

**RECORDS RETENTION SCHEDULE**

Form RC-050 (Revised 01/2010)

**COPY**



STATE OF CONNECTICUT

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RETENTION SCHEDULE

# **10-3-2**

<b>AGENCY:</b> Department of Revenue Services	<b>AGENCY ADDRESS:</b> 25 Sigourney Street, Hartford, CT 06105	This schedule is: <input type="checkbox"/> new <input checked="" type="checkbox"/> revised  If revised, superseded schedule number(s): 10-3-1
<b>PROGRAM / UNIT:</b> Administration Division / Records		

<b>RMLO (type or print):</b> Edward Majewski	<b>TITLE (type or print):</b> Fiscal Administrative Manager	<b>APPROVED (State Archivist):</b> Mark H. Jones (signature on file)	<b>DATE:</b> 7/21/10
<b>APPROVED (RMLO):</b> Edward Majewski (signature on file)	<b>DATE:</b> 7/20/10	<b>APPROVED (Public Records Administrator):</b> LeAnn R. Power (signature on file)	<b>EFFECTIVE DATE OF SCHEDULE:</b> 7/22/10

SERIES NUMBER	RECORDS SERIES TITLE & DESCRIPTION	APPROVED MINIMUM RETENTION PERIOD			NOTES & CITATIONS
		Office (A)	Off-site (B)	Total (A + B)	
<b>A. COLLECTIONS AND ENFORCEMENT RECORDS</b>					
1.	<b>Delinquent Taxpayer Statistics</b> Consists of delinquent state taxes, including the names, addresses, tax type, and amount due (tax, interest, and penalties).	Continuously updated	- 0 -	Continuously updated	Some data is published to the Department of Revenue Services (DRS) website.
2.	<b>Payment Plans</b> Consists of payment plans for collections and enforcement of taxes.	3 years from date of last payment	- 0 -	3 years from date of last payment	
3.	<b>Sales Statistics</b> Consists of retail sales and tax receipts by town.	Continuously updated	- 0 -	Continuously updated	Data becomes part of the annual report.
4.	<b>Special Investigation Cases – Closed with Arrest</b>	10 years from date case closed	- 0 -	10 years from date case closed	
5.	<b>Special Investigation Cases – Closed without Arrest</b>	7 years from date case closed	- 0 -	7 years from date case closed	
6.	<b>Uniform Commercial Code Lien Statements</b>	5 years from date of statement	- 0 -	5 years from date of statement	
<b>B. TAX AUDIT RECORDS</b>					
7.	<b>Appellate Case Files</b> Including but not limited to: case files, briefs, opinions, and final orders.	5 years from date case closed	- 0 -	5 years from date case closed	

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		Office (A)	Off-site (B)	Total (A + B)	
8.	<b>Appellate Case Files – Correspondence</b>	3 years from date case closed	– 0 –	3 years from date case closed	
9.	<b>Casual Sales Tax Audits</b>	3 years from date audit completed	– 0 –	3 years from date audit completed	
10.	<b>Cigarette Tax Audits</b>	3 years from date audit completed	– 0 –	3 years from date audit completed	
11.	<b>Corporation Tax Audits</b>	20 years from date audit completed	– 0 –	20 years from date audit completed	
12.	<b>Gasoline Tax Audits</b>	3 years from date audit completed	– 0 –	3 years from date audit completed	
13.	<b>Motor Carrier Tax Audits</b>	3 years from date audit completed	– 0 –	3 years from date audit completed	
14.	<b>Sales and Use Tax Audits</b>	10 years from date audit completed	– 0 –	10 years from date audit completed	
15.	<b>Special Fuel Tax Audits</b>	3 years from date audit completed	– 0 –	3 years from date audit completed	
16.	<b>Withholding Tax Audits</b>	5 years from date audit completed	– 0 –	5 years from date audit completed	
<b>C. TAX RETURN RECORDS</b>					
17.	<b>Admissions and Dues Tax</b> Consists of tax of admissions charge to events, such as motion picture shows and dues or initiation fees to any social, athletic, or sporting club organization.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
18.	<b>Alcoholic Beverages Tax</b> Consists of tax imposed on all distributors of alcoholic beverages on the sale of alcoholic beverages.	3 years from date filed, or until audited, whichever is later	– 0 –	3 years from date filed, or until audited, whichever is later	Hard copy is destroyed after imaged copy is checked for quality assurance.
19.	<b>Business Entity Tax</b> Consists of annual tax for businesses formed under Connecticut law or are foreign entities that transact business in Connecticut and are required to register with, or obtain a certificate of authority from, the Secretary of the State.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.

