



**THE GEORGIA ARCHIVES**  
**Records and Information Management Services**

**State Agency Specific Schedules for Revenue**

<b>Record Title</b>	<b>Description</b>	<b>Retention</b>	<b>Legal Citation</b>	<b>Retention Classification</b>	<b>Archival Instructions</b>	<b>Number</b>
Administrative Deputy's Subject Files	Documents relating to all areas of responsibility of the Administrative Deputy and Administrative Division	4 years		Temporary - Short Term		0474-012
Alcohol and Tobacco Dealers License Applications	Documents relating to license applications for dealers in alcohol and tobacco products	7 years after (closure) inactive	91A-212	Temporary - Short Term		0474-017

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Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Alcohol Enforcement Case Reports	Documents relating to reports filed by enforcement officers compiling arrest for violation of Georgia Revenue Laws; the reports concern both tax-paid and non-tax-paid alcohol and tobacco products and motor fuel products	3 years	Ga Code 9232.16, 9299.14	Temporary - Short Term		0474-020
Alcohol Enforcement Vehicle Documentation Files	Documents relating to daily records as to how alcohol enforcement vehicles are used in the field, inspections of the cars by supervisors to determine their condition and whether they are being used or abused.	2 years	92-8414	Temporary - Short Term		0474-016

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Annual and Sick Leave Taken Grid Sheets (PACS 1002)	Documents relating to recording and maintaining a record of leave taken by employees	7 years		Temporary - Short Term		0474-011
Annual Income Tax Withholding Reconciliation Return Files (G-3)	Documents relating to reporting of wages earned and income tax withheld annually from these wages	Paper: hold until verification of film (created in 0474-34). All electronic printouts and tapes: retain for useful life	OCGA 48-2-49 (see also code 48-2-35 (b)(1), (b)(5), 48-2-36, 48-7-82	Transitory		0474-036
Annual Income Tax Withholding Tax Statement Files (G-2 Files)	Documents relating to reporting by employers of wages earned by their employers and income tax withheld annually from these wages	2 months	92-8414, 92-33B	Temporary - Short Term		0474-031

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Annual Intangible Tax Digests Files	Documents relating to the processing of intangible tax returns (Form PL-159) and assessment of tax on intangible reported thereon	7 years (digests ending in years 0 & 5 indefinitely)	Ga Code 92-7701, Also0 see Opinions of Attorney General May 23, 1987 (page 265)	Permanent		0474-042
Applications		3 years		Temporary - Short Term		0474-079
Bank and Revenue Ledger Card Files (Revenue Collection Journals)	Documents relating to collecting taxes and transmitting funds to banks or to the Fiscal Services Division of the Department of Administrative Services for investment	3 years	Ga Code 9-3-25	Temporary - Short Term		0474-008

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Brewery and Wholesaler Malt Beverage License Files	Documents relating to the issue to individuals of a state license authorizing them to conduct business as a brewery or wholesaler of malt beverages	3 years	Malt Beverage Act of 1935 (GA laws 1935, pp 73-81; GA laws 1937-1938 Ex. Sess. Pp.419-420)	Temporary - Short Term		0474-019
Cigar & Cigarette Wholesaler Monthly Sales Reports	Documents relating to reporting sales made by wholesalers and retailers	3 years		Temporary - Short Term		0474-021
Cigarette Revenue Stamp Daily Sales Report File	Documents relating to reporting all cigarette revenue stamp sales transaction through banks	1 year	Ga Code 9-3-25	Temporary - Short Term		0474-007
Citations		5 years		Temporary - Short Term		0474-023

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Commissioner's Subject Files	Documents relating to all areas of responsibility of the Commissioner and his executive staff; includes correspondence, memoranda, studies, reports, working papers and related materials	Permanent		Permanent		0474-004
Common Carrier Activity File	Documents relating to transporting of motor fuels to points within the State of Georgia by common carriers either in interstate or intra-state commerce	7 years	91A-5012(a)(2)	Temporary - Short Term		0474-068
Composite Returns IT-CR		3 years	OCGA 48-2-49	Temporary - Short Term		0474-037

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Confidential Investigative Reports	Reports are prepared in narrative form and all are classified as confidential, per executive order signed by the Commissioner of the Department of Revenue	Retain for useful life		Transitory		0474-002
Confiscated Alcohol Beverages and Tobacco Products Files	Documents relating to confiscated alcoholic beverages and tobacco products	7 years		Temporary - Short Term		0474-022
Corporate Sub-Chapter S Income Tax Return Files	Documents relating to reviewing and auditing corporate Sub-S income tax returns and collecting corporate net worth taxes	8 years. Computer printout files - until no longer needed for reference.	48-2-158	Temporary - Short Term		0474-032

