Alabama Department of Revenue

Functional Analysis
&
Records Disposition Authority

Revision
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State Records Commission
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Sources of Information

- Representatives of the Alabama Department of Revenue
- Code of Alabama 1975, Title 40
- Code of Alabama 1975, Title 32
- Alabama Constitution of 1901, Article XI, Section 211
- Alabama Administrative Code Chapter 810
- Archives Division Department of Revenue Records Disposition Authority (RDA)
- Alabama Department of Archives and History Archives Division State Agency Files (1985-ongoing)
- Alabama Department of Revenue Annual Reports
- Eliasberg Bros. Mercantile Co. vs. Grimes, 204 Ala. 492 (Alabama Supreme Court, April 24, 1920).
- Holdings of the Department of Archives and History for the Alabama Department of Revenue
Historical Context

Archaeologists unearthed the earliest taxation records, which date from approximately 6000 BCE, from the site of the ancient city-state Lagash (located in modern-day Iraq). Remnants that survive from ancient civilizations in Babylonia (modern-day Iraq and Syria), Persia (modern-day Iran), and China reflect the collection of poll taxes, tolls, duty fees, property taxes, and consumer taxes. One of the most famous examples of ancient taxation comes from the Rosetta Stone, produced by the Egyptian Ptolemaic Dynasty and inscribed with three identical texts in Egyptian hieroglyphics, Greek, and Demotic script. This monument, a decree announcing tax reductions, provided the key to understanding hieroglyphics. The revenues generated through these taxes allowed these ancient governments to provide essential services such as food, housing, infrastructure, and defense.

When studying United States history, American schoolchildren learn the rallying cry “no taxation without representation,” pronounced by American colonists in objection to taxes levied by the British Parliament. In 1776, the Declaration of Independence listed “imposing taxes on [the colonists] without… consent” as one of the colonists’ chief grievances with Britain. After the United States gained independence, its Articles of Confederation reserved to the states all authority to impose taxes. As a result, the national government’s ability to pay its expenses depended on transfers of revenue from the states. In 1789, one year after the states ratified the United States Constitution, the new federal government created the Department of the Treasury and gave it responsibility for imposing and collecting taxes on commercial imports and goods. In 1862, Congress established the first federal income tax to help fund the American Civil War. President Abraham Lincoln created a new division within the United States Department of the Treasury, the Bureau of Internal Revenue, to manage tax collections. The mounting national debt caused by the war forced the federal government to generate new revenue streams. Besides taxing income, Congress also taxed alcohol and foreign goods. Two years later, Congress passed its first tax rate increase. Politicians intended these measures to serve as temporary revenue streams. When the Civil War ended, Congress allowed the income tax laws to expire, but the Bureau of Internal Revenue remained intact.

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3 United States Articles of Confederation, Article VIII.
During the late nineteenth and early twentieth century, the American government greatly expanded its foreign and domestic roles. The government needed additional tax revenues to forge an international trading network and to introduce new domestic programs regulating commerce, education, and labor. Consumption taxes had traditionally served as the American government’s primary revenue source, but working-class Americans and labor organizers now believed that this tax structure limited the tax burden on corporations at the expense of everyday workers.\(^7\) National labor leaders urged Congress to replace the existing consumption taxes with a standardized income tax.

Congress established an income tax law in 1894, but the United States Supreme Court ruled the law unconstitutional the following year. Undeterred, progressive politicians proposed a constitutional amendment granting the federal government the power to collect income tax. After several years of debate, Congress passed an income tax resolution in 1909. Alabama’s congressional delegation supported the income tax bill, and Alabama would become the first state to ratify the proposed 16th Amendment to the United States Constitution. After the requisite number of states ratified the 16th Amendment in 1913, Congress acted immediately to pass a nationwide individual income tax.\(^8\) The 16th Amendment transitioned the U.S. from having a modestly funded central government dependent on consumption taxes and import tariffs to having a robust modern government that used income taxes to build a global military, create new national transportation networks, and expand vital government services.

Perhaps unsurprisingly, the collection of tax revenues is as critical to the workings of U.S. state governments as it is to the operation of the federal government. In Alabama, the 1819 Constitution created the office of Comptroller of Public Accounts to administer tax collections. A slave tax was among several statewide taxes collected in Alabama. Each year, enslavers paid the state a tax for each Black enslaved laborer owned. Prior to emancipation, this was a significant source of state revenues.\(^9\)

During the drafting of Alabama’s 1868 Constitution, convention delegates sought to create a more robust state government that funded transportation improvements and public schools. The framers determined that the State Auditor should be responsible for managing tax collections. In 1899, state legislators created the State Tax Commissioner office under the State Auditor’s administration.\(^10\)

During the early twentieth century, the Alabama Legislature reorganized the state’s tax collection office on several occasions. In 1907, the newly formed State Tax Commission, a subdivision of the State Board of Assessors, assumed responsibility for the program.\(^11\) In 1915, legislators consolidated the State Tax Commission’s office and duties under the control of the newly created Alabama State Board of Equalization.\(^12\) The Board of Equalization sought to increase the collection of tax revenues statewide without raising the existing tax rates to help

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\(^7\) Consumption taxes are taxes levied on the purchase, or consumption, or a good or service.

\(^8\) Internal Revenue Service, “IRS History Timeline.”


\(^10\) Alabama Act 1899-679.

\(^11\) Alabama Act 1907-337.

\(^12\) Alabama Act 1915-464.
fund Alabama's expanding government programs. The Board successfully collected additional revenues and helped modernize the state government.

The 1901 Constitution empowered the state government to collect property taxes but did not address the collection of individual income or corporate taxes. In 1919, recognizing that taxes would be most efficiently collected by a state agency wholly dedicated to that purpose, the Legislature re-established the State Tax Commission as an independent agency. The State Tax Commission oversaw a broader tax collections program that included corporate taxes and motor vehicle license and tag fees.

The General Revenue Act of 1919 also proposed a new system of state income taxes. Individual incomes would be subject to an annual two to four percent tax rate. Before the income tax could be implemented, however, the Alabama Supreme Court ruled that legislators had violated the 1901 Constitution. The 1901 Constitution’s Section 214 stipulated that "The Legislature shall not have the power to levy in any one year a greater rate of taxation than [0.65 percent] on the value of the taxable property within this state." The Alabama Supreme Court ruled that income tax rates could not exceed property tax rates. At this time, legislators abandoned income tax efforts, as a 0.65 percent income tax would be insufficient to cover the state's rising expenses.

More than a decade passed before Alabama adopted a state income tax. The start of the Great Depression left Alabama with substantial budget deficits; at a specially called legislative session in 1932, Governor Benjamin M. Miller reported that “the current debts of Alabama are approximately Twenty Million Dollars.” One of the largest deficits stemmed from approximately fifteen million dollars’ worth of appropriations which the Legislature had previously promised, but never delivered, to Alabama educational institutions. The massive shortfall threatened school closures. As corporations went bankrupt, property values plummeted, and sales revenues declined, the Alabama Legislature turned to income taxes to balance the state’s finances.

In 1931 and 1932, the Legislature authorized an amendment to the 1901 Constitution that would permit the collection of income tax; however, when these amendments were put to the vote of Alabama citizens at the next election, both were soundly defeated. Alabama voters finally approved the 25th Amendment to the 1901 Constitution in 1933, and income tax was collected for the first time in that same year. The Amendment enabled Alabama to collect income taxes that were capped at a rate of 5 percent per annum. Meanwhile, corporate income tax rates were capped at 3 percent. The creation of state individual and corporate income taxes dramatically increased Alabama's annual budget.

13 Alabama Constitution of 1901, Article XI, Section 211
14 Alabama Act 1919-328.
15 Alabama Act 191-328, Section 316.
16 Eliasberg Bros. Mercantile Co. vs. Grimes, 204 Ala. 492 (Alabama Supreme Court, April 24, 1920).
17 Eliasberg Bros. Mercantile Co. vs. Grimes, 204 Ala. 492 (Alabama Supreme Court, April 24, 1920
To manage the increasing flow of tax revenues, the Legislature passed the General Revenue Act of 1935. The bill formed a new Alabama Department of Revenue to replace the existing State Tax Commission. After a brief transition period, the Alabama Department of Revenue began operations in 1939.\(^{20}\)

Taxation is and remains a top concern for state agencies, elected officials, and members of the general public. Over time, the Alabama Department of Revenue has begun collecting new tax types and discontinued other tax collections, reflecting changes in state and federal laws, budgetary needs, and larger socioeconomic changes. For instance, the Legislature created privilege taxes on dog racing (in 1988) and on business licensing (in 1999).\(^{21}\) The Department suspended collecting estate taxes in 2005 following the passage of the federal Economic Growth and Tax Relief Reconciliation Act of 2001. While the federal government would later reinstitute estate tax collections, the State of Alabama has not followed suit. Similarly, Alabama Act 2014-331 allowed the Department to cease collecting taxes when the cost of collecting a tax exceeds the revenues it generates, leading to the discontinuation of the playing card tax.

The Alabama Department of Revenue has increasingly embraced technological advances over the last two decades. The Legislature first allowed the Department to accept electronically filed tax returns with the passage of Act 1997-493. In 2021, millions of Alabamians use the My Alabama Taxes portal to submit their various tax returns. These technological advances have also led to new revenue streams for the state. The Department began collecting sales and use taxes for online purchases made in Alabama in 2018, following the United States Supreme Court’s ruling in \textit{South Dakota v. Wayfair, Inc.} that vendors could be subject to state-level taxation even if they had no brick-and-mortar facilities within that state. Sales and use tax collections on online purchases aided the state in weathering economic downturns as a result of the COVID-19 pandemic of the early 2020s.

Since its inception, the Alabama Department of Revenue has collected various tax types including, but not limited to, individual income tax, business income tax, sales and use taxes, property tax, and privilege and license taxes.\(^ {22}\) The Department is empowered to inspect the records of any individual residing or any business operating in Alabama. Revenue officials can file charges against individuals or businesses who fail to comply with state tax laws.\(^ {23}\) The Department can also seize property or assets of non-compliant persons or businesses.\(^ {24}\) More information on some the Alabama Department of Revenue’s specific duties is provided below.

\textbf{State Land Commissioner}

One of the Commissioner of Revenue’s responsibilities is to serve as the State Land Commissioner. This role predates the creation of the Alabama Department of Revenue, dating back to the passage of Alabama Act 1899-749. The Act created the position of a statewide Land

\(^{20}\) Alabama Act 1935-194.
\(^{22}\) Privilege taxes apply to those who receive a certain privilege from the government. For example, a business might be required to pay privilege tax in order to operate within a locality. Privilege taxes differ from income taxes, which apply to a certain percentage of an individual’s or business’s income.
\(^{24}\) Code of Alabama 1975 Title 40 Section 5.
Agent, under the supervision of the Governor, who examined the sale and disposition of state lands. In the same session, the Legislature decreed that the Office of State Auditor would oversee each land agent in each county to “look after, protect from trespassers, and rent any real estate bid in by the State at tax sale.” The State Auditor’s Office absorbed the responsibilities of the land agent in 1915. Nearly two decades later, Alabama Act 1932-104 transferred the administration of lands sold to the state for unpaid taxes from the State Auditor to the State Tax Commission. The same act assigned other state land responsibilities not related to taxation to the State Commission of Forestry, a precursor to the Alabama Department of Conservation and Natural Resources. In 1935, the Legislature created the position of State Land Commissioner and delegated the role to a member of the State Tax Commission. The State Land Commissioner and their authorized agents, in addition to the duties first established in Alabama Act 1899-749, were authorized to “investigate sales of real estate for taxes bid in by the State, notify the parties at interest in such real estate or sales…and perform any and all duties relating to lands bid in by the State at tax sales.” When the Legislature created the Alabama Department of Revenue in 1939, the Commissioner of Revenue took over the State Land Commissioner’s former responsibilities.

**Motor Vehicle Registration**

Alabama first required vehicle registration with the passage of Act 1911-452, which empowered the Secretary of State to facilitate applications for registration, maintain records about motor vehicle ownership, and collect license taxes. The General Revenue Act of 1919 reassigned this responsibility to the reconstituted State Tax Commission, the predecessor of the Alabama Department of Revenue. The horsepower of the vehicle’s engine determined the registration fee, ranging from $11.25 for a vehicle with less than twenty-five horsepower to $30 for a vehicle with more than forty horsepower. The General Revenue Act of 1935 reaffirmed this responsibility and assigned it to the new Alabama Department of Revenue upon its advent in 1939. Today, the Department is responsible for the registration and titling of motor vehicles in accordance with state and federal regulations. The Department also facilitates the production of specialized vanity license plates, including those whose proceeds benefit state colleges and universities, non-profit organizations, or other causes.

**Agency Organization**

The Alabama Department of Revenue is headed by the Commissioner of Revenue, appointed by the Governor per the mandate of the Code of Alabama 1975 § 40-2-41. The Commissioner must be at least thirty years of age, have been a resident of Alabama for five years, and hold no financial interest or continued employment in any public service corporation. Per the Code of Alabama 1975 § 40-2-2, the Commissioner is authorized to “employ a secretary and other such

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25 Alabama Act 1899-454, Section 2.  
26 Alabama Act 1915-76.  
28 Alabama Act 1939-6.  
29 Alabama Act 1919-328. It should be noted that the average horsepower of motor vehicles in 2021 is between one hundred and eighty and two hundred horsepower.  
persons as experts, engineers, stenographers, clerks, or assistants as may be necessary for the performance of the duties which may be required of said department subject to the provisions of the Merit System.” In addition, the Commissioner serves on the Alabama 21st Century Fund, the Industrial Development Authority, the Alabama State Parks Enhancement Authority, the Alabama Historic Tax Credit Evaluating Committee, and the Alabama Online Insurance Verification System’s Advisory Committee.31

The Commissioner may appoint Assistant Commissioners of Revenue, also referred to as Deputy Commissioners of Revenue, who may perform the duties of the office of the Commissioner in the absence of the Commissioner of Revenue.32 The number of Assistant or Deputy Commissioners is ultimately determined by the Commissioner of Revenue. As of 2021, the Alabama Department of Revenue consists of four Deputy Commissioners and seventeen divisions. At the time of this writing, the seventeen divisions are the Tax Policy and Governmental Affairs Division, the Legal Division, the Taxpayer Advocacy Division, the Income Tax Administration Division, the Motor Vehicle Division, the Income Tax Audit and Appeals Division, the Business and License Tax Division, the Property Tax Division, the Sales & Use Tax Division, the Entity Registration and Processing Services Division, the Collection Services Division, the Investigations Division, the Internal Audit/Security Division, the Office of Economic Development, the Financial Operations Division, the Information Technology Division, and the Human Resources/Equal Employment Opportunity Division.


