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TITLE 100 – DEPARTMENT OF STATE

CHAPTER 50 – PUBLIC RECORDS ADMINISTRATION

SUBCHAPTER 20 – STATE AGENCY RECORDS RETENTION SCHEDULES

PART 33 – DEPARTMENT OF REVENUE RECORDS (DMV, TX)

33.1 Purpose, Authority, Severability, and Destruction

33.1.1 Purpose

To establish the official retention, maintenance, and disposal requirements for a public record based upon any administrative, legal, fiscal, and/or historical value related to that record created or received by an agency, department, division, board, commission, office, or quasi-public corporation under any branch of State or local government which performs functions relating to government, or acts on behalf of a governmental agency, pursuant to law or relating to the transaction of public business.

33.1.2 Authority

This Regulation is promulgated pursuant to the authority granted in R.I. Gen. Laws Title 38 (“Public Records”), including expressly but without limitation R.I. Gen. Laws §§ 38-3-1 et seq.

33.1.3 Severability

If any provision of these Regulations or the application thereof to any Person or circumstances is held invalid by a court of competent jurisdiction, the validity of the remainder of the regulations shall not be affected thereby.

33.1.4 Destruction Review Procedure

Government employees should also consult with their administration to determine if any records eligible for destruction may be involved in current, pending, or anticipated litigation, any government investigation or regulatory proceeding, or request under the Access to Public Records Act. (Part 10-2 of this Chapter (Legal Records) and R.I. Gen. Laws Chapter 38-2)

DMV **Division of Motor Vehicles**

DMV1 **Commercial Drivers Licensing**

DMV1.1 **Applications**

The Commercial Drivers Licensing Unit of the Division of Motor Vehicles is responsible for issuing commercial driver's licenses. Applicants may be seeking to obtain a first such license. They would also go to the unit to renew, update, or upgrade these licenses or to transfer such a license to Rhode Island from another state. In addition, this unit handles the issuance of motorcycle licenses. Applicants submit their applications per R.I. Gen. Laws § 31-10.3-18. The application process is also governed by Federal Motor Carrier Safety Administration (FMCSA) Rules and Regulations §§ 383.23, 383.153, and 384.204. Prior to receiving either license, an applicant may obtain a permit, which is surrendered back to the unit upon the issuance of a license. The unit administers written tests and permits to applicants (after road tests are administered by the Community College of Rhode Island) before issuing a license. The records may include, but are not limited to, application forms, relinquished permits, and any supporting documentation.

Retention: Retain three (3) years.

DMV1.2 **Denial Notices**

The Commercial Drivers Licensing Unit may deny commercial driver's licenses to some applicants and may also refuse to renew these licenses in certain situations per R.I. Gen. Laws § 31-10.3-15 and Federal Motor Carrier Safety Administration (FMSCA) Regulations §§ 383.51, 383.52, 391.15. Denials can result from driving under the influence of alcohol or other controlled substances, a poor driving history, incomplete information on the application, a determination that a driver is an imminent hazard, not having a driver's license for more than two (2) years prior to applying for a commercial license, and other reasons. These records document these denials. The records may include, but are not limited to, correspondence (from DMV, Operator Control, courts, and the applicant), summaries and decisions by hearing officers, denial notice forms, applications, driver history reports, conviction information, driver record abstracts (furnished per R.I. Gen. Laws § 31-10.3-34), affidavits for history checks, commercial driver's license information system reports, and notice of action forms.

Retention: Retain ten (10) years.

DMV1.3 **Voluntary Downgrades to Regular Licenses**

Drivers licensed to drive commercial vehicles sometimes surrender their commercial licenses for standard state driver's licenses per FMSCA Regulations § 383.73(j)(4). The Commercial Drivers Licensing Unit oversees this and records the changes in driver's license status. Drivers may surrender their commercial licenses for a wide variety of reasons such as age, retirement from professional driving, career changes, medical reasons, or failure to maintain the mandatory Federal requirements. This series documents these voluntary downgrades. The records may include, but are not limited to, surrendered licenses, notarized copies of voluntary downgrade forms, and signed affidavits of the change in status, medical forms, and eye exam cards.

Retention: Retain three (3) years.

DMV1.4 Approvals of Originally Denied Applications

Applicants who are denied commercial driver's licenses per R.I. Gen. Laws § 31-11-7(f) may appeal those decisions. In some cases, the denial decisions are made by Operator Control and in other cases, they are made by the Medical Hearing Board. The appeals are taken to courts at various levels and records of each individual case are maintained at the Division. The records may include, but are not limited to: correspondence (from DMV units, Operator Control, courts, and applicants), hearing officer summaries, hearing officer decisions (original denials), denial notice forms, applications, commercial driver history reports, conviction information (Federal), driver record abstracts (State), affidavits for commercial driver's license history checks, commercial driver's license information system reports, notice of action forms, hearing documents, and court documents.

Retention: Retain six (6) years.

DMV1.5 Commercial Driver's License Hearings

Applicants who are denied commercial driver's licenses per R.I. Gen. Laws § 31-11-7(f) may appeal those decisions. The Commercial Driver's License Unit makes the initial decision in the case of denials and then shares the decision with Operator Control, which sends out letters informing drivers of these decisions. In some cases, the Commercial Driver's License Unit conducts the hearings, with the supervisor of the unit acting as a hearing officer. The records in this series may include, but are not limited to, assessments of the hearing officer and all pertinent information leading to the decision imposed.

Retention: Retain six (6) years.

DMV1.6 Federal Waivers

Those who possess commercial driver's licenses that have (or develop) certain medical conditions (examples include vision issues and diabetes) must obtain federal waivers with specific exemptions in order to continue driving. These waivers are time-limited (limits vary) and can only be renewed after medical re-evaluations that show drivers to be free of any health issues that jeopardize their own safety or the safety of other motorists. The records in this series include, but are not limited to, Federal registers and medical exemption forms. The former is a record supplied by the Federal Motor Carrier Safety Administration (FMSCA) and includes a list of those with commercial driver's licenses that have valid, up-to-date waivers. The latter pertains to waiver acceptance between state and Federal agencies, such as the Rhode Island Department of Motor Vehicles and the aforementioned FMSCA.

Retention: Retain five (5) years or until a Federal medical evaluation board or physician clears a driver to operate a vehicle without any waivers, whichever is sooner.

DMV1.7 Medical Hearing Records

Some applicants for a commercial driver's license are denied for medical reasons per R.I. Gen. Laws § 31-11-7. This can happen for those seeking licenses for the first time and for those seeking renewals. The Commercial Driver's License Unit makes the initial decisions. These decisions may then be reviewed by Operator Control and approved or appealed to a Medical Advisory Board. The records in the series may include, but are not limited to, denial notices, application forms, medical forms (completed and certified by physicians), eye examination cards, and brief medical evaluation forms/letters (prepared by the Commercial Driver's License Unit supervisor).

Retention: Retain five (5) years.

DMV1.8 Transportation Security Administration Approval of Hazardous Materials Endorsement Issuances

Some drivers who have commercial driver's licenses also seek to obtain a Hazardous Materials (HazMat) endorsement along with this license. This endorsement authorizes them to operate vehicles that transport hazardous materials. In order to obtain this endorsement, drivers must pass a Transportation Security Administration (TSA) security screening process per FMSCA Regulations § 383.141. The endorsement must be renewed at the same time the license is renewed. The TSA maintains records of drivers who have been approved for the HazMat endorsement, and shares the information with the Federal Motor Carrier Safety Administration. The Commercial Driver's License Unit obtains the list of drivers with the endorsement and maintains it for its own purposes.

The record series consists of that list and any associated documentation. The unit maintains contact with the TSA to keep the list current.

Retention: Retain five (5) years.

DMV2 Data Control

DMV2.1 Disabled Veteran Licenses

Per R.I. Gen. Laws § 31-6-8 any veteran who has been honorably discharged from the service of the armed forces and has suffered a service-connected disability defined by the Veterans Administration as one hundred percent (100%) is exempt from the payment of any fee for the annual registration of and a license to operate motor vehicles. The Data Control Unit tracks these licenses. These records may include, but are not limited to, screenshot printouts with basic information from driver's licenses, license applications, letters from the Department of Veterans' Affairs confirming veterans' disabilities, and copies of information on specific veterans contained in DMV's system.

Retention: Retain three (3) years.

DMV2.2 Century Lock Box Information

Applicants can be denied renewals of their vehicle registrations due to a variety of outstanding issues (e.g. tax blocks, delinquency in child support payments, failure to maintain insurance, incorrect fees). The Data Control Unit maintains records of these cases until the rejected applicants furnish proof to the Division of Motor Vehicles that the issue(s) preventing renewal are rectified. Per R.I. Gen. Laws § 31-2-23, renewal of a license can be denied for nonpayment of child support and a denial is also possible for delinquency in paying vehicle taxes per R.I. Gen. Laws §§ 31-3-6 and 31-3-6.1. R.I. Gen. Laws § 31-3-6.2 provides for denial of registrations due to delinquent court costs, R.I. Gen. Laws § 31-33-15 allows denials for fraudulent registration of vehicles owned by minors, and registrations can be revoked for failure to maintain financial responsibility (liability insurance) per R.I. Gen. Laws § 31-47-8. The records in this series consist of the registration renewal forms and associated documentation about the denials.

Retention: Retain three (3) years or until customer clears any outstanding issues that prevent renewal of registration, whichever is sooner.

DMV2.3 Identification Card Cancellations

The State of Rhode Island issues identification cards for individuals without driver's licenses. These cards may be cancelled for reasons

such as fraud or the inability of customers to pay for a transaction. In all of these cases, the transactions are cancelled and recorded. The cancellations are subsequently captured and recorded. The records in the series may include, but are not limited to, screen-shot printouts from the DMV system and any supporting documentation (e.g., state-issued identifications or copies of applications for licenses, permits, or identifications).

Retention: Retain three (3) years.

DMV2.4 Learner Permit, License, and Registration Cancellations

Learner permits, driver's licenses, and registrations may be cancelled for reasons such as fraud or the inability of customers to pay for the necessary transactions per R.I. Gen. Laws §§ 31-1-15 (for learner permits and licenses) or 31-8-4. In the cases of licenses, such situations can also arise for drivers who return to Rhode Island after having been gone three years or less. Since those drivers can retain their previous license numbers, they can cancel any new numbers they were given in error. All of these cancellations are captured and recorded. The records may include, but are not limited to, screen-shot printouts and any supporting documentation (e.g. printout copies of licenses or copies of license applications).

Retention: Retain three (3) years.

Note: These types of cancellations differ from those arising from failure to maintain liability insurance, reckless driving, DUI/DWI, or failure to submit to a chemical test, among other reasons. These latter types of cancellations are also covered by R.I. Gen. Laws § 31-1-15. They include such reasons as supplying false or fraudulent information, voluntary surrenders, or a lack of sufficient funds for transactions.

DMV2.5 Registration Cancellation Verifications

When customers' registrations and license plates are cancelled per R.I. Gen. Laws § 31-8-6, the Division of Motor Vehicles documents the cancellations. This is done to verify the cancellations and to catch mistakes from operator errors. Owners are required to return evidence of registration when this occurs. The records in this series may include, but are not limited to, TR-3 forms, any other appropriate forms and associated documentation.

Retention: Retain three (3) years.

DMV3 Registration Files

DMV3.1 Applications for Registration and/or Driver's License Information

There are occasions when individuals request information regarding either a particular Rhode Island registration of a motor vehicle or information regarding a Rhode Island license. Usually, these requests involve vehicles that are more than ten years old, because in those situations, owners are not required to have titles. A previous owner's registration is sufficient to use in place of a title and is needed before a new owner can purchase such a vehicle. Officials within the division are authorized to create and provide certified copies in these situations per R.I. Gen. Laws § 31-2-9. This information is provided on a form that includes plate numbers, vehicle identification numbers, names of owners, addresses of owners, driver's license numbers, names of drivers, and addresses of drivers. At the end of each business day, the copies retained by the division are used to verify amounts of money collected and the number of transactions.

Retention: Retain three (3) years.

DMV3.2 Monthly Registration Information

The Division of Motor Vehicles maintains monthly lists of all registrants, which include all the usual information on each registrant for the month in question (customer name, address, plate number, driver's license number, and vehicle identification number). R.I. Gen. Laws § 31-3-7 regulates the indexing of these records. They are maintained for research purposes.

Retention: Retain twenty (20) years.

DMV3.3 Daily Registration Transactions

The Division of Motor Vehicles handles registrations on a daily basis with transactions coming from the primary Registry, the various branch offices, AAA offices, and dealerships per R.I. Gen. Laws § 31-3-7. The records in the series may include, but are not limited to, registration applications, gift letters, certificates of origin, bills of sale, copies of titles, and copies of insurance information.

Retention: Retain ten (10) years.

DMV4 Safety Responsibility

DMV4.1 Accident Case Files

The Division of Motor Vehicles records all accidents involving motor vehicles that occur in the State of Rhode Island, whether the drivers involved are licensed in Rhode Island or not. The division also monitors

the cases to ensure that all parties involved comply with state law and to track the status of all parties involved if legal action was taken. The tracking process can go on for many years, specifically in cases in which a liable motorist enters into a binding agreement to make payments over a lengthy period of time to the afflicted or non-liable motorist (or insurance company). The responsibilities of the section, the police, and involved motorists are detailed in R.I. Gen. Laws Chapters 31-26 et seq., 31-31 et seq., and 31-33 et seq. The records in this series include, but are not limited to, request for hearing documents, copies of insurance cards, insurance verification letters, immediate security memoranda, medical records, police reports of accidents, hearing decisions, security bonds, receipts for bond deposits, driver record abstracts, agreement letters, rescinding of suspension letters, legal correspondence, operator reports of accidents, insurance declarations, suspension of license notices, Safety Responsibility clearance forms, repair estimates, refund applications, disbursement authorization letters, traffic tribunal appeal decisions, photographs (of damage to vehicles or property from the accident scene), release letters, and copies of letters written by the Division of Motor Vehicles to operators, owners, insurance companies and/or attorneys.

