

## Retention and Classification Report

**Agency:** Utah State Tax Commission. Administration Division (1198)

Tax Commission Building  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200

**Records Officer:** \_\_\_\_\_

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**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16528

3

**TITLE:** Administrative correspondence

**DATES:** 1962-

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

These are copies of correspondence created by the budget division for administrative purposes.

**RETENTION:**

Retain for 2 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then destroy.

**APPRAISAL:**

These records have historical value(s).

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 10094

**TITLE:** Alcohol education distribution records

**DATES:** 1985-

**ARRANGEMENT:** Chronological, thereunder alphabetical by municipality

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These are records regarding taxes collected from the sale of alcoholic beverages. The monies are returned to state and local law enforcement agencies to be used on substance abuse and alcohol beverage enforcement programs. They contain returns, reports, correspondence, disbursements, and other program control information.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years and then destroy.

Computer data files: Retain in Office for 6 years and then erase.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on administrative needs expressed by the Tax Commission. The six year retention is needed to document the program's effectiveness.

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**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 10094

**TITLE:** Alcohol education distribution records

(continued)

**PRIMARY DESIGNATION:**

Protected

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16531

3

**TITLE:** Annual budget report

**DATES:** 1963-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are budget reports which were created by the budget division.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 3 years and then destroy.

**APPRAISAL:**

Utah General Schedule 5-5a

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16550

3

**TITLE:** Annual leave card

**DATES:** 1952-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then file in personnel file.

**APPRAISAL:**

Utah General Schedule 2-9b

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16514

3

**TITLE:** Bank deposit error correction files

**DATES:** 1984-

**ARRANGEMENT:** Numerical by account number

**ANNUAL ACCUMULATION:** 0.30 cubic feet.

**DESCRIPTION:**

Adjustments created by agency accounting officers and sent to the Division of Finance to correct errors on warrant requests and interdepartmental transfers.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then destroy.

**PRIMARY DESIGNATION:**

Public

**SECONDARY DESIGNATION(S):**

Private. Home addresses

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16524

3

**TITLE:** Bank reconciliations

**DATES:** 1950-

**ARRANGEMENT:** Numerical by sequential

**ANNUAL ACCUMULATION:** 0.40 cubic feet.

**DESCRIPTION:**

Daily report from bank that is used for reconciliation.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 12-01-1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then destroy.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16529

3

**TITLE:** Budget requests

**DATES:** 1960-

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

These are budget requests which are received from other divisions and are used by the budget division to disperse supplies and equipment.

**RETENTION:**

Permanent. Retain for 3 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

These records have historical value(s).

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16530

3

**TITLE:** Budget work program files

**DATES:** 1976-

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

These program work files are created by the budget division to plan for monies to be used for the budget programs.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 3 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 2 years and then erase.

**APPRAISAL:**

These records have historical value(s).

Disposition based on the value of these records in documenting agency/program achievements, policies, procedures, and function.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16571

3

**TITLE:** Card key applications

**DATES:** 1986-

**ARRANGEMENT:** alphabetical by applicant name

**DESCRIPTION:**

Control center key or code records, emergency call cards, building record, and employee identification cards.

**RETENTION:**

Retain until superseded

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 06-01-2014

**FORMAT MANAGEMENT:**

Paper: Retain in Office until superseded or obsolete and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16980

3

**TITLE:** Collections and assessments reports

**DATES:** 1952-

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

This is a record of the monthly collections of taxes by the type of taxes. This is used to help the state project the annual revenue for budget purposes and to keep track of tax collections. In 1976, this report was combined with another report. This record includes the month of the report, and the following information by class of tax: the amount of licenses, and returns received during the period; the amount of each received year-to-date; the amount assessed this period; the amount assessed year-to-date; and the amount of money collected for the period and for the year-to-date.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1952 through 1960. Retain in State Archives permanently with authority to weed.

Paper: For records beginning in 1961 and continuing to the present. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office until administrative need ends and then destroy.

