

## Retention and Classification Report

**Agency:** Utah State Tax Commission. Processing Division (2960)

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

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

**SERIES:** 17053

3

**TITLE:** Account index cross reference report

**DATES:** 1980-

**ARRANGEMENT:** Numerical by account number

**ANNUAL ACCUMULATION:** 12.00 fiche.

**DESCRIPTION:**

This is a computer output microfiche, number TXACTX, used to locate records of business taxpayer transactions. This record includes the run date; the account number; the filing period; the type of business; the name of the business and if the name is that of the owner, doing business as named, or a corporate name; the return period; the internal control number; and the document film location.

**RETENTION:**

Retain for 15 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Computer output microfiche master: Retain in Agency Record Center for 15 years and then destroy.

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

**APPRAISAL:**

These records have administrative value(s).

As a finding aid to business tax returns, this record should be kept as long as the returns themselves, or until updated or superseded.

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

**SERIES:** 17053

**TITLE:** Account index cross reference report

(continued)

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302(2) (2008)

**SECONDARY DESIGNATION(S):**

Protected. UCA 63G-2-305(2) (2008), Tax information on businesses including liability, collection, and assessments.

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

**SERIES:** 4363

3

**TITLE:** Ad valorem tax audits

**DATES:** 1980-

**ARRANGEMENT:** Alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These are tax audits of tangible property and are for recording mileage and fuel. These audits include Batch Header cards, Notice of advance payment, notice of tax due, credit/debit forms and copies of checks. Information includes the kind of tax, date of the form, taxpayer's name and address, fleet number, assessed value of the vehicles, amount of tax due, amounts of credits, balance due and the counties where the vehicles are located.

**RETENTION:**

Retain for 3 year(s) after final action

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years after the business has closed or until two subsequent audits have been conducted and then destroy.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s). Although the state law allows for this tax, it does not specify what the retention is or what the audit period is for this record. Therefore, a disposition similar to other business tax audits has been assigned to this record series.

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

**SERIES:** 4363

**TITLE:** Ad valorem tax audits

(continued)

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(13) (2008)

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

**SERIES:** 17052

3

**TITLE:** Alpha index cross reference report

**DATES:** 1980-

**ARRANGEMENT:** Alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 12.00 fiche.

**DESCRIPTION:**

This is a computer output microfiche, number TXACTX, used to locate a records of business taxpayer transactions. This record includes the taxpayer's name, the type of business (corporation, doing business as, or owner), the filing period, the account number, the return period, the internal control number, and the document film location.

**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:** 03/1987

**FORMAT MANAGEMENT:**

Computer output microfiche master: Retain in Agency Record Center for 15 years and then destroy.

Computer output microfiche duplicate: Retain in Office for 15 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

UCA 76-8-1011.2 states that the statute of limitations for prosecution for a violation of this section is six years from the date the tax should have been remitted. The agency has requested to keep this record for the period scheduled.

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

**SERIES:** 17052

**TITLE:** Alpha index cross reference report

(continued)

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302(2) (2008)

**SECONDARY DESIGNATION(S):**

Protected. UCA 63G-2-305(2) (2008), Tax information on businesses, including liability and collection.

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

**SERIES:** 17037

3

**TITLE:** Application for special fuel user permits

**DATES:** 1980-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 11.00 cubic feet.

**DESCRIPTION:**

These are applications filed by all users of special fuel as required by UCA 59-13-314 for a special fuel permit number and a special fuel vehicle permit. This form includes the name and address of the taxpayer, the account number, whether the application is an original or supplemental, the number of the vehicle, the year and the make of the vehicle, the vehicle identification number, and the type of fuel used. This permit is only valid for one year.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

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

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

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). According to UCA 59-13-314, the permit is valid for only one year. Once the permit expires, there is no further use for the application except to provide an audit trail.



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

**SERIES:** 17037

**TITLE:** Application for special fuel user permits

(continued)

**PRIMARY DESIGNATION:**

Public

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

**SERIES:** 17070

3

**TITLE:** Bad check files

**DATES:** 1979-

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

This series documents bad checks that are sent to the Utah State Tax Commission. The records include all types of bad checks along with any pertinent documents. Information may include bad check processing documents, the original check, the check writers name, address, and social security number.

