**Section 2510.30 Length of Time Last Effective Certificate to be Retained**

a) State agencies must maintain the last effective (Federal tax) Employee's Withholding Exemption Certificate and the Employee's Illinois Exemption Certificate for employees no longer employed by the agency for a period of 4 1/2 (four and one-half) years.

b) Pursuant to I.R.R. Section 31.6001-1(e)(2), the State Lottery Division shall retain a Lottery winner's Form W-2G or Form 5754 (as the case may be) for 4 years after the date the payment was initiated.

(Source: Amended at 9 Ill. Reg. 19376, effective December 4, 1985)