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20.	<b>Cigarette Tax</b> Consists of an excise tax on all cigarettes sold in Connecticut. Including but not limited to: accounts receivable, meter records, and related material.	3 years from date filed, or until audited, whichever is later	– 0 –	3 years from date filed, or until audited, whichever is later	Hard copy is destroyed after imaged copy is checked for quality assurance.
21.	<b>Controlling Interest Transfer Tax</b> Consists of tax imposed on the transfer of a controlling interest in a corporation, partnership, association, trust or other entity, where an entity owns an interest, directly or indirectly, in Connecticut real property.	6 years from date filed	– 0 –	6 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
22.	<b>Corporation Business Tax</b> Consists of tax imposed on corporations carrying on or doing business in Connecticut. Also includes tax credits.	4 years from date filed	16 years from date filed	20 years from date filed	Records are imaged, but hard copy is retained pursuant to the Connecticut State Library’s imaging standards. Records are transferred to the State Records Center.
23.	<b>Dry Cleaning Surcharge</b> Consists of the dry cleaning surcharge to provide grants to dry cleaning establishments for the containment and removal or mitigation of environmental pollution resulting from dry cleaning activity.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
24.	<b>Foreign and Non-Resident Insurance Tax</b> Consists of tax imposed on insurance companies (not based in Connecticut but licensed to operate in Connecticut) for the total net direct premiums received from policies written on property or risks within the State. Includes tax credits.	4 years from date filed	– 0 –	4 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
25.	<b>Gift and Estate Tax</b> Consists of taxable gifts and estate exceeding \$2 million. Includes Connecticut Succession Tax, which was repealed January 1, 2005.	3 years from date filed	22 years from date filed	25 years from date filed	Records are imaged, but hard copy is retained pursuant to the Connecticut State Library’s imaging standards.
26.	<b>Income Tax</b> Consists of individual income tax. Includes other related tax forms.	6.5 years from date filed	– 0 –	6.5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
27.	<b>Insurance Premiums Tax</b> Consists of tax imposed on insurance companies for the total net direct premiums received from policies written on property or risks within the State. Includes tax credits.	4 years from date filed	– 0 –	4 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.

**Department of Revenue Services: Administration Division / Records – Schedule No.: 10-3-2**

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		Office (A)	Off-site (B)	Total (A + B)	
28.	<b>Insurance Premiums Tax – Unauthorized</b> Consists of sales tax for businesses that are not authorized to sell insurance in Connecticut.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
29.	<b>Motor Carrier Road Tax</b> Consists of tax imposed on fuel use by interstate motor carriers according to the International Fuel Tax Agreement (IFTA).	5 years from date filed	– 0 –	5 years from date filed	
30.	<b>Motor Vehicle Fuels Tax</b> Consists of tax imposed on motor fuel used or sold in Connecticut, including gasoline, diesel, gasohol, propane, or any combustible gas or liquid that generates the power needed to propel a motor vehicle	3.5 years from date of last audit	– 0 –	3.5 years from date of last audit	
31.	<b>Nursing Home User Fee</b> Consists of fee imposed on each chronic and convalescent nursing home or rest home with nursing supervision that is licensed as a nursing home by the Connecticut Department of Public Health.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
32.	<b>Occupational Tax</b> Consists of tax imposed on any person that has been admitted as an attorney by the judges of the superior court, and who is engaged in the practice of law in Connecticut.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
33.	<b>Petroleum Products Gross Earnings Tax</b> Consists of tax imposed on the gross earnings of companies distributing petroleum products in Connecticut. Petroleum products include gasoline, aviation fuel, kerosene, diesel fuel, benzol, distillate fuels, residual fuels, crude oil and derivatives of petroleum, such as paint, detergents, antiseptics, fertilizers, nylon, asphalt, plastics and other similar products.	3.5 years from date of last audit	– 0 –	3.5 years from date of last audit	Hard copy is destroyed after imaged copy is checked for quality assurance.
34.	<b>Public Service Companies Tax</b> Consists of tax imposed on public service companies, including community antenna TV; certified competitive video service provider; satellite TV; railroad; gas, electric and power; gas and electric sales to residential customers; and electric distribution companies.	4 years from date filed	– 0 –	4 years from date filed	
35.	<b>Real Estate Conveyance Tax</b> Consists of tax imposed on the conveyance of real estate property (seller of property is responsible for tax).	4 years from date filed	– 0 –	4 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.