Agency Function and Subfunctions

The mandated function of the Alabama Department of Revenue is to supervise and control the valuation, equalization, and assessment of property; to collect taxes; and to enforce Alabama’s tax laws. The Alabama Department of Revenue is one of the agencies responsible for performing

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In the performance of its mandated function, the Alabama Department of Revenue may engage in the following subfunctions:

- **Titling and Registering Motor Vehicles.** The Department regulates and supervises the titling of motor vehicles in the state in accordance with the Alabama Uniform Certificate of Title and Anti-Theft Act, which outlines Alabama’s method for recording motor vehicle ownership.\(^33\) The Department records motor vehicle ownership for all vehicles less than thirty-five model years old by issuing titles.\(^34\) Department staff review applications and decide whether a title should be issued. As part of this, the Department performs inspections of previously damaged and rebuilt “salvage vehicles” before a title is issued to ensure that the vehicle has been repaired to the condition it was in before a total loss event, such as a car accident. The Department or its designated agents may decline to title a vehicle if the applicant provides incomplete or inaccurate information or if the vehicle appears to be stolen. The Department issues regulatory licenses to automobile dealers and auctioneers that permit dealers and auctioneers to issue motor vehicle titles to purchasers and lien holders, such as banks issuing car loans. Per the Code of Alabama § 32-8-34, licensed dealers are designated agents of the Department and are responsible for applying for a title on behalf of the vehicle owner. Individuals who purchase a vehicle through means other than a licensed dealer apply to the Department for the issuance of a title.

Once a motor vehicle has been titled, the Department assists county licensing officials with the motor vehicle registration process.\(^35\) While a motor vehicle title documents legal ownership, motor vehicle registration documents the primary operator’s county of residence, certifies that all state and local taxes and fees have been paid, and verifies vehicle ownership. Motor vehicle registration is performed at a county level; the Department collects registration information from each county and serves as the centralized repository of registration information by storing county information in the Motor Vehicle Tag Registration Database. County officials issue license plates and motor vehicle registration decals during the registration process, which serve as visual confirmation that a vehicle has been properly registered, all taxes or fees have been paid, and the vehicle owner possesses liability insurance.\(^36\) County officials additionally issue registration receipts upon registration. The Department distributes license plates and decals to county offices and arranges for license plates to be produced by the Alabama Department of Corrections. In addition to these other tag-related responsibilities, the Alabama Department of Revenue supervises the issuance of replacement, personalized, and specialty or distinctive license plates. In accordance with the Code of Alabama § 32-8-6, the Department may disclose information about vehicle records, such as about title

\(^{33}\) Code of Alabama 1975, Title 32, Chapter 8.
\(^{34}\) The Code of Alabama § 32-8-13 requires that all vehicles less than thirty-five model years old be titled. A title, also called a vehicle title or a car title, is a legal document establishing the lawful owner of a motor vehicle.
\(^{35}\) Code of Alabama § 32-6-65.
\(^{36}\) Code of Alabama § 32-7A-4.
and registration, to vehicle owners, law enforcement officials, or other permitted requestors.

The Motor Vehicles Division of the Department issues regulatory licenses to automotive dismantlers and recyclers to ensure that vehicle components are fully operational. Automotive dismantlers and recyclers disassemble old or damaged vehicles and sell parts for use in currently-operable vehicles. Staff with the Motor Vehicles Division license and audit dismantlers and recyclers as part of their duties to provide a consumer protection measure.

The Department also registers Alabama-based interstate commercial vehicles under the provisions of the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA). The IRP provides that registrants pay registration fees based on the mileage driven in each jurisdiction multiplied by the registration fees of the jurisdiction in which they operate. The IFTA establishes a framework in which taxpayers pay fuel taxes based on the percent of mileage operated and fuel consumed in each jurisdiction in which they operate. Forty-eight states, the District of Columbia, and ten Canadian provinces participate in the IRP; forty-eight states and ten Canadian provinces participate in the IFTA. Department staff collects, records, and tracks information about the vehicle, mileage, and fuel use of affected taxpayers, as well as issue license plates, license credentials, and cab cards to registrants to ensure compliance with the provisions of the IRP, the IFTA, applicable federal regulations, and state statutes and regulations. The Department may audit registrants as part of this responsibility and facilitates peer compliance reviews that ensure tax revenue has been distributed appropriately and in a timely fashion.

- **Supervising the Valuation, Equalization, Assessment, and Collection of Taxes.** Per the Code of Alabama 1975 § 40-2-11 *et seq.*, it is the responsibility of the department to supervise and control the valuation, equalization, and assessment of property; the valuation, equalization, and assessment of privilege; and the collection of such taxes. In 2021, the Department collects taxes on assets and activities including, but not limited to, individual and corporate income; real and personal property; natural resources, such as coal, oil & natural gas, and forestry products; tobacco products; the sale and use of commercial products; and business privilege licensure. The Department ensures that the proper amount of tax is collected by performing audits of individual taxpayers and businesses. Audits confirm that taxpayers have properly complied with taxation requirements, such as in calculating income tax owed or displaying permits to sell tobacco. Once tax payments have been received, staff within the Department transfer revenues to escrow accounts; tax revenues are then disbursed via the State of Alabama

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37 Privilege taxes refer to the taxation of the right (or “privilege”) to engage in a particular activity, such as the right to operate a business in the state of Alabama.

Accounting and Resource System (STAARS) to state agencies, municipal or county governments, or other entities as directed by state law.

Any one taxpayer may be subject to multiple taxes; for instance, the owner of a gas station might be required to collect sales tax and motor fuel tax; that same owner may pay taxes on tobacco products sold in addition to a generalized income tax. Each taxation division within the Department contributes information as provided to a centralized taxpayer file within the Revenue Integrated Tax System (RITS). The taxpayer file provides a full history of taxpayer interactions and revenues paid to the Department.

The Department fulfills the Revenue Commissioner’s responsibilities as Land Commissioner by maintaining information on lands for which the state holds liens due to taxpayer non-compliance. The Department tracks the disposition of these liens, whether through seizure and sale of the property or through the redemption of the property by the taxpayer resolving outstanding debts.

- **Adjudicating and Enforcing.** The Department is responsible for enforcing the tax laws of the state through collections, investigative, or legal actions. When there is a problem with the collection of taxes, the originating tax division turns the case over to the collecting agents of the department. The Department performs functions similar to those performed by courts. Pursuant to the Taxpayers’ Bill of Rights and Uniform Revenue Procedure Assessments Act, the Department may file preliminary and final assessments on delinquent taxpayers without involving an outside court. Assessments act as a formal, legal notification of the amount a taxpayer owes. After the final assessment is filed, the Collection Services Division sends a legally mandated “Final Notice Before Seizure Letter” to the last known address of the taxpayer. If, at this point, the taxpayer still does not pay taxes owed, their file enters “forced collection,” at which point the Department files liens against taxpayer possessions or assets and begins seizing items of value. Liens may be filed laying claim to items of value including financial assets or investments, vehicles, properties, or other items of value. Collection Services personnel collaborate with local sheriffs to issue writs of execution to seize property to satisfy tax debt (Code of Alabama 1975 § 40-2-11.16). The Collection Services Division can also transfer corporate liability to individuals through a process known as Trust Fund Recovery. Trust Fund Recovery ensures that revenue related to business is still collected, even if the entity in question ceases operations.

Representatives of the Department investigate individuals or entities suspected of tax-related criminal acts and collect evidence of these acts to calculate how much taxpayers owe as a result. Investigators ensure that the State of Alabama properly calculates and collects all revenue that is owed. Law enforcement agencies investigating tax-related criminal malfeasance may collaborate with the Alabama Department of Revenue’s investigators; for instance, investigators may provide law enforcement agents with evidence of deliberate discrepancies to help build a case.

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The Department’s judicial functions also permit it to handle taxpayer appeals of preliminary assessments. Initial disputes between taxpayers and divisions occur through a hearing process within the agency. Taxpayers may contest the amount they owe to or are owed by the Alabama Department of Revenue at the hearing. Hearings officers employed by the Department examine evidence presented by the taxpayer and the Department on why the taxpayer should or should not be required to pay the ordered amount; at the conclusion of the hearing, a decision is issued. Following the internal agency hearing, if the amount is still in dispute, then the Department enters a final assessment. If the taxpayer chooses to appeal the final assessment, the matter is referred to the Alabama Tax Tribunal or to a circuit court. The Alabama Tax Tribunal is an oversight agency independent from the Alabama Department of Revenue, and there is no staff overlap. The Tax Tribunal operates as an independent mediator in appeals to eliminate any conflict of interest by the Department. When taxpayers appeal their assessment or refund to the Alabama Tax Tribunal or a Circuit Court, Department legal staff represent the agency to defend collection actions. Legal staff additionally represent the agency in bankruptcy court proceedings where the state has been named as a creditor.

- **Establishing Rules, Regulations, and Requirements.** The Department produces guidance for agency staff, other state agencies and offices, and the public. Pursuant to the Alabama Administrative Procedures Act, the Department establishes rules, regulations, and requirements governing its internal practices and external dictates. Prior to passage, amendment, or repeal of any Administrative Rule, the Department holds a hearing at which affected parties may speak about any concerns. These hearings are publicized on the Department’s website and are open to the public.

When the Legislature introduces revenue-related bills, Department staff analyze potential impacts of revenue bills on state tax receipts and on the Department’s operations. Per the Code of Alabama 1975 § 40-2-11, the Department is required to create a report in advance of legislative sessions “showing all the taxable property in the state and the value of the same, in tabulated form, with recommendations for improvements in the system of taxation in the state.” Legislators and the Governor use this report to inform state economic policy and shape new legislation.

The Department provides clarification to the public on the applicability of tax laws through Revenue Rulings. The Commissioner may issue a revenue ruling following receipt of a written request submitted by a taxpayer. The ruling answers the specific question at hand and describes the applicability of taxation laws to the individual, providing guidance specific to the inquirer. Rulings are considered binding on the requestor and the Department; however, they explicitly cannot be used for legal precedent. The Department publishes all revenue rulings on its website for public review after removing any identifying information about the taxpayer. The Commissioner may also issue temporary emergency rules pursuant to the Code of Alabama 1975 § 41-22-5.

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- **Administering Internal Operations.** A significant portion of the agency’s work includes general administrative, financial, and personnel activities performed to support the programmatic areas of the agency including:

  **Managing the Agency:** Activities include internal office management activities common to most government agencies such as corresponding and communicating, scheduling, meeting, documenting policy and procedures, reporting, publicizing, and providing information, managing records, and managing information systems and technology.

  **Managing Finances:** Activities include budgeting (preparing and reviewing the budget package, submitting the budget package to the Department of Finance, documenting amendments and performance of the budget); purchasing (requisitioning and purchasing supplies and equipment, receipting and invoicing for goods, and authorizing payment for products received); accounting for the expenditure, encumbrance, disbursement, and reconciliation of funds within the agency’s budget through a uniform system of accounting and reporting; authorizing travel; contracting with companies or individuals; bidding for products and services; and assisting in the audit process.

  **Managing Human Resources:** Activities include recruiting and hiring eligible individuals to fill positions within the agency; providing compensation to employees; providing benefits to employees such as leave, health insurance, unemployment compensation, workers’ compensation, injury compensation, retirement, and death benefits; supervising employees by evaluating performance, granting leave, and monitoring the accumulation of leave; training and providing continuing education for employees; and investigating and disciplining.

  **Managing Properties, Facilities, and Resources:** Activities include inventorying and accounting for non-consumable property and reporting property information to the appropriate authority; leasing and/or renting offices or facilities; providing security for property managed by the agency; insuring property; and assigning, inspecting, and maintaining agency property.
Records Appraisal of the Alabama Department of Revenue

The following is a discussion of the three major categories of records created and/or maintained by the Alabama Department of Revenue: Temporary Records, Permanent Records, and Records No Longer Created.

Temporary Records

Temporary records should be held for what is considered their active life and be disposed of once all fiscal, legal, and administrative requirements have been met. Some of the temporary records created by the department are discussed below:

- **Vehicle Registration Database Records.** The Alabama Department of Revenue maintains a centralized motor vehicle registration database. County offices performing motor vehicle registration activities track vehicle ownership information in this database. Registration data is provided to law enforcement officials per the Code of Alabama § 40-12-269. Compliant taxpayers receive a license plate and/or dated registration decals for said license plate, which serve as visual indicators of proper registration. These records should be retained for ten years to track legal compliance with motor vehicle registration requirements.

- **Applications for Government License Plates.** The Department issues government license plates for vehicles owned by state, county, or municipal agencies, as well as public utility departments and volunteer fire departments. Government license plates are issued permanently; unlike non-governmental license plates, they do not need to be replaced unless the plate is damaged to the point of illegibility. Once a government license plate is issued, ownership information is tracked in the Vehicle Registration Database. The Department collects a fee with license plate applications; as such, these records should be retained for one year after audit by the Examiners of Public Accounts.

- **Abstracts of Motor Vehicle License Plates.** Members of the public may submit designs for specialty license plates, along with a fee paid to the Department for their production. Specialty license plate designs may promote or advocate for groups (such as volunteer firefighters or fraternal organizations), organizations (such as Habitat for Humanity or the Barber Vintage Motorsports Museum), or social causes (such as breast cancer awareness or environmental conservation). If the Legislative Oversight Committee on License Plates approves the specialty plate design, then the plate’s sponsoring organization will receive the majority of proceeds from the sale of the plates.footnote[41] These records, which encompass the submitted designs and any billing documentation, should be retained for one year after audit after the plate is discontinued to ensure that they are available for inspection by the Examiners of Public Accounts. Records documenting the disbursal of proceeds to creating entities are covered below in “Cash Receipt and Disbursement Records.”

footnote[41] The Code of Alabama § 32-6-68 decrees that of the $50 charge for a distinctive plate, the sponsoring organization will receive $42.50.
• **Billings of Colleges/Universities for License Plate Manufacturing Costs.** Plates branded with college or university colors and logos are one of the many varieties of specialty license plates issued in Alabama. Each participating college or university creates the design and pays for the plates’ manufacture; in return, they receive the majority of proceeds from the sale of plates to the public. The Department facilitates the production of license plates and bills the colleges and universities for the associated production costs. Billing invoices and related records should be maintained for one year after audit to ensure that they are available for inspection by the Examiners of Public Accounts.