**RETENTION:**

Retain for 6 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 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 5 years and then destroy.

**APPRAISAL:**

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

UCA 59-13-305, 1989, sets a retention for the statute of limitations for pursuing action for a fraudulent return. However, other business tax returns set a limit of six years. UCA 59-13-206, 1989, places distributors under six years limitation and penalties of UCA 59-1-401, 1989.

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

**SERIES:** 17070

**TITLE:** Bad check files

(continued)

**PRIMARY DESIGNATION:**

Private

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

**SERIES:** 27254

3

**TITLE:** Beer destruction files

**DATES:** 2004-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These records include originals of beer destruction certificates. The certificates are used to claim a refund of taxes on unsaleable beer that has been destroyed. Information may include distributor's name and address, federal ID number, business and product descriptions, and quantity of beer destroyed.

**RETENTION:**

Retain for 1 year(s) after end of project or program

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Working files, GRS-1684.

**AUTHORIZED:** 12-20-2018

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302(1)(h)

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

**SERIES:** 17051

3

**TITLE:** Business tax microfilm

**DATES:** 1978-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 6.00 cubic feet.

**DESCRIPTION:**

This is a microfilm record of all business related tax returns and documents filed with the Tax Commission. This file includes Ad valorem tax files, Transporters report of imported motor fuels, Sales and use tax returns, Corporate income tax returns, Cigarette and tobacco tax returns, Fuel tax returns, Circuit breaker files and partnership and fiduciary returns. Includes the taxpayer's name and address, tax period of the return, due date of the return, taxpayer's account number, amount of fuel purchased during the month, deductions to which the taxpayer is entitled, tax due on the return and any penalty or interest, taxpayer's signature and telephone number, license number and the date issued, character of the business, business address, whether the business is a sole proprietorship or partnership or corporation and names of the owners or partners. This film includes all correspondence, adjustment forms, audit papers, change forms and related documents regarding the aforementioned business taxes.

**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:** 12/1990

**FORMAT MANAGEMENT:**

Paper: Retain in State Records Center until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Office until passed inspection and then transfer to State Records Center. Retain in State Records

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

**SERIES:** 17051

**TITLE:** Business tax microfilm

(continued)

Center for 15 years and then destroy.

**APPRAISAL:**

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

The Tax Commission requested that the records be maintained for 15 years to allow for compliance patterns to be established and for two audit periods to be kept. They also want to be able to have the records on uncollectible accounts. UCA 76-8-1011.2, 1989, states that the statute of limitations for prosecution for a violation of this section is six years from the date the tax should have been remitted. These records are also governed by the Internal Revenue Code, sections 6501, 6511, and 6531 which sets a general limitations of actions and prosecutions at 3 years except for fraud and willful evasion which is set at 6 years, and non-filing of a return which is 10 years.

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403 (2008)

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

**SERIES:** 4139

3

**TITLE:** Check remittance and documentation records

**DATES:** 1974-

**ARRANGEMENT:** Chronological, thereunder numerical by internal control number

**ANNUAL ACCUMULATION:** 52.00 cubic feet.

**DESCRIPTION:**

This is a record of tax payments and remittances by individuals, businesses and corporations. This consists of payments made only by check and without coupons. It contains copies of the check and endorsement, batch header card, batch totals and adding machine tapes. Includes date, paper, signature, social security number, name and address of tax payer, account period and payment.

**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:** 12/1990

**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 and then destroy.

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

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

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

**SERIES:** 4139

**TITLE:** Check remittance and documentation records

(continued)

**APPRAISAL:**

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

The Tax Commission has requested a fifteen year retention period for all business tax returns and documents that are microfilmed.

This allows the Tax Commission to establish compliance patterns and allows the Tax Commission to perform audits after the Internal Revenue Service has completed theirs.

