTS TRANSPORTER REPORT (SF 46287, IDOR FORM SF-401) AND SPECIAL FUEL TRANSPORTER SCHEDULE OF DELIVERIES</b></p> <p>This monthly information report and schedules report exports, imports and in-state transfers of special fuel thru transports. Filed with the original report is a Special Fuel Amended Transporter Return (SF 47735, IDOR Form SF-401X). The report is due on the 25th of the following month but no tax is remitted with the report. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing year. DESTROY after an additional five (5) years in the RECORDS CENTER.
22	96-20	<p><b>ALTERNATIVE FUEL DECAL APPLICATION (SF 46292, IDOR FORM SF-801)</b></p> <p>This application and accompanying instructions are used by a taxpayer to order alternative fuel decals. A federal ID number or Social Security Number is required, along with vehicle information and tax due, pursuant to IC 6-6-2.1-203 thru IC 6-6-2.1-206. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
23	96-22	<p><b>CONSOLIDATED SPECIAL FUEL MONTHLY TAX RETURN (IDOR FORM SF-900)</b></p> <p>This consolidated monthly return is for license types supplier, exporter, permissive supplier, importer and blender or dyed fuel user. An Amended Consolidated Special Fuel Monthly Tax Return (SF 47737, IDOR Form SF-900X) may be filed with the original tax return. The return must be filed each month within fifteen (15) days following the last day of the month reported, even if there is no tax due. The return, any tax due, and any accompanying schedules are remitted to the Fuel and Environmental Tax Division. The following Schedules can also be filed with the SF-101: Receipts (SF 49081), Disbursements (SF 49082), Diversion Corrections (SF 49085), 10E: Tax Uncollectible from Eligible Purchasers (SF 49084) and E-1 (an explanation). Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2.</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing date and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
24	96-11	<p><b>PREPAID SALES TAX RECAP FOR REFINERS, DISTRIBUTORS, NONQUALIFIED DISTRIBUTORS, AND TERMINAL OPERATIONS (SF</b></p> <p>This form and return must be filed with the Department of Revenue even when no transactions have occurred. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing deadline and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
25	83-1368	<p><b>CONSOLIDATED APPLICATION FOR FUEL TAX REFUND (SF 50854, IDOR FORM REF 1000)</b></p> <p>This record and form is a claim for refund for Gasoline and Special Tax. It is a refund of tax paid on fuel used in an exempt manner, including proportional credits for fuel used in mobile refrigeration units. Refunds are available pursuant to IC 6-6-1.1-903 and IC 6-6-2.5-30. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).</p>	TRANSFER to the RECORDS CENTER one (1) year after approval or denial of the refund and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.

26	2017-05	<p><b>FUEL INVENTORY REPORTS</b></p> <p>This record series contains all original documents related to fuel tax rate changes that require an inventory tax to be remitted. Retention based on IC 6-8.1-5-2(b).</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing deadline and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
27	2002-58	<p><b>UNSELLABLE/DAMAGED CIGARETTE TAX STAMPS</b></p> <p>Pursuant to IC 6-7-1-1, a tax on all cigarettes sold, used, consumed, handled, or distributed within the state is levied, and paid via stamps issued and sold by the Indiana Department of Revenue. Unused stamps can be returned to the Department of Revenue by a distributor with a Claim for Refund submitted. If the stamps are damaged or cannot be resold, they are destroyed. (Usable stamps are maintained for sale to distributors.) If there is a perceived irregularity in tax returns or a distributor's affidavit concerning stamp destruction, then either the Criminal Investigation Division or the Audit Division would investigate this alleged irregularity. Due to wide variance in cigarette tax rates in different states and the possibility of fraud or theft, the Department of Revenue maintains a high security level for the maintenance of these stamps.</p>	DESTROY after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
28	2018-21	<p><b>TOBACCO LICENSES</b></p> <p>This record series contains all original documents related to the license and bond for closed, cancelled, expired or denied licenses. Retention based on IC 6-8.1-5-2, IC 6-8.1-7-1.</p>	IMAGE according to IARA imaging standards on receipt. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records fifteen (15) years after the filing deadline.
29	2018-22	<p><b>EXCISE TAX DAILY REPORTS</b></p> <p>This record series contains all documents related to the daily deposit of excise taxes and the daily reconciliation of cigarette stamp inventory. Typical documents include the deposit report, the deposit slip, cigarette stamp orders, and cigarette stamp inventory reports. Retention based on IC 6-8.1-5-2, IC 6-8.1-7-1.</p>	IMAGE according to IARA imaging standards on receipt. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records fifteen (15) years after the filing deadline.
30	2018-23	<p><b>OTHER TOBACCO PRODUCTS TAX FORMS</b></p> <p>This record series contains all original documents related to the administration of the other tobacco products tax. Typical forms include monthly tax returns, informational reports, and refund requests. Retention based on IC 6-8.1-5-2, IC 6-8.1-7-1.</p>	IMAGE according to IARA imaging standards on receipt. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records fifteen (15) years after the filing deadline.
31	2018-24	<p><b>CIGARETTE TAX FORMS</b></p> <p>This record series contains all original documents related to the administration of cigarette tax. Typical forms include monthly tax returns, informational reports, and tax stamp refund requests. Retention based on IC 6-8.1-5-2, IC 6-8.1-7-1.</p>	IMAGE according to IARA imaging standards on receipt. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records fifteen (15) years after the filing deadline.