• **Temporary Tag Records.** Licensed automobile dealers, manufacturers, and transporters, as well as county licensing officials, issue temporary tags to vehicle buyers in Alabama. An individual who purchases a vehicle in Alabama may ultimately register that vehicle in another state; as such, issuance of temporary tags is tracked but is not necessarily associated with records in the motor vehicle tag registration database (since the vehicle may go on to be registered in another state). The Department collects a fee from individuals and entities who purchase temporary tags for distribution; as such, these records should be retained for one year after financial audit.

• **Vehicle Title Database Records.** The Code of Alabama 1975 § 32-8-13 requires that all cars younger than thirty-five model years old be titled. These records may include such documentation as changes in ownership and any stops or suspensions put on the title. The Vehicle Title Database tracks that vehicles have been titled for the required length of time and serves as a chronology of a specific vehicle’s ownership and titling. In contrast, the Vehicle Registration Database tracks a vehicle owner’s county of residence and certifies that the vehicle owner possesses liability insurance and that all required taxes and fees paid prior to registration. The scope of this record series does not include the official motor vehicle titles, which are addressed in the records series “Title Documents” (described below). Vehicle title database records must be maintained until the vehicle is thirty-five model years old to document compliance with the Code of Alabama 1975 § 32-8-13.

• **Title Documents.** In addition to the Vehicle Title Database, the Motor Vehicle Division maintains scanned images of issued titles. The Vehicle Title Database serves as the Department’s official method of ensuring that vehicles are titled for the required thirty-five years; scanned images of Title Documents are retained as reference copies. These records are retained for ten years to facilitate Department reference.

• **Supporting Databases for Motor Vehicles.** Agency staff with the Motor Vehicle Division may compile information into databases for reference purposes, such as a collection of all commercial vehicles registered in a particular county or a list of all suspended titles. Supporting databases are created using information stored elsewhere, such as in the Motor Vehicle Registration Database or the Motor Vehicle Title Database and are only compiled for internal reference convenience. As such, these records only need to be retained for useful life.

42 Code of Alabama § 32-6-211.
- **Federal Heavy Vehicle Use Tax Audit Files.** Motor vehicles operating at a weight equal to or exceeding 55,000 pounds are subject to a federal tax whose revenues fund national highway projects. This tax is imposed on vehicles operating on public highways with a weight more than 55,000 pounds. If a vehicle is below this threshold without cargo but crosses the threshold when fully loaded, the vehicle’s owner will still be subject to the Heavy Vehicle Use Tax. While the Federal Heavy Vehicle Use Tax is paid to the federal Internal Revenue Service, the Department performs audits on taxpayers suspected of inaccurately reporting taxable weight. These records should be retained for two years to facilitate audits of the Department by the Federal Highway Administration and the Internal Revenue Service.

- **Motor Vehicle Division Assessment Files.** The Motor Vehicle Division files assessments when individuals or companies fail to pay required motor vehicle taxes. An assessment notifies the taxpayer that they are noncompliant and informs them of the amount owed. Filing an assessment is the first step in the collections process. These records should be retained for ten years to encompass the timeframe during which the Department can pursue collection of unpaid taxes, and the taxpayer can appeal collection activities.

- **International Registration Plan and International Fuel Tax Agreement Records.** The Department administers Alabama’s participation in the International Fuel Tax Agreement and International Registration Plan, which addresses registration and taxation of commercial vehicles participating in interstate commerce. As of 2021, forty-eight states, the District of Columbia, and ten Canadian provinces participate in the IRP; forty-eight states and ten Canadian provinces participate in the IFTA. The Department collects tax revenue and activity reports from commercial vehicles based in Alabama and disburses revenue to other states and provinces based on which areas a commercial vehicle has operated in. Similarly, other states and provinces direct appropriate proportions of revenue to the Department under each agreement. These records may include, but are not limited to, deposit records, refunds, transmittal reports, trip permits, tax returns, or distribution reports. Financial records within this series should be retained for five years to accommodate routine compliance reviews and peer audits, which ensure that tax revenue has been properly distributed; all other records should be retained for ten years to correlate with motor vehicle registration record retention requirements.

- **Reports of Unclaimed Vehicles.** Per the Code of Alabama 1975 § 32-8-84, a vehicle left unattended on a public road or highway or on private property without the consent of the owner for more than 48 hours is considered to be unclaimed. When a vehicle is reported as unclaimed, the Department places a sixty day hold on the title. The owner or lienholder of the vehicle is notified of the location of the vehicle; if they do not reclaim the vehicle within 30 days of notification, the vehicle is considered abandoned and can be sold. Reports of Unclaimed Vehicles are maintained for ten years to provide proof of changes of ownership.

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Motor Vehicle Regulatory License Records. The Alabama Department of Revenue Motor Vehicle Division licenses all automotive dealers, auctioneers, dismantlers, and recyclers. Automotive dismantlers and recyclers disassemble and sell parts from old or damaged vehicles, such as for repairing operable vehicles. Both dismantlers and recyclers are licensed to ensure that vehicle components are fully operational. Records in this series include, but are not limited to, applications and supporting documents (including bonds), inspection reports, and notifications from dismantlers about “junk vehicles” (which formally record the end of life of a vehicle to keep unsafe vehicles off the road and to provide a consumer safety measure).

The Department also licenses vehicle dealers and auctioneers. Licensed dealers and auctioneer may enter information directly into the state title system. Records associated with vehicle dealer and auctioneer licensure include applications for license, bond(s) documenting that the dealer is prepared to assume liability for any issues known and not disclosed at the sale of the vehicle that should have prevented the sale of the vehicle, and any inspection reports produced by the Department about the dealer.

Records within this series should be maintained for ten years after the license is cancelled, revoked, or denied to accommodate the period in which a license-holder can be audited by the Department.

Salvage Vehicle Inspection Files. Vehicle inspectors with the Motor Vehicles Division examine salvaged or rebuilt vehicles to determine if the vehicle has been repaired to its pre-accident condition. If a car is a declared a total loss after an accident, some or all those parts may still be used by a licensed rebuilder to assemble an operable vehicle. The inspector ensures that the rebuilt vehicle is in legal condition after the total loss event, including measures such as reattaching front fenders and putting airbags back in. Additionally, inspectors check whether all parts were obtained legally and installed in the right places. Salvage vehicles must be inspected before a title is issued. These records should be retained for ten years to correlate with motor vehicle titling retention requirements.

Tax Returns. Taxpayers submit tax returns to account for property, assets, or activities subject to taxation. The Department uses tax returns to determine the amount of tax owed by the taxpayer or the refund amount owed to the taxpayer (described in further detail below). The retention of tax returns varies by tax type. While most tax returns should be retained for seven years due to the period in which the Department may audit taxpayers for compliance and the taxpayer may appeal Department rulings, tax returns related to income tax, business privilege tax, and financial institution excise tax should be retained for twenty years to comply with the provisions of the Capital Credit Program, which allows corporate taxpayers increasing business activity in the state to claim a 5% credit on their income tax returns.

As of 2021, the Department collects individual, pass-through entity, fiduciary, and corporate income taxes. The Department collects an annual “privilege tax” on businesses. State business privilege tax authorizes the entity to conduct business within the state in general (including in multiple locations); this differs from municipal business taxes, which authorize the business to operate at a specific location.
- **Refund Records.** Refunds are issued to taxpayers who have overpaid their required taxes. Taxpayers may overpay due to reasons such as errors in calculations or, in the case of income tax, where taxes have automatically been collected throughout the year before a tax return is submitted. The Department maintains refund records to track the amount of revenue flowing into and out of the agency and provides a measure of consumer protection. Retentions for refund records vary by tax type. Refund records related to individual and corporate income tax and financial institution excise tax should be retained for twenty years to document implementation of the Capital Credit Program. Refund records relating to motor fuels excise taxes (including those relating to off-road undyed diesel fuel taxes, wholesale oil diverted fuel taxes, and charity refunds) should be retained for 4 years after the end of the fiscal year to reflect the period of time in which a taxpayer can claim a refund or repeal the denial of a refund. Refund records related to all other tax types should be retained for seven years to accommodate the period in which the department can perform taxpayer audits. Additionally, the Department produces a report of all refunds processed in a given time period across all tax types. These reports should also be retained for twenty years to preserve information relevant to the Capital Credit Program for the Program’s twenty-year look-back period.

- **Taxpayer Audit Records.** The Department performs audits on taxpayers suspected of incorrectly complying with tax laws. Each taxation division within the Department performs specialized audits to ensure taxpayers are in compliance, such as by correctly reporting income or displaying required code citations or licenses. Retentions for audit records vary by tax type. Audit records on individual or corporate income tax should be retained for twenty years in observance of the period in which the Capital Credit Program can be applied. Audit records on business and license taxes should be retained for four years after the business operation ceases to provide a full history of taxpayer interactions and accommodate the period in which the taxpayer can appeal audit decisions. Audit records relating to all other tax types should be retained for six years to allow taxpayers to appeal audit findings.

- **Economic Development Tax Incentive Program Records.** Department Staff with the Office of Economic Development maintain information about the development and applicability of tax incentive programs available to taxpayers. Staff use this information to assist taxpayers in claiming eligible tax incentives. Retention for Economic Development Tax Incentive Program Records varies by incentive type, based on the carry-forward period of each incentive or credit. Records related to the Capital Credit Program should be retained for twenty years after the closure of the program in deference to the period in which this incentive program can be applied. Investment Credit Program Records should be retained for ten years after the closure of the program, also due to the carry-forward period in which this incentive can be claimed. All other incentive program records should be retained for five years after the closure of the program.

- **Voluntary Disclosure Program Records.** The Department operates the Voluntary Disclosure Program for businesses who are not currently compliant with tax laws but wish to become compliant. The Program is only eligible to businesses who have not been in contact with the Department or affiliated representatives in the past seven years and is
considered on a tax-by-tax basis; for instance, a company might be eligible for this program if they have not paid or been contacted about corporate income tax in the past seven years, even if they were compliant with business privilege tax requirements. In return for disclosing business activity, revenue, assets, or other relevant tax information, the Department only holds the company liable for the previous three years. This series encompasses Voluntary Disclosure Agreements, related correspondence, and other associated records. Voluntary Disclosure Program Records should be retained for three years after filing due to the three year “look-back” period practiced by the program.

- **Abatement Files.** The Department offers reductions to or exemptions from property and/or sales taxes to companies undertaking infrastructure projects through a process called abatement. Abatement is also offered to companies performing research on new uses for natural resources. This series encompasses application records and any correspondence or supporting documentation generated in the process of processing an abatement request. The final, official document granting an abatement is discussed later in the Permanent Records section as “Final Abatement Letters.” Retentions for abatement files vary by tax type. Abatement files pertaining to property tax should be retained for one year after the exemption period expires to provide context for the exemption. Abatement files pertaining to sales and use tax should be retained for six years after the exemption period expires to encompass the period in which Department staff may audit taxpayers.

- **Certified Mail Cards.** When the Department requires notification that the postal delivery of certain documents, such as final assessments, has occurred, staff utilize Certified Mail Cards. These are also internally referred to as green cards. Recipients sign certified mail cards upon receipt of the mailed documents, and the signed card is returned to the Department by the United States Postal Service to demonstrate that the taxpayer has been properly notified. As of 2021, Department staff scan and maintain an electronic copy of certified mail cards in the pertinent Revenue Integrated Tax System (RITS) taxpayer file.

- **Electronic Fund Transfer Error Listings.** When taxpayers make payments via the Department’s My Alabama Taxes (MAT) portal, funds are disbursed electronically as directed by the Code of Alabama 1975. This process is largely automated; when taxpayers pay via the MAT portal, the payment is certified to an escrow account before the State of Alabama Accounting and Resource System (STAARS) disburses portions to their final landing places. Tax money may be disbursed to municipalities or counties, state agencies, or specialized state trust funds. If any discrepancies or errors occur during disbursal, Department staff receive a notification via MAT, resolve the issue, and document the incident. These records should be retained for one year after audit to demonstrate to the Examiners of Public Accounts how tax revenue has been properly and promptly disbursed.

- **Applications for Business, Sales, and Tax Withholding Registration.** New business taxpayers must register with the Department by submitting an application via the My Alabama Taxes (MAT). Upon receipt of this application, staff with the Department create

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46 Code of Alabama 1975 Title 40 Chapter 9B.
a new taxpayer account in the Revenue Integrated Tax System (RITS). New businesses register as an entity with the Office of the Secretary of State, and the Alabama Department of Revenue collaborates to ensure the files of both agencies accurately represent entity account information. Applications for registration are maintained within the taxpayer file and should be retained for six years after the business account is closed to facilitate compliance audits of the taxpayer by the Department.

- **Redeemed Certificates of Land Bid in for the State.** As part of the collections process, the Department may seize real property from taxpayers to satisfy debt, including land. Tax liens are offered for auction at “public outcry.” Certificates of Land Bid serve as a receipt of purchase, proving ownership of the lien and rights to the property. If a lien is not sold at public outcry, the state assumes ownership of the lien. Per the Code of Alabama 1975 § 40-10-18, “If no person shall bid for any real estate offered at such sale an amount sufficient to pay the sum specified in the decree of sale… the judge of probate shall bid in such real estate for the state at a price not exceeding the sum specified in such decree and subsequently accruing [costs] and expenses.” Delinquent taxpayers have three years to pay their taxes due, plus interest and any taxes the purchaser may have paid in the intervening years. If all taxes and interest are paid during this period, the taxpayer can reclaim full control of their land. At this time, the Certificate of Land Bid is considered “redeemed” by the Property Tax Division and is returned to the taxpayer. These records should be retained for five years after the end of the year of creation to accommodate the period in which taxpayers can reclaim property and file any appeals.