DMV4.1A Cases Involving Court Action

Retention: Retain seven (7) years after final disposition or ten (10) years after case opens, whichever is later.

DMV4.1B Cases Involving No Court Action with All Involved Parties Possessing Financial Responsibility

Retention: Retain three (3) years.

DMV4.1C Cases Involving No Court Action with One or More Involved Parties Lacking Financial Responsibility

Retention: Retain three (3) years.

DMV4.2 Financial Security Bond Deposits

Any liable party in a motor vehicle accident who does not possess valid insurance at the time of the motor vehicle accident must post a monetary or property deposit per R.I. Gen. Laws § 31-31-8. The Division of Motor Vehicles receives these deposits per R.I. Gen. Laws § 31-47-5 and issues receipts to the liable party, maintaining a copy for its own purposes. If no court action is taken by the non-liable party (or parties) involved in the accident within three (3) years, the division releases the money or the property back to the liable party. The records in the series may include, but are not limited to, copies of bank deposit slips and

copies of bond deposit receipts. Each bond deposit is also entered in a journal maintained by the division.

Retention: Retain three (3) years or until authorization is dispensed from the depositor to the aggrieved party or the aggrieved party's insurance company, whichever is sooner.

DMV4.3 Non-Reportable Case Files

For accidents resulting in no more than one thousand dollars (\$1,000.00) in damage to any party involved (whether to a vehicle or non-vehicle property) and no bodily injury, the Division of Motor Vehicles maintains records in case any party involved initiates a court action. The records in the series may include, but are not limited to, accident reports prepared by operators of vehicles involved and insurance company correspondence.

Retention: Retain three (3) years.

DMV4.4 Police Reports of Non-Reportable Cases

Law enforcement officers must prepare reports of any motor vehicle accidents that occur in their jurisdictions per R.I. Gen. Laws § 31-26-9. For accidents resulting in no more than one thousand dollars (\$1,000.00) in damage to any party involved (whether to a vehicle or non-vehicle property) and no bodily injury, the Division of Motor Vehicles maintains copies of the police reports in case any party involved initiates a court action. The records in the series include, but are not limited to, copies of police reports and any associated documents.

Retention: Retain three (3) years.

DMV4.5 Real Estate Bond Discharge

Any liable party in a motor vehicle accident who does not possess valid insurance at the time of the motor vehicle accident must post a monetary or property deposit per R.I. Gen. Laws § 31-31-8. If the property deposit involves real estate, then a lien and real estate bond is deposited with the Safety Responsibility Section within the Division of Motor Vehicles per R.I. Gen. Laws § 31-32-27. The section maintains the bond until the terms have been satisfied or until the time limit for court action against an uninsured liable motorist has expired. The records in this series may include, but are not limited to, copies of discharge letters, forms for the discharge of real estate bonds and liens. Legal correspondence, copies of original security bonds, and abstracts of driving records.

DMV4.5A No Action Taken by Aggrieved Party (or Parties)

Retention: Retain three (3) years.

**DMV4.5B Court Action Taken by Aggrieved Party (or Parties)
but No Judgment Made Against Liable Party**

Retention: Retain eight (8) years.

DMV4.5C Judgment Made Against Liable Party

Retention: Retain twenty (20) years.

DMV4.6 Suspension Clearances

Any party involved in a motor vehicle accident who fails to file an accident report or fails to possess financial responsibility at the time of their motor vehicle accident may have his or her driver's license or vehicle registration suspended by the state (if the registration and/or license are from Rhode Island). Out-of-state operators would have their rights to operate a motor vehicle in Rhode Island suspended. In the case of parties involved in accidents, suspensions can result from having no proof of insurance (per R.I. Gen. Laws § 31-32-5) or failure to deposit security (per R.I. Gen. Laws § 31-31-9) in addition to a failure to file an accident report (per R.I. Gen. Laws § 31-33-2). Once drivers rectify the reason for their suspensions, the Division of Motor Vehicles lifts the suspension and sends the drivers copies of suspension clearances. In order to have the suspended license and/or registration lifted requires that drivers pay a reinstatement fee at Operator Control. The records may include, but are not limited to, clearance forms, insurance company correspondence, and copies of official orders.

Retention: Retain three (3) years.

DMV5 Disability Parking Permits

DMV5.1 Disability Parking Privilege Placard Applications

Anyone with a disability, licensed or unlicensed, may apply for a disability parking placard per R.I. Gen. Laws § 31-28-7. There are two (2) types of these placards – one (1) for temporary disabilities (up to twelve (12) months) and another for long-term or permanent disabilities (long-term is one to three years and permanent is longer than three (3) years). The Division of Motor Vehicles approves or denies these applications after evaluating submitted medical documents and letters from physicians. If an application or subsequent renewal is accompanied by a physician's certification that the applicant's condition is a chronic, permanent impairment and the application is approved, any subsequent renewal shall be authorized upon receipt of a notarized affidavit from the applicant or the applicant's guardian or legal representative or a

certificate from the applicant's physician that there has been no change in his or her condition since the previous approval. The records in this series may include, but are not limited to, disability parking placard application forms, medical examination letters written by physicians, police reports, medical test result reports, and clinical data.

DMV5.1A Applications for Temporary or Long-Term Placards

Retention: Retain seven (7) years.

DMV5.1B Applications for Permanent Placards

Retention: Retain until death of placard owner.

DMV5.1C Insufficient Applications

Retention: Retain seven (7) years.

DMV5.2 Disabled Veterans Parking Placard Applications

Disabled military veterans (those that have a one hundred percent (100 %) service-connected disability) have a right to exemption from fees for registration of motor vehicles and licenses to operate those vehicles per R.I. Gen. Laws § 31-6-8. By the same statute, a one hundred percent (100%) disability involves the loss of one (1) or both arms, hands, feet, or legs by amputation or by reason of other permanent injury, the loss of the use of one (1) or both of his or her arms, hands, feet, or legs, or to whom has been granted a motor vehicle under Pub. L. No. 79-663 Chapter 870-2D, or has been determined by the Veterans' Administration to have a service connected disability of one hundred percent (100%). Applications may be approved or denied based on evaluations of letters from the U.S. Department of Veterans Affairs attesting to the veterans' disabilities and the fact that they are service-connected. The records in this series may include, but are not limited to, disability parking privilege placards for disabled veterans, applications for these placards, letters from the Department of Veterans' Affairs, and copies of driver's licenses of the veterans.

Retention: Retain until the death of the veteran.

DMV5.3 Permanent Disability Parking Privilege Placard Renewals

Holders of disability parking placards may apply for renewals. These renewals are required every three years per R.I. Gen. Laws § 31-28-7(c). Decisions to approve or deny such applications are based on submitted medical documents and letters from physicians. If an application or subsequent renewal is accompanied by a physician's certification that the applicant's condition is a chronic, permanent

impairment and the application is approved, any subsequent renewal shall be authorized upon receipt of a notarized affidavit from the applicant or the applicant's guardian or legal representative or a certificate from the applicant's physician that there has been no change in his or her condition since the previous approval. Records in this series may include, but are not limited to, disability parking placard applications and medical examination letters written by physicians.

Retention: Retain three (3) years.

DMV5.4 Denied Applications

Applications for disability parking placards may be denied by the Division of Motor Vehicles when applicants do not qualify for them per R.I. Gen. Laws § 31-28-7. Initial applications, renewals, and applications for disabled veterans' parking placards may all be denied. When applications for placards or motorcycle stickers are denied, the Division of Motor Vehicles shall promptly notify the applicants in writing, stating the specific reason(s) for the denial, and advising the applicants of the procedures for requesting a hearing to appeal the denial. This series documents cases in which applicants choose not to appeal the denial. The records in the series may include, but are not limited to, disability parking placards for Rhode Island veterans, new (or renewal) disability parking placard applications, Department of Veterans Affairs letters, medical documents and reports (from hospitals, physicians, care facilities, etc.), and denial letters from the division.

Retention: Retain seven (7) years.

DMV5.5 Appealed Applications

Anyone denied a disability parking placard after an initial application or an application for a renewal of such a placard may appeal the decision made by the Department of Motor Vehicles and request a hearing per R.I. Gen. Laws § 31-28-7(a). Initial hearings are conducted at Operator Control, but may go as high as the state's Superior Court. The records in the series may include, but are not limited to, disability parking placards for Rhode Island veterans, new (or renewal) disability parking placard applications, Department of Veterans Affairs letters, medical documents and reports (from hospitals, physicians, care facilities, etc.), denial letters from the division, appeal procedure letters, and correspondence between the applicant and the division.

Retention: Retain seven (7) years after final disposition of litigation or ten (10) years after case opens, whichever is later.

DMV6 School Bus

DMV6.1 School Bus Drivers' Applications and Certifications

The School Bus Section of the Department of Motor Vehicles oversees the certification of school bus drivers. In order to qualify as a school bus driver in the State of Rhode Island, one must be at least twenty-one (21) years of age, have at least three (3) years of driving experience, and have no convictions for felonies or crimes of moral turpitude. For these reasons, the School Bus Office performs various checks on all applicants for certificates, including criminal background and driving record (per R.I. Gen. Laws § 31-10.3-34) before accepting them for the training classes. Applicants whose background checks reveal unacceptable results have the opportunity to appear for a hearing before the Coordinator for School Bus Safety who can then make a decision about whether or not to accept them into the training classes. Passing a series of written tests is necessary to obtain a Commercial Driver's License learner's permit. That permit allows one to take a School Bus Driver Training course, after which a driving skills test must be taken and passed in order for a Commercial Driver's License to be issued, which is a necessary prerequisite to obtaining a School Bus Certificate per R.I. Gen. Laws § 31-10.3-30. The license, along with the school bus certificate, is issued upon passing the driving skills test. These certificates must be renewed annually per R.I. Gen. Laws § 31-10.3-24. Files are also maintained for a time on drivers who fail to renew their certificates. Files are opened for drivers whose applications are pending but have not yet obtained a certificate and these will be maintained even if the prospective driver does not follow through with the process. The items in the files may include, but are not limited to, applications for certificates, recertification applications, annual Bureau of Criminal Identification (BCI) reports, accident reports (submitted by the school bus company or the police department), annual renewal/reapplication forms, annual driver record forms, annual physical examination forms, and various medical forms.

DMV6.1A Certified Drivers' Records

Retention: Retain five (5) years after denial, suspension, revocation, voluntary, surrender, or expiration.

DMV6.1B Uncertified Applicants' Records

Retention: Retain five (5) years.

Note: These are files on individuals who are denied certification or never complete the process.

See Also: If, after less than five (5) years, an individual does become certified, see DMV6.1A (Certified Drivers' Records).

DMV6.2 Chauffeur's Licenses

A chauffeur's license allows one to operate a limousine, a taxi, or a small van that carries fewer than fourteen passengers. This authorization is noted on a conventional driver's license. In order to obtain this privilege, one must fill out a form with personal information and provide names and contact information for three (3) references. One must also provide a criminal background check from his or her local police station and pay an additional fee. No one under the age of eighteen may receive a chauffeur's license per R.I. Gen. Laws § 31-10-3. The School Bus section of the Division of Motor Vehicles processes applications for these licenses and issues them per R.I. Gen. Laws § 31-10-4. The records associated with the process may include, but are not limited to, applications, approval forms, criminal background investigation checks, approval letters, denial letters, and other correspondence.

Retention: Retain five (5) years after denial, suspension, revocation, voluntary surrender, or expiration.

DMV6.3 Driver Training Instructor's Licenses

The Division of Motor Vehicles licenses individuals to give instruction on operating motor vehicles, motorcycles, and commercial motor vehicles. The licenses issued are Driver Training Instructor licenses. No one can be a driving instructor in the State of Rhode Island without such a license per R.I. Gen. Laws § 31-10-39. Background criminal investigations are conducted on all applicants. Licenses are not issued to anyone who is disqualified medically, has failed a criminal background check or does not have the endorsement of the owner (or prospective owner) of a driving school. The records may include, but are not limited to, applications for licenses, criminal background investigations, approval letters, denial letters, and correspondence between the Division and training schools that are prospective employers.

Retention: Retain five (5) years after denial, suspension, revocation, voluntary surrender, or expiration.

DMV6.4 Driving School Licenses

The Division of Motor Vehicles licenses driving schools. Such schools must have these licenses in order to operate in Rhode Island per R.I. Gen. Laws § 31-10-35. This is true of schools that provide training for operating conventional motor vehicles, motorcycles, and commercial motor vehicles. The applications must include personal information on

the applicant(s) as well as information on the proposed schools. The former must include criminal background investigations for the applicants, just as it would for individual instructors, as well as any pertinent information required by the Division to safeguard the public interest per R.I. Gen. Laws § 31-10-36. The administrator of the Division may deny an application or suspend or revoke it after it has been issued for any of the reasons specified in R.I. Gen. Laws § 31-10-38. The records in this series may include, but are not limited to, applications, criminal background investigations, approval letters, denial letters, and correspondence between applicants and the division.

Retention: Retain three (3) years after denial, suspension, revocation, voluntary surrender, or expiration.

DMV6.5 Hearings on Denied Applications

Anyone who applies for any sort of licenses under the jurisdiction of the School Bus section of the Division of Motor Vehicles and is denied may appeal the decision per R.I. Gen. Laws § 31-10-42. The Division maintains records on denied applicants whether they appeal the denials or not. The records involve denied applicants for school bus driver certificates, driver training instructor licenses, driving school licenses, and chauffeur's licenses. The files may include, but are not limited to, applications for any of the aforementioned licenses, driver record abstracts, legal correspondence, correspondence between applicants and the Division, criminal background checks, hearing letters, physical examination forms, medical evaluation/examination forms, and interoffice memoranda for hearings.

Retention: Retain seven (7) years after final disposition of litigation or ten (10) years after case opens, whichever is later.

