

Revision to Alabama Department of Revenue Records Disposition Authority (RDA)

At the request of the Alabama Department of Revenue, the State Records Commission approved the following revision to the Alabama Department of Revenue's RDA:

1. Revision:

Subfunction:

Supervising and Controlling the Valuation, Equalization, and Assessment of Property, Privilege, and Franchise; and the Collection of Taxes:

Office Name: Collection Services

Certified Mail Cards (Certified Mail Green Cards [USPS Form 3811])

Disposition: Temporary Record. Retain 5 years.

Office Name: Business and License Tax

Assessing and Collecting Excise, Estate, and Income Taxes:

Routine Taxpayers' Correspondence

Disposition: Temporary Record. Retain 4 years.

Assessing and Collecting Privilege Taxes:

Audit Reports

Disposition: Temporary Record. Retain 4 years.

Monthly Mileage Tax Report

Disposition: Temporary Record. Retain 4 years.

Tobacco Tax Records:

Confiscation Files, Uncollectible Tax Files

Disposition: Temporary Record. Retain 6 years.

Motor Fuel Tax Records:

Listing of Number of Tax Returns Filed Monthly, Carrier Reports of Shipments of Fuel, National Guard Canteen Reports, Alabama/Georgia Motor Fuel Imports/Export Lists, Undyed Fuel Refunds, Referral for Investigation, Gasoline Report/American Petroleum Institute, Motor Fuel Audit Form

Disposition: Temporary Record. Retain 4 years.

2. Addition:

Office Name: Processing / Business Registration Unit

Applications for Business Sales and Tax Withholding Registration

Disposition: Temporary Record. Retain 6 years after the business account is closed.

Requirements and Recommendations for Implementing the Records Disposition Authority

Under the Code of Alabama 1975, Section 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 Alabama Department of Revenue (hereafter referred to as the agency) as stipulated in this document.

One condition of this authorization is that the agency submits an annual Records Disposition Authority (RDA) Implementation Report on agency records management activities, including documentation of records destruction, to the State Records Commission in January of each year. In addition, the agency should make every effort to establish and maintain a quality record-keeping program through the following activities:

- The agency should designate a records liaison, 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.
- 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 state Sunset 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 contain permanent, temporary, or transitory record information. Although e-mail records can be printed out, filed, and retained according to the RDA's requirements, the division should preferably employ an electronic records management system capable of sorting e-mail 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. Government Records Division archivists are available to instruct the agency staff in RDA implementation and otherwise assist the agency in implementing its records management program.

The State Records Commission adopted this revision to the Records Disposition Authority on April 24, 2013.

Steve Murray, Chairman
State Records Commission

Date

Receipt acknowledged:

Julie Magee, Commissioner
Alabama Department of Revenue

Date