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302(2) (2008)



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

**SERIES:** 25942

3

**TITLE:** Cigarette and tobacco product records

**DATES:** 2005-

**ARRANGEMENT:** Chronological by receipt date of product

**ANNUAL ACCUMULATION:** 10.00 cubic feet.

**DESCRIPTION:**

This series documents the Tax Commission's receipt of cigarette and tobacco products. In accordance with UCA 59-14-213 and UCA 59-14-409 these products come from persons seeking a refund of the cigarette stamp tax or tobacco products tax, or they are received from Tax Commission representatives who have confiscated the products from sellers in the normal course of performing enforcement duties. Information in this series includes the receipt date of the product, the name of the person from whom the product was received or confiscated, an inventory of the product including type of product, brand name, and number of units, and sufficient information to distinguish separate and distinct receipts. This series is related to Tobacco Products Tax (17042) and to Cigarette Stamp Tax (17044), but this series will be comprised of actual product and an inventory sheet, rather than a traditional return or payment.

**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:** 12/2005

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 month and then transfer to Agency Record Center. Retain in Agency Record Center for 11 months and then destroy.

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

**SERIES:** 25942

**TITLE:** Cigarette and tobacco product records

(continued)

**APPRAISAL:**

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

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(9)

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

**SERIES:** 17043

3

**TITLE:** Cigarette license tax files

**DATES:** 1979-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

These are applications for the sale of tobacco products as required by UCA 59-14-201. Inclusive dates are 1979-1982, and after 1986. These files include Batch Header Card and Application for License to Engage in Business as a Dealer in Cigarettes. Information includes the dealer's name and address; the license number and the date issued; the character of the business; the business address; whether the business is a sole proprietorship, partnership, or corporation; the names of the owners or partners; the batch number; document count; routing of the batch; type of transaction; amount of increase or decrease of assessment and remittance; and the amount of payment made.

**RETENTION:**

Retain until expiration of permit or license

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office until license is revoked or holder ceases business and then destroy.

**APPRAISAL:**

These records have administrative value(s).  
As the license has no specific termination date, the record should be kept as long as the license holder remains in business.

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

**SERIES:** 17043

**TITLE:** Cigarette license tax files

(continued)

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(13) (2008)

**SECONDARY DESIGNATION(S):**

Public. Business name, address, account number, license, and type of products sold.

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

**SERIES:** 17044

3

**TITLE:** Cigarette stamps tax files

**DATES:** 1979-

**ARRANGEMENT:** Alphabetical by name

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These are returns filed by sellers of cigarettes as required by UCA 59-14-206, 203 . These files include Order for Cigarette Revenue Stamps, Manufacturer's Statement of Returned Cigarettes and Other Tobacco Products, claim for reduction or waiver of penalty and interest, and claim for refund, credit, or adjustment. Information includes the taxpayer's name and address; the period covered by the return; the total packages of cigarettes imported for use; the retail value and sales price of the cigarettes; the tax due; the signature of the individual filing the return; the name and address of the tobacco manufacturer; the name and address of the distributor; and the number of packages of tobacco returned to the manufacturer.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to Agency Record Center. Retain in Agency Record Center for 3 years and then destroy.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). These records are required by UCA 59-14-206, 303. Retention has been set by the limitations for audit and for prosecution for similar business tax returns.

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

**SERIES:** 17044

**TITLE:** Cigarette stamps tax files

(continued)

**PRIMARY DESIGNATION:**

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

**SECONDARY DESIGNATION(S):**

Public. Business name, address, account number, and stamp numbers.

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

**SERIES:** 27255

3

**TITLE:** Cigarette/tobacco license tax files

**DATES:** 2006-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These records are maintained to regulate and process taxes for dealers who sell tobacco and cigarettes. The information supports approval, denial, suspension, or revocation of licenses. Files may include license applications, correspondence, and Department of Commerce records. Information may include dealer name, addresses, federal ID number, description of business, financial information, payment history, and any demographic information pertinent to the licensee.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Permit and licensing records, GRS-1724.