- **Notice of Intent to Sell.** Taxpayers have three years to redeem liens on their property once the lien is possessed by the state. If the taxpayer does not do so after three years by paying all owed taxes and interest, the Department issues a Notice of Intent to Sell. This document provides final notice to the taxpayer before the land is sold to offer a final chance to pay tax debt. Notices of Intent to Sell are sent to the pertinent county probate office, which distributes the notice to individual taxpayers on behalf of the Department. These records should be retained for 10 years after the issuance of the deed granting the state control of the land in question to document collections actions of the Department.

- **Public Utility Reports.** The Code of Alabama 1975 §40-21-1 and 40-21-2 require that all public utility, railroad, and airline companies that have property in Alabama annually submit a return to the Department of Revenue. The returns filed by each company assist the Department of Revenue in properly allocating assessed values to county, municipal, or other taxing jurisdictions. These records should be maintained for ten years to facilitate the appraisal and assessment processes.

- **Manufactured Home Decal Disposition Records.** Property tax is collected on manufactured homes in two forms. Manufactured homeowners who also own the land their home sits on are taxed on the home and land value and receive an ad valorem decal to certify their yearly taxes have been paid. Manufactured homeowners who do not own the land their home is located on register their home in the county of residence, pay a

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47 A tax lien is a legal document filed to establish a legal claim to property possessed by a taxpayer. Liens establish the right for the Department to seize real or personal property to satisfy tax debt.
registration fee, and receive a decal certifying their registration. Both decals are issued on a yearly basis and must be displayed on the exterior of the manufactured homes. The Department is audited to prove that decals have been distributed to counties properly; counties are audited to determine they have distributed decals to homeowners properly. Property Tax personnel with the Department maintain information on the distribution and disposition of manufactured home decals for one year after audit to facilitate examinations by the Examiners of Public Accounts.

- **Income Tax Check-Offs.** In lieu of receiving a tax refund, taxpayers may choose to have excess income tax that was withheld from their paychecks diverted to one of several charitable enterprises, such as the Child Abuse Trust Fund or the Cancer Research Institute. Excess payments are diverted by staff with the Financial Operations Division as the taxpayer directs. These records should be maintained for five years to document how and why excess tax revenue is distributed in the state.

- **Taxpayer E-file Opt-Out Election Form.** The Department requires that tax preparers who prepare eleven or more individual income tax returns in a given year file all returns electronically. Individual income taxpayers using a tax preparer subject to this Administrative Rule may choose to file using paper forms by submitting a Taxpayer E-File Opt-Out Election Form with their tax return. Taxpayers are encouraged to submit electronically to increase efficiency in processing and reduce cost for the Department. Opt-out election forms should be maintained for twenty years due to the statutorily required twenty-year retention of the Capital Credit Program, which allow corporate taxpayers increasing business activity in the state to claim a 5% credit on their income tax returns for a twenty-year period.

- **Withholding Tax Records.** Withholding Tax is the amount of an employee’s pay withheld by the employer and sent directly to the government as partial payment of income tax. At the start of employment, an employee may request to be exempted from a portion of withholding tax by filing a specialized form. This series may encompass such records as withholding tax exemption applications and correspondence with businesses executing withholding tax. Withholding Tax Records should be retained for twenty years to document application of the Capital Credit Program.

- **Pass-Through Entity Taxation Records.** Pass-through entities are companies in which the income of the company is treated as the income of the company owner. Companies may apply to be treated as a pass-through entity to prevent both corporate and individual income tax from being collected on the same income pool. In instances where the pass-through entity elects or is required to pay income tax at the entity level, the owner is given credit for a non-resident composite payment or a refundable electing pass-through entity credit. Pass-Through Entity Taxation Records should be retained for twenty years in deference to the look-back period for the Capital Credit Program.

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48 Alabama Administrative Rule 810-3-27-.09
49 Alabama Act 2021-1.
• **Certificates of Compliance.** Taxpayers may request a Certificate of Compliance to demonstrate that they are in active compliance with all taxes administered by the Alabama Department of Revenue. The Department, in addition to retaining these documents for internal reference in tracking taxpayer compliance, collects a fee to process this request. As such, the retention for these records is five years or one year after audit by the Examiners of Public Accounts, whichever is longer.

• **Treasury Offset Program Notifications.** The Treasury Offset Program (TOP) is an agreement between state revenue offices and the Internal Revenue Service through which an individual’s federal tax refund may be used to pay off debts owed to the state. When TOP actions are undertaken, the Department sends a notification letter of the action to the taxpayer. TOP can also be used to pay debts owed to the federal government using the taxpayer’s state tax refund. In these instances, the Department receives an electronic notification of the action and any associated documentation about the amount owed and uploads the information to the taxpayer’s file in the Revenue Integrated Tax System (RITS) database. In instances where state refund money is used to pay a taxpayer’s federal taxes owed, the IRS notifies the taxpayer of the action; the Department maintains records documenting that the taxpayer’s state refund was used to offset federal tax debts. These records should be maintained for 20 years due to the period of validity for the Capital Credit Program.

• **Sales and Use Tax License Application Records.** New businesses are required to apply for a business taxpayer number and a sales tax license, colloquially known as a “seller’s permit.” A sales tax license certifies that the business is authorized to sell goods and services in Alabama but does not regulate the location of the business like a municipal business license does. These records may include, but are not limited to, the application for license, a surety bond certifying that the business is capable of paying tax dues, the letter of approval to the taxpayer and/or bond company, and documentation of any cancelled bonds. These records should be retained for six years after the taxpayer’s sales and use tax account is closed in deference to the six-year period in which the Department may perform compliance audits.

• **Sales Tax Certificate of Exemption Files.** Certificates of Exemption are issued by Department staff with the Sales and Use Tax Division to entities that are exempted from paying sales tax, such as certain charitable or volunteer organizations, government agencies, and contractors or companies building structures for government agencies that are exempted from paying sales tax. The Code of Alabama 1975 § 40-23-4(11) extends a sales tax exemption on “The gross proceeds of sales of tangible personal property to the State of Alabama.” This privilege was extended in the Code of Alabama 1975 § 40-9-14.1 to “any contractor licensed by the State Licensing Board for General Contractors, or any subcontractor working under the same contract, for the purchase of building materials, construction materials and supplies, and other tangible personal property… for the construction of a building or other project… for and on behalf of a governmental entity which is exempt from the payment of sales and use taxes.” Regular Exemption Files may include, but are not limited to, corporate papers, IRS documentation, and the Certificate of Exemption or denial record. Contractor Exemption Files, which concern
contractors completing construction on government facilities, may include the application for exemption, the signed contract for the project, a copy of the municipal license, a copy of the business and general contractor’s license, a list of any subcontractors, and the eventual Certificate of Exemption or denial letter. Both varieties of exemption files should be retained for six years after the certificate of exemption expires or is cancelled, revoked, or denied to facilitate the period in which the taxpayer can be audited.

- **Sales Tax Direct Pay Permit Files.** In instances where it is too complex for manufacturers, transportation companies, mining companies, or other business to determine the applicability of sales tax on business expenses, the Department permits the entity to pay sales tax directly to the Department. This series encompasses the applications, approvals and denials for permits, and any associated materials that allow the Department to track direct pay permitting. Taxpayers use sales tax returns to pay the Department, which are covered above in the series “Tax Returns.” Records within this series should be retained for 6 years after the expiration, cancellation, revocation, or denial of the permit to track which entities are permitted to pay sales tax directly to the Department and accommodate the period in which a sales tax payer may be audited.

- **Lead Information Files.** The Department receives notification from local governments, business employees, other divisions within the Department, or other sources about businesses suspected of not properly collecting or reporting sales tax revenue. Sales and Use Tax staff use lead information files to track which businesses need to be audited. These records should be retained for 6 years in observation of the period in which the Department may initiate an audit.

- **Regulatory License File.** Alabama Act 2006-586 requires all state boards and agencies that regulate the licensing of businesses or occupations to notify the Department in writing of their regulatory requirements. The Department compiles a list of requirements for each business and/or profession requiring licensure and distributes this list to municipalities. Municipalities use the list compiled by the Department to ensure that applicants for a municipal business license have provided all necessary qualifications and may legitimately operate. These records should be retained for ten years after the information is superseded to facilitate look-back at previous requirements.

- **Severance Tax Records.** The Department levies a severance tax on natural resources that are extracted or harvested for use in Alabama and other states. The term *severance* refers to the extraction or severing of the resource from its natural state. The tax is imposed upon producers of the resource and is intended to offset the loss of a non-renewable resource. Extractors of natural resources are referred to as *producers* by the Department to differentiate them from *purchasers*, who purchase severed resources for consumption or resale. The Department imposes a severance tax upon resources including, but not limited to, forest products, oil, natural gas, coal, and other minerals. Severance Tax Records should be retained for seven years to accommodate the period in which the records can be audited by the Department to ensure debt was properly calculated and paid.
Scrap Tire Environmental Fees. Businesses selling new, used, or retread tires are required to pay a fee of one dollar per tire sold. This fee is imposed regardless of whether the tire is mounted on a rim or wheel and is intended to offset the financial and environmental costs of disposing of tires. These records should be retained for seven years to accommodate the period in which the Department may perform compliance audits.

Hazardous Waste Fee Guarantee. The Department collects a fee on the disposal of hazardous waste at permitted landfills. This fee is intended to offset environmental impacts caused by the disposal of such waste. As of 2021, the Chemical Waste Management landfill in Emelle, Alabama is the only hazardous waste landfill in the state. These records should be retained for seven years to accommodate the period in which the Department may perform compliance audits.

Tobacco Wholesaler Stamping Permit Files. The Department imposes a tax on tobacco wholesalers who sell cigarettes and other tobacco products in bulk to businesses for resale. Wholesalers purchase cigarette stamps from the Department to certify that taxes on the sale of tobacco have been paid. The Department maintains a list of certified wholesalers that businesses can access to ensure they are legally selling tobacco products. Permit files include information such as the application for permit and any citations or violations. Tobacco Wholesale Stamping Permit Files are retained seven years after the cancellation of the permit to provide the Department with a complete history of interactions with the wholesaler.

Tobacco Stamp Purchase Orders and Invoices. Tobacco wholesalers pay taxes on tobacco cigarettes by ordering tobacco stamps. Tobacco stamps are affixed to the bottom of cigarette packs to certify that all required taxes have been paid and consumers have purchased the cigarettes through licensed sellers. These records should be retained for seven years to accommodate the period in which wholesalers can be audited by the Department.

Confiscation Records. The Code of Alabama 1975 § 40-25-7 requires that tobacco product retailers provide the Department with a copy of the product invoice within twelve business hours of receiving an imported shipment of tobacco products. The Department uses invoices to determine whether required taxes have been paid on tobacco products. If the Department does not receive a duplicate of the invoice within twelve hours, the tobacco products are considered contraband and subject to confiscation by the Department. The Department may also impose a fine between $1,000 and $5,000 on non-compliant sellers. Confiscation records should be retained for 6 years to accommodate the period in which the Department may conduct a taxpayer audit.

Tobacco Tax Administrative Records. The Alabama Department of Revenue issues stickers that are affixed to cigarette boxes, known as “tobacco stamps,” to certify that the seller has legally purchased the cigarettes from approved Alabama wholesalers and has paid all required state taxes on tobacco. These records may include, but are not limited to, documentation of returned or destroyed tobacco stamps; daily stamp sale statistics; stamp
inventory records; and records concerning the manufacture, import, and/or wholesale of tobacco products within the state. These records should be retained for four years or one year after financial or compliance audit to allow the Examiners of Public accounts to examine any financial records and facilitate future stamp production.

- **Storage Tank Trust Fund Charge Application Records.** The Department collects monthly payments related to the Storage Tank Trust Fund Charge. This charge is imposed on the owners of underground or aboveground motor fuels storage tanks. The Storage Tank Trust Fund is administered by the Retirement Systems of Alabama and was created to offset environmental damage caused by motor fuel leaks. These records should be retained for seven years after last interaction with the taxpayer to accommodate the period in which taxpayers can be audited.

- **Motor Fuel Licensing Records (including collateral bond records).** The Department licenses businesses who supply, import, and distribute motor fuels. These records may include records such as the application for license and the collateral bond. Collateral bonds are required by statute, are based on monthly tax dues, and certify that the licensee is prepared to comply with motor fuel tax laws. The Department additionally licenses purchasers of aviation fuel, though aviation fuel purchasers are not required to provide a collateral bond. Motor Fuel Licensing Records should be retained for 10 years after last interaction to facilitate the collections process.

- **Dyed Fuel Violation Reports.** Diesel fuel used in non-road vehicles, such as construction equipment or agricultural vehicles, is colored using red dye and is referred to as “dyed fuel.” Dyed fuel is not subject to the excise tax. The Department investigates individuals or companies suspected of using dyed fuel in road vehicles and issues violation reports when dyed fuel is found to be illegally used. Dyed Fuel Violation Reports should be retained for four years to allow violators to appeal report findings.

- **Records of Legal Actions.** These records document that a legal action has occurred, including brief information about the date and circumstance of the action and the names of agency staff assigned to the case. Legal actions may include such situations as suits, injunctions, and administrative or criminal law actions. Records of Legal Actions offer a brief summary that the event that has occurred, in contrast to Legal Case Files which encompass all information accumulated by the department in representing the Department in a court case. These records should be maintained for six years after the completion of the action to provide for agency look-back.

- **Bankruptcy Notices.** When an individual, company, or other entity files for bankruptcy and the State of Alabama is listed as a creditor, or entity to which the filer owes a debt, the Department is notified of the filing. These notices alert the Department of their involvement in legal proceedings and that all collections actions should cease. Collections actions are ceased and/or not pursued while bankruptcy proceedings are underway. Once the Department receives a Bankruptcy Notice, they initiate conversation with the pertinent bankruptcy court about the amount of debt that is owed to the State. These records should be retained for four years after the closure of the bankruptcy file.
(discussed below) to facilitate staff reference in the event a taxpayer files for bankruptcy again.