**APPRAISAL:**

These records have administrative, and/or historical value(s). This record shows a monthly breakdown of taxes collected by the state. This information has research value for economic historians and economists who would wish to chart the changes in the tax base in the state through time.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16980

**TITLE:** Collections and assessments reports

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 14216

3

**TITLE:** Court records

**DATES:** 1994-

**ARRANGEMENT:** Alphabetical by name.

**DESCRIPTION:**

Tax Commission microfilm of court related documents and records. The documents on this microfilm include, but are not limited to transcripts, financial statements, court filings, correspondence, legal briefs, and rulings of the Court. These are cases in which the Tax Commission has levied taxes against a business or corporation and has had that action challenged in court.

**RETENTION:**

Retain permanently

**DISPOSITION:**

May Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 10/2003

**FORMAT MANAGEMENT:**

Microfilm master: Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have administrative, historical, and/or legal value(s).

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16558

3

**TITLE:** Credit card lists

**DATES:** 1983-

**ARRANGEMENT:** Alphabetical by surname.

**DESCRIPTION:**

Report generated by American Express showing expenditures made by state employees on agency American Express Cards.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years or until updated and then destroy.

Computer data files: Retain in Office until updated and then delete.

**APPRAISAL:**

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16516

3

**TITLE:** Daily tax revenue recaps

**DATES:** 1984-

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:** 30.00 cubic feet.

**DESCRIPTION:**

These records include all revenue accounting reports and documents of the Tax Commission including the Motor Vehicle Division, with the exception of Finet Cash Receipt Transactions, Journal Vouchers, Returned Checks, International Fuel Tax Agreement/International Registration Plan transmittals, and bank reconciliations. Those records are maintained under separate record series.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 months and then transfer to Agency Record Center. Retain in Agency Record Center for 30 months and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative need expressed by the Tax Commission.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16516

**TITLE:** Daily tax revenue recaps

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16555

3

**TITLE:** Delegations of authority records

**DATES:** 1972-

**ARRANGEMENT:** Alphabetical by Division, thereunder by project title.

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These records document the delegation of authority by division management to Tax Commission employees for specific responsibilities, committees, or projects. They contain project name, manager, members, scope and definition, computer system information, and audit or collection target.

**RETENTION:**

Retain for 1 year(s) after separation

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after termination of delegation and then destroy.

Computer data files: Retain in Office for 1 year after termination of delegation and then delete.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16555

**TITLE:** Delegations of authority records

(continued)

**PRIMARY DESIGNATION:**

Protected

UCA 63G-2-305(13) (2008) disclosure could interfere with audit or collection operation of the Tax Commission.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16556

3

**TITLE:** Director's correspondence

**DATES:** 1982-

**ARRANGEMENT:** Alphabetical by name.

**DESCRIPTION:**

Business-related correspondence which provide unique information about agency functions, policies, procedures, or programs. These records document material discussions and decisions made regarding all agency interests, and may originate on paper, electronic mail, or other media. This correspondence is filed separately from program case files, and project files.

**RETENTION:**

Permanent. Retain for 10 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 07-12-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to State Records Center. Retain in State Records Center for 7 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

These records have historical value(s).

These records are historically valuable for documenting the activities of the agency.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16556

**TITLE:** Director's correspondence

(continued)

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 9672

3

**TITLE:** Disclosure records

**DATES:** 1986-

**ARRANGEMENT:** Alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These files contain surveys of taxpayers who have recently been audited. They include contain records of authorized and inadvertent disclosure of tax information to persons, groups, or businesses other than the taxpayer who filed the return. They contain copies of returns, correspondence, investigation notes, telephone numbers, contracts with taxpayer and other involved parties, memos, reports, social security numbers, and account numbers disclosed; name, address, and phone number of person requesting information; and date of request. They also contain legal actions, liabilities, executive decisions, corrective actions, and investigative information.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 11/1998

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s).