DMV6.6 Approved Truck Route Records

The School Bus section of the Division of Motor Vehicles receives written requests from trucking companies for truck routes within the State of Rhode Island. The Division responds by sending approved routes for trucks within the state that have been determined by the Rhode Island Department of Transportation. The records in this series may include, but are not limited to, trailer route request forms, correspondence from businesses and the division, interoffice memoranda, and maps of roads and approved routes within the state.

Retention: Retain ten (10) years.

DMV7 Operator Control

DMV7.1 Driver Files

The Operator Control Section of the Division of Motor Vehicles maintains files on all residents of the State of Rhode Island as well as nonresidents who incur violations that involve motor vehicles and warrant the suspension or revocation of driving privileges. When the state's courts convict an individual of such an offense, they notify Operator Control. Operator Control then suspends the person's license per R.I. Gen. Laws § 31-11-7. The section also handles license reinstatements and voluntary surrenders of licenses. The records in these files may include, but are not limited to, letters from courts, letters informing drivers of infractions or suspensions, Medical Board advisory letters, chauffeur license approval letters, judicial or court judgment letters, and disability parking permit appeal letters. The number of forms associated with this series is in the hundreds.

Retention: Retain five (5) years or until driver satisfies any suspensions and/or Court sanctions, which might include classroom retraining and fees and/or fees for reinstatement of a license or registration, whichever is later (maximum eighty (80) years).

Note: The term "maximum" means that the files can be destroyed after eighty (80) years if a driver does not satisfy suspensions or court sanctions, thereby leaving the file open for that entire period. It is reasonable to assume that after eighty (80) years, a suspended driver will not be taking action to reinstate driving privileges.

DMV7.2 Driver Retraining Files

Rhode Island drivers whose licenses are suspended must complete a Driver Retraining course in order to have their licenses reinstated. In some situations, licensed drivers must complete the course in order to avoid having a license suspended. Those not licensed in Rhode Island may complete a similar course in their states of registration in order to retain their driving privileges in Rhode Island or to have them restored if they have been taken away. Completion of such a course for out-of-state residents results in an expunging of the suspension in Rhode Island. Among the courses that may be required, depending on the infraction, are Driver Retraining (often associated with driving while intoxicated – DWI – and outpatient treatment for alcohol or drug abuse per R.I. Gen. Laws § 31-27-2(d)), Defensive Driving (per R.I. Gen. Laws § 31-27.1-4 for aggressive driving convictions), and community restitution per R.I. Gen. Laws § 31-27-2.1(b)(1). The records in this series may include, but are not limited to, driver retraining application forms, community restitution cards, DWI cards, DWI pre-registration forms, defensive driving cards, defensive driver pre-registration forms, defensive driving notification letters, treatment cards, status report letters, out-of-state

letters, license/registration surrender forms, defensive driving course completion lists, and copies of payment receipts for driver retraining class signups.

Retention: Retain five (5) years or until driver satisfies any suspensions and/or court sanctions, which might include classroom retraining and fees and/or fees for reinstatement of a license, whichever is later (maximum eighty (80) years).

Note: The term “maximum” means that the files can be destroyed after eighty (80) years if a driver does not satisfy suspensions or court sanctions, thereby leaving the file open for that entire period. It is reasonable to assume that after eighty (80) years, a suspended driver will not be taking action to reinstate driving privileges.

DMV7.3 Community Restitution – Organizational Records

In certain instances, community restitution is required of motor vehicle violators before they can have their driving privileges restored. Non-profit organizations may offer these violators opportunities to complete this restitution. Such organizations must provide descriptions of the services expected and the hours and days that are available for such work. The records in the series may include, but are not limited to, cards or other documents that give the names and addresses of participating organizations along with the available times and work details.

Retention: Retain until the organization ceases its participation.

DMV8 License

DMV8.1 Applications for Licenses, Learner’s Permits, and State Identification Cards

The License section of the Division of Motor Vehicles issues driver’s licenses, learner’s permits, state identification cards, out-of-state transfers of driver’s licenses, motorcycle licenses, and motorcycle learner’s permits. The section accepts applications for all of these, administers the appropriate examinations, and then grants or denies them based on the test results. The contents of these applications are specified by R.I. Gen. Laws § 31-10-12. Applications may also be denied if identifications or information on applications are found to have been falsified. Licenses also may not be issued to anyone under the age of eighteen who has not completed a driver’s education course per R.I. Gen. Laws § 31-10-20. Licenses must be periodically renewed per R.I. Gen. Laws § 31-10-30. The records in this series may include, but are not limited to, application forms, birth certificates, baptismal certificates,

passports (from the United States or other countries), naturalization certificates, documents showing entry dates into the United States, temporary resident identification cards, employment authorization cards, military identification cards, Native American tribal identification cards, social security cards, work identifications, school identifications, voter registration cards, utility bills, personal checks, banks statements, leases, rental agreements, welfare check stubs, food stamp cards, insurance policies, property tax bills, class certificates, letters from Rhode Island shelters, letters from halfway houses, change of address cards, motorcycle instruction class certificates, and fifty (50) hour affidavits for permits.

Retention: Retain ten (10) years after holder voluntarily surrenders license (or permit or state identification card), dies, or moves out of state.

DMV8.2 Road Test Examination Results

The Licensing Section of the Division of Motor Vehicles administers road tests to applicants for motor vehicle licenses per R.I. Gen. Laws § 31-10-22. Road tests are not required for applicants who already have a license from another state or from a federal agency that has a reciprocal agreement with the State of Rhode Island in the matter of requirements for operator's licenses per R.I. Gen. Laws § 31-10-24. Road tests are required for renewal of a Rhode Island driver's license that has been expired for more than three (3) years or for an out-of-state license that has been expired for more than one (1) year. The records in this series may include, but are not limited to, road test rating sheets (prepared by the examiners) and pass/fail results.

Retention: Retain ten (10) years after holder voluntarily surrenders license (or permit or state identification card), dies, or moves out of state.

DMV8.3 Instructional Permit Examination Records

The Licensing Section of the Division of Motor Vehicles administers written tests to applicants for motor vehicle licenses who are required to take them per R.I. Gen. Laws § 31-10-21. The tests administered are given to those seeking a regular driver's license, commercial driver's license, additional endorsements for an existing commercial driver's license or an upgrade of a license class for an existing commercial driver's license. Anyone who has successfully completed a driver education course as set forth in R.I. Gen. Laws § 31-10-19 and has passed a standardized written driver's license examination approved by the director of the Department of Revenue shall not be required to take the written examination at the Division of Motor Vehicles. Vision tests are

required of all applicants at the time of application, whether it is an application for a new license or for a renewal. These records may include, but are not limited to, examination results for each applicant and any supporting documentation.

Retention: Retain ten (10) years after holder voluntarily surrenders license (or permit or state identification card), dies, or moves out of state.

DMV8.4 Photo License Waiver Affidavits

Licensed drivers who are out of the state when their licenses are due to expire must complete affidavits and mail them in to renew their licenses. The licenses issued may have photos that are already on file in the system or, if no such photo is available, the license will have the words "Valid Without Photo" contained within the area where a photo would normally be placed. Applicants must obtain eye exam cards, completed by an optometrist or ophthalmologist per R.I. Gen. Laws § 31-10-21, and include it in the mailing. The records in this series may include, but are not limited to, waiver affidavits, eye exam cards, birth certificates, and baptismal certificates.

Retention: Retain ten (10) years after holder voluntarily surrenders license (or permit or state identification card), dies, or moves out of state.

DMV9 Mail Room

DMV9.1 Plate Cancellations for Leasing Companies

The State of Rhode Island issues license plates to leasing companies for the vehicles they rent out per R.I. Gen. Laws § 31-3-13. When the companies lose these plates, have them stolen, or otherwise find themselves no longer in possession of them, they may file a request to have them cancelled. These requests, prepared on company letterhead, are signed, notarized affidavits. The affidavits explain that the companies are not currently in possession of the plates and note the circumstances (lost, stolen, or other). They also note specific information about the vehicles involved such as the vehicle identification number, plate number, make, and model. The records may include, but are not limited to, affidavits from the leasing companies, cancellation of plate forms, copies of refund applications, and any associated correspondence.

Retention: Retain three (3) years.

DMV9.2 Refund Applications

Holders of vehicle registrations are, if a registration is voluntarily cancelled prior to its expiration date, entitled to a refund of at least some of the funds paid for the plate per R.I. Gen. Laws § 31-6-1(b). Those whose applications for registrations but are refused or rejected are also entitled to refunds per R.I. Gen. Laws § 31-6-14. Per R.I. Gen. Laws § 31-31-21, any deposit made as security as a result of a motor vehicle accident may be refunded three (3) years after the accident provided that no judgment is pending against the person on whose behalf the deposit was made. Applications must be submitted to obtain these refunds, whether they are owed to individuals or to corporations. Refunds may be issued through a wide variety of transactions including, but not limited to, inspections, security bonds, registration, tow reimbursement, reinstatement fees, and the International Registration Plan. The International Registration Plan is a registration reciprocity agreement among all states in the United States, the District of Columbia, and all Canadian provinces for payment of apportioned fees based on the total distance driven in the various jurisdictions. An example of this involves a truck driver whose daily route consists of driving through parts of four (4) different states. Each state is entitled to a portion of a registration fee based on the mileage driven and the amount of the load in the truck. Drivers pay this fee upfront and if any is owed back by a particular state at the end of the year paid for, it is reimbursed at that time. The records in the series may include, but are not limited to, refund applications, plate cancellation forms, notices of restoration, copies of motor vehicle registration certificates, copies of bonds, copies of releases of bonds, correspondence, copies of death certificates (for deceased registration holders), and copies of probate papers (for deceased registration holders).

Retention: Retain three (3) years.

DMV9.3 Refund Application Denials

Applications for refunds on vehicle registrations and other items handled by the Division of Motor Vehicles may be denied due to certain disqualifications. Applications may be denied for a number of reasons. Examples of reasons for disqualification include, but are not limited to, not following instructions on applications properly, not providing all required information, claiming a refund when not eligible for one, or submitting false information on a claim. When an application is denied, the Division draws up a letter explaining the reason for the denial and sends it back to the customer, along with any supporting documentation that validates the reason for rejecting the claim. The records in this series may include, but are not limited to, correspondence from the Division and applicants, plate cancellation forms, refund applications, notices of restoration, copies of motor vehicle registration certificates, copies of bonds, copies of releases of bonds, copies of death certificates

(for deceased registration holders), and copies of probate papers (for deceased registration holders).

Retention: Retain three (3) years.

DMV9.4 Sample Plate Listings

The Division of Motor Vehicles sells sample plates to serve as novelties that cannot be used on motor vehicles. These plates are the same size as standard plates but do not have valid numbers. No individual may purchase more than one (1) of these plates so records are kept to keep track of each person who orders one (1). This restriction is imposed to prevent the resale of such plates for profit. The records in the series may include, but are not limited to, listings of names and contact information for applicants. These listings also note check or money order number and the date of purchase.

Retention: Retain five (5) years.

DMV10 Title

DMV10.1 Title Suspensions

The Division of Motor Vehicles may suspend or revoke a certificate of title to a vehicle in certain circumstances per R.I. Gen. Laws § 31-3.1-25. Situations that can lead to such a suspension include, but are not limited to, a revelation that a title was fraudulently procured or erroneously issued, the scrapping, dismantling, or destruction of the vehicle, or failure to pay vehicle taxes. Suspensions apply to all types of titles including, but not limited to salvage titles, duplicate titles, and tax and titles. Once a suspension is imposed, it is tied to a title until it is cleared. Vehicles registrations cannot be renewed and vehicles may not be sold as long as a suspension is tied to a title. The records in this series may include, but are not limited to, suspension letters sent to customers, screenshot printouts concerning the suspension from the Division's computer system, title and registration applications, original titles, copies of titles, transfers of ownership, reassignments of dealerships, and copies of vehicle identification number checks.

Retention: Retain eleven (11) years or until driver resolves any and all issues with the suspension, whichever is later (maximum eighty (80) years).

Note: The term "maximum" means that the files can be destroyed after eighty (80) years if a driver does not satisfy suspensions or court sanctions, thereby leaving the file open for that entire period. It is reasonable to

assume that after eighty (80) years, a suspended driver will not be taking action to reinstate driving privileges.

DMV10.2 Title Runs

The Title Section of the Division of Motor Vehicles maintains daily transaction totals for titles. These tallies note the numbers of titles processed during each business day and breaks them down further to note how many were “cash” titles (titles with no liens) and how many were “lien” titles (titles with existing loans). These records are a convenience for cross-referencing and double-checking to ensure that titles and any applicable information is accurate and processed properly. The records in this series may include, but are not limited to, printout sheets with breakdowns of daily transactions.

Retention: Retain one (1) year.

DMV10.3 Security Interest

The Division of Motor Vehicles maintains records of lienholders on vehicles registered in the State of Rhode Island. These lienholders are listed on titles issued for these vehicles. Maintaining this information allows the Division to have it immediately available in the event of repossession of a vehicle, a process laid out in R.I. Gen. Laws Chapter 6-51. The records in this series may include, but are not limited to, security interest forms and any associated information from the lienholder or the vehicle registrant.

Retention: Retain eleven (11) years.

DMV10.4 Certificates of Title Withdrawal

Purchasers of vehicles sometimes return the vehicles to dealers and ask that the process of creating a title be withdrawn before it is completed. The Title section of the Division of Motor Vehicles maintains records of these withdrawals. Among the most common reasons for withdrawal are that the purchaser disliked the vehicle, disliked the color of the vehicle, or found that the vehicle had mechanical problems. Such withdrawals must occur within twenty-four (24) days of the registration of the vehicle to be valid. The records in this series may include, but are not limited to, withdrawal statement forms, copies of certificates of title, copies of registration certificates, registration applications, copies of bills of sale, copies of driver’s licenses, release of lien letters, and correspondence from purchasers and dealerships.

Retention: Retain eleven (11) years.