**AUTHORIZED:** 01-17-2020

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative, and/or legal value(s).  
UCA 5-14-201, 59-14-202, and 59-14-203

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

**SERIES:** 27255

**TITLE:** Cigarette/tobacco license tax files

(continued)

**PRIMARY DESIGNATION:**

Public

**SECONDARY DESIGNATION(S):**

Private. UCA 63G-2-302(1)(h)



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

**SERIES:** 10096

3

**TITLE:** Circuit breaker tax records

**DATES:** 1987-

**ARRANGEMENT:** Numerical by system type.

**DESCRIPTION:**

This is a record of taxpayers who apply for property tax rebates through the circuit breaker provision. UCA 59-2-1206(1-2) (1990) states the requirements and eligibility for individuals applying for the program. It contains name, address income, property value, property tax levied and abated, county, and other information regarding the applicant and the Tax Commission decisions.

**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:** 06/1992

**FORMAT MANAGEMENT:**

Computer data files: Retain in Office for 3 years or until up-dated and then erase.

**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. Processing Division

**SERIES:** 10096

**TITLE:** Circuit breaker tax records

(continued)

**PRIMARY DESIGNATION:**

Private

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 12/2019.

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

**SERIES:** 17071

3

**TITLE:** Claim for reduction or waiver of penalty and interest

**DATES:** 1981-

**ARRANGEMENT:** None

**ANNUAL ACCUMULATION:** 0.20 cubic feet.

**DESCRIPTION:**

These are claims filed by taxpayers to request that penalties or interest charges be waived or reduced. These files include the claim form, correspondence, taxpayer documentation to support the claim, copies of Income Tax Adjustment forms, and report of audit changes. Information includes the name and address of the taxpayer, the taxpayer's social security number, the date the liability was assessed, the period of the return, the date the tax was paid, the amount of tax, interest, and penalty requested by the taxpayer, the amounts recommended by the auditor, and the amount waived, the taxpayer's reasons for the request, a history of the account, the recommendation by the division, the commission's action, and the authorized signature.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

These records have administrative value(s).

UCA 59-10-536 sets assessment and claim period at 3 year, except in cases of non-filing or fraud.

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

**SERIES:** 17071

**TITLE:** Claim for reduction or waiver of penalty and interest

(continued)

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302 (2) (2008) and R 861-1-12A (1c)(11) (1991)

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

**SERIES:** 17067

3

**TITLE:** Delivery to shippers report file

**DATES:** 1984-

**ARRANGEMENT:** Chronological by year

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These are reports of fuel shipped into the state as required by UCA 59-13-208. This is used by the commission to ensure that all taxes that are due have been reported and paid. This report includes the name of the shipper, the date the fuel was shipped, the consignee's name, the carrier's name, the load order and pertox number, and the gross and net amount of fuel shipped in gallons of regular, unleaded, premium unleaded, diesel, stove, and jet fuel.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

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

This record is a tool used by auditors to ensure that all taxes that are due have been paid. This record should then be kept for the full audit period of three years.

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

**SERIES:** 17067

**TITLE:** Delivery to shippers report file

(continued)

**PRIMARY DESIGNATION:**

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

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

**SERIES:** 9770

3

**TITLE:** Environmental surcharge tax returns

**DATES:** 1990-

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

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These are returns filed by fuel distributors who are required to pay a surcharge on fuel sales. UCA 26-14e-401.1 (1990), the Environmental surcharge on petroleum, requires fuel dealers to collect one-half cent tax per gallon on fuel sales. The Tax Commission places these proceeds in a trust fund known as the Petroleum Storage Tank Fund. The monies accumulated, plus any penalties collected for failure to pay, are placed in the fund. The fund revenues can be used should the owner of the under ground fuel storage tank fail to pay any environmental damage, bodily injury or property damage to third parties caused by their problem fuel tank. This paper record series is being microfilmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). This disposition is based on UCA 76-8-1101(2) (1990), which specifies that the statute of limitations for prosecution is "six years from the date the tax should have been remitted". Six years is also the audit period for this tax.

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

**SERIES:** 9770

**TITLE:** Environmental surcharge tax returns

(continued)

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403(1) (1991)

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 12/2019.



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

**SERIES:** 2906

3

**TITLE:** Exemption rulings for non-profit corporation records

**DATES:** 1949-

**ARRANGEMENT:** Alphabetical by business name

**ANNUAL ACCUMULATION:** 1.70 cubic feet.

**DESCRIPTION:**

This is a record of the Tax Commission rulings on corporations in the state. The information indicates whether corporations are taxable or tax exempt. This record is based on guidelines from UCA 59-7-105 (1991). Information includes petitions, correspondence, income reports, copies of tax returns, applications, investigations materials, memoranda, preliminary recommendations, articles of incorporation, lists of share holders, corporate officers, corporation's name and address, date of incorporation, account number, and the final tax status ruling.

