



## REVENUE

# RECORDS RETENTION AND DESTRUCTION SCHEDULE

State of South Dakota

Bureau of Administration

Records Management Program

(605) 773-3589



DEPARTMENT OF  
EXECUTIVE MANAGEMENT

BUREAU OF  
ADMINISTRATION

PMB 01234

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## MEMORANDUM

TO: State Agencies

FROM: Dana Hoffer  
State Records Manager

SUBJECT: **Records Retention and Destruction Schedule Manual**

DATE: January 13, 2012

In 1967, the South Dakota Legislature established the Records Management Program and the Records Destruction Board. In the same act, the Legislature required every State agency to develop a records retention and destruction schedule and declared that “No record shall be destroyed or otherwise disposed of by any agency of the State unless it is determined by majority vote of such board (Records Destruction Board) that the record has no further administrative, legal, fiscal, research or historical value.”

According to Administrative Rule 24:52:11:01, any State government agency planning to destroy agency records shall notify the State Archivist 30 days before the date of the proposed destruction. The request shall include the name or title of the records, inclusive dates, information content of the records, and quantity. This rule applies to all records, including those granted exclusive or continuous disposal authorization by the Records Destruction Board, with the following exceptions: vouchers, original and copies, and supporting documents; warrants, original and copies, multiple copies of State publications stored in bulk; obsolete blank forms; photocopies of computer printouts; and original copies of records that have been legally reproduced under the provisions of SDCL 1-27-4.

The State Archivist has 30 days to certify that the records have no permanent value and may be destroyed, or to make arrangements to transfer the records to the archives. If the Archivist fails to make a recommendation within this time, the records may be destroyed, provided that the agency has received authorization from the Records Destruction Board.

Finally, if you have any questions about implementing this manual or about your records in general, please contact Records Management at 773-3589. We will welcome an opportunity to discuss the proper implementation of sound records management practices .

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OFFICE: Secretary

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- PURSUANT TO EXECUTIVE REORGANIZATION ORDER NO. 2011-01, APPRAISER CERTIFICATION UNDER THE DIVISION OF THE SECRETARY WAS TRANSFERRED TO THE DEPARTMENT OF LABOR AND REGULATION EFFECTIVE APRIL 12, 2011. RECORD SERIES NUMBERS DRR-13 THRU DRR-26 HAVE BEEN REMOVED FROM THIS MANUAL..... 12

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**OFFICE:                      Motor Vehicle**

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**OFFICE:              Property Tax**

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**OFFICE:**                      Special Taxes & Licensing

**Administration:**

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STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Secretary  
PROGRAM: Administration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0573

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-1. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: General Correspondence is subject to archival screening prior to disposal.)

(Note: File thirteen copies of the Department of Revenue and Regulation's Annual Report with the State Library pursuant to SDCL 14-1A-3, and two copies with the State Archives.)

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

(Note: The previous record series number was REV-1.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Secretary  
PROGRAM: Administration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0573

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-2. RECORDS MANAGEMENT FILES:**

**08-001**

This series contains the completed forms used to track inactive records that have been sent to Records Management (RM) Storage; and the department's "Records Retention and Destruction Schedule" (RRDS). Information may include: standard records transfer receipt forms, microfilm project registration forms; and microfilm and box destruction authorization forms. This record series is maintained for tracking records sent to Records Management storage, to document the time each record series must be legally maintained, and to document authorization granted to RM for destruction of obsolete records.

**RETENTION:** RECORD DESTRUCTION AUTHORIZATION FORMS: Retain 3 years in office, then destroy.

**ALL OTHER INFORMATION:** Retain current in office. Destroy superseded or obsolete.

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Fiscal  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0574

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-3. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

**DRR-4. CASH RECONCILIATION REPORTS:**

**08-001**

This ring-binder series contains monthly cash flow information for federal and other funds. Information may include: division name, fund number, month, revenue collected, expenditures, beginning and ending balances, and a list of vouchers issued against each respective fund. This information is reconciled with "Budgetary Accounting/MSA Reports."

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-17.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Fiscal  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0574

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-5. CONTRACTS AND AGREEMENTS:**

**08-001**

This series contains contracts and agreements between the Department of Revenue and Regulation and other parties. Information may include: terms and conditions of the contracts and agreements, effective dates, costs, and funding sources. This record series is kept for reference and audit purposes.

**RETENTION:** Retain originals current in office. Transfer terminated to storage for 6 years. Destroy 6 years after terminated.

Retain reference copies current in office. Destroy terminated.

(NOTE: SDCL 1-24A-1 requires that a copy of all consultant contracts be filed with the State Auditor within five days after such contract is entered into and finally approved by the contracting parties. All consultant contracts should be filed with the Office of State Auditor prior to the work being performed.)

(Note: The previous record series number was REV-19.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Fiscal  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0574

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-6. REVENUE RECEIPTS JOURNAL:**

**08-001**

These electronic journals are begun new each fiscal year and contain entries for each voucher sent to the State Treasurer. Information may include: date, voucher number, amount, and account code. This record series is maintained for quick reference, voucher reconciliation, and audit purposes.

**RETENTION:** Retain 2 years in office, then destroy provided 1 year has passed since an independent post-audit report has been received.

(Note: The previous record series number was REV-31.)

**DRR-7. SPACE BILLING FILES:**

**08-001**

This series is arranged chronologically and contains space billing information concerning space each division and program occupies. Information may include: name of division or program, inclusive dates, fund coding, square feet of space occupied, cost per square foot, total amount, and signed vouchers. This record series is maintained to document the cost of space charged to each program for budget preparation and audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-32.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Fiscal  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0574

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-8. VOUCHERS:**

**08-001**

This series may contain copies of travel, non-cash, direct, receiving, and journal vouchers. Each voucher includes: purpose of the expenditure, amount, account code credited, date, to whom or to what account the funds were transferred, and authorized signatures. Vouchers are used for reference to determine quantities and descriptions of supplies and services ordered, for vendor information, and for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-37.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Internal Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0574

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-9. COUNTY TREASURER REVENUE RECEIPT REPORTS:**

**08-001**

This is arranged alphabetically by county and contains the monthly computer report that provides listings of "County Invoices, Daily" that are submitted by County Treasurers. Information may include: invoice number, a breakdown of the fees collected, dollar amounts for each, and total amount collected for the month.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-44.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Legal Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0575

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-10. ADMINISTRATIVE RULES PROMULGATION FILES:**

**08-001**

This series contains notices of public hearings, affidavits of publication of notices, written comments from the public, and transcripts of hearings. Files have little reference activity once the hearing has been held unless someone requests a copy of the transcript. This record series serves to document the proper promulgation of administrative rules pursuant to SDCL 1-26.

**RETENTION:** Retain in office for as long as rules are in effect, then destroy.

(Note: SDCL 1-26-7 states in part, that "Each agency shall keep the original records, documents, and instruments required by this chapter." There is no time frame included for these records. Since SDCL 1-26-6.8 provides that "No rule is enforceable in the Courts unless properly adopted," the records must be maintained at least until a curative statute has been adopted by the Legislature similar to SDCL 1-26A-2, which cures all defects in the adoption of rules appearing in the 1974 printed ARSD.)