DMV10.5 Registration and Title Information

The Division of Motor Vehicles maintains month-by-month records of all registration and title information per R.I. Gen. Laws § 31-3-7. This includes personal information on all applicants such as name and address and also information on the vehicles involved such as plate number and vehicle identification number. The records may include, but are not limited to, monthly lists of registrants and titles containing all of the aforementioned information for each entry.

Retention: Retain eleven (11) years.

DMV10.6 Request for Title Information

Customers of the Division of Motor Vehicles sometimes request information from specific titles for a variety of reasons such as insurance purposes, suspicion of forgery or fraud, loss of original title, verification of vehicle identification number, verification of lienholder, identification or verification of previous owner, abandonment of vehicle, or failure of lienholder to receive a title. The Division issues the information per R.I. Gen. Laws § 31-3.1-6 and maintains records of these requests. Records in this series may include, but are not limited to, request for title information forms, copies of receipts for transactions, copies of registration applications, transfer of ownership applications, reassignment of dealership applications, copies of insurance policies, copies of vehicle identification checks, copies of original titles, affidavits, and copies of releases of liens.

Retention: Retain one (1) year.

DMV10.7 Returned Titles

For a certain amount of time, the Division of Motor Vehicles retains titles that are returned because they are sent to undeliverable addresses. They are kept in the hope that the applicants will come to the Division to claim them. The records in the series may include, but are not limited to, titles and any associated documentation sent through the mail and returned.

Retention: Retain three (3) years.

DMV10.8 Salvage Title Reports

Insurance companies take possession of vehicles they provide coverage for that have been declared total losses because of damage to the vehicles. These companies deliver the titles of the vehicles to the Division of Motor Vehicles and obtain salvage certificates of title in their place per R.I. Gen. Laws § 31-46-1. The Title section of the Division creates weekly reports of all salvage titles created. These reports serve

simply as a convenience when cross-referencing and double-checking to make sure the salvage title information is accurate.

Retention: Retain one (1) year.

DMV10.9 Bonds for No Title

Some who apply for certificates of title to vehicles lack sufficient documentation to verify ownership of the vehicle in question or to prove that there is no undisclosed security interest in it. In those situations, the Division of Motor Vehicles may register the vehicle anyway, but will withhold issuance of a title until the applicant provides adequate documentation of ownership and proof of no undisclosed security interest or require the applicant to file a bond in the amount of one and one half (1 1/2) times the value of the vehicle per R.I. Gen. Laws § 31-3.1-9. The bond, along with any deposit, will be returned to the applicant after three years or until the vehicle ceases to be registered in the State of Rhode Island. The records in this series may include, but are not limited to, bond applications, power of attorney letters, verifications of vehicle identification numbers, foreign state title forms, copies of National Insurance Crime Bureau (NICB) and National Crime Information Center (NCIC) checks, copies of use tax forms, copies of registration applications, copies of bills of sale, copies of foreign state titles, release of lien letters, correspondence from attorneys, underwriters, and or the Division, transfers of ownership, reassignment of licensed dealers, acknowledgements by surety letters, odometer disclosure statements, manufacturer statements of origin, and other supporting documents.

Retention: Retain eleven (11) years.

DMV11 Registration

DMV11.1 Dealership Temporary Plates Issued

Automobile dealers may apply to the Division of Motor Vehicles for special use identity tags (known as temporary plates) for use on vehicles they sell per R.I. Gen. Laws § 31-3-40. Purchasers may then use the tags as temporary license plates until they register the vehicle. The time of validity for these plates is limited. The forms involved note the names of the dealerships, the names of the representatives involved (along with their license numbers), and the numbers of packs of plates issued. The records in the series may include, but are not limited to, the forms described and booklets of lists of applications.

Retention: Retain three (3) years.

DMV12 Dealer's License

DMV12.1 Motor Vehicle Dealer Business Licenses

Vehicle dealers, vehicle leasing and rental companies, manufacturers of vehicles, vehicle distributors, and vehicle factory representatives all have business dealings with the Division of Motor Vehicles per R.I. Gen. Laws §§ 31-5-5, 31-5-6, and 31-5-7. All are required to interact with the Division for various reasons including, but not limited to, first time applications for licenses, business name changes, corporate officer changes, changes in ownership or partnership, annual license renewals, address changes, adding or replacing dealer plates, and business annex applications. The records in this series vary for different types of businesses. For vehicle dealers they may include, but are not limited to, applications for licenses, financial statements and balance sheets, requests for additional sets of dealer plates, investigation report forms (for transfers and first applications), lease agreements, applications for business operating licenses (issued by municipal clerks), copies of business registrations, fictitious business name statements, correspondence with banking institutions, Bureau of Criminal Investigation applications, letters to local chiefs of police, duplicates of original articles of incorporation, letters of approval from auto manufacturers, copies of security bonds, renewal applications, police incident reports (for lost or stolen dealer plates), employee lists, workers' compensation lists, changes in corporate officers' applications, address change applications, licenses to sell motor vehicles (from the Rhode Island Motor Vehicle Dealers' License and Regulations Office), transfer applications, certificates of incorporation, certificates of zoning compliance, and records of lines of credit. Many similar records may be produced for leasing and rental companies, but additional records such as motor vehicle leasing license supplemental statements and applications for amended certificates of authority may also be included. Finally, the interactions of manufacturers, distributors, and factory representatives also generate similar documentation as well as other items including, but not limited to, certificates as to distributor agreements, letters of intent, certificates of existence, and office relocation sheets.

Retention: Retain five (5) years from the date the business closes, chooses not to renew its license, or has its license revoked.

DMV12.2 Complaints Against Dealerships

The Division of Motor Vehicles receives any complaints filed by consumers against motor vehicle dealerships, vehicle rental and leasing businesses, manufacturers, and distributors. The complaints may be resolved one (1) of two (2) ways. The aggrieved party may reach a settlement with the dealership or business or the Rhode Island Dealers'

Hearing Board (authorized by R.I. Gen. Laws § 31-5-2.1) may make a decision. The records in the series may include, but are not limited to, correspondence from dealerships, lawyers for dealerships, and/or the Dealers' License and Regulations Office, copies of certificates of title, copies of purchase orders, complaint forms, follow-up sheets from the Dealers' License and Regulations Office, bills of sale, copies of motor vehicle inspection reports, employee lists, copies of renewal applications for dealer's licenses, copies of dealership cards, invoices of vehicle repairs, copies of buyer's guides, copies of retail installment contracts, security agreements, motor vehicle leasing license applications, and leasing renewal applications.

Retention: Retain five (5) years.

DMV12.3 Defunct Motor Vehicle Business Dealer Files

The Division of Motor Vehicles maintains records for each motor vehicle business that applies to go out of business. This includes motor vehicle dealerships, rental companies, leasing companies, manufacturers, distributors, and factory representatives. Business may terminate their operations for a variety of reasons including, but not limited to, voluntary retirement, voluntary surrender of the business, or revocation of a license by the Rhode Island Dealers' License and Hearing Board (the latter authorized by R.I. Gen. Laws § 31-5-11). The types of documents contained in the series vary by the type of business involved. For dealerships, the records may include, but are not limited to, applications for dealer's licenses, financial statements, balance sheets, requests for additional sets of dealer plates, transfer report forms, first investigation report forms, lease agreements, applications for business operating licenses (from municipal clerks), copies of business registrations, fictitious business name statements, correspondence (from banking institutes, the Division of Motor Vehicles, and dealers), Bureau of Criminal Investigation applications, letters to local police chiefs, duplicates of original articles of incorporation, letters of approval from auto manufacturers, copies of surety bonds, renewal applications, police incident reports, employee lists, applications for changes in corporate officers, address change applications, licenses to sell motor vehicles (issued by the Rhode Island Motor Vehicle Dealers' License and Regulations Office), transfer applications, certificates of incorporation, and certificates of zoning compliance. Records involving leasing and rental companies include many of the same documents but may also include such items as leasing license applications, license renewal applications, copies of Rhode Island special financial responsibility insurance certificates, applications for amended certificates of authority, and leasing license supplemental statements. Manufacturers, distributors, and factory representatives also generate many of the same

documents, but their files may also include certificates of existence, dealership agreements, and office relocation sheets.

Retention: Retain five (5) years.

DMV12.4 Lease License Waivers

If businesses in Rhode Island lease no more than five vehicles during any year, they can apply to have the requirement for lease licenses waived. Such businesses must also meet the insurance requirements of the state by submitting an appropriate insurance filing. Any business that leases or rents more than five (5) vehicles per year must obtain a license per R.I. Gen. Laws § 31-5-33. The lease licenses waivers are only valid for one (1) year and therefore businesses must reapply each year for the exemption. The records of these applications may include, but are not limited to, letters requesting waivers from businesses, copies of financial responsibility insurance certificates, correspondence between lessors and the Division of Motor Vehicles, and letters approving or denying waiver requests.

Retention: Retain three (3) years.

DMV12.5 Recordings of Dealer Hearing Board Sessions

Audiotape recordings are made when cases are heard before the Dealers' License and Hearing Board. The Board uses the tapes for reference. The records in the series include the tapes, which are marked with the date of the hearing.

Retention: Retain five (5) years.

DMV13 Enforcement

DMV13.1 Investigation Reports

The Enforcement Section of the Division of Motor Vehicles investigates a wide variety of issues and incidents that arise within the Division, many of them involving specific registrants. A wide variety of laws cover incidents that warrant investigation. These include, but are not limited to, R.I. Gen. Laws § 3-8-6.3 (concerning fake driver's licenses), Chapter 11-49.1 (concerning impersonation and identity fraud), and §§ 31-3-14 (concerning bailee and in transit plates), 31-3-23 (applications for dealer's plates), 31-8-3 (improper uses of evidence of registration or certification of title), and 31-38-1 (sales of vehicles lacking required equipment, in unsafe condition, and/or without an inspection sticker). Bailee plates refer to plates issued for tow trucks (usually owners of garages, automobile repairers, or anyone in a business requiring repossession of vehicles). Violations of the requirements specified in

these laws may result from intentional neglect but for some of the laws, they can just as easily come about when checks to pay for the required licenses come back stamped "Insufficient Funds." The records in the series may include, but are not limited to, investigation reports, reports of unfit/unsafe vehicle inspections, request forms to inspect vehicles, police reports of accidents, computer system printouts, photographs of licensees, copies of birth certificates of licensees (originals in some cases), applications for licenses, applications for permits, correspondence between the Division of Motor Vehicles and customers, police incident reports, copies of social security cards (originals in some cases), copies of motor vehicle registration certificates, notice of action letters, copies of personal checks (stamped "Insufficient Funds"), witness statements, lease agreements, applications for transporter plates, applications for in-transit plates, applications for bailee plates, copies of licenses, copies of identification cards, copies of permits, and complaint forms.

Retention: Retain five (5) years.

DMV13.2 Flashing Light Permits

Flashing light permits are issued to certain types of vehicles in Rhode Island per R.I. Gen. Laws § 31-24-31. The vehicles eligible for such permits include authorized emergency vehicles, school buses, snow removal equipment, telephone company vehicles, police vehicles, fire trucks, rescue vehicles, and ambulances. For all other vehicles, flashing lights are prohibited. The lights vary in color depending on the type of vehicle involved. Once issued, flashing light permits are valid only until the end of the year and permit holders must submit applications for renewal prior to that day to prevent interruption of the privilege of using the lights. The records in this series may include, but are not limited to, flashing light permit applications, copies of registration inquiries, copies of Rhode Island registration certificates (registration cards), correspondence, and renewals of emergency vehicle permits.

Retention: Retain three (3) years.

DMV13.3 Kit Vehicle Inspection Records

Kit vehicles are vehicles built by individuals rather than manufacturers as defined by R.I. Gen. Laws § 31-1-6. These vehicles are subject to inspection laws similar to those of any other vehicle operated in the State of Rhode Island and must be inspected by proper officers per R.I. Gen. Laws § 31-38-2. Before being issued a Rhode Island vehicle identification number, a kit vehicle must conform to all state motor vehicle safety requirements. Some additional documents are required for kit vehicle inspection such as photocopies of the manufacturer's

certificate of origin, photocopies of titles (in kit owners' names), color photographs of completed vehicles, and photocopies of the manufacturer's statement of origin. The records in the series may include, but are not limited to, all of the aforementioned documents, garage repair orders, parts placement orders, bills of sale, verifications of vehicle identification numbers, foreign state title forms, affidavits, copies of tax information on the vehicle, and copies of Rhode Island licenses.

Retention: Retain five (5) years.

DMV13.4 Salvage Inspection Records

When vehicles licensed in Rhode Island are involved in accidents, the insurer determines whether or not the vehicle in question should be deemed a total loss. When this happens, a salvage certificate of title must be issued for the vehicle per R.I. Gen. Laws § 31-46-1. This certificate must be issued before a salvage inspection can occur. The insurer is responsible for acquiring the salvage certificate of title from the Division of Motor Vehicles unless the owner opts to retain the vehicle. In those situations, the owner must obtain the certificate. The owners must also keep all records of work orders for parts or repairs and all photographs of the vehicle before and after the repairs are completed and submit them before a salvage inspection is carried out. The records in this series may include, but are not limited to, applications for salvage inspections, copies of salvage titles, certificates of salvage repair issued by the Department of Business Regulation, photos of the vehicles, verifications of identification numbers, verifications of titles from other states, correspondence between customers and the Division of Motor Vehicles, and licenses for repair of salvaged vehicles.

Retention: Retain five (5) years.