This disposition is based on the administrative and legal needs of the Tax Commission. The Internal Revenue Code (74-31d) allows two years for any action to be enforced after the disclosure has been discovered. Therefore after two years no action may be taken.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 9672

**TITLE:** Disclosure records

(continued)

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305 (14) (2008)

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 13972

3

**TITLE:** Draft legislation files

**DATES:** 1987-

**ARRANGEMENT:** Chronological, thereunder numerical by bill number

**ANNUAL ACCUMULATION:** 3.00 cubic feet.

**DESCRIPTION:**

These are legislative bills drafted by the various departments within the Tax Commission. These are the bills that were proposed to the Legislature but never passed. They contain tax Commission evaluations of the bills, their potential impacts, fiscal notes, and commissioners and divisional opinions and reports. Bills which have passed the legislature and have been implemented are found in series 10231.

**RETENTION:**

Permanent. Retain for 1 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Proposed legislation records, GRS-1690.

**AUTHORIZED:** 12-01-1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center until administrative needs ends and then transfer to State Archives with authority to weed.

Paper copy: Retain in Office until administrative need ends and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 13972

**TITLE:** Draft legislation files

(continued)

**PRIMARY DESIGNATION:**

Protected R861-1-12A(D), UCA63G-2-305(19), reports, workpapers, and notes.

**SECONDARY DESIGNATION(S):**

Public. Enrolled copies of legislation

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 7577

3

**TITLE:** Employee benefit budget reports

**DATES:** 1969-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

Listing of state matching funds paid to employee retirement by  
low organization number.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 07-01-1990

**FORMAT MANAGEMENT:**

Paper copy: Retain in Office for 3 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Public 17 data elements identified by the State Records Committee

**SECONDARY DESIGNATION(S):**

Private

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16534

3

**TITLE:** FIRMS monthly reports

**DATES:** 1975-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are FIRMS reports which are used by the budget division for accounting reasons.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 2 years and then destroy.

**APPRAISAL:**

Utah General Schedule 6-4

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16532

3

**TITLE:** Financial report

**DATES:** 1964-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are financial reports which are created by the budget division.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then destroy.

**APPRAISAL:**

Utah General Schedule 5-5b

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 15431

3

**TITLE:** Internal Revenue Service return and source information records

**DATES:** 1986-

**ARRANGEMENT:** Chronological by year thereunder Alphabetical by tax type

**DESCRIPTION:**

Magnetic computer tapes and data sets with contain taxpayer name, address, tax account number/social security number, filing status, exemptions, income, additions or reductions in income, tax liability, partners, amount of liability or refund, tax schedules, amendments, employer and other information as required by federal law relating to tax returns. The information is created by the federal government/IRS and a copy of the information is duplicated and used by the Utah State Tax Commission to compare amounts reported by taxpayers and to ensure income, exemptions, social security numbers, return information, and filing status are consistent with state filings.

**RETENTION:**

Retain for 15 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Computer magnetic storage media: Retain in Office for 15 years and then erase.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 15431

**TITLE:** Internal Revenue Service return and source information records

(continued)

**PRIMARY DESIGNATION:**

Exempt

UCA 59-10-403(3)(a)(2008), UCA 59-10-536(5)(2008), and  
IRS6103(d)(2008).

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16552

3

**TITLE:** Leave applications

**DATES:** 1950-

**ARRANGEMENT:** Alphabetical by division, thereunder chronological.

**DESCRIPTION:**

Application for leave and supporting papers relating to request for and approval of leave.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Timekeeping records, GRS-1902.

**AUTHORIZED:** 02-20-2019

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

This disposition is based on schedule 10 item 11 of the 1990 State General Retention Schedule.

**PRIMARY DESIGNATION:**

Private

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 07/2015.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 10231

3

**TITLE:** Legislative impact statements

**DATES:** 1988-

**ARRANGEMENT:** Chronological, thereunder numerical by bill number

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These statements document proposed legislation and its impact on the Tax Commission. They are prepared by various divisions within the Tax Commission. They contain correspondence, memos, fiscal notes, summaries, estimated one-time and on-going cost reports, impact on processes, and the number of full-time employees required to handle the proposed changes.

**RETENTION:**

Retain for 15 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 12/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 15 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 15 years or until administrative need ends and then destroy.