(Note: Consider maintaining on microfilm instead of paper.)

(Note: Previous record series number was REV-49.)

**STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)**

**DEPARTMENT:** Revenue  
**DIVISION:** Secretary  
**OFFICE:** Administrative Services  
**PROGRAM:** Legal Services  
**RECORDS OFFICER:** Candy Holbrook  
**RM CUSTOMER #:** 0575

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-11. CASE FILES, LEGAL:**

**08-001**

This series is arranged alphabetically by opposing party and contains documentation of each revenue and taxation case pursued by the Department of Revenue and Regulation. Cases are grouped by subject matter, then by individual case. Subjects include, but are not limited to: alcoholic beverages, cigarettes, inheritance, sales and use, property, motor fuel, railroad, National Guard, military affairs, franchise, mineral, and miscellaneous taxes. Information may include: name of individual or business, complaint, legal correspondence, investigation reports, summons, defendant's reply, copies of research material, memorandum law, court orders, supreme court briefs, decisions, appeals, and (where applicable) a record of restitution. This record series is maintained to document revenue and taxation cases involving the Department of Revenue and Regulation.

**RETENTION:** Retain active cases in office until case is closed, then microfilm and maintain film 20 years. Destroy film 20 years after case is closed.

(Note: Destroy paper after microfilm has been inspected and verified to meet quality standards.)

(Note: Previous record series number was REV-51.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Legal Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0575

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-12. DECLARATORY RULINGS:**

**08-001**

This series is arranged chronologically and contains legal, revenue, and taxation declaratory rulings issued by the Secretary of the Department of Revenue and Regulation, with the advice and assistance of the department's legal staff. Information may include, but is not limited to: subject category, background information, ruling, and authorized signature(s). This record series is maintained for documentation purposes. Declaratory rulings as authorized in SDCL 1-26-15 are filed with the Legislative Research Counsel for publication in the Administrative Rules of South Dakota.

**RETENTION:** Retain 2 years in office, then destroy.

(Note: Previous record series number was REV-54.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Secretary  
OFFICE: Administrative Services  
PROGRAM: Property Management  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0560

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-12.1. SURPLUS PROPERTY FILES:**

**09-012**

This series contains the form submitted to the director of South Dakota Property Management for approval to dispose of State-owned personal property and the written notification received from Property Management designating the manner of disposal. Information may include: agency name; date; address or location of property; phone number; name of individual requesting; Property Management Officer's name; description of item(s); quantity; serial number; equipment number; desired method of disposal as authorized; reason for declaring property as surplus; estimate of current value; suggested selling price; minimum acceptable price; statement of content; fixed asset number, if applicable; and any other information deemed necessary. This record series is maintained pursuant to SDCL 5-24A.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

- **Pursuant to Executive Reorganization Order No. 2011-01, Appraiser Certification under the Division of the Secretary was transferred to the Department of Labor and Regulation effective April 12, 2011. Record series numbers DRR-13 thru DRR-26 have been removed from this manual.**

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Audits  
OFFICE: Audits  
PROGRAM: Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0181

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-27. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

(Note: The previous record series number was REV-291.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Audits  
OFFICE: Audits  
PROGRAM: Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0181

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-28. AUDIT FILES:**

**08-001**

This series is arranged alphabetically by business name and contains the tax audit reports submitted by field auditors. Information may include: working papers, partial payment forms, audit recap forms, any correspondence related to the audit, and over or under payment notices including amounts. This record series is maintained to document the audit reports done on sales, use, and excise taxes, fuel, interstate and prorate taxes.

**RETENTION:** PAPER: Retain current in office, then microfilm and transfer paper to storage for 6 months. Destroy paper 6 months after microfilmed provided film has been inspected and verified to meet quality standards.

MICROFILM: Retain permanently.

(Note: The previous record series number was REV-292.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Audits  
OFFICE: Audits  
PROGRAM: Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0181

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-29. AUDIT FILES, MULTI-STATE TAX COMMISSION:**

**08-001**

This microfilmed series is arranged alphabetically and contains information on audits conducted by the Multi-state Tax Commission. Contracts to conduct the audits are renewed annually between the Department of Revenue and Regulation and the Multi-state Tax Commission. The commission is delegated authority to audit certain companies in South Dakota under SDCL 10-54-1 which also provides for our State to help fund the audits. Information includes: copies of letters requesting the audits, copies of 30-day Certificate of Assessments, and copies of completed audits. The information is maintained to document the audits done on behalf of the division by the Multi-state Tax Commission. The original contracts are maintained by the department's legal officer.

**RETENTION:** Retain 4 years in office on microfilm, then destroy.

(Note: The previous record series number was REV-293.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Audits  
OFFICE: Audits  
PROGRAM: Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0181

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-30. AUDITOR REPORTS, WEEKLY:**

**08-001**

This series is arranged alphabetically and contains weekly reports submitted by field auditors. Information may include: name of auditor, duty station, inclusive dates, audit code, activity code, number of hours and percentage of time spent on audits, driving time, and taxpayer service time. This record series is maintained to document field auditors' activities for performance evaluations. This information is encoded to the computer and maintained in the "Auditor Summaries, Weekly" files.

**RETENTION:** Retain 6 months in office, then destroy.

(Note: The previous record series number was REV-294.)

**DRR-31. AUDITOR SUMMARIES:**

**08-001**

These monthly, semiannual, and annual JS 49 database series contain summaries of field auditor activities. Information may include: auditor's name and number, audits performed, number of hours spent on each audit, total amount of tax assessed, and in-state and out-of-state taxes assessed or credited. This record series is maintained to keep the Secretary of Revenue and Regulation informed about audit activities, for performance monitoring, and for audit assessments.

**RETENTION:** MONTHLY AND SEMIANNUAL: Retain data 2 years in office, then delete.

ANNUAL: Retain data 3 years in office, then delete.

(Note: The previous record series number was REV-295.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Audits  
OFFICE: Audits  
PROGRAM: Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0181

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-32. AUDITOR SUMMARIES, WEEKLY:**

**08-001**

This database series is arranged numerically by auditor number and contains summaries of all field auditors' data compiled from the "Auditor Reports, Weekly." The summaries are divided by activity and by license number audited. The activity summary provides the number of hours the auditor spent in each activity category and the amount of tax assessed. The summary of license numbers audited provides the number of hours a given field auditor spent on each company's audit. This record series is maintained for performance appraisals of field auditors.

**RETENTION:** Retain 2 years in office, then delete.

(Note: The previous record series number was REV-296.)

**DRR-33. AUDITS IN PROGRESS:**

**08-001**

This series is arranged by territory, then alphabetically by auditor and licensee and contains reports listing which audits are in progress. Information may include: auditor's name, territory, licensee's name, and total number of audits pending. This record series is maintained for administrative and reference purposes.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: The previous record series number was REV-356.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Audits  
OFFICE: Audits  
PROGRAM: Audits  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0181

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-34. AUDITS WITH A BALANCE:**

**08-001**

This series is arranged chronologically and contains the JS 90 monthly database reports which show the current status of every audit with a balance. Information may include: name, beginning and ending audit dates, Certificates of Assessment date, amounts assessed, and balance owing. This record series is maintained to monitor audits with a balance and for reference when turning the case over for collection. If collection proceedings are initiated, the records are transferred to the legal office.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: The previous record series number was REV-297.)

