RECORDS RETENTION AND DISPOSITION SCHEDULE
Revenue, Department of. (agencywide)

Agency: Revenue, Department of		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION *(This Retention Schedule is approved on a space-available basis)*	RETENTION PERIOD
1	2014-05	**POST FILING COUPONS** Coupon and receipt for tax payments. Retention based on IC 6-8.1-5-2.	IMAGE according to IARA imaging standards. DESTROY hard copies after verification of images for completeness and legibility. DELETE electronic records after six (6) years.
2	2015-20	**VISITOR ACCESS LOGS** Sign-in sheets and other logging information for visitors to any Department of Revenue facility or office which holds Federal Tax Information. Retention based on IRS Publication 1075, Section 4.3.1.	IMAGE according to IARA imaging standards. DESTROY hard copies after verification of images for completeness and legibility. DELETE electronic records after five (5) years.
3	81-52	**NET OPERATION LOSS RECORDS** These records cover any tax return that has a recorded net operating loss (NOL), which can potentially be carried over for up to twenty (20) years per IC 6-3-2-2.5(f) and 26 USC 172.	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records twenty-one (21) years after the filing deadline.
4	2017-12	**DEPARTMENT OF REVENUE ELECTRONIC SYSTEM DOCUMENTATION** Documentation of system requirements, fields, functions, backups, security, user access, requests for change, and changes made. All tax information contained within the system is covered under individual Record Series; this item refers only to the metadata of the system itself.	MAINTAIN a documentation file describing current system functions for the life of the system. DESTROY records of changes to the system three (3) years after they are updated or replaced.
5	2017-13	**UNSOLICITED LEGAL DUPLICATES** These records consist of filings and other correspondence cc:d in hard copy to the Department of Revenue in cases where neither the DOR nor the State of Indiana is involved, even tangentially. These copies are not required to be sent to the Department, and they have no value to the agency. Indexed only by year of receipt, so all boxes for the same year will have inclusive record dates of January to December. This is an exception to GRADM-4 on the General Retention Schedule due to lack of agency storage space for the volume received.	TRANSFER to the RECORDS CENTER after receipt and identification. DESTROY in the RECORDS CENTER three (3) years after the end of the year of receipt.
6	2017-14	**VENDOR COMPLIANCE CERTIFICATION RECORDS** Each tax year, vendors of tax preparation forms, software and systems participate in testing to verify that their products are compliant with both new tax forms and the Dept. of Revenue electronic system. A list of those certified as compliant is posted and updated on the IDOR website. Records consist of commercial software and sample data, test results and related correspondence, and the ongoing list of certified vendors and products.	DESTROY/DELETE software and sample data upon completion of testing. DESTROY/DELETE test results three (3) years after the year of testing. MAINTAIN a list of each tax year's certified vendors and products for the life of the certification program.