DMV14 Overweight-Oversize Permits/Financial Responsibility

DMV14.1 Oversize Permits

The total width of any vehicle traveling on roads in Rhode Island is restricted to one hundred two inches (102") per R.I. Gen. Laws § 31-25-3. This includes the load the vehicle is carrying. R.I. Gen. Laws § 31-25-4 restricts the height of any vehicle and/or its load to one hundred sixty-two inches (162"). Businesses may, however, obtain special permits for the movement of non-reducible loads. These permits may take the form of "Trip" permits or "Blanket" permits. A trip permit is a one (1) time only permit, usually valid for a maximum of five (5) days that allows a driver with a load that exceeds legal limits, but is non-reducible, permission to transport it from one specific place to another. A blanket permit also

allows intrastate movement of loads that exceed legal limits but are non-reducible. A blanket permit, however, is not restricted to one (1) trip. Instead it is a one (1) year authorization to move oversize loads on a regular basis with the size and weight limits prescribed. Applications for both of these permits describe the vehicles involved and the loads to be operated or moved. They also describe the highways that the vehicle may travel – use of some routes may not be permissible even with the permits. The records in this series may include, but are not limited to, trip permit applications, blanket permit applications, certificates of liability insurance, and correspondence.

Retention: Retain three (3) years.

DMV14.2 Overweight Permits

Businesses must apply for special permits in order to transport any load within Rhode Island that exceeds the maximum weight allowed by law per R.I. Gen. Laws § 31-25-1. The applications must describe the vehicle or vehicles and load to be operated or moved, the particular highways for which the permit to operate is requested, and must indicate whether the permit is requested for a single trip or for continuous operation per R.I. Gen. Laws § 31-25-22. The records in this series may include, but are not limited to, overweight permit deposit reports, renewal applications for reducible load permits, Information Registration Plan (IRP) apportioned registration cab cards, gross vehicle weight certification forms, customer correspondence, copies of state issued semi-trailer registration cards, copies of certificates of origin for vehicles, applications for permits to move reducible loads in excess of legal limits, and certificates of compliance.

Retention: Retain three (3) years.

DMV14.3 Schedules for Heavy Highway Vehicles

Drivers of vehicles weighing fifty-five thousand (55,000) pounds or more (and/or their employers) are subject to a Federal tax per 26 U.S.C. § 4481. The tax is essentially a Federal excise tax and is based on the fiscal year. The state maintains these records to prove that this tax has been paid before such vehicles are registered. The records may include, but are not limited to, heavy highway vehicle use tax returns and associated correspondence.

Retention: Retain three (3) years.

DMV14.4 Self Insurance Records

Anyone who has more than twenty-five (25) vehicles registered in his or her name may qualify as a self-insurer in Rhode Island by obtaining a

certificate of self-insurance form from the Division of Motor Vehicles per R.I. Gen. Laws § 31-33-9. The division may issue such a certificate upon being satisfied that the person is possessed, and will continue to be possessed, of the ability to pay any judgments obtained against him or her. The person is then authorized to act as a self-insurer for property damage, bodily injury, or both. Certificates must be renewed biennially. The records in the series may include, but are not limited to, applications for certificates of self-insurance, affidavits, self-insurer certificates, and correspondence.

Retention: Retain three (3) years from the date the policy is canceled or becomes ineffective due to failure to renew.

DMV14.5 Financial Responsibility Forms

The State of Rhode Island mandates that individuals carry insurance liability coverage for their own vehicles and, in some situations, insuring themselves as a licensed operator (applicable when a person does not own a vehicle but is required to carry special liability insurance for his or her license). In this latter situation, the Division of Motor Vehicles usually notifies individuals who need this special insurance. This insurance is mandated by the Division for “problem drivers” whose licenses are revoked or suspended (per R.I. Gen. Laws § 31-32-4), failed to show proof of insurance when stopped by a law enforcement agent, or have been convicted of driving under the influence (DUI) or driving while intoxicated (DWI). This series consists of the financial responsibility forms. The forms include information on the drivers such as name, address, driver’s license number, birth date, social security number, policy number, effective dates of policy, vehicle make, vehicle identification number, and the name of the insurance company.

Retention: Retain three (3) years from the date the policy is canceled or becomes ineffective due to failure to renew.

DMV14.6 Special Financial Responsibility Insurance Certificate

Special motor vehicle insurance is required in Rhode Island for certain types of business. Among the businesses affected by this requirement are motor vehicles for hire (motor vehicle and truck rental per R.I. Gen. Laws § 31-34-1), taxicabs and limited public motor vehicles (per R.I. Gen. Laws § 39-14-18), motor vehicle dealers, drivers with bailee license plates (garages, automobile repairers, or repossessioners of motor vehicles), drivers with in-transit license plates (those in the business of moving special mobile equipment to and from the location of any type of construction), drivers with transporter plates (those who move regular motor vehicles – tow trucks), registered owners of school buses (per R.I. Gen. Laws § 31-22-10.1), and fuel delivery vehicles. This same special

insurance is also required for individuals under the age of eighteen (18) who wish to have vehicles registered in their names per R.I. Gen. Laws § 31-33-11. The requirement ends for minors when they reach their eighteenth (18th) birthdays. The records in this series consist of the special responsibility forms. The forms include such data as the drivers' names, addresses, insurance policy numbers, effective dates, year, make and model of vehicle, vehicle identification numbers, effective dates of the special insurance, dates of completion of forms, and names of insurance companies involved.

DMV14.6A Records of Businesses

Retention: Retain three (3) years from the date the division receives notification of cancellation of the policy, termination of the policy, or failure to renew the policy.

DMV14.6B Records of Minors

Retention: Retain three (3) years from the driver's eighteenth (18th) birthday.

DMV14.7 Financial Responsibility Notice of Cancellation or Termination

Insurance providers send notices of cancellations and terminations of policies to the Division of Motor Vehicles for individuals or businesses that fail to maintain special financial responsibility insurance R.I. Gen. Laws § 31-32-25. These cancellations or terminations can result from failure to prove financial responsibility (per R.I. Gen. Laws § 31-32-5), nonpayment of judgment (per R.I. Gen. Laws § 31-32-10), or various other reasons. The records in this series include notices of cancellation or termination. The forms include such data as the drivers' names, addresses, insurance policy numbers, effective dates, year, make and model of vehicle, vehicle identification numbers, effective dates of the special insurance, dates of completion of forms, and names of insurance companies involved.

Retention: Retain three (3) years.

DMV15 Safety and Emissions

DMV15.1 School Bus Inspection Reports

School buses must pass these inspections at least twice a year. These inspections are designed to ensure the safety and sanitary conditions of the vehicles. The Department of Motor Vehicles oversees these inspections and maintains the records of them. The records may include, but are not limited to, pre-registration inspection approvals, vehicle

inspection reports, inspection results, information about the inspection stickers issued, and vehicle information and mileage. (R.I. Gen. Laws § 31-22-11 and Chapter 39-14.1.5)

Retention: Retain three (3) years.

DMV15.2 Public Motor Vehicle (PMV) Inspection Reports

All Rhode Island vehicles that provide public transportation in Rhode Island must pass safety inspections annually. This includes vehicles that transport passengers for hire public service vehicles, livery vehicles, taxis, jitneys, pupil transportation vehicles (PTVs), childcare vehicles, and school extra-curricular vehicles. These inspections are designed to ensure the safety and sanitary conditions of these vehicles. The Department of Motor Vehicles oversees these inspections and maintains the records of them. The records may include, but are not limited to, pre-registration inspection approvals, vehicle inspection reports, inspection results, information about the inspection stickers issued, and vehicle information and mileage. (R.I. Gen. Laws Chapter 39-22.1 and §§ 31-22-11.6(b)(4) and 39-14.1-5)

Retention: Retain three (3) years.

DMV15.3 Inspection Station Permits and Records

The director of the Department of Revenue (or his or her designee) issues permits for official inspection stations to serve in that capacity and conduct inspections of vehicles registered in Rhode Island. Applications for such permits are made on official forms and are granted only when the stations are properly equipped, have competent personnel to carry out inspections, and can provide assurance that inspections will be conducted properly. The director or his or her designee conducts periodic inspections of these stations to ensure compliance and suspension, or revocation of the permits may occur if a lack of compliance is found. The records in this series may include, but are not limited to, applications for appointments as official inspection stations, lists of employees certified to conduct inspections, commercial policy common declarations, audit comment sheets, authorized signatories for purchases of inspection stickers, Safety and Emissions station reports, correspondence, vehicle inspection reports, certified emissions repair technician lists, insurance information, inspection station reports, police department incident reports, and audit forms. (R.I. Gen. Laws §§ 31-38-6 and 31-38-11)

Retention: Retain fifty (50) years, or ten (10) years after the station goes out of business, whichever is sooner.

DMV15.4 Inspector Certifications and Tests

People seeking certification as a state certified vehicle inspector must be at least eighteen years of age, have a valid driver's license, and successfully complete the requirements of a training course approved by the Division of Motor Vehicles. Those who complete the training are certified to perform motor vehicle safety and emission inspections only. The certifications must be posted in conspicuous locations visible to the public within authorized inspection stations. Emission testing certifications are obtained in addition to the state certification and are valid for no more than two years. Therefore, these technicians must be recertified every two years if performing emission testing. These re-certifications may be conducted by the state certified emission program contractor. The records in this series may include, but are not limited to, certification test records, re-certification training participation lists, and photocopies of driver's licenses. (EPA 40 C.F.R. Part 51.367 and Rhode Island Motor Vehicle Safety and Emissions Control Regulation No. 1, § 1.17.1 Initial vehicle safety inspector licenses)

Retention: Retain fifty (50) years or ten (10) years after death, whichever is sooner.

DMV15.5 Vehicle Suspension Orders

The Safety and Emissions Section of the Department of Motor Vehicles issues notice of action form letters to vehicle owners and drivers who fail to obtain current inspection certificates or to owners of vehicles that fail to comply with the motor vehicle inspection laws. The Department then suspends the registration privileges for vehicles with owners and/or drivers that fail to comply. The records in the series would include all vehicle suspension orders generated by the RIMs system pertaining to vehicle inspection. These categories and codes include:

<u>Code</u>	<u>Description</u>	<u>R.I. Gen. Laws</u>
<u>A1</u>	<u>Failure to Comply with Notice and Demand</u>	<u>§ 31-38-2(b)</u>
<u>A2</u>	<u>Failure to Obtain Inspection Certificate</u>	<u>§ 31-38-4(c)</u>
<u>A3</u>	<u>Vehicle Deemed Unfit/Unsafe</u>	<u>§ 31-38-3(c)</u>
<u>A4</u>	<u>Failure to Present Vehicle for Inspection</u>	<u>§ 31-38-2(c)</u>
<u>A5</u>	<u>Suspension from Carrying Passengers</u>	<u>§ 31-22-11.1(c)</u>

<u>A6</u>	<u>Failure to Obtain Inspection Certificate (School Bus)</u>	<u>§ 31-22-11.1(b)</u>
<u>A7</u>	<u>Failure to Obtain Inspection Certificate (Public Vehicle)</u>	<u>§ 31-38-4(c)</u>

Retention: Retain seven (7) years.

DMV15.6 Notice of Action Hearings

Owners of vehicles subject to suspension for non-compliance with the inspection laws are notified of the pending action prior to the suspension effective date. These notices inform the vehicle owners that they may request a hearing by sending written notice to DMV within ten (10) days of the suspension order date as listed on the notification letter. This series includes records of these hearings and the orders and findings of the hearing officer.

Retention: Retain seven (7) years.

DMV15.7 Notice and Demand Tags

The director of the department of revenue, members of the state and local police, and any other officers and employees of the division of motor vehicles as the director of the department of revenue may designate have the authority to issue Notice and Demand citations to drivers of vehicles that have been determined to have an unsafe condition or have any required part or equipment that is not in proper repair and/or adjustment. These defects may include, but are not limited to, defective headlights, defective taillights, defective brake lights, invalid license plates, defective windshield wipers, and expired (or otherwise invalid) inspection stickers. Drivers have five days from the date of receipt of the notice to comply by getting the defect corrected. If they do not comply, the Safety and Emissions Section of the Department of Motor Vehicles issues a suspension notice of registration privileges. The records in the series may include, but are not limited to, Notice and Demand forms both copies issued by law enforcement and copies approved by inspectors indicating the defect(s) have been corrected. The issuance of notice and demand citations will result in one of the following actions: registrations never suspended because violations were brought into compliance in the specified time or registrations suspension order issued. (R.I. Gen. Laws § 31-38-2)

Retention: Retain three (3) years.

DMV15.8 Emissions Waivers

The Safety and Emissions Section of the Division of Motor Vehicles issues emissions waivers to owners and/or drivers of vehicles that fail to comply with the standards and criteria for motor vehicle emissions inspections under certain conditions. These waivers apply only to emissions tests, not general inspections. These waivers may be given in these situations: vehicles whose owners spend an amount established by the Consumer Price Index in an effort to rectify the emissions situation within sixty days after the inspection, but do not succeed in entirely rectifying the situation. The minimum amount that must be spent before obtaining this waiver is adjusted in January of each year. As of 2023, this minimum was \$700. These waivers are effective only for one inspection cycle.; waivers may also be issued to owners with vehicles that fail emission tests if the owners qualify under low-income guidelines established by the department (such as being eligible for some form of government assistance like welfare, assistance for food, or assistance for electricity). These waivers are for a full inspection cycle. They apply only once for any specific vehicle.; and finally, waiver certificates may be issued for vehicles if full repair is impossible due to the lack of availability of needed parts or if a complete, documented physical and functional diagnosis and inspection has been conducted by the department showing that no additional emission related repairs are needed. These waivers, like those for minimum expenditures, are valid for one inspection cycle. The records in this series may include, but are not limited to, applications for exemption of emission requirements, Rhode Island vehicle inspection reports, invoices from inspection stations, waiver appointment applications, copies of driver's licenses, copies of registration certificates, and Social Security Administration Beneficiary documents. (R.I. Gen. Laws § 31-47.1-8 and Rhode Island Motor Vehicle Safety and Emissions Control Regulation No. 1, § 1.9)

Retention: Retain five (5) years.

DMV15.9 Complaint Investigation Case Reports

The director of the Department of Revenue (or his or her designee) issues permits for official inspection stations and certifications to inspectors to serve in that capacity and conduct inspections of vehicles registered in Rhode Island. The Safety and Emissions section of the DMV investigates complaints against inspection stations and inspectors pertaining to vehicles and vehicle inspections. The records in this series may include, but are not limited to, consumer complaints, DMV inspector complaints, and any other complaints filed with the Department pertaining to the Motor Vehicle Inspection Program as well as reports of findings. (R.I. Gen. Laws §§ 31-38-6 and 31-38-11)

Retention: Retain ten (10) years.