**DRR-35. FILE ADDER RECORDS:**

**08-001**

This weekly/monthly computer printout series contains lists of all remittance center audit transactions. Information may include: audit assessments, payments, and totals. This record series is maintained for reconciliation with various monthly reports and for reporting bi-monthly audit collections to the Finance Officer.

**RETENTION:** Retain 2 years in office, then destroy.

(Note: The previous record series number was REV-338.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Business Tax Division  
OFFICE: Sales, Use, and Excise Tax  
PROGRAM: \_\_\_\_\_  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0058

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-36. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

**DRR-37. ACCOUNTS RECEIVABLE FILES:**

**08-001**

This series is arranged numerically by license number and contains accounts receivables for delinquent sales, use, and excise taxes. Information may include: liens, distress warrant requests, criminal complaints, affidavits, administrative hearing procedures, correspondence, and copies of the last four returns. This record series is used to keep informed about accounts with whom legal action has been initiated.

**RETENTION:** Retain 4 years in office after the account is in good standing, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-75.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Business Tax Division  
OFFICE: Sales, Use, and Excise Tax  
PROGRAM: \_\_\_\_\_  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0058

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-38. BONDS:**

**08-001**

This series is arranged numerically and contains bonds as surety to cover sales tax licenses. Information may include: name, address, date, terms and conditions of the bond, and bonding company name. Bonds are maintained to insure that sales tax collections will be paid in the event that the business fails to pay them.

**RETENTION:** Retain bonds in a locked file for life of business. Destroy superseded or obsolete.

(Note: Consider microfilming when volume warrants and destroying the paper after microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-79.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Business Tax Division  
OFFICE: Sales, Use, and Excise Tax  
PROGRAM: \_\_\_\_\_  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0058

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-39. LICENSE APPLICATIONS:**

**08-001**

This series is arranged alphabetically and contains sales, use, and excise tax license applications. Information may include: type of business, address, type of ownership, assets, banker, gross sales, bond requests, bond acceptance, bond denial, revenue representative's recommendations, and license approval or denial. This record series is maintained for reference and documentation.

**RETENTION:** Retain 10 years, then destroy.

(Note: Consider microfilming when volume warrants and destroying the paper after microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-92.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Business Tax Division  
OFFICE: Sales, Use, and Excise Tax  
PROGRAM: \_\_\_\_\_  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0058

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-40. MONTHLY REMITTANCE RECONCILIATION:**

**08-001**

This series contains the monthly remittance reconciliation documents for the Business Tax Division. Documents may include, but are not limited to: Remit Center log sheets; NSF documents; non-cash documents and logs; Rapid City cash documents and logs; Sioux Falls cash documents and logs; SD Quest payment transmittals; Taxpayer Refund documents and logs; File Adder reports; batch totals and update counts; Municipal tax payment calculations, and warrant reports. Information may include: batch number, batch amount, corrected amount, type and batch count for each batch of returns, and payments processed each day. This record series is used for daily, monthly, and fiscal year balancing; and is also maintained for audit purposes.

**RETENTION: CITY TAX DISBURSEMENTS:** Microfilm and maintain film for 5 years. Destroy microfilm after 5 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

**ALL OTHER DOCUMENTS:** Retain 5 years, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Destroy paper after microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-341.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Business Tax Division  
OFFICE: Sales, Use, and Excise Tax  
PROGRAM: \_\_\_\_\_  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0058

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-41. TAXPAYER INFORMATION & DOCUMENTATION:**

**08-001**

This microfilmed record series is arranged numerically and contains all the taxpayer information and documentation received by the Business Tax Division. Information may include, but is not limited to: tax returns; payments; correspondence; tax liability determinations; gross sales; net sales subject to tax amounts; tax amounts due; and collection documents such as distress warrants, liens, jeopardy assessments, and bankruptcy and bond information. This record series is maintained for reference, audit, administrative, and documentation purposes.

**RETENTION:** Retain microfilm for 10 years, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Destroy paper after microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-103.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Business Tax Division  
OFFICE: Sales, Use, and Excise Tax  
PROGRAM: \_\_\_\_\_  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0058

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-42. TEMPORARY SALES TAX PERMIT FILES:**

**08-001**

This series is arranged numerically by permit number and contains copies of temporary sales tax permits issued by the revenue agents. Information may include: permit number, name and address, issue and expiration date, product, bond, amount paid, and revenue agent name. This records series may be used as a source of reference when issuing new temporary permits to the same business.

**RETENTION:** Retain 4 years in office after expiration, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-233.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Administration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0568

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-43. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Administration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0568

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-44. ADMINISTRATIVE RULES PROMULGATION FILES:**

**08-001**

This series contains notices of public hearings, affidavits of publication of notices, written comments from the public, and transcripts of hearings. Files have little reference activity once the hearing has been held unless someone requests a copy of the transcript. Information serves to document the proper promulgation of administrative rules pursuant to SDCL 1-26.

**RETENTION:** Retain in office for as long as rules are in effect, then destroy.

(NOTE: SDCL 1-26-7 states, in part, that "each agency shall keep the original records, documents, and instruments required by this chapter." There is no time frame included for these records. Since SDCL 1-26-6.8 provides that "No rule is enforceable in the Courts unless properly adopted," the records must be maintained at least until a curative statute has been adopted by the Legislature similar to SDCL 1-26A-2, which cures all defects in the adoption of rules appearing in the 1974 printed ARSD. Consider maintaining on microfilm instead of paper.)

(Note: Previous record series number was REV-107.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Administration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0568

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-45. DRIVERS PRIVACY PROTECTION AGREEMENTS:**

**08-001**

This series contains privacy protection information about situations involving requests for the release of motor vehicle registration information. Information may include: agreements with dealers, financial institutions, and government agencies on the release of motor vehicle record information. This record series is maintained for reference to insure that privacy protection is maintained when releasing motor vehicle registration information.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: The previous record series number was REV-141.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Commercial & Prorate Taxes  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0571

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-46. AUDITS, MOTOR CARRIER (OUT-OF-STATE):**

**08-001**

This series is arranged alphabetically by state and contains audits which list the number of miles motor carriers from other states declare they have traveled in South Dakota. Information may include: company name, audit findings, recommendations, and auditor's signature. This record series is used to collect additional prorate fees to cover the understatement of miles driven or to issue a refund for mileage overstated.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: Previous record series number was REV-177.)

**DRR-47. PRORATE APPLICATIONS:**

**08-001**

This series is arranged numerically by prorate number and contains the original prorate license applications from trucking firms. Information may include: company name, vehicle description, vehicle identification number (VIN), mileage schedule, copy of the billing, and amount of fees billed and paid. This record series is maintained to document the fees collected and those forwarded to other states in which South Dakota trucks operate. The Remittance Center maintains the audit information.