**RETENTION:**

Retain for 6 year(s) after final action

**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 after the corporation is closed and then transfer to Agency Record Center. Retain in Agency Record Center for 3 years 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. Processing Division

**SERIES:** 2906

**TITLE:** Exemption rulings for non-profit corporation records

(continued)

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(13) (2008)

**SECONDARY DESIGNATION(S):**

Public. Corporation's name, account number, and taxable status.

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

**SERIES:** 17035

3

**TITLE:** Fuel carrier's reports

**DATES:** 1978-

**ARRANGEMENT:** Alphabetical by taxpayer name.

**ANNUAL ACCUMULATION:** 0.30 cubic feet.

**DESCRIPTION:**

These are informational reports required of fuel carriers by UCA 59-13-206 to report all fuel deliveries made in the state. This information is used to verify that all Utah businesses have filed the required fuel tax returns. This record includes Carrier's Monthly Report of Shipments of Special Fuel and Carrier's Report of Imported Motor Fuels. Information includes the name and address of the carrier, the period of the report, the date of any shipments, the invoice number of the shipment, the name of the consignee, and the destination.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to Agency Record Center. Retain in Agency Record Center for 3 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s).  
As this record could be used to take action against a dealer of fuel, this return should be kept as long as the related fuel tax returns. UCA 59-13-211 requires dealers to keep all records for 3 years in case of an audit. UCA 59-13-206 requires distributors to file a report and states they are subject to penalties in UCA 59-1-401, thus the retention of 6 years is requested.

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

**SERIES:** 17035

**TITLE:** Fuel carrier's reports

(continued)

**PRIMARY DESIGNATION:**

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

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 12/2019.

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

**SERIES:** 1086

3

**TITLE:** Individual income tax returns

**DATES:** 1976-

**ARRANGEMENT:** Numerical by batch number

**ANNUAL ACCUMULATION:** 700.00 cubic feet.

**DESCRIPTION:**

This return details an individuals earnings and assessment tax and includes accompanying documentation or data filed with the State of Utah. Includes individual long or short form tax returns, amended returns, nonresident returns, part year resident returns, adjustment forms, partnership returns, fiduciary returns, correspondence, copies of the federal tax returns, W-2's, individual name, address, social security number, income, deductions, tax liability, payment made, and refund received.

**RETENTION:**

Retain for 10 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 03/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed or scanned as digital image and then destroy.

Microfilm master: Retain in Office until passed inspection and then transfer to Archives. Retain in Archives for 10 years and then destroy.

Microfilm duplicate: Retain in Office for 10 years and then destroy.

Computer magnetic storage media: Retain in Office for 10 years and then erase.

Digital image: Retain in Office for 10 years and then delete.

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

**SERIES:** 1086

**TITLE:** Individual income tax returns

(continued)

Compact disc: Retain in Office until inspected and then transfer to State Records Center. Retain in State Records Center for 10 years and then destroy.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). 76-8-1101(2), 1990, has set limitations for prosecution at 6 years from when the return should have been filed. The Tax Commission has requested a retention of 10 years to comply with federal and IRS collection procedures. There is no statute of limitations on tax evasion but the federal government rarely takes action after 10 years.

**PRIMARY DESIGNATION:**

Private

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

**SERIES:** 23587

1

**TITLE:** Miscellaneous refund tax system

**DATES:** 1989-

**ARRANGEMENT:** Alphabetical by account name, thereunder numerical by account number.

**DESCRIPTION:**

This record series is a computer system used by the Tax Commission to report, audit, and provide data on miscellaneous tax refunds. The system documents the amounts paid and refund transactions. the system may contain information to include tax periods, payments, refunds, names, addresses, and account numbers.

**RETENTION:**

Retain for 10 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is proposed and has not yet been approved.

**FORMAT MANAGEMENT:**

Computer data files: Retain in Office for 10 years and then delete.