DMV15.10 Inspection Station/Inspector Adjudication

The Director of Revenue may deny applications for permits for inspection stations and may also suspend or revoke such permits for stations and individuals for reasons cited in law. These violations may lead to hearings before a hearing officer. The final decision of the hearing officer may lead to the director's denial of application, revocation, or suspensions of inspection permits and certifications. The records in this series may include, but are not limited to, official orders and the Safety and Emissions Section, orders to show cause and notice of hearings, hearing reports, correspondence, and various types of evidence (such as photographs, inspection reports, and trigger reports). (R.I. Gen. Laws §§ 31-38-10, 31-38-17, and 31-38-18)

Retention: Retain ten (10) years after final disposition of litigation.

DMV15.11 Inspection Station Vehicle Inspection Reports

The director of revenue shall at least once each year, but not more frequently than twice each year, or on the schedule defined pursuant to R.I. Gen. Laws Chapter 31-47.1 require that every vehicle, trailer, semitrailer, and pole trailer registered in this state or upon a retail seller's premise, be inspected and that an official certificate of inspection and approval be obtained for the vehicle, provided, that the director of revenue shall require the first inspection of any new motor vehicle within two (2) years from the date of purchase or before the vehicle accumulates twenty-four thousand (24,000) miles whichever occurs first. The director of the Department of Revenue (or his or her designee) issues permits for privately owned official inspection stations to serve in that capacity and conduct inspections of vehicles registered in Rhode Island. While the majority of these records are kept electronically in a Vehicle Inspection Database (VID) maintained by the program management contractor, some inspections are not maintained electronically, are recorded on paper in booklets and records are kept by the official inspection stations. From time to time, these stations may close or have their authority to conduct inspections revoked. In these instances, the inspection record booklets must be returned to, and retained by DMV. The records in this series include reports and records of these inspections at these stations. The records may include, but are not limited to, vehicle inspection reports, inspection results, information about the inspection stickers issued, and vehicle information and mileage. (R.I. Gen. Laws § 31-38-4 and 280-RICR-30-15-3.3.9)

Retention: Retain three (3) years or until the most recent one is supplanted, whichever is later.

DMV15.12 Inspection Station Audits (Overt and Covert)

The Safety and Emissions Control Section periodically sends inspectors to audit authorized inspection stations for compliance. These inspections may be conducted by inspectors from the section or they may be carried out by third-party vendors contracted by the Division of Motor Vehicles. In the case of the former, the series includes reports of findings during these audits. The records include, but are not limited to, station audit reports and related correspondence. In the case of the latter, the third-party monitor all inspection and emission equipment furnished to each inspection station and the training of inspectors. For overt audits, the contracted vendor sends out representatives to each inspection station to check all equipment and machinery for accuracy. For covert audits, representatives (without identifying themselves as company employee employees) submit vehicles for inspection that are set up to fail as specified in the Rhode Island Official Manual for Vehicle Inspections (Emission Inspection Standards Audit). This is done to ensure that inspectors carry out inspections properly. The records for covert audits may include, but are not limited to, audit comment sheets and checklists. The records for overt audits may include, but are not limited to, visual audit reports and photographs of inspection facilities. (R.I. Gen. Laws § 31-38-6 and Department of Environmental Management Office of Air Resources Air Pollution Control Regulation Number 34 (Rhode Island Motor Vehicle Inspection Maintenance Program, § 34.7))

Retention: Retain three (3) years.

DMV15.13 Ignition Interlock Device Certifications

A manufacturer or other entity seeking approval of any type of Ignition Interlock Device used to monitor compliance with Rhode Island Ignition Interlock Restrictions must demonstrate to the satisfaction of the Division that the device meets or exceeds the conditions established in the new Model Specifications for Breath Alcohol Ignition Interlock Devices (BAIIDs), National Highway Traffic Safety Administration, Federal Register Vol 78, No. 89 published on May 8, 2013 and Federal Register Vol 80, No. 60 published on March 30, 2015. The Division shall certify such qualifying types of devices and shall publish a list of certified types of devices. Service providers are required to submit a completed application for initial certification, and thereafter annually for renewal. The records in this series may include, but are not limited to, applications for certification of an Ignition Interlock Device, commercial policy common declarations, and other related supporting documents as required by RI Law and Regulations. (R.I. Gen. Laws § 31-49-2 and 280-RICR-30-15-9)

Retention: Retain fifty (50) years, or ten (10) years after the entity goes out of business, whichever is sooner.

TX **Division of Taxation**

TX1 **Personal Income Tax**

TX1.1 **Personal Income Tax Returns**

Personal income tax returns are annual filings, which include information on adjusted gross income, deductions, exemptions, credits, taxable income, income tax, withholding and payments for residents of the state of Rhode Island. The returns ensure collection of state taxes from individuals and provide for the return of overpayments to these same individuals. Personal Income Tax Returns may include, but are not limited to, the following forms: RI-1040 Resident Individual Income Tax Return; RI-1040NR Nonresident or Part-Year Resident Income Tax Return; RI-1040H Property Tax Relief Claim; RI-1040X Amended Return; RI-1041 Fiduciary Income Tax Return for Estates & Trusts; RI-1040 Federal Audit Change; RI-1040C Composite Income Tax Return; RI-1096PT Pass-through Withholding Return and Transmittal; and Associated Supporting Schedules and/or Correspondence with regards to the tax returns, which stay with the return.

Retention: Retain seven (7) years.

TX1.2 **Payment Documents**

Payment documents are the remittance forms that accompany tax receipts. These documents demonstrate that taxpayers have paid all the taxes that were due from them. Payment documents may include, but are not limited to, the following forms: RI-1040ES Resident and Nonresident Estimated Payment Coupon; RI-1040V Resident Return Payment Voucher; RI-1040NR-V Nonresident Return Payment Voucher; RI-1041ES Estimate Payment Coupon for Trusts and Estates; RI-1041V Payment Coupon for Trusts and Estates; RI-1040C ES Composite Income Tax Estimated Payment Voucher; RI-1040C V Composite Income Tax Payment Voucher; RI-1096PT ES Pass-through Withholding Estimated Payment Voucher; RI-1096PT V Pass-through Withholding Payment Voucher; RI-4868 Application for Automatic Extension; RI-4868C Composite Income Tax Return Extension Payment; RI-4868PT Pass-through Withholding Extension Payment; RI-2688 Application for Additional Extension of Time to File Tax Return; RI-8736 Automatic Extension for Partnership/Fiduciary; RI-8800 Additional Extension for Partnership/Fiduciary; Bill Pay Voucher; and Collections Pay Voucher.

Retention: Retain seven (7) years.

TX1.3 **Nonresident Real Estate**

Nonresident real estate forms are used to document the income tax due on the capital gain from the sale of real estate by a nonresident of Rhode Island. Nonresident real estate records may include, but are not limited to, the following forms: RI 71.3 Residency Affidavit; RI 71.3 Nonresident Election of Gain; RI 71.3 Certificate of Withholding Due; RI 71.3 Remittance Form; RI 71.3 Discharge of Lien; RI 71.3 Intent to File Notice of Sale; RI 71.3 Notice of Sale; NRWHXMPT Affidavit of Exempt Seller; and NRREWH Payment Coupon.

Retention: Retain seven (7) years.

TX1.4 Income Tax Correspondence

The Division of Taxation corresponds with taxpayers when additional information is needed for forms to be completed properly and for the proper amount of tax to be collected.

TX1.4A Letters Awaiting Reply

Letters sent to taxpayers requesting additional or missing information. Examples include requests for missing W2 forms or copies of sections of taxpayers' Federal income tax returns.

Retention: Retain ninety (90) days after receipt of taxpayer response.

TX1.4B Income Tax Correspondence – Responses to Taxpayer Inquiries

Copies of letters sent to individual taxpayers in response to the individuals' questions or concerns including, but not limited to, RI-4506, Request for Copy of Income Tax Return(s).

Retention: Retain six (6) years.

TX2 Corporation Tax

TX2.1 Corporation Tax Returns

A Corporate Tax Return is an annual filing, which includes gross receipts, deductions for expenses, tax credits, taxable income, and receipts. Corporate tax returns may include, but are not limited to, the following: RI-1120C Business Corporation Tax Returns for "C" Corps; RI-1120S Business Corporation Tax Returns for "S" Corps; RI-1120X Amended Corporation Tax return; RI-1065 Partnership Income Tax Return; RI-1120POL Political Organization Tax Return; RI-HCP-1 Group

Homes Return; RI-HCP-2 Health Care Provider Tax Return – Nursing Facilities; RI-HCP-4 Hospital Licensing Fee; RI-HCP-64 Outpatient Healthcare Facility Surcharge Return; RI-HCP-65 Imaging Services Surcharge Return; T-70C Supplemental Business Corporation Tax Return; T-71 Insurance Company Gross Premiums Tax; T-71A Surplus Line Broker Return of Gross Premiums; T-71H Health Insurance Companies Tax Return; T-71SP Self Procurement Insurance Premiums Return; T-72 Public Service Corporation Gross Earnings Tax Return; T-74 Banking Institution Excise Tax Return; T-86 Rhode Island Bank Deposits Tax; RI-K-1 Rhode Island Schedule K-1; Schedule S Computation of Tax for "S" Corp; and associated supporting schedules and/or correspondence with regards to the tax returns, which stay with the return.

Retention: Retain seven (7) years.

TX2.2 Payment Documents

Payment documents are the remittance forms that accompany corporate tax receipts. The forms used to submit payments may include, but are not limited to, the following: Bus-EST Business Tax Estimated Payment Form; Bus-EXT Business Tax Automatic Extension Request; Bus-V Business Tax Payment Voucher Form; RI-7004 Extension Request; RI-1065 V Payment Voucher; RI-1120V Payment Voucher; RI-1120ES Estimated Tax Return; T69-ESBD Declaration of Bank Deposits Estimated Tax; T69-ESBE Declaration of Banking Institution Excise Estimated Tax; T69-ESINS Declaration of Gross Premium Insurance Estimated Tax; T69-ESPS Declaration of Public Service Corporation Estimated Tax; T69-ESSLBDEC Declaration of Surplus Line Brokers Estimated Tax; Bill Pay Voucher; and Collections Pay Voucher.

Retention: Retain seven (7) years.

TX2.3 Corporation Tax Correspondence

This documentation includes applications from taxpayers for Letters of Good Standing, letters to taxpayers and tax preparers requesting additional information, and taxpayer responses to these requests. This correspondence may include, but is not limited to, the following: Good Standing, Request for Letter of Good Standing (for profit); Good Standing, Request for Letter of Good Standing (non-profit); Qualifying Corp, Application for Election As A Qualifying Corporation; General correspondence - Correspondence relating to Letter of Good Standing; and Requests for Hearings.

Retention: Retain four (4) years.

TX3 Estate Tax

TX3.1 Estate Tax Returns

Taxes are applied to the estates of all decedents who resided in Rhode Island or owned property in the state per R.I. Gen. Laws § 44-23-38. The files include forms that reflect the value of the estate. Form 100 is used for estates valued at less than \$675,000 and Form 100A is used for estates valued at more than \$675,000. Supporting documents may include, but are not limited to, death certificates, lien discharges, transfer waivers, analyses of Business values, appraisals of real estate, copies of Federal Estate Tax returns, and indexes. All cases are filed in numerical order – number assigned by the section.

TX3.1A Estates Cases

Supporting documents may include, but are not limited to, death certificates, lien discharges, transfer waivers, analyses of Business values, appraisals of real estate, copies of Federal Estate Tax returns, and indexes. Form 100 is used for estates valued at less than \$675,000 and Form 100A is used for estates valued at more than \$675,000. All cases are filed in numerical order - number assigned by the section. Other forms and vouchers include, but are not limited to the following: RI-706 Resident Estate Tax Return; RI-706NR Nonresident Estate Tax Return; IT-95 Informational Return of Insurance Companies; T-77 Discharge of Lien Form; T-79 Application for Estate Tax Waiver; Estate – V Estate Tax Fee Payment; and RI – 4768 Extension Request for 6 months.

Retention: Retain twenty (20) years.

TX3.1B Gift Tax Files

Retention: Retain fifteen (15) years.

TX4 Excise Tax

TX4.1 Alcoholic Beverage

Taxes are collected on all alcoholic beverages manufactured, rectified, blended or reduced for sale in this state. Also, taxes and fees are reported for the importing of beverage from outside this state. The files may include, but are not limited to, the following records: RI-AWBM Alcoholic Beverage Return for Wholesalers and Manufacturers; Alcoholic Beverage Annual Reconciliation; and Alcoholic Beverage Tax Refund.

Retention: Retain three (3) years.

TX4.2 **Auto Rental Surcharge**

A 6% surcharge is applied to all rentals of private passenger motor vehicles designed to transport 15 or fewer passengers that are rented without a driver. The surcharge is applied to the first 30 consecutive days only, but not subject to long-term leases. The files may include, but are not limited to, the following records: ARS-D Automobile Rental Surcharge Deposit Return; and ARS-R Automobile Rental Surcharge Reconciliation Return.

Retention: Retain three (3) years.

TX4.3 **Beverage Container Tax**

A tax of 4 cents per case is imposed on each case of beverage containers sold by a beverage wholesaler (including any brewer, manufacturer, or bottler) to a beverage retailer or consumer in this state. Refillable and reusable beverage containers are exempt. The forms in this series may include, but are not limited to, the following: B-1 Beverage Container Tax Return; and Refund of Beverage Container Tax Return.

Retention: Retain three (3) years.