**RETENTION:** Microfilm and maintain film in office for 4 years. Destroy microfilm after 4 years.

(Note: Destroy paper after microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-184.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Commercial & Prorate Taxes  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0571

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-48. PRORATE FEE TRANSFERS TO OTHER STATES:**

**08-001**

This series is arranged alphabetically and contains copies of the International Registration Program transfers made to other states. Information may include: operators' names and addresses, prorate license numbers, itemized list of permits, permit fees collected, total amount transferred, copies of cover letters, and verification from each state that fees have been received. This record series is maintained to document the transfer of prorate fees to other states belonging to the International Registration Program. The department's finance office maintains the audit information.

**RETENTION:** Retain 2 years in office, then transfer to storage for 2 years. Destroy after 4 years.

(Note: The previous record series number was REV-185.)

**DRR-49. TEMPORARY COMMERCIAL PERMITS:**

**08-001**

This series contains temporary commercial permits that are issued by highway patrol and counties. Information may include: date, name of application, vehicle information, tonnage, fee collected, and issuing agent. Copies of the permit are maintained by enforcement and counties. The original permit is maintained by the motor carrier. This record series is maintained to document the number of permits sold and to ensure that the permits are accounted for.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: The previous record series number was REV-183.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Dealer Inspection  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0570

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-50. DEALER FILES:**

**08-001**

This series is arranged numerically by dealer license number and includes files on the standard motor vehicle dealers, motor home dealers, motorcycle dealers, snowmobile dealers, boat dealers, and trailer dealers. Information may include: application for dealer license, inspection reports, related correspondence, and a bond required to be filed with the Division by all dealers prior to the issuance of dealer plates. This record series is used to determine what numbers have been issued to which dealers in the state, and to keep a history on dealer inspections.

**RETENTION: PAPER:** Retain until scanned document has been verified, then destroy.

**ELECTRONIC IMAGE:** Retain until dealer has been out of business for 7 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-342.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Interstate Fuel Tax  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0572

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-51. BATCH CONTROL LOG:**

**08-001**

The series is arranged chronologically and contains the batch control logs which list all computer activity regarding interstate fuel users. Information may include: date, batch description, batch number, control number, transaction type, batch count, date to/from cashier, total amount of deposit, and date to/from Central Data Processing. This record series is maintained to monitor computer activity and can be used to access control numbers when searching for a report on film or paper.

**RETENTION:** Retain 6 months in office, then transfer to storage for 3 1/2 years. Destroy after 4 years.

(Note: The previous record series number was REV-189.)

**DRR-52. BOND CANCELLATION FILES:**

**08-001**

This series is arranged chronologically by cancellation date and contains the date interstate fuel tax bonds expire. Bonds are required of some permit holders to assure that the State will be able to collect taxes it has coming in the event a business fails to pay them. Information may include: permit holder's name and address, bond verification, effective dates, and renewal information. This record series is maintained to document bond cancellation dates.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: The previous record series number was REV-190.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Interstate Fuel Tax  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0572

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-53. IFTA REPORTS:**

**08-001**

This series contains the quarterly International Fuel Tax Agreements (IFTA) reports submitted by South Dakota based motor carriers listing the fuel used in South Dakota and all other states participating in IFTA. Information may include: total mileage, total gallons of fuel used, miles per gallon, all states mileage, gallons of fuel subject to motor fuel and special fuel taxes, amount of fuel tax paid, amount of fuel tax owed, and amount of remittance or credit. This record series is maintained to document the receipt of quarterly tax reports and for audit purposes.

**RETENTION:** Retain current in office, then transfer to storage for 4 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-339.)

**DRR-54. INTERSTATE FUEL USER'S RECAP:**

**08-001**

This statistical report contains a summary of information submitted quarterly by interstate fuel users in South Dakota. Information may include: total collections, total refunds, total licenses on file, total miles traveled, and comparison figures of the previous quarter. This record series is maintained for fiscal reporting purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 4 years. Destroy after 5 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-195.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Interstate Fuel Tax  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0572

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-55. VOUCHERS, INTERSTATE FUEL CREDITS:**

**08-001**

This series contains direct vouchers documenting amounts paid out to truckers for credit due. Each voucher includes: purpose of the expenditure, amount, account code credited, date, to whom or to what account the funds were transferred, and authorized signatures. Also maintained in this file are the amounts paid to each individual trucker each month, and the total amount paid to all truckers during the month. This records series is used for reference to determine quantities and descriptions of supplies and services ordered, and for vendor information. The department's finance office maintains the audit copies.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years.

(Note: The previous record series number was REV-203.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Motor & Special Fuel Taxes  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0056

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-56. BATCH HEADERS:**

**08-001**

This series is arranged chronologically and contains batch header sheets for all Motor Fuel and Special Tax returns. Information may include: batch number, batch count, batch amount, batch run date, and kind of transaction. This record series is maintained to document returns which have been processed and for internal audit purposes.

**RETENTION:** Retain 6 months in office, then transfer to storage for 3 1/2 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-205.)

**DRR-57. REPORTS, TERMINAL OPERATORS:**

**08-001**

This series is arranged alphabetically and contains terminal operators' motor and special fuel tax reports. Information may include: company name, address, license number, type of fuel, ticket number, point of origin, carrier, destination (consignee's name and address), delivery date, invoice number, and gallons received. This record series is maintained for reconciling with the bills of lading, dealers' reports, and shippers' reports as part of the internal audit process.

**RETENTION:** Retain 6 months in office, then transfer to storage for 3 1/2 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was REV-214.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Motor & Special Fuel Taxes  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0056

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-58. TAX RETURNS (MOTOR & SPECIAL FUEL):**

**08-001**

This microfilmed record series is arranged numerically by license number and contains monthly, quarterly, and semi-annual tax returns from all businesses subject to motor fuel taxes. Information may include: taxable gallons imported and withdrawn in South Dakota, exempt gallons and net gallons converted to taxes due, and tax amounts paid. This record series is used to document the calculations of monies due and their payment.

**RETENTION:** Retain microfilm for 7 years, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Destroy paper after microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-350.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Refund Claim Processing  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0056

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-59. CLAIMS APPROVED:**

**08-001**

This series is arranged alphabetically and contains approved motor fuel tax refund claims. Information may include: name, address, related correspondence, auditor's approval, amount of refund, date of refund, and warrant number of refund. This record series is maintained to document the approval of motor fuel tax refund claims.

**RETENTION:** Retain 6 months in office, then transfer to storage for 3 1/2 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-235.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Refund Claim Processing  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0056

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-60. CLAIMS DENIED:**

**08-001**

This series is arranged alphabetically and contains denied motor fuel tax refund claims which did not meet criteria to qualify for a refund. Information may include: name, address, related correspondence, and auditor's denial. This record series is maintained to document the denial of motor fuel tax refund claims.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: The previous record series number was REV-236.)

**DRR-61. CLAIMS PENDING:**

**08-001**

This series is arranged alphabetically and contains motor fuel tax refund claims which lack some necessary information but may qualify if that information is received. Information may include: name, address, related correspondence, and auditor's comments. This record series is maintained to document the request for additional information for motor fuel tax refund claims. When claims are approved or denied these records are transferred to the respective "Claims Approved," or "Claims Denied" file.