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
County Property Tax Digest Approval Files	Documents relating to the examination, condition approval, approval, study, and summary of the county tax digest	12 years		Temporary - Short Term		0474-045
County Property Tax Final Digest	Documents relating to the property tax digests of each county which are submitted to the Revenue Commissioner for examination	Permanently		Permanent		0474-043
County Tax Digest Breakdown Ledgers (Property sub-class and profession)	Documents relating to summary breakdowns of taxable property	Permanently		Permanent		0474-049

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Data Process Motor Fuel Refund Statistical Report File	Documents relating to validation of monies that have been paid to qualified refund applicants according to law	7 years		Temporary - Short Term		0474-061
Deputy Commissioner's Subject Files	Documents relating to all areas of responsibility of the Deputy Commissioner and his executive staff; includes correspondence, memoranda, studies, reports, working papers and related materials	Permanent		Permanent		0474-003
Detail Deposit Listing of Bank Statement Files	Documents relating to daily deposit listing RTBC6300 - RO1 and TRBC8020 - RO1, RO2, RO3, RO4 and RO5	3 years		Temporary - Short Term		0474-015

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Distributor and Motor Carrier Field Audit Files	Documents relating to auditing businesses liable for motor fuel taxes. Included are working papers of the State Auditor validating liability or no liability due	7 years	Title 48, Chapter p. OCGA 48-9-13	Temporary - Short Term		0474-072
Employer's Monthly Report of Income Tax Withheld Files	Documents relating to Employer's monthly reporting and paying of income tax withheld from employees	(Paper Files) 4 (monthly payment ledger listing printout file) 3 months	Ga. Code 928414, 92-3312(b)(10), Law 1960 - 435	Temporary - Short Term		0474-030
Employer's Quarterly Report of Income Tax Withheld Files	Documents relating to Employer's quarterly reporting and paying of income tax withheld from employees	4 years	OCGA 48-2-15, OCGA 48-7-111(b)	Temporary - Short Term		0474-029

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Exemption Files	Documents relating to manufacturing, pollution, computer broadcasting, electricity, material handling and all other applications and certificates of exemption. Included are applications: ST-M1, ST-M7, ST-AER1, ST-BE1, ST....	7 years	OCGA 50-18-90 et Seq.	Temporary - Short Term		0474-057
Fiduciary Income Tax Return Files	Documents relating to reviewing and auditing fiduciary income tax returns and to collecting income taxes	Paper Files - Destroy after verification of microfilm. Computer Printout - When superseded. Computer Tapes - When problems are resolved.	OCGA 48-2-49 (see also code 48-2-35(b)(1), (b)(5), 48-2-36, 48-7-82	Temporary - Short Term		0474-033

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Georgia Estate Tax Return Files	Documents relating to the administration of Ga. Estate Tax as required by Chapter 92-34 of the Ga Code, Whereby estate tax due the state of Georgia is calculated and collected based upon a return filed with this agency	50 years	OCGA 50-18-90 (b)	Temporary - Long Term		0474-001
Georgia Lottery Tracking		5 years		Temporary - Short Term		0474-078
Homeowner Tax Relief Grant Certifications		7 years		Temporary - Short Term		0474-056

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Income Tax Individual Accounts Receivable Files	Documents relating to receiving income taxes from individuals and corporations, and collecting taxes due from bad checks and outstanding tax accounts	5 years after closed (inactive)		Temporary - Short Term		0474-028
Income Tax Refund Check Files	Documents relating to refunding of overpayment of withholding income tax	5 years as account receivable	Acts 1962, pp156, 305; 1963, pp188, m192. Code 92-3315b.17(2)	Temporary - Short Term		0474-026
Individual Estimated Tax Files	Documents relating to taxpayers estimate and report of income for the next year and statement showing tax due on the amount of income that has been estimated; includes Form 500ES	Paper Files original returns)- Hold until verification of microfilm. Microfilm Security Copy-10 years; Microfilm Reference Copy-10 years.	OCGA 48-2-49, 48-2-15 (also see OCGA 48-2-35 (b)(1), (b)(5); 58-2-36; 48-7-82)	Permanent		0474-001

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Individual Income Tax Return Files	Documents relating to reviewing and auditing Income Tax Returns and to collecting income taxes from individuals	Paper Files (original returns) - hold until verification of microfilm. Microfilm Security Negative - 10 years; Microfilm Reference - 10 years; Locator Book - 10 years; Index (Com) - 10 years.	OCGA 48-2-49 (See also code 48-2-35 (b)(1), (b) (5), 48-2-36, 48-7-82	Temporary - Short Term		0474-034
Intangible Recording Tax Reports (Form PTR 1), Protest and Claim for Refund (Form PTR 4)	Documents relating to collection of intangible recording tax paid as a prerequisite to the filing for record with the Clerk of the Superior Court	1 year or until distribution received from county and balanced	91A-3201 through 91A-3217	Temporary - Short Term		0474-047
Intangible Tax Return Files	Documents relating to Georgia residents owning intangible property and are required to file returns yearly	7 years	9-141, 92-126, 92-8435	Temporary - Short Term		0474-041