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36.	<b>Rental Surcharge</b> Consists of surcharge imposed on the rental of each private passenger motor vehicle or rental truck in Connecticut by a rental company for a period of less than 31 days.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
37.	<b>Sales and Use Tax</b> Consists of sales and use taxes on the gross receipts of retailers from the sale of tangible personal property at retail, from the rental or leasing of tangible personal property, and on the gross receipts from the rendering of certain business services.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
38.	<b>Solid Waste Tax</b> Consists of tax imposed on the owners of commercial resources recovery facilities that process municipal solid waste to reclaim energy.	4 years from date filed	– 0 –	4 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
39.	<b>Tobacco Products Tax</b> Consists of excise tax imposed on all non-cigarette tobacco products such as cigars, stogies, snuff, pipe and chewing tobacco. The tax is imposed when the tobacco products are manufactured, imported, or purchased by distributors.	3 years from date filed, or until audited, whichever is later	– 0 –	3 years from date filed, or until audited, whichever is later	Hard copy is destroyed after imaged copy is checked for quality assurance.
40.	<b>Tourism Surcharge</b> Consists of surcharge imposed on the rental and leasing of passenger motor vehicles for a period of thirty consecutive calendar days or less.	5 years from date filed	– 0 –	5 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
41.	<b>Unrelated Business Taxable Income Tax</b> Consists of tax imposed on any trade or business conducted by a tax-exempt organization that does not substantially relate to its tax-exempt purpose.	10 years from date filed	– 0 –	10 years from date filed	Hard copy is destroyed after imaged copy is checked for quality assurance.
<b>D. TAX RETURN EXEMPTION RECORDS</b>					
42.	<b>Farmer Tax Exemptions</b> Consists of permits for retail sales of tangible personal property used exclusively in agricultural production, which is exempt from sales and use taxes.	4 years from date filed	– 0 –	4 years from date filed	
43.	<b>Fisherman Tax Exemptions</b> Consists of commercial permits for purchases and leases that are exempt from sales and use taxes.	4 years from date filed	– 0 –	4 years from date filed	

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44.	<b>Housing Facilities Tax Exemptions</b> Consists of exemptions from sales and use taxes for purchases of tangible personal property and services for low and moderate income housing facilities sponsored and owned or operated by nonprofit housing organizations.	4 years from date filed	– 0 –	4 years from date filed	
45.	<b>Nonprofit Organizations Tax Exemptions</b> Consists of sales and use tax exemptions for nonprofit organizations.	4 years from date filed	– 0 –	4 years from date filed	
46.	<b>Winery Tax Exemptions</b> Consists of requests for reduced alcoholic beverages tax rate on certain sales by licensed distributors of wine produced by persons issued a small winery certificate.	4 years from date filed	– 0 –	4 years from date filed	
<b>E. TAXPAYER JACKETS</b> (NOTE: Each business taxpayer has a jacket; Taxpayer jackets are reviewed on an annual basis and records are removed from the file based on the following retention periods.)					
47.	<b>Abated Taxpayer Forms</b> Consists of uncollectable funds from taxpayers.	5 years from date of abatement	– 0 –	5 years from date of abatement	
48.	<b>Account Profile Forms</b> Consists of form C&E 220.	3 years from date case closed	– 0 –	3 years from date case closed	
49.	<b>Change Forms – Address Changes</b> Consists of form advising of address change.	1 year from date filed	– 0 –	1 year from date filed	
50.	<b>Change Forms – Filing Status</b> Consists of form advising of change to filing status, such as interval of payment or corporation status.	1 year from date filed	– 0 –	1 year from date filed	
51.	<b>Change Forms – Finals</b> Consists of form advising of final business closure (going out of business).	3 years from date filed	– 0 –	3 years from date filed	
52.	<b>Change Forms – Reinstatements</b> Consists of form to request business reinstatement.	2 years from date filed	– 0 –	2 years from date filed	
53.	<b>Cigarette Renewals</b> Consists of application to renew cigarette sales license (2 year renewals).	2 years from date filed	– 0 –	2 years from date filed	

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		Office (A)	Off-site (B)	Total (A + B)	
54.	<b>Deferred Delinquent Taxpayer Forms</b> Consists of delinquent taxpayers' deferral of payment.	5 years from date of delinquency	- 0 -	5 years from date of delinquency	
55.	<b>Dissolution Letters</b> Consists of letter filed with the Secretary of the State advising of dissolution of business. Includes Form AU-784	5 years from date issued	- 0 -	5 years from date issued	
56.	<b>Exempt Taxpayer Applications</b> Consists of applications for exempt taxpayers, such as non-profit organizations.	1 year from date filed	- 0 -	1 year from date filed	
57.	<b>Motor Carrier Applications</b> Consists of applications for motor carriers, such as freight carriers.	5 years from date filed	- 0 -	5 years from date filed	
58.	<b>Penalty and Interest Receipts</b> Consists of penalty for failure to pay taxes or file tax returns in a timely manner. Includes the penalty Waiver Letter.	3 years, or until audited, whichever is later	- 0 -	3 years, or until audited, whichever is later	
59.	<b>Request to Release Holds Forms</b> Consists of holds and requests to release holds. Includes Forms OAR-111 and AU-812.	3 years from date released	- 0 -	3 years from date released	
60.	<b>Registration Applications</b> Consists of Form Reg-1 to obtain a Connecticut tax registration number or to register for additional tax types under a current Connecticut tax registration number.	5 years from date filed	- 0 -	5 years from date filed	Prior to 2008, hard copy is retained 5 years after business closed; 2008 to present, hard copy is destroyed after imaged copy is checked for quality assurance.
61.	<b>Tax Refunds</b> Consists of refunds to taxpayers when an overpayment of tax liability has been made. The refund is charged to the fund to which such tax, penalty or interest was previously credited. Including but not limited to: refunds and vouchers.	3 years from date filed, or until audited, whichever is later	- 0 -	3 years from date filed, or until audited, whichever is later	