**RETENTION:** Retain until requested information has been received or for 1 year whichever is lesser, then destroy.

(Note: The previous record series number was REV-237.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-62. COUNTY TREASURER REPORTS:**

**08-001**

This series is arranged alphabetically by county and contains the monthly/annual computer output microfiche (COM) reports, and the fiscal reports which list the amount of fees collected by county treasurers. Information may include: invoice numbers, breakdowns of the fees collected, types of registrations, dollar amounts for each, and total amount collected for the month or year. This record series is maintained for reference during budget preparation.

**RETENTION:** Retain monthly computer output microfiche (COM) current in office. Destroy superseded or obsolete.

Retain annual computer output microfiche (COM) report 3 years in office, then destroy.

Retain fiscal reports on paper 3 years in office, then destroy.

(Note: The previous record series number was REV-157.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-63. HANDICAP PARKING PERMIT APPLICATIONS:**

**08-001**

This series contains applications for the portable handicap permit, which allows parking privileges for substantially disabled persons. Information may include: applicant's name, date of birth, address, permit number, type, expiration date, and physicians certification that applicant meets the criteria to qualify for the portable permit. This record series is maintained pursuant to SDCL 32-5-76.1.

**RETENTION:** Microfilm and maintain film for 75 years, then destroy provided all applicants no longer certify for a handicap parking permit.

(Note: Destroy paper after microfilm has been inspected and verified to meet quality standards and the image address has been encoded.)

(Note: The previous record series number was REV-169.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-64. INVOICES, COUNTY TREASURER:**

**08-001**

This series is arranged numerically by county number and contains the county treasurer invoices which document fees collected for tax registration; and/or change of name purposes; and the transfer of titles. Information may include, but is not limited to: title number, assignor name, assignee name, title fee amount, total amount, lien numbers used, county name, and authorized signatures. This record series is maintained for audit purposes.

**RETENTION:** PAPER: Retain 3 months in office, then scan and destroy paper upon verification of scanned image.

ELECTRONIC IMAGE: Retain 5 years, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-159.)

**DRR-65. MOTOR VEHICLE TITLE TOTAL REPORTS:**

**08-001**

This series contains the daily motor vehicle title total computer report. Information may include: number of titles printed, number of on-line registrations, and the number of data extract records written. This record series is used for statistical reporting, for billing, and to determine the activity level of the office.

**RETENTION:** Retain 1 month in office, then destroy.

(Note: The previous record series number was REV-164.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-66. RECEIPT BOOKS:**

**08-001**

This series contains forms issued to document the receipt of money. Receipts are pre-numbered and include: date money was received, amount received, funds and accounts to be credited, the amount to be credited, and signature of the person receiving the money. This record series is maintained for reference purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The Receipt Book totals are entered into both the RV04 invoicing system and MSA. Any audit would occur in these two areas.)

(Note: The previous record series number was REV-165.)

**DRR-67. SERIAL NUMBER ISSUANCE LOGS:**

**08-001**

This notebook series is arranged numerically and contains numbers available to assign vehicle identification numbers (VIN) to rebuilt or homemade vehicles. Information may include: serial number assigned, registrant's name and address, and date issued. This record series is used to determine the next serial number which can be issued.

**RETENTION:** Retain full book 6 months in office, then destroy.

(Note: The previous record series number was REV-172.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-68. TITLE REPORT:**

**08-001**

This monthly computer printout is arranged numerically by county number and contains motor vehicle title statistics. Information may include: make of vehicle, number of new titles issued monthly, year-to-date title totals, and a year-to-date breakdown of totals by make and type of vehicle (i.e. car, truck, snowmobile, or motorcycle). This record series is maintained to provide statistical comparisons of new vehicle sales by county, make, month, and year.

**RETENTION:** Retain 3 years, then destroy.

(NOTE: Consider receiving on computer output microfiche (COM) instead of paper.)

(Note: The previous record series number was REV-168.)

**DRR-69. TITLES AND REGISTRATIONS (BY SERIAL NUMBER):**

**08-001**

This microfilm series was developed prior to 1973 to provide a listing of vehicle titles and registrations in vehicle identification number (VIN) order. Titles can be located in this series only if the VIN is available. This search function is now available on the computer; but the records contained on the film may not be on the system.

**RETENTION:** Retain microfilm in office until the vehicles listed no longer exist, then destroy.

(Note: The previous record series number was REV-173.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-70. TITLES AND REGISTRATION FILES:**

**08-001**

This series contains documentation of all vehicle and boat titles and registrations in South Dakota. Information may include, but is not limited to: date of issuance; owner's name and address; title number; vehicle identification number (VIN); boat identification number; make, model, and body type; year; weight; odometer/mileage reading; county number; and listing of any lien holders. Chapter 43 of the South Dakota Codified Laws requires that the division maintain documentation of all vehicle transactions from first registration to final disposition of the vehicle. This record series is used by law enforcement, as evidence in forgery cases, to provide information to insurance companies, and to provide information to prospective buyers of vehicles concerning clear title/liens. Current ownership and vehicle/boat description information is also available on the computer system.

**RETENTION:** PAPER: Retain in office until microfilmed, then transfer paper to storage for 18 months. Destroy paper 18 months after microfilmed provided film has been inspected and verified to meet quality standards.

MICROFILM: Retain microfilm until the vehicle listed no longer exists, then destroy.

(Note: The previous record series number was REV-174.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Motor Vehicle  
OFFICE: Motor Vehicle  
PROGRAM: Titles and Registration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0055

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-71. TITLES, PENDING:**

**08-001**

This series is arranged alphabetically by applicant's name and contains the incomplete motor vehicle titles for new cars, trucks, trailers, snowmobiles, and motorcycles, and correspondence requesting additional information or fees. Information may include but is not limited to: owner's name and address, license number, year, make and model, title number, transfer date, fees collected, and correspondence. The information is maintained to document the requests for additional information or fees necessary to complete motor vehicle titles.

**RETENTION:** Retain 2 years in office after last processing attempt, then microfilm and maintain film for life of vehicle. Destroy film when vehicles no longer exist.

(Note: Destroy paper 18 months after microfilmed, provided microfilm has been inspected and verified to meet quality standards.)

(Note: The previous record series number was REV-175.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-72. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

**DRR-73. ABSTRACT OF ASSESSMENT AND EQUALIZATION:**

**08-001**

The series is arranged alphabetically and contains abstracts of assessment and equalization which show the appraised property values determined by the assessors of each county. Information includes property values assessed by county, by town, and by township. This record series is maintained to reconcile the "County Budgets and Levy Sheets," for statistical reporting purposes, and for historical reference purposes.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: The previous record series number was REV-302.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-74. ANNUAL REPORTS, COUNTY AUDITORS:**

**08-001**

This series contains annual reports submitted by each County Auditor. There are four types of annual reports: (1) collected and uncollected tax; (2) school indebtedness held by County Treasurer; (3) financial reports for cities, schools, and counties; and (4) statements of appropriations, expenditures, and balances. This record series is used to compile a Department of Revenue and Regulation annual statistical report and for quick reference. The statement of appropriations is used to answer public inquiries.

**RETENTION:** Retain until statistical summary is published, then destroy.

(Note: The previous record series number was REV-304.)