- **Bankruptcy Case Files.** Legal staff with the Department represent the State of Alabama in any bankruptcy proceedings. During proceedings, the Department maintains Bankruptcy Case Files, which contain any claims filed by staff on behalf of the Department or other state agencies and any pleadings made by the filer. It may also contain information about any payment plans or other court decisions. These records should be retained for four years after the closure of the bankruptcy case in order to document all actions by the department to recover as much revenue as possible and facilitate reference in the event a taxpayer re-files.

- **Bankruptcy Payments Received.** These records document that a taxpayer involved in bankruptcy proceedings has made a payment to the Department towards their state tax debt. Legal Division staff within the Department maintain documentation that a payment has been made; the payment itself is routed to the Financial Operations Division, who disburse the payment as directed by the Code of Alabama 1975. These records should be retained for twenty years to provide context for future collection of income tax.

- **Internal Bankruptcy Filings Information.** Department staff note ongoing or past bankruptcy proceedings in the taxpayers’ file in the Revenue Integrated Tax System. The Revenue Integrated Tax System, or RITS, operates as an electronic repository of taxpayer information. Each taxpayer has their own file within RITS, which centralizes documentation related to the variety of taxes the taxpayer is subject to, from individual income tax to business licensing taxes and more specific taxes such as on tobacco or natural resource extraction and provides a full picture of an individual’s taxpaying history. When a taxpayer files for bankruptcy, a digital note is placed in their RITS taxpayer file documenting when and how the taxpayer filed. This documentation notifies Department staff who may handle the taxpayer’s file in the future of information pertinent to the taxpayer’s tax history, including that the taxpayer may file again. Retention of the information for twenty years is necessary to compute the statute of limitations on collection of assessments.

- **Tax Fraud Investigations.** The Investigations Division receives referrals about possible tax fraud from a variety of sources, including other divisions within the Department, county taxation officials, members of the public, or anonymous tips. Not all referrals are deemed to have merit due to reasons such as unfamiliarity with tax law or an individual taxpayer’s obligations and are dismissed after brief inquiry. Tax fraud referrals that do not rise to the level of a full-scale inquiry are referred to as tax fraud investigations. Investigations are typically closed within 90 days and do not have lasting importance due to the lack of criminal activity. Tax fraud referrals that are determined to have merit for further exploration are investigated as Tax Fraud Cases, discussed in further detail below. Tax Fraud Investigations should be retained for one year after the referral is dismissed to facilitate cross-checking in the event of future information.
Tax Fraud Cases. Tax Fraud Cases result from referrals that are deemed to have merit. If a referral is determined to have merit, the Investigations Division gathers evidence of discrepancies between tax dues reported and tax dues owed. Tax Fraud Cases may or may not ultimately discover tax fraud; this series delineates the cases that warrant further, more in-depth examination. The Division gathers evidence for accounting purposes to ensure that the correct amount of tax is paid. Though investigations are not conducted for the purpose of filing criminal charges, Division staff may also collaborate with law enforcement officials if external need arises. Records within this series may include, but are not limited to, the initial referral to the Investigations Division, any investigatory notes or evidence, and the final report of findings. Tax Fraud Cases should be retained for seven years in deference to the statute of limitations for tax fraud offenses.

Taxpayer Hearing Decisions. Taxpayers may appeal audit findings and the amount they owe to or are owed by the Department when they believe they have been improperly assessed. In a hearing, the taxpayer may bring additional evidence to prove their argument. If relevant new evidence is presented, a new report of amounts owed may be created (in the event an audit is being appealed) or the tax assessment may be amended. At the conclusion of the hearing, a decision is issued by the Hearings Officer. If the taxpayer does not agree with the decision of the Hearings Officer and a final assessment is entered, they can appeal to the Alabama Tax Tribunal, an independent agency which serves as a neutral arbiter in disputes between taxpayers and the Department, or directly to the appropriate Circuit Court. Hearing Decisions should be retained for ten years in observance of the period in which the Department can collect from non-compliant taxpayers.

Assessments. As the first step in the collections process, agency staff file assessments on delinquent taxpayers. Assessments serve as an official notification and accounting to the taxpayer of revenue due to the Department. Retention for assessments varies by the tax type in question. Assessments filed regarding individual or corporate income tax should be retained for twenty years to facilitate application of the Capital Credit Program. Assessments regarding all other taxes should be retained for ten years after the assessment is filed to accommodate the period in which the Department can initiate collections actions after an assessment is filed and the period in which taxpayers can appeal collections actions.

Assessment and Collections Correspondence. In undertaking collections actions, Department staff reference documentation maintained in the Revenue Integrated Tax System (RITS) taxpayer files, such as tax returns, to facilitate collection of revenue owed to the Department by taxpayers. During institution collections actions, such as issuing assessments and filing liens, staff document any interactions with the taxpayer about the collections process in the taxpayer file in RITS. Documenting these interactions provides context for future taxation or collections actions and inform ongoing collections efforts. As such, these records should be maintained for ten years after the notice is issued in observation of the period in which the Department can collect from non-compliant taxpayers and the taxpayer can appeal collections actions.
- **Final Notice Before Seizure Notifications.** When non-compliant taxpayers do not respond to assessments of their tax liabilities, the Department issues a Final Notice Before Seizure. This notice advises taxpayers that forced collection has been initiated and offers the recipient a chance to establish a payment plan. Final Notices Before Seizure are the first communication between the taxpayer and the department after the taxpayer’s file enters “forced collection”. After sending a Final Notice Before Seizure, staff of the Department begin seizing real and personal property to satisfy tax liability. These records should be retained for ten years to accommodate the period in which the Department can collect tax liability from individuals or businesses.

- **Lien Records.** If, after non-compliant taxpayers are notified of their outstanding liability via final assessments, the taxpayer still does not pay their liability, the Department may file liens against the taxpayer’s real and/or personal property. Tax liens establish the Department’s legal claim on an asset for collection purposes and precede the creation of a writ of execution, which provides the Department with physical custody of an asset. Liens are filed in the probate court of the county in which the taxpayer lives; lien records maintained by the Department are copies used to document the collections process. Lien records filed in response to Individual, Pass-Through Entity, Fiduciary, or Corporate Income Tax liability should be retained for twenty years in observance of statutory retentions related to the Capital Credits Program. All other liens should be retained for ten years to accommodate the period in which the Department may collect from non-compliant taxpayers and process any taxpayer appeals.

  Additionally, the Department maintains tax lien releases. Tax lien releases document that a taxpayer has paid back all revenue due to the Department and the Department has removed the lien from the property. These records should also be retained for ten years to document collections actions.

- **Writs of Executions (Department Copy).** The Department creates writs of executions, a type of legal document directing repossesion actions, to seize property for non-payment of taxes. These writs are then sent to the pertinent local county sheriff. Seized property is sold to satisfy tax debt owed by the taxpayer. While the sheriff enforces the writs of executions, responsibility for these records remains with the Department. The Department retains a copy of the writ to demonstrate what actions have been undertaken to collect owed revenues from taxpayers. Writs of executions should be retained for twelve years to accommodate the collections and appeal processes.

- **Garnishment Records.** The Department may divert a portion of a taxpayer’s paycheck to pay owed taxes in a process known as garnishment. Additionally, the Department may issue a garnishment to the financial institution of the taxpayer laying claim to funds within the taxpayer’s account at that institution. Garnishment records document collections actions by the Department and may include such records as the notification of garnishment and any documentation of funds received via garnishment. These records should be maintained for twelve years to accommodate the period in which the Department can pursue collection and the taxpayer can appeal collection actions.
- **Trust Fund Recovery Documentation of Ownership.** Department staff with the Collection Services Division administer a process called Trust Fund Recovery, which is described as “piercing the corporate veil” to collect outstanding trust fund fiduciary liabilities. The Trust Fund Recovery process permits the Department to collect fiduciary business tax liabilities from responsible parties – for instance, the owner of a business owing tax liabilities. Department staff execute collections actions using assessments, Final Notices Before Seizure, and liens in the same way as conventional collection actions; however, staff additionally accumulate documentation demonstrating an individual’s responsibility for a corporate entity. These records should be retained for the same twelve-year period as other collections documentation to accommodate the period in which the Department can collect tax debt and taxpayers can appeal liabilities.

- **Rulemaking Hearing Records.** The Department stages rulemaking hearings before the passage, amendment, or revocation of any Administrative Rule. At rulemaking hearings, taxpayers and other affected parties may attend and make statements about how the proposed rule or change would affect them. A court reporter attends these proceedings and makes a transcription of the events of each hearing. These records should be maintained for 20 years to facilitate Department reference when Administrative Rules are amended or revoked.

- **Revenue Abstracts.** The Department issues a monthly account of tax revenues collected and refunds issued, referred to as “Revenue Abstracts.” Revenue abstracts compare year-to-year revenues and refunds and tabulate total revenue collected in the year. Abstracts are used to produce the Department’s annual report and should be retained for two years to facilitate year-to-year comparisons of revenue.

- **Analysis of Pending Legislation Reports.** The Department receives a copy of any taxation-related bills introduced in the Legislature. Agency staff review proposed legislation specifically involving or affecting the Department, not legislation affecting finances in general. This series encompasses, but is not limited to, “first reading” drafts of legislation, staff analysis reports of proposed bills, and any accompanying documentation. These records are retained for 8 years to track changes to proposed legislation over time.

- **Internal Audit Records.** Specialized staff within the Department conduct internal audits of each division to ensure compliance with processes, policies, and controls. Records maintained within an internal audit file may include, but are not limited to, pre-audit process questionnaires and the final findings report. Internal Audit Files should be retained for 1 year after audit by the Examiners of Public Accounts or other equivalent auditing firm to facilitate the audit performed by the Examiners of Public Accounts.

- **Federal Tax Information (FTI) Safeguards Documentation.** The federal Internal Revenue Service (IRS) provides Federal Tax Information (FTI) to the Department and conducts regular examinations of the Department to ensure FTI is properly used and protected against improper access. The IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, provides guidance to ensure the
policies, practices, controls, and safeguards employed by the Department adequately protect the confidentiality of FTI. This series encompasses records generated in the process of an examination, including the Safeguard Security Report (SSR), which is compiled by Department staff and summarizes Department actions in using and protecting FTI; the Safeguards Review Report (SRR), which is produced by the IRS after completing a review of Department policies and procedures; the Corrective Action Plan (CAP) Report, wherein the Department responds to any findings outlined in the SRR; Peer Inspections, including routine inspections of agency personnel with access to FTI and any documented findings of non-compliance and corrective action; 45-Day Notifications, required for the notice and/or approval to disclose FTI for business purposes; Incident Response reporting and testing; and other audit records and logs of activity associated with the protection of FTI. These records build upon one other and should be retained for to demonstrate how the agency complies with federal information laws but due to the sensitive nature of the records should be retained on the Department’s premises.

Permanent Records

The Archives Division has appraised the following records as permanent:

**Supervising the Valuation, Equalization, Assessment, and Collection of Taxes**

- **Final Abatement Letters.** Abatement is the reduction or elimination of a taxpayer’s liability for tax. Final Abatement Letters are filed in the department after the abatement is granted. They are confidential and are used by the department solely for statistical and record-keeping activities (Code of Alabama 1975 § 40-9B-6). *(Bibliographic Title: Not Applicable) (Maintained by the Alabama Department of Revenue)*

- **Taxpayer Training Records – Representational selection of taxpayer training presentations and publications.** The Department offers training to taxpayers about their tax responsibilities. This includes such efforts as the Business Essentials for State Taxpayers program. The series does not include records concerning the administration of these classes, such as sign-in sheets or planning documentation, which are encompassed within “Taxpayer Training Records – Taxpayer training administrative records”. Representational selections of these records should be retained permanently to document how the Department communicates taxation obligations to the public. *(Bibliographic Title: Taxpayer Training Records)*

- **Sales and Redemptions Records.** Per the Code of Alabama 1975 § 40-29-31, “The Commissioner or his delegate shall keep a record of all sales of real property sold under Section 40-29-26 [which permits the seizure of real property to satisfy tax debt] and of redemptions of such property. The record shall set forth the tax for which the sale was made, the dates of seizure and sale, the amount of the expenses, the name of the purchaser and the date of the deed.” In contrast to Certificates of Land Bid in for the State, which certify state ownership, and Deed Books for Land Sold by the State, which
document the sale of land seized by the state, these records document that a collection action has occurred and should be maintained on site to comply with state law. (Bibliographic Title: Not Applicable) (Maintained by the Alabama Department of Revenue)

- **Record of Certificates of Land Bid in for the State.** Counties can auction the liens to property on which taxes remain unpaid in a sale of lands. When a lien is not sold at county auction, it is automatically “bid in for the state.” When a lien is bid in for the state, the Alabama Department of Revenue assumes possession of the lien on behalf of the state as part of the Revenue Commissioner’s additional role as Land Commissioner. Counties send the Department Certificates of Land Bid for each property that is bid in for the state. The Certificate of Land Bid operates like a receipt, showing who has possession of the lien in question. Certificates of Land Bid in for the State were previously maintained in large ledger books. As of 2021, the Department maintains these records electronically in the Land Sales System. These records should be retained permanently to document changes in land ownership in the state. (Bibliographic Title: Land Books)

- **Deed Books for Land Sold by the State.** The Department assumes ownership of liens to land seized to satisfy state tax debt that do not sell at auction, which is documented in Certificates of Land Bid in for the State. The taxpayer has three years to pay off the existing tax debt, plus any interest and additional taxation on the property, and reclaim ownership of the land. After this three-year period has expired, the Department can sell the land, thereby generating revenue to satisfy the taxpayer’s debt. This sale is recorded in Deed Books. These records should be retained permanently to trace land ownership in the state. (Bibliographic Title: Deed Books)

- **Applications for Assignment of Certificate of Sale or Tax Deed.** All liens on property held by the state after a tax sale are listed on the Department’s website. Members of the public who are interested in a property whose lien is held by the state may apply to the Department to purchase the lien. Previously, the Department maintained these records on microfilm; as of 2021, these records are maintained electronically in Laserfiche and the Land Sale System. The Department retains application records permanently to track changes in land ownership. (Bibliographic Title: Deed Applications)