Microfilm duplicate: Retain in Office for 15 years or until administrative need ends and then destroy.

Computer data files: Retain in Office until administrative need ends and then delete.

Microfilm duplicate: Retain in State Records Center for 15 years or until administrative need ends and then destroy.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 10231

**TITLE:** Legislative impact statements

(continued)

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**PRIMARY DESIGNATION:**

Protected	Drafts of legislation and reports written in response to potential legislation are considered to be protected.
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**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16515

3

**TITLE:** Miscellaneous transactions journals

**DATES:** 1950-

**ARRANGEMENT:** Chronological, thereunder numerical by journal entry number

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These journals record all miscellaneous revenue transactions. Includes accounts payable and receivable, miscellaneous refund payments, adjustment forms, batch header cards and batch reconciliations, payments, vouchers, payment adjustments, bad check debits, deposit information, invoice payments, and other tax and operational receipts and expenditures. Lists name of taxpayer or account, amount of transactions and account and taxpayer numbers.

This records series is not being microfilmed at present. However, the Tax Commission will eventually be microfilming this series in random order as part of record series 17051, Business tax microfilm.

**RETENTION:**

Retain for 15 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 15 years or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). These journals are used for administrative and accounting functions to track miscellaneous financial transactions. The State Tax Commission has set a fifteen year retention period for standard ledgers in case of a taxpayer claiming a payment was not

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16515

**TITLE:** Miscellaneous transactions journals

(continued)

received or credited.

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16533

3

**TITLE:** Payroll reports

**DATES:** 1961-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are payroll reports which are used and created by the budget division for payroll reasons.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 2 years and then destroy.

**APPRAISAL:**

Utah General Schedule 2-17a

**PRIMARY DESIGNATION:**

Private Except for the 19 data elements identified by the State Records Committee.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 19676

3

**TITLE:** Personnel files for temporary employees

**DATES:** 1997-

**ARRANGEMENT:** Alphabetical by surname

**ANNUAL ACCUMULATION:** 6.00 cubic feet.

**DESCRIPTION:**

Copies of correspondence and forms maintained in the personnel file of a temporary employee. This does not include personnel records created for specific federal programs. Files may contain applications for seasonal employment, employee information sheets, sexual harassment employee statements, employment eligibility verification, employee separation forms, and other related records.

**RETENTION:**

Retain for 65 year(s) after separation

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 02/2006

**FORMAT MANAGEMENT:**

Paper copy: Retain in Office for 2 years after retirement or separation and then transfer to State Records Center. Retain in State Records Center for 63 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This retention is in compliance with Utah Administrative Rules R477-2-1 and R477-2-5 (5).

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 19676

**TITLE:** Personnel files for temporary employees

(continued)

**PRIMARY DESIGNATION:**

Private

**SECONDARY DESIGNATION(S):**

Public. UCA 63G-2-301 (1)(b) (2008)

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16549

3

**TITLE:** Preliminary payroll

**DATES:** undated

**ARRANGEMENT:** None

**DESCRIPTION:**

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 07/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then destroy.

**APPRAISAL:**

Utah General Schedule 2-15

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 10093

3

**TITLE:** Public transit authority tax records

**DATES:** 1988-

**ARRANGEMENT:** Alphabetical by municipality

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These are records of cities and counties who vote for and pass the state authorized 1/4% sales tax for mass transit. UCA 59-12-501(1) (1991) gives any town, county, or city within a transit district, the authority to place an additional sales and use tax. They contain resolutions, ordinances, returns, remittances to municipalities, audits, correspondence, appeals, and other information used to manage this taxation program.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 7 years and then destroy.

Microfilm duplicate: Retain in Office for 7 years and then destroy.

Computer data files: Retain in Office for 7 years and then erase.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 10093

**TITLE:** Public transit authority tax records

(continued)

**APPRAISAL:**

These records have fiscal, and/or legal value(s).

