



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

May 6, 1980

You request a ruling on behalf of your truck leasing company with respect to the retention of fuel tax records on microfilm for Massachusetts tax purposes.

The large volume of fuel records maintained by your leasing company for audit purposes has resulted in a storage problem. The company is considering microfilming original trip mileage reports, fuel tickets and computer print-out summaries for each customer's fleet and destroying the original records.

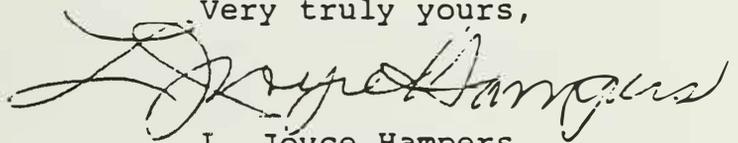
Micrographic reproductions of general books of account and micrographic reproductions of supporting records of detail are suitable records for determining Massachusetts tax liability if they meet the following requirements:

1. the micrographic materials conform to the technical standards set forth in Federal Revenue Procedure 77-29 or any subsequent revenue procedure or regulation replacing 77-29;
2. the micrographic materials are indexed, cross-referenced and labelled to show beginning and ending numbers or beginning and ending alphabetical listing of the documents included, and are systematically filed;

3. posting references appear on each invoice, and credit memoranda carry references to the documents evidencing the original transaction;
4. copies will be provided of any microfilmed records which this Department requires for verifying tax liability;
5. appropriate facilities are provided for preserving and inspecting the micrographic records;
6. adequate projectors for viewing and copying the records are provided; and
7. the micrographic materials are readily available for inspection by the Commissioner at any reasonable time.

The Rulings and Regulations Bureau of the Massachusetts Department of Revenue is in the process of writing a record retention regulation which includes a section on the retention of records on microfilm. A copy of the final regulation will be mailed to you.

Very truly yours,



L. Joyce Hampers,
Commissioner of Revenue

LJH/RSF/jmcd

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