**DRR-75. ANNUAL REPORTS, UTILITIES, RAILROADS, & AIRLINES:**

**08-001**

This series is arranged alphabetically and contains annual reports from each Utility, Railroad, and Airline Company operating in South Dakota. The information is attached to the respective company "Property Tax Renditions (Utilities, Railroads, & Airlines)" and used to determine the amount of property tax owed by each company. This record series is maintained for documentation, for appeals, and for possible legal action. The "Property Tax Renditions (Utilities, Railroads, & Airlines)" are maintained in this office for ten years.

**RETENTION:** Retain 2 years in office, then destroy.

(Note: The previous record series number was REV-305.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-76. ANNUAL REPORTS, WATER CONSERVANCY DISTRICTS:**

**08-001**

This series is arranged alphabetically and contains annual reports for each water conservancy district requesting tax levies from contributing counties. The reports are required under SDCL 46A-3E-12 to be filed with the Department of Revenue and Regulation. Information may include: conservancy district identification, a list of contributing counties, annual proposed budget, and the amount of tax requested from each county. This record series is maintained for documentation and reconciling with the "County Budgets and Levy Sheets."

**RETENTION:** Retain 1 year in office, then destroy.

(Note: The previous record series number was REV-306.)

**DRR-77. ASSESSOR CERTIFICATION RECORDS:**

**08-001**

This series contains records of individuals certified to assess property for taxation purposes. Information may include: education, work history, courses/schools completed, general education, and assessment related education. This record series is used to issue assessor's certification, which allows the assessors to work within the state; to verify assessor's qualifications; and to document the history of the assessor.

**RETENTION:** Retain active in office. Destroy inactive records.

(Note: The previous record series number was REV-355.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
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AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-78. AUDITS OF COUNTY ASSESSMENTS:**

**08-001**

This series is arranged alphabetically and contains audits of county assessments performed annually by the Department of Revenue and Regulation. Information may include: copies of ratio studies, correction reports, auditor's working papers, and final audits. This record series is maintained for internal audits of each county's assessed value of land and buildings to selling price.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: The previous record series number was REV-310.)

**DRR-79. CERTIFICATION OF VALUE:**

**08-001**

This series contains the county property assessment certificates listing final property values in the county, and the final property values assigned to centrally assessed properties. Information may include: taxable values in county; centrally assessed company name; tax district; and taxable value. Certificates are sent by the Department to the respective County Auditor who applies the local mill levy. The information is maintained by the respective County Auditor for four years.

**RETENTION: PAPER:** Retain 1 year in office, then scan and destroy the paper upon verification of scanned documents.

**ELECTRONIC IMAGE:** Retain 10 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-312.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
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AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-80. COUNTY BUDGETS AND LEVY SHEETS:**

**08-001**

This series is arranged alphabetically and contains copies of annual budgets and levy sheets submitted by each county. Information may include: provisional budgets received in July, adopted budgets received in September, and levy sheets which show the amount of tax levied on each class of property. This record series is maintained for reference and documentation purposes.

**RETENTION:** PAPER: Retain 2 years in office, then scan and destroy the paper upon verification of scanned documents.

ELECTRONIC IMAGE: Retain 10 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-316.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-81. FIRST LISTING OF TAXABLE LANDS:**

**08-001**

This series is arranged chronologically, then alphabetically by county and contains reports of previously tax-exempt land which is now subject to tax. Information may include: county, grantee (seller), description, township, range, section, acres, date issued, and signatures. This record series is maintained for reference concerning the time when previously tax-exempt land first went on the tax rolls.

**RETENTION:** PAPER: Retain 3 years in office, then scan and destroy the paper upon verification of scanned documents.

ELECTRONIC IMAGE: Retain 10 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-318.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-82. REAL ESTATE TRANSFERS:**

**08-001**

This monthly report is arranged alphabetically by county and lists all land and real property transferred during the month. Information may include: grantor (seller), grantor's address, grantee (buyer), grantee's address, legal description, date of filing, date of transfer instrument, stated consideration, amount of transfer fee, book number, page number, and type of transfer instrument (warranty deed, quitclaim deed, or other). This record series is used annually for reference purposes during the audit of county assessment.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: The previous record series number was REV-327.)

**DRR-83. RECAPITULATION OF TAX LISTS:**

**08-001**

This annual report series is arranged alphabetically and contains recapitulation of tax lists submitted by each county. Information may include: land description, townships, special tax districts, taxable value of each unit of property, mill levies, and tax use resulting from application of levies. This record series is maintained to document the annual filing of county tax lists. County Auditors maintain this information for four years.

**RETENTION: PAPER:** Retain 1 year in office, then scan and destroy the paper upon verification of scanned documents.

**ELECTRONIC IMAGE:** Retain 10 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-328.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-84. SALES RATIO CARDS:**

**08-001**

This series is divided by county and contains sales ratios assessments developed from information submitted on the "Real Estate Transfers." Information may include: grantor (seller), grantor's address, grantee (buyer), grantee's address, legal description, date of filing, date of transfer instrument, stated consideration (selling price), amount of transfer fee, book number, page number, type of transfer instrument (warranty deed, quitclaim deed, or other), town or township, school district, verified selling price, class of property, assessed value of buildings, assessed value of land, total assessed value, and sales ratio (assessed value divided by selling price.) This record series is maintained for administrative reference and for research purposes.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: The previous record series number was REV-332.)

**DRR-85. SALES RATIO REPORTS:**

**08-001**

This annual computer printout report is derived from information on the "Sales Ratio Cards." Information may include: class of property, sales ratio for each class, and the median sales ratio for each class. This record series is maintained as background information for use when auditing county assessments.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: The previous record series number was REV-333.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Property Tax  
OFFICE: Property Tax  
PROGRAM: Property Tax Services  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0057

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-86. TAX-EXEMPT PROPERTY FILES:**

**08-001**

This series is arranged alphabetically by county, then by organization and contains applications for tax-exempt status submitted by various religious and fraternal organizations within each county. Tax-exempt status must be applied for each year. Information may include: county, name of society, institution, or organization, mailing address, class of organization, date of incorporation, property valuation, signatures, notary public seal and signature, tax-exempt status approval, and authorized signatures. This record series is maintained to document property in each county which is tax-exempt. The County Director of Equalization maintains the information for three years.

**RETENTION:** Retain 5 years in office, then destroy.

(Note: The previous record series number was REV-336.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Administration  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0060

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-87. ADMINISTRATIVE REFERENCE FILES:**

**08-001**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: budget, equipment, inventory, legislation, organization/association, and property management information; monthly reports; policies and procedures; reference manuals; logs; rules and regulations; mailing lists; general correspondence and any other related information. This record series is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

(Note: The previous record series number was REV-243.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-88. ALCOHOL LICENSE APPLICATIONS:**

**08-001**

This series is arranged numerically and contains applications for all businesses in South Dakota that have a license to sell beer, wine, or sprints. Information may include: business owner, business name, legal description of licensed premise, advertising date, signatures of proper people, corporation information, and license number. This record series is maintained to track the history of the licenses issued as the license stays with the business over the years and can have different owners as the licenses are transferable.