**APPRAISAL:**

These records have administrative value(s).

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

**SERIES:** 6019

3

**TITLE:** Motor fuel license files

**DATES:** 1979-

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

These are applications for licensing individuals wishing to retail motor fuel. UCA 59-13-203(1)(1990), requires all distributors of taxable motor fuel to obtain a license to sale motor fuel in the state of Utah. These files include Batch header card and the application for License to Engage in Business as a Dealer in Motor Fuel. Information included on these forms are the dealer's name and address; license number and the date issued; character of the business; business address; whether the business is a sole proprietorship, partnership, or corporation; names of the owners or partners; batch number; document count; routing of the batch; type of transaction; amount of increase or decrease of assessment and remittance; and the amount of payment made.

**RETENTION:**

Retain for 1 year(s) after final action

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 06/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after license is revoked or holder ceases business and then destroy.

**APPRAISAL:**

These records have legal value(s).

This disposition is based on UCA 59-13-203(1)(1991), which states that "the license is valid until a different distributor, refiner, blender, or importer takes possession of the station, place of business, or agency, unless the commission has reasonable cause to terminate the license at an earlier date."



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

**SERIES:** 6019

**TITLE:** Motor fuel license files

(continued)

**PRIMARY DESIGNATION:**

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

**SECONDARY DESIGNATION(S):**

Public. The license

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 12/2019.

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

**SERIES:** 17066

3

**TITLE:** Motor vehicle sales tax files

**DATES:** 1977-

**ARRANGEMENT:** Alphabetical by taxpayer name

**DESCRIPTION:**

These are related collection and audit files for taxes on motor vehicles. These files include Sales Tax Adjustment Form, correspondence, Claim Form, notice and demand for payment, deficiency assessments, audit work papers, and cancelled checks. Information includes the taxpayer's name, address, and account number; the period of the return; the due date for filing and payment; the amount of total sales, exempt sales, taxable sales, and the total tax due; the location of each place of business; the name of the owner of the business; the batch number; document count; routing of the batch; type of transaction; amount of increase or decrease of assessment and remittance; and the amount of payment made; a record of payments received; the case number, docket number, page and date where a warrant for delinquent taxes was filed; the dates of the warrant and the dates of release; and the name of the auditor conducting the audit and the findings.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

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

Paper: Retain in Office for 3 years after the business has closed or until two subsequent audits have been conducted and then destroy.

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

Microfilm master: Retain in Office for 6 years and then destroy.

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

**SERIES:** 17066

**TITLE:** Motor vehicle sales tax files

(continued)

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). These records are needed to establish the taxpayer's pattern of compliance with the tax laws. Routine correspondence and duplicate material should be weeded out on a regular basis to make room for substantive information. Audit records are needed to determine if a pattern of noncompliance exists. Two previous audits are sufficient for these purposes. However, if a business closes, the record only has to be kept for the audit period which is three years. In collection cases, the information is needed for compliance and as an information source for assets and income. Uncollectible accounts are needed if financial status changes.

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403 (1991)

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

**SERIES:** 17068

3

**TITLE:** Out of state brewers' shipments to distributors within the state of Utah tax files

**DATES:** 1978-

**ARRANGEMENT:** Alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 5.00 cubic feet.

**DESCRIPTION:**

These are information returns submitted by out of state brewers, wholesalers, and distributors of beer shipments into Utah. This is required by UCA 59-15-105, 1989, to be used as a compliance tool to ensure that all due taxes are reported and paid. This includes Record of sales by out of state manufacturers or wholesalers holding a certificate of approval issued by the Utah Liquor control commission authorizing the sale of malt liquors to licensees within the state of Utah, and shipments of beer, alcohol, alcoholic liquors transported in and into the state of Utah. Information includes the report period, taxpayer's name, social security number, address, amount of beer sold or shipped, invoice number, date of shipment and the distributor's name and address, kind of container used, weight of the shipment in pounds and the destination.

This paper record series is filmed in random order as part of record series 17051, business tax microfilm.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years or until microfilmed and then destroy provided microfilm has passed inspection.