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Legislative Tracking Files	Documents relating to tracking of state and local legislation of interest to the Department of Revenue; includes bill tracking files and legislative subject files	Bill Tracking Files - Destroy Immediately; Legislative Subject Files - Permanent		Permanent		0474-005
Liquor Stamp Serial Number Register	Documents relating to chronological listing of beginning and ending serial numbers by stamp denomination for each distillery's requisition (order)	3 years		Temporary - Short Term		0474-013
Monthly Reports of Dealers in Alcohol & Tobacco Products	Documents relating to monthly reports required to be filed by wholesalers of alcohol and tobacco products	4 years	48-2-15	Temporary - Short Term		0474-018

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Motor Carrier Application Files	Documents relating to registration of motor vehicles for road tax on motor carriers and unregistered trucks section of the registration and licensing of motor vehicles	Paper Files (original returns) - hold until verification of microfilm. Microfilm Security Copies - 3 years, Microfilm Reference Copies - 3 years. Index (Computer Printout) - 3 years, Locator Book - 3 years	OCGA 48-9-40	Temporary - Short Term		0474-076

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Motor Carriers and Highway Use Quarterly Report File	Documents relating to the collection of tax monies from registered motor carriers operating three-or-more-axle vehicles on the public highways of the State of Georgia	Paper files (original returns) - hold until verification of microfilm. Microfilm Security Negative 0 7 years, Microfilm Reference Copies and Index (Computer Printout) - 7 years, Locator Book - 7 years, Correspondence - 7 years.	OCGA 48-9-13	Temporary - Short Term		0474-071

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Motor Carriers Citation and Late Filing File	Documents relating to penalizing taxpayers for citation assessments, late filing assessments, and all matters pertaining to permits under the Motor Carriers Fuel Tax Law and the Highway Use Section of the Motor Vehicle Tax Law	7 years	92-1411(b)	Temporary - Short Term		0474-074
Motor Fuel 2% Retailer's Refund File	Documents relating to refunding of 2% of the first 5.5 cents tax per gallon on tax imposed by the State of Georgia by section 91A-5003(a)(1) for sale at retail	7 years	91A-50	Temporary - Short Term		0474-060

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Motor Fuel Agriculture Refund Files	Documents relating to refunding of all but 1 cent per gallon on motor fuel tax imposed by Georgia by section 91A-5003 (a) (1) for use in agricultural purposes	7 years	GA Code 91A-50	Temporary - Short Term		0474-066
Motor Fuel Distributor & Motor Carrier Requisition Lists, Bond Files and Related Correspondence	Documents relating to refunding overpayment of motor fuel taxes, permit fees or highway use fees to both bonded and non-bonded taxpayers	7 years	Title 48, Chapter 9	Temporary - Short Term		0474-075
Motor Fuel Distributor's Activities Data Process File	Documents relating to sales and taxes paid to Georgia during a calendar month by licensed distributors	3 years	92-14 A 11 b	Temporary - Short Term		0474-070

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Motor Fuel Distributor's Activity Files	Documents relating to receipt and disposition of all motor fuels in Georgia	7 years	91A-50	Temporary - Short Term		0474-065
Motor Fuel Distributor's License Cancellation Files	Documents relating to cancellations of a license to distribute motor fuels	7 years	Title 48, Chapter 9, Article 1, 48-9-12c, 48-9-13(a)(2)	Temporary - Short Term		0474-059
Motor Fuel Distributor's Sales into County Data Process File	Documents relating to number of gallons sold within each county in Georgia during a calendar month by a licensed distributor and a yearly accumulated total of sales within a county	(monthly sales - 3 years, (yearly sales - indefinitely		Temporary - Short Term		0474-067

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Motor Fuel Report by Pipeline Companies and other State Reports	Documents relating to imposing of motor fuels, in gallon figures, into Georgia by pipeline companies showing to whom fuel was delivered and documents relating to imported fuel	Permanently	Ga Code 92-1417-A (2)	Permanent		0474-064
Motor Fuel Watercraft Refund Files	Documents relating to refunding of all but 1 cent per gallon on motor fuel tax imposed by Georgia for use in watercraft on intercoastal waterways	7 years	Ga. Code 92-1717 A (2)	Temporary - Short Term		0474-063
Partnership Income Tax Return Files	Documents relating to reviewing and auditing partnership tax returns for companies with individual returns	8 years	OCGA 48-2-49, 48-2-35, 48-2-36, 48-7-82	Temporary - Short Term		0474-035