**RETENTION:** PAPER: Retain 1 year in office, then scan and destroy the paper upon verification of scanned documents.

ELECTRONIC IMAGE: Retain 10 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-267.)

**DRR-89. ALCOHOLIC BEVERAGE MANUFACTURERS' BRAND REGISTRATIONS:**

**08-001**

This series contains the brand registrations of alcoholic beverage manufacturers that distribute in South Dakota. Manufacturers must register their brands with the South Dakota Department of Revenue and Regulation annually. This record series is used to keep track of which brewers and distillers are shipping products into South Dakota.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: The previous record series number was REV-258.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-89.1. ALCOHOLIC BEVERAGE REVERSION TO CITIES:**

**10-012**

This computer output microfiche (COM) series contains information regarding the municipal distribution from the alcoholic fund. Information may include: identification of municipality, mailing address, warrant amount, distribution period, and distribution amount. This record series is maintained to document the amount of alcoholic beverage tax returned to each municipality.

**RETENTION:** Retain 5 years, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

**DRR-90. ALCOHOLIC BEVERAGE WHOLESALERS' DELINQUENT NOTICES:**

**08-001**

This series is arranged alphabetically by city and retailer and contains wholesalers' lists of delinquent accounts. Information may include, but is not limited to: delinquent notices and notices of payments received. This record series is maintained to assist wholesalers in collection of delinquent accounts. The Department of Revenue and Regulation sends the retailer the official delinquent notice.

**RETENTION:** Retain 1 year in office, then destroy provided no litigation is pending.

(Note: The previous record series number was REV-261.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-91. ALCOHOLIC BEVERAGE WHOLESALERS' ELLSWORTH AFB REPORTS:**

**08-001**

This series is arranged chronologically and contains wholesale distributors' monthly reports of sales to Ellsworth Air Force Base. The US Armed Forces can buy direct from the wholesale distiller. The Department of Revenue and Regulation and Ellsworth Air Force Base split the tax revenues generated from alcoholic beverage sales on the base when purchased from South Dakota wholesalers.

**RETENTION:** Retain 1 year in office, then transfer to storage for 2 years. Destroy after 3 years.

(Note: Alcoholic beverage sales are kept separately from all other sales.)

(Note: The previous record series number was REV-262.)

**DRR-92. ALCOHOLIC BEVERAGE WHOLESALERS' PRICE FILINGS:**

**08-001**

This series is arranged chronologically and contains price filing notices sent to the department by alcoholic beverage wholesalers who wish to change prices. Information may include: notice, beverage category, container size, and department approval or denial notice. This record series is maintained to document the price changes and to inform all other South Dakota liquor wholesalers of price changes.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: Prices are regulated by the Department of Revenue and Regulation.)

(Note: The previous record series number was REV-264.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-93. ALCOHOLIC BEVERAGE WHOLESALERS' TAX REPORTS:**

**08-001**

This monthly report series is arranged alphabetically and contains the tax reports submitted by alcoholic beverage wholesale distributors in South Dakota. Information may include: name, address, license number, reporting period, date, beverage category, beginning and ending inventories, sales, receipts and imports, deductions, tax computation, net taxes due, signatures, and liquor manufacturers' invoices. This record series is maintained to document the tax liabilities for wholesale alcoholic beverage distributors.

**RETENTION:** Retain 1 year in office, then transfer to storage for 1 year. Destroy after 2 years.

(Note: The previous record series number was REV-265.)

**DRR-94. ALCOHOLIC BEVERAGE WHOLESALERS' WEDNESDAY REPORTS:**

**08-001**

This weekly report series is arranged chronologically and contains names of retailers to whom wholesalers may sell alcoholic beverages. Information may include: licenses currently delinquent, paid delinquent accounts, licenses transferred, and new licenses issued. This record series is maintained to provide wholesalers with an up-to-date list of retailers eligible to buy alcoholic beverages for resale.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: The previous record series number was REV-266.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

<u>RECORD</u>		<u>R.D.B.</u>
<u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>AUTHORITY</u>
		<u>NUMBER</u>

**DRR-95. BEER AND LIQUOR LICENSE PRINTOUTS:**

**08-001**

This series is arranged alphabetically by city and contains the annual on-line and computer printout of beer and liquor license numbers. Beer printouts are generated on a fiscal year and liquor printouts are generated on a calendar year. Information may include: business name, license number, renewal date, transfer date, and current license expiration date. This record series is maintained for reference to beer and liquor retailers by city and to document license number locations over time.

**RETENTION:** Retain current in office. Destroy superseded provided no litigation is pending.

(Note: Consider receiving on computer output microfiche (COM) instead of paper.)

(Note: The previous record series number was REV-268.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-96. BEER AND LIQUOR LICENSE REPORTS, ANNUAL:**

**08-001**

This annual report is arranged numerically by license number and contains information most often requested by wholesalers. Information may include a directory of retailers' names and license numbers. This record series is maintained for reference regarding beer and liquor retailers in South Dakota.

**RETENTION:** Retain copies 1 year in office, then destroy.

Retain one report 3 years in office, then destroy.

(Note: File thirteen copies of the publication with the State Library pursuant to SDCL 14-1A-3.)

(Note: The previous record series number was REV-269.)

**DRR-97. BONDS:**

**08-001**

This series is arranged alphabetically and contains bonds as surety to cover alcoholic beverage wholesale distributor and cigarette distributor licenses. Information may include: name, address, date, terms and conditions of the bond, and bonding company name. This record series is maintained for audit purposes and to insure tax collections will be paid in the event that the business fails to pay them.

**RETENTION:** Retain active in office. Transfer terminated to storage for 4 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-270.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-98. CIGARETTE TAX, INDIAN RESERVATIONS:**

**08-001**

This series contains information regarding Indian Reservation cigarette tax revenue. Agreements between Indian tribes and the department require that a percentage of tax generated through the sale of cigarettes on the reservations will be returned to the tribe each quarter. Information may include: copies of distributors' monthly sales reports, tax calculation working papers, copies of vouchers generated to pay each tribe, copies of relevant ordinances, and cigarette surveys. This record series is maintained to document the amount of tax returned to each tribe and for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-271.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-99. CIGARETTE TAX STAMP CREDIT MEMOS:**

**08-001**

This two part NCR form is processed monthly and contains credit memos issued for voided cigarette tax stamps. The manufacturer verifies the receipt of the cigarettes and the dollar value of the tax stamps. The distributor forwards the credit memo request along with the manufacturer's statement of origin to the Revenue Department where tax credits are issued. This record series is maintained to document credit issued for cigarette tax refunds and for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-272.)

**DRR-100. CIGARETTE TAX STAMP ORDERS:**

**08-001**

This series is arranged alphabetically, then chronologically and contains cigarette distributor orders for tax stamps. Information includes the quantity of tax stamps ordered monthly. This record series is maintained for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-274.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-101. CIGARETTE WHOLESALE DISTRIBUTOR LICENSE APPLICATIONS:**

**08-001**

This series is arranged numerically and contains the license applications from each cigarette wholesale distributor doing business in South Dakota. License applications are renewed annually. Information may include: name, business address, owner(s) identification, and license fees. This record series is maintained to document the license application process and for reference purposes.