- **Uniform Assessment/Valuation Manuals.** The Department issues guidance to assist business taxpayers in calculating the value of personal property. This manual covers any personal property owned by a business, from specialized manufacturing equipment to company vehicles to office desks and chairs. Using the manual, taxpayers can appropriately calculate the amount of money due to the state based on the value and age of non-land property. These records should be retained permanently to demonstrate how taxes are calculated in a given period. (Bibliographic Title: Uniform Assessment Manuals)
Adjudicating and Enforcing

- **Mortgage and Deed Tax Orders.** Mortgage and Deed Taxes are paid to the county in which a property or building is located. In instances where it is unclear to whom taxes should be paid, such as when a corporate property straddles two or more counties, the county may ask the Department to issue an order to settle the matter. Mortgage and Deed Tax Orders decree what portion of mortgage tax should be paid to each county. Previously, Mortgage and Deed Tax Orders have been maintained in bound books referred to as Meeting Minutes. These records should be retained permanently to document judgements on the applicability of state taxes. *(Bibliographic Title: Mortgage and Deed Tax Orders)*

Establishing Rules, Regulations, and Requirements

- **Meeting Minutes, Agendas, and Packets of the Alabama Department of Revenue.** The Department retains records that they refer to as Meeting Minutes which document official decisions by the agency. Previous actions documented in Meeting Minute books include ad valorem exemptions for corporations and mortgage tax orders providing a ruling on the amount of tax owed and to which county. Predecessors of the Department, including the State Tax Commission and the Board of Equalization, have maintained traditional minutes of meetings of the Commission or Board. The Department may create minutes, agendas, and packets documenting matters discussed and decisions made in Department meetings. These records are the core documentation of the actions of the department and retain legal and historical value. *(Bibliographic Title: Meeting Files)*

- **Certified Copies of Administrative Rules.** The Alabama Administrative Code is a compilation of the rules of all state agencies covered by the Alabama Administrative Procedure Act. Each agency covered by the Act may propose and adopt revisions to its administrative rules. According to the Code of Alabama 1975 § 41-22-6, “each agency shall have an officer designated as its secretary and shall file in the office of the secretary of the agency a certified copy of each rule adopted [by the agency].” *(Bibliographic Title: Not Applicable) (Maintained by the Alabama Department of Revenue)*

- **Executive Orders of the Commissioner.** The Commissioner of Revenue issues Executive Orders to announce temporary changes to taxation requirements. Orders are typically, but not exclusively, issued in response to disasters such as the COVID-19 pandemic or hurricanes, and take such actions as extending deadlines due to office closures or suspending International Fuel Tax Agreement provisions for vehicles assisting in disaster relief. Executive Orders should be retained permanently to document temporary changes in tax law. *(Bibliographic Title: Commissioner’s Executive Orders)*

- **Revenue Rulings.** The Department issues Revenue Rulings in response to questions to taxpayers. Revenue Rulings are highly specific to the querent and matter at hand and may concern anything from the applicability of sales tax to whether commercial emu and ostrich farms are qualified for certain exemptions offered to the poultry industry and
whether the Department can issue a title for a previously abandoned manufactured home. Revenue Rulings are also very specific to current political, social, economic, and other conditions. Past rulings that have since been revoked include a 2002 ruling that “the sale of personal television services… to purchasers through subscriptions are non-taxable services in Alabama.” Rulings are structured in the form of a memo; they may include the original question verbatim and always include a brief analysis of the issue at hand, any pertinent legal citations, and the ultimate conclusion of the Department. While Revenue Rulings are considered legally binding, they only apply to the specific requestor and the specific instances outlined in the Ruling. Additionally, the Department explicitly states on each Ruling that the information contained within “may not be used or cited as precedent.” Per the requirements of the Code of Alabama 1975 § 40-2A-5, all Revenue Rulings are posted publicly on the Department website with identifying information removed. Revenue Rulings should be retained permanently for their historical value in documenting how taxation law is interpreted and applied. (Bibliographic Title: Revenue Rulings)

- **Economic Impact Statements.** These statements are created to satisfy the requirement of the Code of Alabama 1975 § 41-22-23F, which requires any rule submitted to the legislative committee that has an economic impact to be accompanied by an economic impact statement. The statement includes a determination of need, the expected benefit of the regulation, a determination of the costs and benefits associated with the regulation, the effect of the regulation on competition, the effect on the cost of living in the area affected by the regulation, the source of revenue to be used to implement and enforce the regulation, the effect of the regulation on the environment and public health, and the detrimental effect on the environment and public health if the regulation is not implemented. These records should be retained permanently to track economic policy and its effects in the state of Alabama. (Bibliographic Title: Economic Impact Statements)

- **Annual Reports to the Governor or Legislature.** Per the Code of Alabama 1975 § 40-2-11, the Department is required to create a report in advance of legislative sessions “showing all the taxable property in the state and the value of the same, in tabulated form, with recommendations for improvements in the system of taxation in the state.” Legislators and the Governor use this report to inform state economic policy and shape new legislation. Annual Reports to the Governor or Legislature should be retained permanently as a reflection of tax activity in a given year and to document official communication with the executive and legislative branches of state government. (Bibliographic Title: Legislative Session Reports)

**Administering Internal Operations: Managing the Agency**

- **Files of the Commissioner.** This record includes correspondence from and to the commissioner of the department and other records of the commissioner. It contains information that documents actions/policies of the department that may not be found elsewhere, and therefore retains evidentiary and historical value. (Bibliographic Title: Commissioner’s Administrative Files)
- **Files of the Assistant Commissioners and Department Secretary.** These records document the activities of the divisions of the Department. As not all the information in these files is found in the annual report or minutes of the department, these files serve as the only documentation of some activities of the department. *(Bibliographic Title: Assistant Commissioner’s Administrative Files; Department Secretary’s Administrative Files)*

- **Administrative Files that Document Policy, Process, and Procedure.** These records, which include official correspondence of the agency, document actions and positions of the agency. They do not include correspondence dealing with routine matters. These records include, but are not limited to, correspondence with state officials, legal/advisory correspondence, subject files, and other correspondence *(Bibliographical Title: Administrative Files)*

- **Policies and Procedures - Policies and procedures governing core functions and services.** These records document the agency's role in promulgating policies governing critical operations, such as access to Federal Tax Information (FTI) and background check procedures. *(Bibliographic Title: Policies and Procedures)*

- **Photographs - Selection of Representative Photographs (Including High Quality and/or Published Photographs).** This series includes photographs taken by department staff or contractors for informational and promotional purposes. A selection of the department's representative photographs, including high quality photographs and/or photographs published in informational and promotional materials, provides visual documentation of the department's significant activities. This selection is to be retained permanently. Photographs outside of this representative selection, including duplicative and poor photographs, are to be retained for useful life. Copyright and reproduction records including, but not limited to, use agreements, release forms, service request forms, and requests for permission to reproduce or publish photographs, are to be retained for the life of the photograph and may be permanent if related to photographs with a permanent retention. Photographs taken for internal or reference use are to be retained for useful life. *(Bibliographic Title: Photographs)*

- **Audiovisual Recordings - Final and/or Edited Audiovisual Materials.** This series includes audio and/or video recordings taken by department staff or contractors for informational or promotional purposes. Final and/or edited recordings document the department's activities and are to be retained permanently. Copyright and reproduction records including, but not limited to, use agreements, release forms, service request forms, and requests for permission are to be retained for the life of the recording. Stock or raw footage is to be retained for useful life. Recordings taken for internal or reference use are also to be retained for useful life. *(Bibliographic Title: Audiovisual Recordings)*

- **Representational Final Versions of Informational and Promotional Materials.** These records are created to build public awareness about a variety of issues and department related activities. Examples of these records include, but are not limited to, press releases and brochures. The publications document the activities of the Alabama
Department of Revenue and how it views these activities. (Bibliographic Title: Publicity Files)

- **Organizational Records.** These records document the way a particular commissioner or assistant commissioner organizes the department. Usually, the organization of the department reflects the goals of a particular commissioner. The organizational records are useful tools in understanding the activities and goals of the department at a particular time. These records include orders of the commissioner, correspondence, and other information on the organization. (Bibliographic Title: Organizational Records)

- **Annual and Other Periodic Reports.** These records include reports created by the agency that document its critical activities. Some agencies must submit an annual report to the Governor and/or the Legislature by statute. The frequency of report publications may vary (annual, biannual, quarterly, etc.). Interim reports that contain the same substantive information as a corresponding annual or other periodic report need not be retained permanently. Where no agency annual report exists, or where the agency annual report does not adequately document activities of the agency, then division annual reports should be retained. (Bibliographic Title: State Publications)

- **Special Reports.** These records include reports created by the agency pertaining to a specific topic or subject area. Special reports may be prepared on an irregular schedule. Interim reports that contain the same substantive information as a corresponding special report need not be retained permanently. (Bibliographic Title: State Publications)

- **Newsletters.** The agency publishes newsletters which provide recipients with information regarding the activities of the department; highlights of agency projects and programs; news and announcements; and upcoming events. These publications document the agency’s outreach to key stakeholders and the public. (Bibliographic Title: State Publications)

- **Website(s) and Social Media Page(s).** The Department has a website at https://revenue.alabama.gov/ and social media pages with Twitter, YouTube, Instagram, and Facebook. Information on the website includes summaries of taxation-related legislation and guidance for filing various types of taxes. Staff of the Alabama Department of Archives and History (ADAH) capture and preserve the agency’s website(s) and other social media page(s) via a service offered by the Internet Archive [Archive-It]. Any content behind password protection or login would not be captured by the ADAH. Check with the ADAH website at www.archiveit.org/organizations/62 to ensure that your agency’s website(s) and social media site(s) are captured and preserved. If your agency’s website(s) and social media page(s) are not being captured by the service, please contact the Archives Division at 334-242-4452 to get them included. (Bibliographic Title: Website and Social Media Sites)
Records No Longer Created

- Motor Vehicle Manuals. The Motor Vehicle Division previously issued manuals to explain the registration and titling process, which instructed county officials on how to issue license plates and collect motor vehicle taxes. These manuals were updated over time to incorporate changes to state or federal law. The Department no longer creates manuals; instead, information related to the issuance of license plates and the collection of motor vehicle taxes is found on the Department’s website, in the administrative rules, or in the Code of Alabama. (Bibliographic Title: Motor Vehicle Manuals)

- Registration of Securities. Owners of securities may list their securities, or tradable financial assets, with the Alabama Department of Revenue. These securities are listed in a book that is indexed (Code of Alabama 1975 § 40-24-3). These books are to be kept by the department. (Bibliographic Title: Not Applicable) (Maintained by the Alabama Department of Revenue)
Permanent Records List
Alabama Department of Revenue

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes

1. Final Abatement Letters*
2. Taxpayer Training Records – Representational selection of taxpayer training presentations and publications
3. Sales and Redemptions Records*
4. Certificates of Land Bid in for the State
5. Deed Books for Land Sold by the State
6. Applications for Assignment of Certificate of Sale or Tax Deed*
7. Uniform Assessment/Valuation Manuals

Adjudicating and Enforcing

1. Mortgage and Deed Tax Orders

Establishing Rules, Regulations, And Requirements

1. Meeting Minutes, Agendas, and Packets of the Alabama Department of Revenue
2. Certified Copies of Administrative Rules
3. Executive Orders of the Commissioner
4. Revenue Rulings
5. Economic Impact Statements
6. Annual Reports to the Governor or Legislature

Administering Internal Operations

1. Files of the Commissioner
2. Files of the Assistant Commissioners and Department Secretary
3. Administrative Files that Document Policy, Process, and Procedure
4. Policies and Procedures – Policies and procedures governing core functions and services
5. Photographs - Selection of Representative Photographs (Including High Quality and/or Published Photographs)
6. Audiovisual Recordings - Final and/or Edited Audiovisual Materials
7. Representational Final Versions of Informational and Promotional Materials
8. Organizational Records
9. Annual and Other Periodic Reports
10. Special Reports
11. Newsletters
12. Website(s) and Social Media Page(s)

Records No Longer Created

1. Motor Vehicle Manuals
2. Registration of Securities*

*indicates records that the Alabama Department of Revenue determined should be retained permanently and that ADAH anticipates will remain in the care and custody of the creating agency. All other permanent records are to be transmitted to the ADAH once they are no longer in active use by the Alabama Department of Revenue.
Alabama Department of Revenue Records Disposition Authority

This Records Disposition Authority (RDA) is issued by the State Records Commission under the authority granted by the Code of Alabama 1975 § 41-13-5 and 41-13-20 through 21. It was compiled by the Archives Division, Alabama Department of Archives and History (ADAH), which serves as the Commission’s staff, in cooperation with representatives of the Agency. The RDA lists records created and maintained by the Agency in carrying out their mandated functions and activities. It identifies records which must be maintained permanently and ultimately transferred to the ADAH; establishes retention periods for temporary records; and provides the legal authority for the Agency to implement destruction of eligible records.

Alabama law requires public officials to create and maintain records that document the business of their offices. These records must be protected from “mutilation, loss, or destruction” so that they may be transferred to an official’s successor in office and may be made available to members of the public. Records also must be kept in accordance with auditing standards approved by the Examiners of Public Accounts (Code of Alabama 1975 § 36-12-2, 36-12-4, and 41-5-23). For assistance in implementing this RDA, or for advice on records disposition or other records management concerns, contact the agency records manager or ADAH Archives Division at (334) 242-4452.

Explanation of Records Requirements

The RDA shall govern the disposition of all records, regardless of format, created by the agency from creation to dissolution. Please contact the staff of the Department of Archives and History before destroying any records created prior to 1940.

This RDA supersedes any previous records disposition schedules or RDAs governing the retention of the records created by the Agency. Copies of superseded schedules are no longer valid and may not be used for records disposition.

The RDA establishes retention and disposition instructions for records listed below, regardless of the medium on which those records may be kept. Electronic mail, for example, is a communications tool that may record permanent or temporary information. As for records in any other format, the retention periods for e-mail records are governed by the requirements of the subfunctions to which the records belong.