This disposition is based on legal and fiscal implications concerning the involvement of cities, towns, and counties in this tax program.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16518

3

**TITLE:** Receipts for payment of taxes

**DATES:** 1977-

**ARRANGEMENT:** Numerical by receipt number

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

Agency copy of receipts given to customers who pay the agency for services rendered.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 02-11-2019

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years and then destroy.

**APPRAISAL:**

The Internal Revenue Service has these records scheduled for a retention period of 3 years.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 9674

3

**TITLE:** Religious and charitable organizations sales tax exemptions

**DATES:** 1950-

**ARRANGEMENT:** Alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These are records of religious and charitable organizations who apply for sales and use tax exemption permits. They contain correspondence, applications, rulings, supporting research, and permits. The information includes type of organization; the organization's name, address; name, address, and social security number of person applying for permit; reason for exemption, and investigation notes.

**RETENTION:**

Retain for 15 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1950 through 1991. Retain in Office for 15 years or until microfilmed and then destroy provided microfilm has passed inspection.

Paper: For records beginning in 1994 and continuing to the present. Retain in Office for 1 year after being microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 15 years and then destroy.

Microfilm duplicate: Retain in Office for 15 years and then destroy.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 9674

**TITLE:** Religious and charitable organizations sales tax exemptions

(continued)

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

This disposition is based on UCA 59-1-403(4) (1991), which requires a three year audit after the organization closes or permit is revoked.

**PRIMARY DESIGNATION:**

Exempt R861-1-12A (11) (1991)

**SECONDARY DESIGNATION(S):**

Public. Organization name, account number, and the fact they have an exemption.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16521

3

**TITLE:** Revenue general ledgers

**DATES:** 1920-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These records summarize the financial status of tax accounts with supporting documents and reports.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule State government accounts payable and receivable records, GRS-1854.

**AUTHORIZED:** 02-11-2019

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years and then destroy.

**APPRAISAL:**

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 84747

3

**TITLE:** Sales tax distribution contracts

**DATES:** 1952-

**ARRANGEMENT:** Alphabetical by county, thereunder by city

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

This is a record of agreements between state and counties regarding sales tax contracts. Includes correspondence, contracts, agreements, requests, court decisions regarding exchange of sales tax information and copies of local ordinances enacting sales taxes.

**RETENTION:**

Permanent. Retain for 15 year(s) after expiration of contractual agreement

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 12/1989

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years after completion of contract and then transfer to State Records Center. Retain in State Records Center for 12 years and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Records Center for 15 years and then transfer to State Archives with authority to weed.

Microfilm duplicate: Retain in Office for 15 years and then destroy.

**APPRAISAL:**

These records have administrative, fiscal, and/or historical value(s). The General Schedule states that these records be kept for 7 years after contract ends, or final payment. Agency has requested a permanent retention for Historical value.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 84747

**TITLE:** Sales tax distribution contracts

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16527

3

**TITLE:** Sales tax distribution records

**DATES:** 1972-

**ARRANGEMENT:** Chronological, thereunder alphabetical by municipality

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

These are records of quarterly and monthly distribution of sales taxes collected by the state and distributed to the appropriate counties and municipalities. These reports are used by the Tax Commission to insure proper distribution to municipalities based on population and point of sale. Earlier reports and distribution were done manually. The current system and program is all handled by computer. Information contains dollar volume of tax receipts, and distribution formulas.

**RETENTION:**

Permanent. Retain for 15 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 15 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until no longer administratively valuable and then delete.

**APPRAISAL:**

These records have historical value(s).

This disposition is based on the historical value of these records regarding the municipalities' distribution of sales tax monies.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16527

**TITLE:** Sales tax distribution records

(continued)

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(10) (2008)

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 17566

3

**TITLE:** Successful bid and proposals file

**DATES:** 1996-

**ARRANGEMENT:** Alphanumerical by bid number identification

**DESCRIPTION:**

Solicited and unsolicited successful bids and proposals to provide products or services to an agency by a private contractor. Information includes bids and proposals, and data vendor contacts.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Request for proposal records, GRS-1991.