**RETENTION:** PAPER: Retain 1 year in office, then scan and destroy the paper upon verification of scanned documents.

ELECTRONIC IMAGE: Retain 10 years, then destroy.

(Note: Consider converting the electronic images to microfilm as volume warrants.)

(Note: The previous record series number was REV-276.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-102. CIGARETTE WHOLESALE DISTRIBUTOR MONTHLY REPORTS:**

**08-001**

This monthly report series is arranged alphabetically and contains records of cigarette tax stamps and meter impression purchases of each cigarette wholesale distributor in South Dakota. Information may include: date, distributor's identification, license number, tax stamp purchases, and meter impression purchases. This record series is reconciled against cigarette tax stamp and meter impression orders, credit memos, receipts, sales, and inventory records.

**RETENTION:** Retain 1 year in office, then transfer to storage for 2 years. Destroy after 3 years.

(Note: The previous record series number was REV-277.)

**DRR-103. MALT BEVERAGE MANUFACTURERS' SALES REPORTS:**

**08-001**

This series is arranged alphabetically and contains monthly reports of malt beverage manufacturers' total sales to wholesalers in South Dakota; and the monthly report of malt beverages received by South Dakota wholesalers. Information may include: manufacturers' name and address; wholesaler's name and address; dates; product names; and gallons of each product sold. This record series is maintained for reference purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 2 years. Destroy after 3 years.

(Note: The previous record series number was REV-278.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Alcoholic Beverage/Cigarette  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0577

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-104. MALT BEVERAGE WHOLESALERS' GALLONAGE REPORTS:**

**08-001**

These books are arranged chronologically and contain monthly reports of malt beverage wholesale distributors' total sales to retailers in South Dakota. Information may include: wholesaler's name, date, and barrels of each product sold. This record series is maintained for statistical research, for reporting purposes, and for background information when considering tax changes. The information is reconciled monthly with the "Malt Beverage Manufacturers' Sales Reports."

**RETENTION:** Retain full book 1 year in office, then transfer to storage for 2 years. Destroy 3 years after last entry.

(Note: The previous record series number was REV-279.)

**DRR-105. OTHER TOBACCO PRODUCTS TAX RETURNS:**

**08-001**

This series is arranged alphabetically by company, then chronologically by month within each company and contains tax returns. Information may include the monthly tax return for tobacco products -- other than cigarettes. This record series is maintained for audit purposes.

**RETENTION:** Retain current year in office, then transfer to storage for 4 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-354.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Amusement Machines  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0060

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-106. AMUSEMENT MACHINES PERMIT APPLICATIONS:**

**08-001**

This series is arranged numerically by license number and contains permit applications for all amusement machines in South Dakota. Information may include: owner's name and address; business name and address; and fee for each machine. This record series is maintained for reference purposes as a central depository for all amusement machines. A sticker is generated annually to be visibly displayed on the machine.

**RETENTION:** Retain 1 year in office, then transfer to storage for 2 years. Destroy after 3 years.

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Bank Franchise  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0578

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-107. BANK FRANCHISE TAX RETURNS:**

**08-001**

This series is arranged alphabetically by categories of state and national banks, savings and loan association, PCA's, and other financial institutions doing business in South Dakota and contains annual franchise tax information. One return is filed annually for each corporation with one or more financial institutions. Information may include: name, address, renewal notices, annual application, financial statement(s), net income, and franchise tax. This record series is maintained for audit purposes.

**RETENTION:** Retain 2 years in office, then transfer to storage for 4 years. Destroy after 6 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-280.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Bingo/Lottery License  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0060

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**DRR-108. BINGO/LOTTERY PERMIT APPLICATIONS:**

**08-001**

This series is arranged numerically by license number and contains applications for all bingo/lottery distributors and manufacturers in South Dakota. Information may include: owner's name and address; and business name and address. This record series is maintained for reference purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 2 years. Destroy after 3 years.

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Inheritance Tax  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0059

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**DRR-109. INHERITANCE TAX STIPULATION FILES:**

**08-001**

This paper and updatable microfilm jacket series is arranged numerically by stipulation number and serves as the central depository for all inheritance tax information for South Dakotans who have died. Information may include, but is not limited to: name, address, date of death, copy of the will (if any), name and address of attorney handling the estate, name(s) and address(es) of heirs, list of bonds, inheritance tax report, and inventory of tangible assets. From these documents the Revenue Department calculates the inheritance taxes due and sends an inheritance tax stipulation notices to the attorney. A copy of the notice is included in this file. If a request for waiver (permission to transfer assets) is received, the request along with a notation of the decision (to waiver or not) is included in this file. The waiver and the decision are returned to the attorney. This record series is maintained to comply with SDCL 10-41-10 retention requirements, for audit, and for administrative purposes.

**RETENTION:** Retain current microfilm inventory and new filers for 12 years, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Inheritance tax was repealed for deaths occurring after July 1, 2001.)

(Note: The previous record series number was REV-283.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Minerals and Severance Tax  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0579

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-110. MINERAL AND SEVERANCE TAX RETURNS:**

**08-001**

This series is arranged alphabetically and contains quarterly mineral and severance tax returns for all companies that extract minerals or fossil fuels in South Dakota. Taxes are based on production and net income. Information may include: name, address, quarterly tax returns, annual application, financial statement(s), and net income. This record series is maintained to document the mineral and severance company tax returns for audit purposes.

**RETENTION:** Retain 2 years in office, then transfer to storage for 3 years. Destroy after 5 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-285.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Refunds-Sales & Property Tax  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0580

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-111. REFUND CLAIMS, SALES AND PROPERTY TAXES:**

**08-001**

This series is arranged alphabetically by county and contains sales and property tax refund claim applications submitted by elderly and disabled persons living in South Dakota. Information may include: name, address, date, county of residence, claim status, amount of income, investigation comments, correspondence, and refund calculations. This series may also include the batch listing of claims sent to the State Auditor which shows the names, addresses, and amounts of all claims. This record series is maintained for reference and audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: The previous record series number was REV-287.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Trading Stamps  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0060

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**DRR-112. TRADING STAMP PERMIT APPLICATIONS:**

**08-001**

This series contains annual permit applications for trading stamp companies operating in South Dakota. Information may include: name, address, annual application, renewal notices, corporate officers, business locations, and financial statement. This record series is maintained for reference purposes.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: The previous record series number was REV-288.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Revenue  
DIVISION: Special Taxes  
OFFICE: Special Taxes & Licensing  
PROGRAM: Washing Machines  
RECORDS OFFICER: Candy Holbrook  
RM CUSTOMER #: 0060

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**DRR-113. COIN WASHER & DRYER PERMIT APPLICATIONS:**

**08-001**

This series is arranged alphabetically by license number and contains permit applications for all coin-operated washers and dryers in South Dakota. Information may include: owner's name and address; business name and address; and fee for each machine. The total number of machines appears on the license, which is posted in the laundry area so an inspector can see that all machines in the area are properly licensed and taxed. This record series is maintained for reference purposes as a central depository for all coin-operated washer and dryer permit information.

**RETENTION:** Retain 1 year in office, then transfer to storage for 2 years. Destroy after 3 years.

(Note: The previous record series number was REV-289.)