Certain other record-like materials are not actually regarded as official records and may be disposed of under this RDA. Such materials include (1) duplicate record copies that do not require official action, so long as the creating office maintains the original record for the period required; (2) catalogs, trade journals, and other publications received that require no action and do not document agency activities; (3) stocks of blank stationery, blank forms, or other surplus materials that are not subject to audit and have become obsolete; (4) transitory records, which are temporary records created for short-term, internal purposes, may include, but are not limited to, telephone call-back messages, drafts of ordinary documents not needed for their evidential value,
copies of material sent for information purposes but not needed by the receiving office for future business, and internal communications about social activities; (5) honorary materials, plaques, awards, presentations, certificates, and gifts received or maintained by the agency staff. They may be disposed of without documentation of destruction.

**Records Disposition Requirements**

This section of the RDA is arranged by subfunctions of the Agency and lists the groups of records created and/or maintained as a result of activities and transactions performed in carrying out these subfunctions. The Agency may submit requests to revise specific records disposition requirements to the State Records Commission for consideration at its regular biannual meetings.

**Titling and Registering Motor Vehicles**

**Vehicle Registration Database Records**
Disposition: Temporary Record. Retain 10 years.

**Applications for Government License Plates**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or 1 year after the end of the fiscal year the audit covers, whichever is later.

**Abstracts of Motor Vehicle License Plates**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm after plate is discontinued, or 1 year after the end of the fiscal year the audit covers after plate is discontinued, whichever is later.

**Billings of Colleges/Universities for License Plate Manufacturing Costs**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.

**Tag Inventory Invoices**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.

**Motor Vehicle Registration Fee Deposit Records**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.

**Temporary Tag Records**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.
**Vehicle Title Database Records**
Disposition: Temporary Record. Retain until vehicle is 35 model years old.

**Title Documents**
Disposition: Temporary Record. Retain 10 years from issue date.

**Supporting Databases for Motor Vehicles**
Disposition: Temporary Record. Retain for useful life.

**Requests for Vehicle Records**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.

**Federal Heavy Vehicle Use Tax Audit Files**
Disposition: Temporary Record. Retain 2 years.

**Motor Vehicle Division Assessment Files**
Disposition: Temporary Record. Retain 10 years.

**International Registration Plan and International Fuel Tax Agreement Records**
      Disposition: Temporary Record. Retain 5 years.
   b. All other International Registration Plan and International Fuel Tax Agreement Records
      Disposition: Temporary Record. Retain 10 years.

**Mandatory Liability Insurance Deposit Records**
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.

**Reports of Unclaimed Vehicles**
Disposition: Temporary Record. Retain 10 years.

**Motor Vehicle Regulatory License Records**
Disposition: Temporary Record. Retain 10 years after cancellation, revocation, or denial of license.

**Motor Vehicle Investigation Records**
Disposition: Temporary Record. Retain 4 years.

**Salvage Vehicle Inspection Files**
Disposition: Temporary Record. Retain 10 years.
Records No Longer Created

MOTOR VEHICLE MANUALS
Disposition: PERMANENT RECORD.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes

Tax Returns

a. Individual, Pass-Through Entity, Fiduciary, and Corporate Income Tax Returns
   (Including Non-Resident Returns and Annual Non-Wage Information Returns); Business
   Privilege Tax Returns; and Financial Institution Excise Tax Returns
   Disposition: Temporary Record. Retain 20 years.

b. All Other Tax Returns
   Disposition: Temporary Record. Retain 7 years.

Refund Records

a. Individual, Pass-Through Entity, Fiduciary, and Corporate Income Tax and Financial
   Institution Excise Tax Refund Records
   Disposition: Temporary Record. Retain 20 years.

b. Motor Fuel Excise Tax Refund Records, including those relating to the Off-Road Undyed
   Excise Tax, and Wholesale Oil Diverted Fuel Tax Refund Records
   Disposition: Temporary Record. Retain 4 years after the end of the fiscal year.

c. All Other Refund Records
   Disposition: Temporary Record. Retain 7 years.

d. Refunds Processed Summary Report
   Disposition: Temporary Record. Retain 20 years.

Routine Taxpayers’ Correspondence

a. Individual, Pass-Through Entity, Fiduciary, and Corporate Income Taxpayers’
   Correspondence; Business Privilege Taxpayers’ Correspondence; and Financial
   Institution Excise Taxpayers’ Correspondence
   Disposition: Temporary Record. Retain 20 years.

b. All Other Taxpayers’ Correspondence
   Disposition: Temporary Record. Retain 7 years.

Routine Activity Reports
Disposition: Temporary Record. Retain 3 years.
Taxpayer Audit Records

   Disposition: Temporary Record. Retain 20 years.

b. Business and License Tax Audit Records
   Disposition: Temporary Record. Retain 4 years after operation ceases.

c. Audit Records concerning all other tax types
   Disposition: Temporary Record. Retain 6 years.

Economic Development Tax Incentive Program Records

a. Capital Credit Program Records
   Disposition: Temporary Record. Retain 20 years after closure of program.

b. Investment Credit Program Records
   Disposition: Temporary Record. Retain 10 years after closure of program.

c. All Other Incentive Program Records
   Disposition: Temporary Record. Retain 5 years after closure of program.

Voluntary Disclosure Program Records
Disposition: Temporary Record. Retain 3 years after the company files the required returns pursuant to the Voluntary Disclosure Agreement.

Abatement Files

a. Property Tax Abatement Files
   Disposition: Temporary Record. Retain 1 year after expiration of the exemption.

b. Sales and Use Tax Abatement Files
   Disposition: Temporary Record. Retain 6 years after expiration of the exemption.

FINAL ABATEMENT LETTERS

Certified Mail Cards
Disposition: Temporary Record. Retain 5 years.

Cash Receipt and Disbursement Records
Disposition: Temporary Record. Retain 7 years.

Local Tax Ordinance Files
Disposition: Temporary Record. Retain for useful life.
Daily Collections Status Reports
Disposition: Temporary Record. Retain 1 year after the end of the fiscal year.

Electronic Fund Transfer Error Listings
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, or 1 year after the end of the fiscal year the audit covers, whichever is later.

Returned and Uncollectible Check Records
Disposition: Temporary Record. Retain 1 year after check is deemed uncollectible.

Certificates of Deposit
Disposition: Temporary Record. Retain 6 years after check is deemed uncollectible.

Applications for Business, Sales, and Tax Withholding Registration
Disposition: Temporary Record. Retain 6 years after the business account is closed.

Taxpayer Training Records

a. REPRESENTATIONAL SELECTION OF TAXPAYER TRAINING PRESENTATIONS AND PUBLICATIONS
   Disposition: PERMANENT RECORD.

b. Taxpayer Training Administrative Records
   Disposition: Temporary Record. Retain for useful life.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Property Tax

SALES AND REDEMPTIONS RECORDS

RECORD OF CERTIFICATES OF LAND BID IN FOR THE STATE
Disposition: PERMANENT RECORD.

Redeemed Certificates of Land Bid in for the State
Disposition: Temporary Record. Retain 5 years after the end of the year in which the records were created.

Tax Sale Advertisements
Disposition: Temporary Record. Retain 6 years after advertisement is posted.

Notice of Intent to Sell
Disposition: Temporary Record. Retain 10 years after issuance of tax deed.
DEED BOOKS FOR LAND SOLD BY THE STATE
Disposition: PERMANENT RECORD.

APPLICATIONS FOR ASSIGNMENT OF CERTIFICATE OF SALE OR TAX DEED
Disposition: PERMANENT RECORD.

UNIFORM ASSESSMENT/VALUATION MANUALS
Disposition: PERMANENT RECORD.

Public Utility Reports
Disposition: Temporary Record. Retain 10 years.

Manufactured Home Decal Disposition Records
Disposition: Temporary Record. Retain until the end of the fiscal year.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Excise, Fiduciary, Business Privilege, and Income Taxes

Income Tax Check-Offs
Disposition: Temporary Record. Retain 5 years.

Taxpayer E-file Opt-Out Election Form
Disposition: Temporary Record. Retain 20 years.

Withholding Tax Records
Disposition: Temporary Record. Retain 20 years.

Pass-Through Entity Taxation Records
Disposition: Temporary Record. Retain 20 years.

Certificates of Compliance
Disposition: Temporary Record. Retain 5 years or 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, whichever is later.

Treasury Offset Program Notifications
Disposition: Temporary Record. Retain 20 years.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Sales, Use, and Associated Taxes

Sales and Use Tax License Application Records
Disposition: Temporary Record. Retain 6 years after close of taxpayer's account.

Daily Tax Deposit Reports
Disposition: Temporary Record. Retain 6 years.
Daily Tax Return Discrepancy Reports
Disposition: Temporary Record. Retain 3 months.

Sales Tax Certificate of Exemption Files
Disposition: Temporary Record. Retain 6 years after certificate of exemption expires or is cancelled, revoked, or denied.

Sales Tax Direct Pay Permit Files
Disposition: Temporary Record. Retain 6 years after permit expires or is cancelled, revoked, or denied.

Lead Information Files
Disposition: Temporary Record. Retain 6 years.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Business and License Taxes

Monthly Reports
Disposition: Temporary Record. Retain current year plus 6 years.

Regulatory License File
Disposition: Temporary Record. Retain 10 years after superseded.

Request for Citation Books
Disposition: Temporary Record. Retain 3 years.

Referrals for Investigation
Disposition: Temporary Record. Retain 2 years.

Severance Tax Records
Disposition: Temporary Record. Retain 7 years.

Scrap Tire Environmental Fees
Disposition: Temporary Record. Retain 7 years.

Hazardous Waste Fee Guarantee
Disposition: Temporary Record. Retain 7 years.

Records No Longer Created

REGISTRATION OF SECURITIES
Disposition: PERMANENT RECORD. Retain in office.
Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Tobacco Taxes

Tobacco Wholesaler Stamping Permit Files
Disposition: Temporary Record. Retain 7 years after cancellation of the permit.

Tobacco Products Distributors/Consumers Registration Files
Disposition: Temporary Record. Retain until taxpayer has gone out-of-business.

Tobacco Stamp Purchase Orders and Invoices
Disposition: Temporary Record. Retain 7 years.

Confiscation Records
Disposition: Temporary Record. Retain 6 years.

Tobacco Tax Administrative Records
Disposition: Temporary Record. Retain 4 years or 1 year after financial or compliance audit by the Examiners of Public Accounts or an equivalent firm, whichever is later.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Storage Tank Trust Fund Charge

Storage Tank Trust Fund Charge Application Records
Disposition: Temporary Record. Retain 7 years after last interaction.

Storage Tank Trust Fund Charge Administrative Records
Disposition: Temporary Record. Retain 4 years.

Supervising the Valuation, Equalization, Assessment, and Collection of Taxes: Motor Fuel Taxes

Motor Fuel Tax Administrative Records
Disposition: Temporary Record. Retain 4 years.

Motor Fuel Licensing Records (including collateral bonds)
Disposition: Temporary Record. Retain 10 years after last interaction.

Dyed Fuel Violation Reports
Disposition: Temporary Record. Retain 4 years.

Cashier Records
Disposition: Temporary Record. Retain 6 years or 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, whichever is later.
**Adjudicating and Enforcing**

**Legal Case Files**  
Disposition: Temporary Record. Retain 6 years after completion of the action.

**Records of Legal Actions**  
Disposition: Temporary Record. Retain 6 years after completion of the action.

**Legal Reply Correspondence**  

**Bankruptcy Notices**  
Disposition: Temporary Record. Retain 4 years after closure of the bankruptcy file.

**Bankruptcy Case Files**  
Disposition: Temporary Record. Retain 4 years after closure of the case.

**Bankruptcy Payments Received**  
Disposition: Temporary Record. Retain 20 years.

**Internal Bankruptcy Filings Notifications**  
Disposition: Temporary Record. Retain 20 years.

**Administrative Appeals**  
Disposition: Temporary Record. Retain 5 years after closing.

**Tax Fraud Referrals**  
Disposition: Temporary Record. Retain for useful life.

**Tax Fraud Investigations**  
Disposition: Temporary Record. Retain 1 year after the referral is dismissed.

**Tax Fraud Cases**  
Disposition: Temporary Record. Retain 7 years.

**Monthly Investigations Status Reports**  
Disposition: Temporary Record. Retain current year plus 4 years.

**Taxpayer Hearing Decisions**  
Disposition: Temporary Record. Retain 10 years.

**MORTGAGE AND DEED TAX ORDERS**  
Disposition: PERMANENT RECORD.

**Uncollectible Taxpayer Files**  
Disposition: Temporary Record. Retain 20 years.
Assessments

a. Assessments filed regarding Individual or Corporate Income Taxes
   Disposition: Temporary Records. Retain 20 years.

b. Assessments regarding all other taxes
   Disposition: Temporary Record. Retain 10 years after the assessment is filed.

Assessment and Collections Correspondence
Disposition: Temporary Record. Retain 10 years.

Final Notice Before Seizure Notifications
Disposition: Temporary Record. Retain 10 years after issue of notice.

Lien Records

a. Liens regarding Individual or Corporate Income Taxes
   Disposition: Temporary Record. Retain 20 years.

b. Liens regarding all other taxes
   Disposition: Temporary Record. Retain 10 years.

c. Tax lien releases
   Disposition: Temporary Record. Retain 10 years after the date of assessment.

Writs of Executions (Department Copy)
Disposition: Temporary Record. Retain 12 years.

Garnishment Records
Disposition: Temporary Record. Retain 12 years.

Trust Fund Recovery Documentation of Ownership
Disposition: Temporary Record. Retain 12 years.

Establishing Rules, Regulations, and Requirements

MEETING MINUTES, AGENDAS, AND PACKETS OF THE ALABAMA
DEPARTMENT OF REVENUE
Disposition: PERMANENT RECORD.

CERTIFIED COPIES OF ADMINISTRATIVE RULES
Disposition: PERMANENT RECORD. Retain in office.

Register of Administrative Rules
Disposition: Temporary Record. Retain until superseded.
Administrative Rule Change Working Files
Disposition: Temporary Record. Retain 1 year after adoption, amendment, repeal, or rejection of the rule.

Public Hearing Notices
Disposition: Temporary Record. Retain 1 year.

Rulemaking Hearing Records
Disposition: Temporary Record. Retain 20 years.

EXECUTIVE ORDERS OF THE COMMISSIONER
Disposition: PERMANENT RECORD.