TX4.4 **Cigarette Tax**

An excise tax is imposed on each cigarette and on each sheet of cigarette rolling paper sold or held for sale within this state. Payment of the tax is evidence by affixing the tax indicia to the bottom of the package. Distributors purchase indicia stamps for stamping the packages. An annual fee is imposed for distributors who affix tax stamps in addition to those distributors who do not affix tax stamps. An excise tax is imposed on all smokeless tobacco, cigars and pipe tobacco products sold or held for sale by distributors in this state. Every distributor engaging in business of selling tobacco products in this state is required to secure a license from the Tax Administrator.

TX4.4A **Tax Files**

These files may include, but are not limited to, the following forms: CRP-NR Monthly Report of Non Resident Cigarette Rolling Paper Distributors; T-11 Requisition for Cigarette Tax Stamps; T-11-A Requisition for Cigarette Rolling Paper Stamps; T-18 Monthly Report for Non-Resident Cigarette Distributor; T-29 Refund of Cigarette Tax; RI-7665 Smoking Bar Quarterly Return and Report of Revenues; RI-CFT-D Cigarette Floor Tax Dealer; RI-CFT-R Cigarette Floor Tax Retailer; CRP

Monthly Report of Resident Cigarette Rolling Paper Distributors; CRP-NR Monthly Report of Non-Resident Cigarette Rolling Paper Distributors; OTP-1 Distributor's Other Tobacco Products Tax Return; OTP-4 Dealer/Consumer Other Tobacco Products Return; T-205S Prepayment of Sales Tax on Cigarettes; T-205C Combined Cigarette Excise and Sales/Use Tax; and T-302 Monthly Report of Other Tobacco/Cigarette Vending Machine Operator.

Retention: Retain three (3) years.

TX4.4B Licenses

These files may include, but are not limited to, the following forms: T-152 Application for Cigarette Dealer's License; T-154 Application for Cigarette Dealer's License (Vending Machines); CIG-APP Cigarette Products Distributor's License; and TOB-App Tobacco Products Distributors License Application.

Retention: Retain for life of license.

TX4.4C Reports and Bonds

These files may include, but are not limited to, the following forms: T-17 Monthly Report for Resident Cigarette Distributor; T-18 Monthly Report for Non-Resident Cigarette Distributor; CIG-DCB Cigarette Tax Credit Bond; CIG-NRDB Non-Resident Cigarette Tax Credit Bond; and T-NPM Licensed Distributor Reporting Form on Sales by Non-Participating Manufacturers.

Retention: Permanent.

TX4.5 Hard to Dispose Material Tax

A hard-to-dispose material tax is imposed on lubricating oils, antifreeze, organic solvents and tires. Every hard-to-dispose material wholesaler, whether located in this state or not, is required to charge and collect the tax from its customers. Every hard-to-dispose material retailer selling, using, or otherwise or otherwise consuming hard-to-dispose material in this state is liable for the tax. Permits are required to collect this tax.

TX4.5A Tax Files

These files may include, but are not limited to, the following forms: HTDT-3 Hard-to-Dispose Tax Return

(Wholesale); HTDT-4 Hard-to-Dispose Tax Return (Retail); HTDT-5 Refund of Hard-to-Dispose Material Tax; and HTDT-6 Hard-to-Dispose Material Consumer's Tax Return.

Retention: Retain three (3) years.

Note: At Taxation Division.

TX4.5B Permit Applications

HTDT-2 Application for Permit to Collect Hard-To-Dispose Material Tax.

Retention: Retain for life of license.

TX4.6 International Fuel Tax Agreement

The International Fuel Tax Agreement (IFTA) was formed as a compliance compact between member states and Canadian provinces to promote uniformity in motor carrier fuel use reporting. Fundamental to the agreement is the concept of "base stating". Base stating allows a motor carrier to be licensed in one state for the purpose of fuel tax reporting, rather than filing in every state in which the carrier operates. In regard to this mandate, Rhode Island began implementing IFTA on July 1, 1996. This supersedes the Rhode Island Fuel Use Tax Law.

TX4.6A License Applications

These files may include, but are not limited to, the following forms: IFTA-1 International Fuel Tax Agreement (IFTA) License Application; and IFTA-2 International Fuel Tax Agreement (IFTA) Additional Decals Requisition.

Retention: Retain for life of license.

TX4.6B Quarterly Returns

Includes IFTA-105, which serves as the International Fuel Tax Agreement (IFTA) Quarterly Return as of 2004.

Retention: Retain six (6) years.

TX4.6C Refunds

Includes International Fuel Tax Agreement Refund (Quarterly and audits).

Retention: Retain three (3) years.

TX4.7 Litter Permit

All persons, corporations or other business entities selling or offering for retail sale, food or beverage for immediate consumption and/or packaged food or beverage for sale on a take out or to go basis are required to obtain a litter control participation permit. When issued, the permit will run on a calendar year basis. The series contains applications for Litter Control Participation permits.

Retention: Retain three (3) years.

Note: At Taxation Division.

TX4.8 Materialman

Retailers of tangible personal property must remit tax on the entire amount of the gross receipts from a transaction on the return for the period in which the transaction takes place. The "pay when paid" provision allows certain retailers of building materials an exception to this general rule, which became effective January 1, 2003. A materialman, for purposes of the "pay when paid" provision, is a retailer of lumber and building supplies to contractors to be used in the construction, erection, alteration, repairing of buildings or other structures, and whose lumber and building materials comprise at least 50% of their total sales. These files include, but are not limited to, this form: AMP Application for Materialman to Remit Sales Tax Under the "Pay When Paid" Method.

Retention: Retain three (3) years.

TX4.9 Motor Fuel

Taxable fuels include gasoline, diesel, liquid propane and other volatile and inflammable liquids used or suitable for use for operating or propelling motor vehicles. The tax is imposed upon a registered license distributor who must obtain a surety bond, and filed with this division. The distributor must file a monthly tax return on or before the 20th day of the month following the close of each calendar quarter.

TX4.9A Motor Fuel Distributors

May include, but are not limited to, the following forms: EPRF-1 Environmental Protection Regulatory Fee Quarterly Return; MFT-1 Motor Fuel Distributor Monthly Tax Report; T-12 Motor Fuel Special Distributor Monthly Tax Report; UORF-1 Uniform Oil Response and Prevention Fee Monthly Return; and MFT-EP Motor Fuel Export Permittee Report.

Retention: Retain six (6) years.

Note: Three years on file at Taxation Division
and three years at Record Center.

TX4.9B Motor Fuel Carriers

Including, but not limited to: T-59 Refund of Motor Fuel Tax; T-90 Monthly Report of Motor Fuel Carriers; and Monthly Report of Motor Fuel Export Permittee.

Retention: Retain three (3) years.

Note: At Taxation Division.

TX4.9C Applications and Bond Forms

Including, but not limited to: Motor Fuel Distributor Application and Bond Form; and Motor Fuel Export Permit Application and Bond Form.

Retention: Retain for the active life of the distributor.

TX4.10 Pari Mutual Betting Tax

Each licensee which conducts wagering in a simulcast betting facility under the pari-mutual systems pays the state a tax on such programs at the rate based on R.I. Gen. Laws § 41-11-3. These files may include, but are not limited to, the following: SIM-1 Simulcast Betting Facility Tax Return.

Retention: Retain three (3) years.

TX4.11 Real Estate Conveyance Tax

Tax is imposed on each deed, instrument, or writing by which any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, when the consideration paid exceeds one hundred dollars (\$100.00). In the absence of an agreement to the contrary, the tax shall be paid by the grantor (seller). These files may include, but are not limited to, the following forms: CVYT-1A Real Estate Conveyance Tax Return; and CVYT-2 Acquired Real Estate Company Conveyance Tax Return.

Retention: Retain three (3) years.

TX4.12 Sales/Use Tax

Anyone who purchases a vehicle from other than a licensed dealer will be assessed sales tax on the NADA book value or purchase price whichever is higher. Taxpayer may appeal within (30) days and submit refund claim. Under Rhode Island Sales & Use Tax law, R.I. Gen. Laws § 44-19-26 set up provision for refunds authorized by the Tax Administrator to any person entitled under the provisions of R.I. Gen. Laws Chapters 44-18 and 44-19. However, that no refund shall be allowed unless a claim is filed with the Tax Administrator within three (3) years from the fifteenth day after the close of the month for which the overpayment was made. All motor vehicles transactions that are processed at the various branches are maintained and filed by Julian dates.

TX4.12A Refund Claims

These files may include, but are not limited to, the following: C-Ref-Su Claim for Refund-Sales & Use Tax on Casual Purchase of Motor Vehicle; and Claim for Refund Sales or Use Tax.

Retention: Retain three (3) years.

TX4.12B Motor Vehicles Sales Forms

May include, but are not limited to, the following forms: T-333 (Green) Motor Vehicle Sales - Exempt Card (Pawtucket & Branches); T-334 (White) Motor Vehicle Sales (Pawtucket & Branches); T-336 (Blue) Motor Vehicle Sales (Pawtucket & Branches); and All three copies are Batch and filed by Julian Dates.

Retention: Retain six (6) years.

TX4.12C Other Sales/Use Tax

Forms include, but are not limited to, the following: Form E911 Wireless/Wireline Surcharge Return; CIG-REN Cigarette Dealer's License Renewal Application; IFTA-REN IFTA License Renewal Application; and Temporary Retail Permit for Promoter Shows.

Retention: Retain six (6) years.

TX4.13 Transient Parking – Warwick Airport

Pursuant to R.I. Gen. Laws 1-6-2, every person, partnership, corporation, etc., providing "transient parking" in the Warwick Airport Parking District must file a monthly return and remit 5% surcharge on

transient parking receipts. These files may include, but are not limited to, the following: TPO-1 Annual Application for Permit-Warwick Airport Parking District; and TPO-3 Surcharge on Transient Parking-Warwick Airport Parking District monthly return.

Retention: Retain three (3) years.

TX4.14 Excise Tax Correspondence

This documentation includes letters in response to e-mail and letters from taxpayers requesting letter rulings regarding tax laws and regulations regarding all areas of the Excise Tax Section.

Retention: Retain six (6) years.

TX5 Collections

TX5.1 Sales Tax

A sales tax return (T-204) is a filing submitted monthly or quarterly by a business for taxes collected for payment to the state of Rhode Island on items sold by the business submitting the return. The types of returns kept on file are: regular returns, corrections/bills, long sales batches, billings, meals and beverage, hotel tax, streamlined, annual reconciliation, and prepaid wireless.

Retention: Retain seven (7) years.

TX5.2 Withholding Tax

Withholding tax returns are used by employers to remit the Rhode Island withholding tax withheld from employee pay on a daily, weekly, monthly or quarterly basis. A quarterly or yearly reconciliation (W-3 form) is also required to be filed.

Retention: Retain six (6) years.

TX5.3 Liens

A lien is placed on a person and/or business when that individual/business owes a sizable tax amount to the state and has not made an attempt to satisfy the monies owed.

Retention: Retain twelve (12) years.

TX5.4 Write Off Cards

A write-off card is used for a taxpayer who owes income tax prior to the tax year 2000. The income tax balances are not on the income tax computer system.

Retention: Retain six (6) years.

TX5.5 Collection Stop Cards

A collection stop is placed against a person for taxes owed such as sales, withholding, fuel, cigarette and/or income tax associated with a business.

Retention: Retain three (3) years or until paid, whichever is later.

TX5.6 Liquor Licenses

All establishments in RI serving and/or selling alcoholic beverages require a liquor license. It is renewable on an annual basis and can be transferred. The records in this series may include, but are not limited to, a Certificate of Good Standing for the issuance of a new liquor license, liquor license renewal, liquor license transfer, and any associated correspondence.

Retention: Retain three (3) years.

TX5.7 Bankruptcies

A bankruptcy record is created when a taxpayer and/or business owe an outstanding debt to the Taxation Division and they have filed for bankruptcy protection. During the time the bankruptcy is active, the taxpayer or business is protected from having tax refunds confiscated to pay on outstanding balances.

Retention: Retain three (3) years after case is closed or discharged.

TX5.8 Time Pay Agreement

A time pay agreement is a voluntary agreement set up between the Taxation Division and the taxpayer to pay off back taxes. This can be for a business or for personal taxes.

Retention: Retain three (3) years or until paid, whichever is later.

TX5.9 Levies

A levy is an involuntary garnishment of wages and/or bank accounts after all attempts to collect the monies owed from the taxpayer have failed.

Retention: Retain six (6) years after final settlement.

TX5.10 NSF Checks [OBSOLETE]

NSF checks are non-sufficient fund checks that are returned by the bank. These checks are payments of RI taxes. These checks are assigned to the collection section for pursuing payment.

Retention: Retain until check is made good, then return to taxpayer.

TX5.11 Show Cause Hearing [SUPERSEDED]

A Show Cause hearing is a hearing to revoke someone's sales permit. May include, but is not limited to, depositions, information on licensee, and correspondence.

Retention: Retain seven (7) years after closure.

See Also: For associated retention, see TX8 (Legal).

TX5.12 Leasing Company Applications

Certificates of good standing are issued to payroll leasing companies that handle withholding taxes. The series may include, but is not limited to, the actual certificates, application forms, licensing records and correspondence.

Retention: Retain three (3) years.

TX5.13 Letters of Good Standing

This documentation includes applications from taxpayers for Letters of Good Standing, letters to taxpayers and tax preparers requesting additional information, and taxpayer responses to these requests. This correspondence may include, but is not limited to, the following: Good Standing, Request for Letter of Good Standing (for profit); Good Standing, Request for Letter of Good Standing (non-profit); and Mobile Home Park Applications (Certificates of good standing are issued to mobile home parks to maintain their tax-exempt status. The series may include, but is not limited to, the actual certificates, application forms, and correspondence).

Retention: Retain three (3) years.

Note: A previous schedule for this division included a series with this number that only included Mobile Home Park Applications. Those applications are now part of this broader series.

TX5.14 (DEPCO) Banking Crisis [SUPERSEDED]

These records are liens owed from the banking crisis in Rhode Island. This crisis was caused by the collapse of RISDIC (Rhode Island Share & Deposit Indemnity Corporation). The institution insured depositors' accounts in the various Credit Unions and Savings & Loans Associations.