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

**SERIES:** 17068

**TITLE:** Out of state brewers' shipments to distributors within the state of Utah tax files

(continued)

**APPRAISAL:**

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

This record is an audit and compliance tool and should be kept for the full audit period of three years.

**PRIMARY DESIGNATION:**

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

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 12/2019.

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

**SERIES:** 17025

3

**TITLE:** Partnership income tax returns

**DATES:** 1979-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 10.00 cubic feet.

**DESCRIPTION:**

These are income tax returns filed by partnerships as required by UCA 59-10-301, 1989. These files include Batch Header Card, Partnership Return of Income, correspondence, and copies of related federal tax forms. Information includes the partnership name, address, and federal identification number; the principal business activity and product; the date the business was started; the accounting method used; the number of partners in the partnership; the partnership's income, deductions, and tax liability; a balance sheet listing of assets; the name and address of a general partner; and the name, address, and social security number or employer identification number of the return preparer; the batch number; document count; routing of the batch; type of transaction; amount of increase or decrease of assessment and remittance; and the amount of payment made.

**RETENTION:**

Retain for 10 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 09/1998

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Archives for 10 years and then destroy.

Microfilm duplicate: Retain in Office for 10 years and then destroy.

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

**SERIES:** 17025

**TITLE:** Partnership income tax returns

(continued)

Microfilm duplicate: Retain in State Records Center for 10 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s).  
This record is governed by UCA 59-10-502, 59-1-401, and 59-10-536. Section 59-10-536(3) states the Tax Commission may assess a tax against a taxpayer who files a fraudulent or false return at any time, and also sets an audit period of 3 years. Sections 59-1-401 and 76-8-1101 of the Utah Code have set limitations for prosecution at 6 years from when the return should have been filed. The Tax Commission has requested a retention of 10 years to comply with federal and IRS collection procedures. There is no statute of limitations on tax evasion but the federal government rarely takes action after 10 years.

**PRIMARY DESIGNATION:**

Private

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

**SERIES:** 17078

3

**TITLE:** Plate correction record

**DATES:** 1935-

**ARRANGEMENT:** alphabetical by name

**DESCRIPTION:**

These are a record of changes of information on registered corporations. This record includes the old name, address, or tax year; the change to any of the three items; the source of the information (letter or telephone call); the date of the withdrawal and the reason (deceased, unable to locate, etc.); and the date of the change.

**RETENTION:**

Retain until administrative need ends

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office until no longer administratively valuable and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This record is designed as a reference tool for the bureau staff and should be kept as long as it is valuable to them. There is no other use for this record.



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

**SERIES:** 17078

**TITLE:** Plate correction record

(continued)

**PRIMARY DESIGNATION:**

Private

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

**SERIES:** 85008

3

**TITLE:** Revenue accounting remittance

**DATES:** 1989-

**ARRANGEMENT:** Chronological, thereunder numerical by internal control number

**ANNUAL ACCUMULATION:** 56.00 cubic feet.

**DESCRIPTION:**

This is a record used to verify remittance of tax payments from individuals, business, and corporations. Includes all types of tax payments, lazier billings, prepayments, returns, coupons, prorated returns, motor vehicle and recreational vehicle registration and renewals, decals, single point of sale and withholding returns. Also includes date, check number, name and address of person or business, phone number, payable to, check amount, signature, endorsement of check, due date, tax period, and return information.

**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:** 03/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed or scanned as digital image and then destroy.

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

Microfiche duplicate: For records prior to and including 2005. Retain in State Records Center for 15 years and then transfer to Office. Retain in Office for 1 month and then destroy.

Computer data files: Retain in Office for 15 years and then delete.

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

**SERIES:** 85008

**TITLE:** Revenue accounting remittance

(continued)

Compact disc: Retain in State Records Center for 15 years and then destroy.

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

**APPRAISAL:**

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

The Tax Commission has requested a fifteen year retention for all business tax returns and documents. The record of payments needs to be kept as long as the returns.