REVENUE RULINGS
Disposition: PERMANENT RECORD.

Revenue Abstracts
Disposition: Temporary Record. Retain 2 years.

Analysis of Pending Legislation Reports
Disposition: Temporary Record. Retain 8 years.

Analysis of Pending Legislation Working Files
Disposition: Temporary Record. Retain 8 years.

ECONOMIC IMPACT STATEMENTS
Disposition: PERMANENT RECORD

ANNUAL REPORTS TO THE GOVERNOR OR LEGISLATURE
Disposition: PERMANENT RECORD.

Revenue Draft Legislation Files
Disposition: Temporary Record. Retain for useful life.

Tax Policy Working Files
Disposition: Temporary Record. Retain for useful life.

Administering Internal Operations: Managing the Agency

FILES OF THE COMMISSIONER
Disposition: PERMANENT RECORD.

FILES OF THE ASSISTANT COMMISSIONER AND DEPARTMENT SECRETARY
Disposition: PERMANENT RECORD.
ADMINISTRATIVE FILES THAT DOCUMENT POLICY, PROCESS, AND PROCEDURE
Disposition: PERMANENT RECORD.

Policies and Procedures

a. POLICIES AND PROCEDURES GOVERNING CORE FUNCTIONS AND SERVICES
   Disposition: PERMANENT RECORD.
b. Policies and procedures concerning internal operations, including the administration of finances, personnel, properties, facilities, and resources
   Disposition: Temporary Record. Retain 3 years.

Photographs

a. SELECTION OF REPRESENTATIVE PHOTOGRAPHS (INCLUDING HIGH QUALITY AND/OR PUBLISHED PHOTOGRAPHS)
   Disposition: PERMANENT RECORD.
b. Photographs Outside of Representative Selection (Including Duplicative and Poor Photographs)
   Disposition: Temporary Record. Retain for useful life.
c. Copyright and Reproduction Records for Photographs
   Disposition: Retain for life of photograph.
d. Photographs Taken for Internal or Reference Use
   Disposition: Temporary Record. Retain for useful life.

Audiovisual Recordings

a. FINAL AND/OR EDITED AUDIOVISUAL RECORDINGS
   Disposition: PERMANENT RECORD.
b. Footage (Including Stock and Raw Audiovisual Recordings)
   Disposition: Temporary Record. Retain for useful life.
c. Copyright and Reproduction Records for Audiovisual Recordings
   Disposition: Retain for life of recording.
d. Audiovisual Recordings Taken for Internal or Reference Use
   Disposition: Temporary Record. Retain for useful life.

REPRESENTATIONAL FINAL VERSIONS OF INFORMATIONAL AND PROMOTIONAL MATERIALS
Disposition: PERMANENT RECORD.
Informational and Promotional Working Files  
Disposition: Temporary Record. Retain for useful life.

Media Summary Memoranda  
Disposition: Temporary Record. Retain for useful life.

ORGANIZATIONAL RECORDS  
Disposition: PERMANENT RECORD.

ANNUAL AND OTHER PERIODIC REPORTS  
Disposition: PERMANENT RECORD.

SPECIAL REPORTS  
Disposition: PERMANENT RECORD.

NEWSLETTERS  
Disposition: PERMANENT RECORD.

Administrative Reference Files  
Disposition: Temporary Record. Retain for useful life.

Calendars  
Disposition: Temporary Record. Retain 1 year.

Requests for Information  
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Mailing Lists  
Disposition: Temporary Record. Retain for useful life.

Internal Audit Records  
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Federal Tax Information (FTI) Safeguards Documentation  
Disposition: Temporary Record. Retain required records in compliance with most recent edition of IRS Publication 1075 or 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm, whichever is later.

Printing Service Files  
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.
Tax Forms and PDFs
Disposition: Temporary Record. Retain for useful life.

Status Reports
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Mail Production Records
Disposition: Temporary Record. Retain for useful life.

Data Entry Statistics
Disposition: Temporary Record. Retain for useful life.

Electronic Inventory Management
Disposition: Temporary Record. Retain for useful life.

Change Management Problem Tracking Reports
Disposition: Temporary Record. Retain for useful life.

Problem Data Sheets
Disposition: Temporary Record. Retain until problem is resolved.

Records documenting the implementation of the agency’s approved RDA (copies of transmittal forms to Archives or State Records Center, evidence of obsolete records destroyed, and annual reports to State Records Commission)
Disposition: Temporary Record. Retain 10 years.

Signed Copies of the Approved RDA
Disposition: Temporary Record. Retain until superseded.

Computer Systems Documentation (Hardware/Software Specifications and Warranties)
Disposition: Temporary Record. Retain documentation of former system 1 year after audit for the fiscal year in which the former hardware and software no longer exists anywhere in the agency and all permanent records have been migrated to a new system.

WEBSITE(S) AND SOCIAL MEDIA PAGE(S)
Disposition: PERMANENT RECORD.

Note: ADAH staff capture and preserve the agency’s website and other social media pages via a service offered by the Internet Archive [Archive It]. Any content behind password protection or login will not be captured by ADAH. Check with the ADAH website at www.archiveit.org/organizations/62 to ensure your agency’s website(s) and social media page(s) are captured and preserved. If your agency’s website(s) and social media page(s) are not captured by the service, please contact the Archives Division at 334-242-4452 to get them included.
Administering Internal Operations: Managing Finances

Records documenting the preparation of a budget request package and reporting of the status of funds, requesting amendments of allotments, and reporting program performance
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Records documenting the requisitioning and purchasing of supplies and equipment, receipting and invoicing for goods, and authorizing payment for products
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Records of original entry such as journals, registers, and ledgers; and records of funds deposited outside the state treasury
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Records documenting the unsuccessful application for grants and federal funds
Disposition: Temporary Record. Retain 1 year.

Purchase and Repair Order Documents
Disposition: Temporary Record. Retain for life of warranty.

Records documenting requests for authorization from supervisors to travel on official business and other related materials, such as travel reimbursement forms and itineraries
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Records documenting contracts for services or personal property
Disposition: Temporary Record. Retain 6 years after expiration of the contract.

Records documenting the bid process (including requests for proposals and unsuccessful responses)
Disposition: Temporary Record. Retain for 10 years after the award of the contract.

Agency Audit Reports by the Examiners of Public Accounts
Disposition: Temporary Record. Retain 6 years after end of the fiscal year in which the records were created.

Records documenting the application for, award of, receipt and disbursement of, and reporting of expenditure of federal funds received through grants and federal funds
Disposition: Temporary Record. Retain 6 years after submission of final expenditure report.
Cash Register Operation Records
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Subsistence Reports
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Administering Internal Operations: Managing Human Resources

Job Recruitment Materials
Disposition: Temporary Record. Retain 1 year after audit.

Application Materials
Disposition: Temporary Record. Retain 1 year.

Certification of Eligibility for Employment
Disposition: Temporary Record. Retain 50 years.

Personnel File - Records documenting an employee’s work history - generally maintained as a case file
Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Section/Division Personnel Files
Disposition: Temporary Record. Retain 50 years.

Intern Records
Disposition: Temporary Record. Retain 10 years.

Employee Training Records

a. Certificates of Completion and related records.
   Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

b. Training administrative records.
   Disposition: Temporary Record. Retain for useful life.

Position Classification Questionnaire
Disposition: Temporary Record. Retain 4 years after reclassification of the position.

Position Files
Disposition: Temporary Record. Retain 7 years.
Position Control Files
Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the
record is superseded.

Records documenting payroll (e.g., pre-payroll reports, payroll check registers)
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the
Examiners of Public Accounts or an equivalent auditing firm.

Records documenting payroll deduction authorizations
Disposition: Temporary Record. Retain 6 years after separation of the employee from the
agency.

Records documenting payroll deductions for tax purposes (including Form 941)
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the
Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the
fiscal year the audit covers, whichever is later.

Annual and Probationary Raise Reports
Disposition: Temporary Record. Retain 5 years.

Records documenting employees’ daily and weekly work schedules
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the
Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the
fiscal year the audit covers, whichever is later.

Records documenting employee hours worked, leave earned, and leave taken
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the
Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the
fiscal year the audit covers, whichever is later.

Records Documenting Leave Donations
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the
Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the
fiscal year the audit covers, whichever is later.

Records of Final Leave Status
Disposition: Temporary Record. Retain record of individual employees’ cumulative leave 6
years after separation of employee from the agency.

Employee Flexible Benefits Plan Files (applications and correspondence)
Disposition: Temporary Record. Retain 6 years after termination of participation in program.

Records documenting the State Employee Injury Compensation Trust Fund (SEICTF)
Claims
Disposition: Temporary Record. Retain 6 years after separation of the employee from the
agency.
Employee Administrative Hearing Files
Disposition: Temporary Record. Retain 6 years after separation of employee from the agency.

Records Documenting Employee Grievances (Internal Complaints)
Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Records documenting complaints against the agency and its employees from outside the agency (made by members of the public, officials, or supervisees, etc.)
Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Records (maintained separately from employee personnel file) documenting employee disciplinary proceedings and appeals of formal reprimands, demotions, transfers, or terminations resulting from a grievance or complaint
Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Requests for Mandatory Leave
Disposition: Temporary Record. Retain 1 year.

Records documenting Equal Employment Opportunity Commission (EEOC) Charges of Discrimination
Disposition: Temporary Record. Retain 6 years after final dispensation.

Equal Employment Opportunity Commission Case Files
Disposition: Temporary Record. Retain 3 years.

Records documenting the administration of the unemployment compensation program
Disposition: Temporary Record. Retain 6 years after conclusion of eligibility.

Administering Internal Operations: Managing Properties, Facilities, and Resources

Semiannual Property Inventory Lists
Disposition: Temporary Record. Retain 2 years. (Code of Alabama 1975 § 36-16-8[1]).

Agency Copies of Transfer of State Property Forms (SD-1)
Disposition: Temporary Record. Retain 1 year after property audit.

Property Inventory Cards and/or Computer Files
Disposition: Temporary Record. Retain 1 year after property audit.

Property Inventory Affidavits
Disposition: Temporary Record. Retain 1 year after property audit.
Receipts of Responsibility for Property
Disposition: Temporary Record. Retain until return of item to property manager.

Records documenting the use, maintenance, ownership, insurance, and disposition of vehicles
Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the vehicle was removed from the property inventory.

Real Property Renting/Leasing Records
Disposition: Temporary Record. Retain 6 years after the termination of lease or rental agreement or until agency is audited and audit report is released, whichever is longer.

Facilities/Building Security Records (including visitor logs)
Disposition: Temporary Record. Retain 1 year.

Telephone Logs
Disposition: Temporary Record. Retain 3 years.

Electronic Equipment Repair Logs
Disposition: Temporary Record. Retain for useful life.

Service Requests
Disposition: Temporary Record. Retain until work is complete.

Motor Pool Vehicle Use Records
Disposition: Temporary Record. Retain 1 year after compliance or financial audit by the Examiners of Public Accounts or an equivalent auditing firm or one year after the end of the fiscal year the audit covers, whichever is later.

Records Documenting Vehicle Use/Mileage
Disposition: Temporary Record. Retain 1 year.

Insurance Policies/Risk Management Records
Disposition: Temporary Record. Retain 6 years after termination of policy or membership.

Building Maintenance Work Orders
Disposition: Temporary Record. Retain 1 year.
Requirement and Recommendations for Implementing the Records Disposition Authority (RDA)

Requirement

Under the Code of Alabama 1975 § 41-13-21, “no state officer or agency head shall cause any state record to be destroyed or otherwise disposed of without first obtaining approval of the State Records Commission.” This Records Disposition Authority constitutes authorization by the State Records Commission for the disposition of the records of the Agency as stipulated in this document.

One condition of this authorization is that the Agency submit an annual Records Disposition Authority (RDA) Implementation Report on its activities, including documentation of records destruction, to the State Records Commission.

Unless otherwise stipulated in this document, the Agency must transmit all permanent records which are no longer in active use to the ADAH.

Recommendations

In addition, the Agency should make every effort to establish and maintain a quality record-keeping program by conducting the following activities:

The Agency should designate a staff member in a managerial position as its records liaison/records manager, who is responsible for: ensuring the development of quality record keeping systems that meet the business and legal needs of the agency, coordinating the transfer and destruction of records, ensuring that permanent records held on alternative storage media (such as microforms and digital imaging systems) are maintained in compliance with national and state standards, and ensuring the regular implementation of the agency’s approved RDA.

Permanent records in the Agency’s custody should be maintained under proper intellectual control and in an environment that will ensure their physical order and preservation. ADAH archivists are available to work with Agency staff in determining the best location and storage conditions for permanent records.

Destruction of temporary records, as authorized in this RDA, should occur agency-wide on a regular basis – for example, after the successful completion of an audit, at the end of an administration, or at the end of a fiscal year. Despite the RDA’s provisions, no record should be destroyed that is necessary to comply with requirements of the Open Meetings Act, audit requirements, or any legal notice or subpoena.

The Agency should maintain full documentation of any computerized record-keeping system it employs. It should develop procedures for: (1) backing up all permanent records held in electronic format; (2) storing a back-up copy off-site; and (3) migrating all permanent records when the system is upgraded or replaced. If the agency chooses to maintain permanent records
solely in electronic format, it is committed to funding any system upgrades and migration strategies necessary to ensure the records’ permanent preservation and accessibility.

Electronic mail contains permanent, temporary, or transitory record information. Although email records can be printed out, filed, and retained according to the RDA’s requirements, the office should preferably employ an electronic records management system capable of sorting email into folders and archiving messages having long-term value.

The staff of the State Records Commission or the Examiners of Public Accounts may examine the condition of the permanent records maintained in the custody of the Agency and inspect records destruction documentation. Agency records managers and/or the ADAH archivists are available to instruct the staff in RDA implementation and otherwise assist the Agency in implementing its records management program. For more information, please call the ADAH Archives Division at 334-242-4452.

The State Records Commission adopted this records disposition authority on October 27, 2021.

__________________________  _________________________
Steve Murray, Chairman      Date
State Records Commission

By signing below, the agency acknowledges receipt of the retention periods and requirements established by the records disposition authority.

__________________________  _________________________
Vernon Barnett, Commissioner Date
Alabama Department of Revenue
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