See Also: Part 11 of this Subchapter (DEPCO (Depositors Economic Protection Corporation Records)).

TX5.15 (OIC) Offer in Compromise

Proposals made by taxpayers for the settlement of taxes owed to the State of Rhode Island.

Retention: Retain three (3) years after completion of payment plan.

TX5.16 Amnesty Program

Program that allowed taxpayers to file and pay delinquent taxes. Penalty was waived if all requirements were met. Payment batches under this program were filed with the Sales, Withholding, Corporation or Income tax returns.

Retention: Retain seven (7) years.

TX6 Accounting/Processing

TX6.1 Registration Section Records

This section processes various licenses and permits. Records in this series may include, but are not limited to, the following forms: BAR Business Application and Registration; MFT-21-1 Filling Station License; SP-2 Promoter's License; Temporary retail permit for Promoter shows; T153-A Cigarette Vending Machine License; T151-A Cigarette Dealers License; and Flea Market Licenses - yearly, 90 day, 30 day and no taxable sales.

TX6.1A BAR Business Applications and Registrations

Retention: Permanent.

TX6.1B All Other Records

Retention: Retain three (3) years.

TX6.2 Electronic Funds Transfer (EFT) Section Records

These records document tax filings and electronic remittances, including electronic transfers of funds. They may include, but are not limited to, ACH (Automated Clearing House) Credit, ACH Debit, Portal and Charge Card transmission files (electronic), and copies of daily voucher and treasury express reports (electronic).

Retention: Retain six (6) years.

TX6.3 Accounting Section Records

This section produces and maintains documentation pertaining to receipts, adjustments, refunds, charges, transfers billings and accounts receivable of the non-mainframe taxes. This documentation includes, but is not limited to, control and subsidiary reports of non-mainframe taxes and journal entries and vouchers with backup documentation.

TX6.3A Reconciliation and Year End Statements

Retention: Permanent.

TX6.3B All Other Records

Retention: Retain six (6) years.

TX6.4 Cashier's Section Records

The Cashier's Section is responsible for the collections and receipts of monies from taxpayers' returns. The files may include, but are not limited to, the following records: Cash register tapes; Copy of receipt vouchers; Copy of Check tapes used in deposit; Bank correction documentation; Armored car logbook; and Cigarette Stamp sales logbook.

Retention: Retain three (3) years.

TX6.5 Data Entry Section Records [OBSOLETE]

The Data Entry Section enters data on taxpayers' records through computer terminals.

TX6.5A Data

Includes data entry statistics, log sheets, batch detail, and exception reports.

Retention: Retain three (3) years.

Note: In house.

TX6.5B Transaction History (Daily, Yearly, and Taxpayer Max Online)

Retention: Retain ten (10) years.

Note: In house.

TX6.6 Mail Room Section Records [OBSOLETE]

The Mail Room Section processes mail, opens and sorts batch returns and processes receipts. The files include batch transmittal and batch sheets.

Retention: Retain two (2) years.

Note: In house.

TX6.7 Payment Documents

Payment documents are the remittance form that accompany a tax payment. The forms used to submit and/or process payments may include, but are not limited to, the following: Payment Coupon, Bill Coupon, Gen-V, Collection Bill Coupon, Fee Coupon, License Block Coupon, Lottery Payment Coupon, NOA Bill Coupon, NOPA Bill Coupon, Offset Payment Coupon, OCA Coupon, Pay Coupon, PPA Bill Coupon, Protest Payment Coupon, Top Payment Coupon, Levy Payment Coupon, Bankruptcy Payment Coupon, Bar Fee Payment Coupon, and Bar Fee Credit Card Payment Coupon.

Retention: Retain six (6) years.

TX7 Field Audit

TX7.1 Audit Reports

An audit report is a completed audit of a taxpayer that includes all work papers and a written report.

TX7.1A Uncontested Cases

Retention: Retain three (3) years.

TX7.1B Contested Cases

Contested cases are audits that have been appealed. The reports of these audits must be segregated from the uncontested cases.

Retention: Retain five (5) years or until contested matter is closed, whichever is later.

TX7.2 Exempt Organization Files

Organizations or individuals that may qualify for an exemption under the sales tax statutes apply for an exemption number from the Division of Taxation. These files contain applications for exempt certificates, along with supporting documents. If granted, a copy of the certificate is included. If denied, a copy of the denial letter is in the file.

TX7.2A Non-profit and Charitable Organization Exemptions Granted and Active

Retention: Retain four (4) years.

TX7.2B Non-profit and Charitable Organization Exemptions Cancelled, Withdrawn, or Denied

Retention: Retain three (3) years.

TX7.2C Farmer Exemptions Approved

Retention: Retain four (4) years.

TX7.2D Farmer Exemptions Cancelled, Withdrawn, or Denied

Retention: Retain three (3) years.

TX7.2E Artist Exemption Files

Artists that may qualify for an exemption under the sales tax statutes apply for an exemption number from the Division of Taxation. This file contains applications from artists for the exemptions, along with supporting documents. If granted, a copy of the certificate is included. If denied, a copy of the denial letter is in the file.

Retention: Retain four (4) years.

TX7.3 Economic Development Project Files

This series documents projects designed for economic development. They may include, but are not limited to, copies of Economic Development Agreements, and ground leases.

Retention: Retain three (3) years after completion of project.

TX7.4 Non-resident Contractor Files

Contractors that are not residents of Rhode Island have to file specific documents for work performed in the state. This file contains back up for non-resident contractor audit with supporting documents with clearance letter of no tax due.

Retention: Retain three (3) years after completion of the project.

TX7.5 T 205 Use Tax Returns

These forms, along with T205 SA, are used by persons or businesses liable for use tax on the purchase of tangible personal property.

Retention: Retain six (6) years.

TX7.6 Correspondence Files

Contains letters in response to e-mail and letters from taxpayers requesting various types of information.

Retention: Retain three (3) years.

TX7.7 Back-up Material for Tax Expenditure Report

This file contains various detail reports with supporting documents relating to exemption, tax exempt and tax preference items with cost to state on having these tax exemptions.

Retention: Retain four (4) years.

Note: The Annual Tax Expenditure Report is retained permanently under Subchapter 10 of this Chapter (General Records Retention Schedules).

TX7.8 Back-Up Material for Fiscal Notes

This file contains fiscal notes from House and Senate bills introduced by the legislators.

Retention: Retain four (4) years.

TX7.9 Administrative Files

It is the responsibility of agents to conduct field audits. The files they create include, but are not limited to, agent itineraries, agent daily reports, agent monthly reports, and agent status of assignment reports. These are documents prepared by field agents on daily and monthly basis. These reports are turned in to supervisors.

Retention: Retain three (3) years.

TX7.10 Audit Statistical Reports

This series contains statistical reports of audits. They document the work of the field Audit Section.

Retention: Retain six (6) years.

TX8 Legal

TX8.1 Case Files

These files contain records of all closed administrative hearings or court cases with all back-up documents. Among the types of cases involved are closed collections cases, closed administrative hearing files, closed district court (DeNovo) appeal files, closed Supreme Court files, closed Superior Court files, and closed Federal Court files. They may include, but are not limited to, pleadings, motions, objections, discovery, transcripts, legal briefs, depositions, affidavits, audit workpapers, and correspondence.

TX8.1A Routine Cases

Retention: Retain six (6) years after case closed.

TX8.1B Landmark Cases

Landmark cases are decisions issued by the Rhode Island Supreme Court or any Federal court whereby the court reached and ruled on the merits of a legal question postured before it. Such questions may include, but are not limited to, the validity of a statute or regulation, the interpretation and application of a statute or regulation, pronouncements regarding rules of evidence or procedure, or rulings on jurisdictional issues.

Retention: Permanent.

TX8.1C Hearings

These hearings concern contested tax matters, with all supporting documents.

Retention: Retain three (3) years after case closed.

TX8.1D All Other Records and Correspondence

Retention: Permanent.

TX8.1E Investigation Files

Records include, but are not limited to, transcripts, returns, Lexis Nexis inquiries, correspondence, photos, affidavits, and audit work papers.

Retention: Permanent.

TX8.2 Pending/Ongoing Litigation and Litigation Holds

All records of taxpayers identified with pending and/or ongoing litigation, or litigation holds, received prior to retention expiration, are preserved for an appropriate amount of time relating to the litigation regardless of the series they belong to based on their primary function. This series includes the records of the taxpayers involved in the litigation.

Retention: Retain ten (10) years after case closed.

TX9 Tax Administrator

TX9.1 Rulings

Files regarding Letter rulings as relating to various tax laws and regulations.

Retention: Permanent.

TX9.2 Regulations

Files regarding various areas on tax regulations, also contain documents for the promulgation of regulation concerning Rhode Island taxes. May include, but are not limited to, legislative proposals promulgating changes in laws, and correspondence.

Retention: Permanent.

TX9.3 Audit Log

A visitor log must be maintained at a designated Taxation entrance. All non-Taxation personnel who visit are required to provide the following: valid government issued identification, name of the visitor, name of organization (if applicable), Form of Identification, date of access, time of entry and departure, purpose of visit, and name of Taxation employee visited. The files may include, but are not limited to, the following: Taxation Visitor Logbooks and Armored Car Logbooks.

Retention: Permanent.

TX10 Certificates of Records Destruction

TX10.1 Certificates of Records Destruction [LEGACY – DUPLICATE]

Certification of Records Destruction forms signed by the authorized agency official and submitted to, and signed by, the State Archivist/Public Records Administrator. Certificates authorize the disposal of records listed in this and other applicable schedules. (R.I. Gen. Laws §§ 38-1-10, 38-3-6(j), 42-8.1-10)

Retention: Permanent.

See Also: This record series is for information only, see GRS6.8B (Certificates of Records Destruction).

TX11 Special Investigations Unit

TX11.1 Investigation Files

These files contain records of fraud investigations with backup documents. Among the types of cases involved are tobacco trafficking, money laundering, misappropriation of tax, failure to file, identity theft, forgery, and counterfeiting. The records in the series may include but are not limited to transcripts, returns, Lexis Nexis inquiries, correspondence, photos, affidavits, and audit workpapers.

Retention: Permanent.

TX12 Credits and Incentives

TX12.1 Project Files

These records include, but are not limited to, files for Historic Structures – Tax Credit projects, Historic Preservation Tax Credits 2013 projects, Motion Picture Production Tax Credit productions, Musical and Theatrical Production Tax Credit productions, Tax Credits for Contributions to Scholarship Organizations entities, Rhode Island New Qualified Jobs Incentive Act 2015 entities, Rebuild Rhode Island Tax Credit projects, Rhode Island Tax Increment Financing projects, and Stay Invested in RI Wavemaker Fellowship participants, among others. The files may include, but are not limited to, applications, agreements, approval letters, tax credit certificate copies, voided tax credit certificates redemption requests, refund requests, and other documents provided throughout the length of the project/production from application through tax credit certificate issuance. If project was denied in part, or in whole, denial letter and possibly hearing request would also be included.

Retention: Retain three (3) years through completion or abandonment of the project or production.

TX12.2 Tax Credit Certificate Notifications of Assignment (NOAs)

These records consist of copies of tax credit certificates and the NOAs required to be filed in order to notify the Division of Taxation who has been assigned a credit certificate and will be claiming the credit on a tax return. These are copies only because the original must be filed with the tax return.

Retention: Retain fifteen (15) years.

TX12.3 TC-100 Reporting for Certain Tax Credits

Taxpayers receiving certain tax credits and/or incentives are required to report the nature and amount of the credit/incentive received during each fiscal year.

Retention: Retain five (5) years.

TX12.4 Employee Reports for Certain Tax Credits

In addition to the reporting under TX12.3 (TC-100 Reporting for Certain Tax Credits), taxpayers receiving certain tax credits and/or incentives are required to submit a listing of all employees for the fiscal year during which a credit/incentive was received. The listing may include the employee's name, social security number, address, hours worked, wages, and date of hire.

Retention: Retain five (5) years.

TX12.5 Special Program Files

The Division of Taxation works with other state/municipal agencies on programs in order to help facilitate payment to participants in the project and to offset state tax liabilities prior to payment to the participants. These programs may include but are not limited to TANF (Temporary Assistance for Needy Families) and Groundfish Disaster Aid Award. Program files may include, but are not limited to, lists of applicants provided by the other agency, award amounts, identification numbers, and addresses.

Retention: Retain five (5) years.

TX12.6 Credit or Incentive Documentation Received from Other State Agencies

Certain agencies provide the Division of Taxation certification documentation for credits or incentives that the other agency oversees, and which are allowed against a tax administered by the Division of Taxation. Often the documentation submitted is electronic or facsimile format, and not of original format.

Retention: Retain ten (10) years.

TX12.7 Analyses Conducted by/for Other State Agencies

Prior to approving a tax credit or incentive under certain programs, agencies, including, but not limited to, the RI Film & TV Office and the Commerce Corporation, are required to conduct an analysis. Each analysis is required to be posted on Taxation's website. The records in this series include these analyses.

Retention: Retain ten (10) years.

TX12.8 Fund Requisitions

Some tax credit programs allow for the requisitioning of funds to reimburse the state for the value of the credit or incentive being utilized by a taxpayer. This is true with the historic tax credit programs and the WaveMaker program, among others. One of these programs is connected to a bond issuance. The records in this series document these requisitions.

Retention: Retain fifteen (15) years.

TX12.9 Required Status Reports

Several tax credit programs including, but not limited to, the Historic Preservation Tax Credits 2013 program, the New Qualified Jobs Act of 2015 (R.I. Gen. Laws Chapter 44-48.3), and the Rebuild RI program require quarterly and/or annual status reports as outlined in each program. These reports are required to show that the entity receiving a credit or incentive is progressing on the project, maintaining employee levels, and meeting other specified conditions. The reports must demonstrate that requirements of the specific program are satisfied. The records in this series consist of these reports.

Retention: Retain ten (10) years.