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
PL-65 Report On Tax Collections Due on Digest	Documents relating to auditing county tax records; includes PL-675 Report of Collections due on digest	2 years or completion of yearly audit	Title 48, Official Code of Ga.	Temporary - Short Term		0474-050
Project Documentation		5 years		Temporary - Short Term		0474-040
Public Utility Property Tax Returns with Computer-Generated Assessment Certifications and Tax Computations	Documents relating to taxing public utilities for property tax purposes	10 years		Temporary - Short Term		0474-048
Requests To File Consolidated Corporate Tax Returns		8 years		Temporary - Short Term		0474-038
Safe Deposit Contents Inventory		3 years	OCSA 44-12-217	Temporary - Short Term		0474-052

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Sales and Use Tax Sub-Contractors Tax Bond Files	Documents relating to maintaining copies of sub-contractors sales and use tax bonds to be posted with the commissioner	7 years	OCGA 48-13-30	Temporary - Short Term		0474-077
Sales Tax Audit Files	Documents relating to business whose sales tax records are being audited	5 years	Ga Code 92-3216, 92-8414	Temporary - Short Term		0474-024
Sales Tax Refund Files	Documents relating to refunding sales and use taxes paid to the State in excess of the amount due	7 years	Sections 92-3428a and 92-3447a	Temporary - Short Term		0474-073

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Sales Tax Return Files	Documents relating to the collection of sales and use taxes and administration of laws pertaining thereto; included are forms ST-1(close outs), ST-3, inserts, FS-LO 28, STA-51, ST21, ST 16 credit memo, ST 76, ST 3Ext,....	Paper Files (original returns) - hold until verification of microfilm. Microfilm Security Copies - 10 years. Microfilm Reference Copies - 10 years. Index (Computer Printout) - 10 years.	OCGA 48-8-64	Temporary - Short Term		0474-058
Suspense Account and Split-off Account	Documents relating to suspense account checks and split-off check correspondence	3 years		Temporary - Short Term		0474-014
Tax Collector's/Commissioner's Final Accounting Files	Documents relating to auditing county tax records for state taxes due	7 years. County Audit Reports - Permanently	GA Code 89-832 and 92-4911	Permanent		0474-044

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Tax Commissioner/Collector & Receiver Official Security Bonds	Documents relating to bond and security of the county tax commissioners, collectors, and receivers of Georgia	4 years		Temporary - Short Term		0474-046
Tax Commissioners Personal Accounting Ledgers	Documents relating to auditing county tax records documenting payments to the state and commissions retained by county tax commissioners	14 years	Title 48 Annotated	Temporary - Short Term		0474-051
The Motor Fuel Data Process Motor Carrier Activity Report Files	Documents relating to summarizing data on the miles traveled and monies received from registered motor carriers for license fees and motor fuel and road (highway use) taxes	3 years	Ga Code 91-14 A 11 b	Temporary - Short Term		0474-069

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
The Motor Fuel Data Process Motor Carrier Permit File	Documents relating to issuance of permits to qualified applicants under Motor Carrier Fuel Tax Law	3 years	91A-5109	Temporary - Short Term		0474-062
Tobacco Distributors Tax Stamp Bond Files	Documents relating to authorizing the purchase of tobacco tax stamps by tobacco distributors on a credit basis	2 years or until all audit questions are resolved	Ga Code 11-2-725	Temporary - Short Term		0474-009
Tobacco Distributors Tax Stamp Sales Ledger Files	Documents relating to recording the amount of purchase or payment of tobacco tax stamps by tobacco distributors	2 years or until all audit questions are resolved	Ga Code 11-2-725	Temporary - Short Term		0474-010

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Unclaimed Property Claims		3 years	CFR 41.101.48.001 -1 and CFR 41.101.48.306 -1	Temporary - Short Term		0474-054
Unclaimed Property Database		3 years after disposal of property	CFR 41.101.48.001 -1 and CFR 41.101.48.306 -1	Temporary - Short Term		0474-053
Unclaimed Property Reports		3 years after disposal of property	CFR 41.101.48.001 -1 and CFR 41.101.48.306 -1	Temporary - Short Term		0474-055
Unlawful Discrimination Complaint Form		2 years after final disposition of charge or action.	CFR 29.1602.31	Temporary - Short Term		0474-025

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Vendor Tax Stamp Requisition Files	Documents relating to selling revenue stamps for beer, cigarettes, and liquor, collecting taxes on sales of wine and cigars, and issuing certificates for tax-paid crown and can tops	1 year	Ga Code 9-3-25	Temporary - Short Term		0474-006
Withholding Tax on Sales or Transfers of Real Property and Associated Tangible Personal Property by Non-Residents		2 years		Temporary - Short Term		0474-039