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403 (2008)

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

**SERIES:** 17065

3

**TITLE:** Sales tax files, miscellaneous

**DATES:** 1979-

**ARRANGEMENT:** Alphabetical by taxpayer name

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These are files for individuals and businesses that never completed the application for a sales tax license. These files include sales tax adjustment form, special application, license and sales tax return, audit summary sheets, audit work papers, temporary sales tax license/special return, and correspondence. Information includes the date the temporary license was issued, the temporary license number, the type of sales activity, the amount of cash deposit, the taxpayer's name and address, the date the tax was due, the amount due, the name of the auditor, the amount of audit adjustment, and the reasons for the adjustment.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to Agency Record Center. Retain in Agency Record Center for 3 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s). These records are needed to establish the taxpayer's pattern of compliance with the tax laws. Routine correspondence and duplicate material should be weeded out on a regular basis to make room for substantive information. Audit records are needed to determine if a pattern of noncompliance exists. Two previous audits are sufficient for these purposes. However, if a business

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

**SERIES:** 17065

**TITLE:** Sales tax files, miscellaneous

(continued)

closes, the record only has to be kept for the audit period which is three years. In collection cases, the information is needed for compliance and as an information source for assets and income. Uncollectible accounts are needed if financial status changes. UCA 59-1-401, UCA 59-12-107 states general limitation for a period of 6 years.

**PRIMARY DESIGNATION:**

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

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

**SERIES:** 6017

3

**TITLE:** Special fuel license files

**DATES:** 1979-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are applications for licensing individuals wishing to retail or use special motor fuel. UCA 59-13-302(1)(1990), states that "every user-dealer, or retail dealer of special fuel at retail," will be required to obtain a license for retailing or using special fuel in the state of Utah. These files include the Batch header card and Application for License to Engage in Business as a Dealer in Special Fuel. Information includes the dealer's name and address; license number and the date issued; character of the business; business address; whether the business is a sole proprietorship, partnership, or corporation; names of the owners or partners; batch number; document count; routing of the batch; type of transaction; amount of increase or decrease of assessment and remittance; and the amount of payment made.

**RETENTION:**

Retain for 1 year(s) after expiration of permit or license

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after license is revoked or holder ceases business and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s). This disposition is based on UCA 59-13-203(1)(1991), which states that "the license is valid until a different distributor, refiner, blender, or importer takes possession of the station, place of business, or agency, unless the commission has reasonable cause to terminate the license at an earlier date."

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

**SERIES:** 6017

**TITLE:** Special fuel license files

(continued)

**PRIMARY DESIGNATION:**

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

**SECONDARY DESIGNATION(S):**

Public. The license

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

**SERIES:** 17061

3

**TITLE:** Studded tire fee report

**DATES:** 1973-

**ARRANGEMENT:** Numerical by account number

**DESCRIPTION:**

This is a fee charged distributors of studded tires. This fee was repealed in 1981. This record includes the taxpayer's name and address, the tax period involved, the due date of the return, the number of studded tires sold, the fee on the tires, the total number of bulk tire studs sold, the fee on the tire studs, the total fees due, and the date and signature of the individual submitting the return.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

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

This record has a similar retention to the sales tax returns. Due to the small quantity of the record and to the fact that it is no longer being produced, an office retention is recommended.



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

**SERIES:** 17061

**TITLE:** Studded tire fee report

(continued)

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403(1) (1991)

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

**SERIES:** 10095

3

**TITLE:** Wine and liquor tax records

**DATES:** 1984-

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

**ANNUAL ACCUMULATION:** 3.00 cubic feet.

**DESCRIPTION:**

These are records regarding taxes collected on the sale of wine, liquor, and other alcoholic beverages. UCA 59-16-101(1&2) (1991) specifies that the revenues collected from this tax are used to support the school lunch program, which is administered by the State Board of Education. They contain county names; amount of tax collected; disbursement information; and other management information including returns, reports, and correspondence.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 6 years and then destroy.

Microfilm duplicate: Retain in Office for 6 years and then destroy.

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

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

**SERIES:** 10095

**TITLE:** Wine and liquor tax records

(continued)

**APPRAISAL:**

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

This disposition is based on UCA 76-8-1101(2) (1991), which sets the statute of limitations at six years. The six year retention is also needed to document the program's effectiveness.

**PRIMARY DESIGNATION:**

Protected

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 12/2019.