**AUTHORIZED:** 12-21-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 5 years and then destroy.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16519

3

**TITLE:** Suspense vouchers

**DATES:** 1945-

**ARRANGEMENT:** Numerical by receipt number

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These vouchers are created by the Motor Vehicle Division. They are used when a registration or title application is paid but the documents pertaining to registration or title are missing. Information includes the name of owner, registration information, date vehicle was registered, amount paid for vehicle, amount of registration fees, which documents are missing, and action taken by the Tax Commission.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years or until administrative need ends and then destroy.

Computer data files: Retain in Office for 3 years or until administrative need ends and then delete.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the Tax Commission.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 16519

**TITLE:** Suspense vouchers

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 12830

3

**TITLE:** Tax evader and protester files

**DATES:** 1988-

**ARRANGEMENT:** Alphabetical by surname

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These records document persons or businesses investigated for criminal violation of state tax laws. The information is used by the Tax Commission to investigate these persons or businesses and to take action. Some of the information has been collected from the Internal Revenue Service and/or other federal agencies.

Records may include: correspondence, informant reports, compliance activities, investigative notes and reports, investigative leads or referrals, copies of returns, videos about or by the subjects, report sheets or other information supplied by individuals who serve as informants of known or suspected tax protesters or evaders.

**RETENTION:**

Retain for 6 year(s) after case is closed

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/2014

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years after court case is closed and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s).

The statute of limitations for these records is 6 years, per Utah Code 59-1-401(12)(f) 2014.

After a case has been tried successfully or a plea has been negotiated, there are subsequent court hearings to ascertain how the subject is complying with probation and restitution

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 12830

**TITLE:** Tax evader and protester files

(continued)

requirements, at which time these records serve as an important resource. These records are also a valuable reference in cases where additional appeals are filed.

**RETENTION JUSTIFICATION:**

The statute of limitations for these records is 6 years, per Utah Code 59-1-401(12)(f) 2014. After a case has been tried successfully or a plea has been negotiated, there are subsequent court hearings to ascertain how the subject is complying with probation and restitution requirements, at which time these records are an important resource. These records are also a valuable reference in cases where additional appeals are filed.

**PRIMARY DESIGNATION:**

Protected                      Utah Code 63G-2-305 (8) 2014 and Utah Code 63G-2-305(10)(d) 2014

**SECONDARY DESIGNATION(S):**

Private.                      Utah Code 63G-2-302(2)(d) 2014

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 11947

3

**TITLE:** Tax research papers

**DATES:** 1988-

**ARRANGEMENT:** Alphanumerical by project

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These research projects and reports are created by various employees of the Tax Commission for internal purposes only. They are used to evaluate, compare and analyze various aspects of real and personal property assessed by the Tax Commission and includes uniform, central, natural resources, mineral, and other assessed property. The information represents the opinions of individual employees who created the report. Included are research materials, drafts, notes, clippings, schedules, and other ephemeral material used for evaluation and preparation of the papers.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 03/1994

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then destroy.

Computer data files: Retain in Office for 3 years and then delete.

Microfiche master: Retain in State Records Center for 3 years and then destroy.

Microfiche duplicate: Retain in State Records Center for 3 years.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 11947

**TITLE:** Tax research papers

(continued)

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on administrative needs expressed by the Tax Commission.

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305 (21, 33) (2008). However, the information may be released to non-Tax Commission personnel by determination of the Tax Commissioners.

**SECONDARY DESIGNATION(S):**

Exempt. R861-1-12A, unauthorized release of these papers could cause taxpayers to create conflicting interpretations of official Tax Commission policies, bulletins and rules.

**AGENCY:** Utah State Tax Commission. Administration Division

**SERIES:** 15429

3

**TITLE:** Warehouse control files

**DATES:** 1988-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

Inventory control documents, data logs, visitor logs, memorandums, surplus property, shipping and disbursement records manuals, purchase orders, and activities reports. These records document the actions and activities of the Tax Commission's warehouse, and are used to control its activities.

**RETENTION:**

Retain for 5 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 5 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**PRIMARY DESIGNATION:**

Public