

Retention and Classification Report

Agency: Utah State Tax Commission. Division of Operations (1201)

Tax Commission Building
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Salt Lake City, UT 84134
297-2200

Records Officer: Amy Hill

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AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 85027

3

TITLE: Applications for tax numbers

DATES: 1988-

ARRANGEMENT: Numerical by tax number

ANNUAL ACCUMULATION: 10.00 cubic feet.

DESCRIPTION:

These are applications from individuals or businesses for Utah State Business and Tax Registration numbers. Registrations may include withholding, sales tax, beer tax, lubricating oil fee, telecommunications service provider, cigarette and tobacco license, and other. Records include application forms, correspondence, name of individual or business, owner name and address, mailing address, social security number, and type of business. This record series is microfilmed in random order as part of series 17051, Business Tax Microfilm.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1989.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: 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 14 years and then destroy.

Microfilm duplicate: Retain in Office for 14 years and then destroy.

Compact disc: Retain in Office for 14 years and then destroy.

APPRAISAL:

Administrative Fiscal Legal

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 85027

TITLE: Applications for tax numbers

(continued)

PRIMARY CLASSIFICATION:

Exempt

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4875

3

TITLE: Cash bonds

DATES: 1965-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These are bonds filed by the taxpayer to obtain or to renew a business license when previous tax history or business ownership indicated an inability to pay taxes, as stated in UCA 59-12-107(9a) (1990). These bonds are purchased by the taxpayer from the Tax Commission. They include bonds filed by business for withholding sales tax, ad valorem, special fuel and motor fuel cash bonds. The information will include name, address, and social security number of person filing the bond; signature; business name; and amount of bond. Might also contain adjustment forms, correspondence, applications and assessment credit forms.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

APPRAISAL:

Administrative Fiscal Legal

This disposition is based on the Tax Commissions request for administrative need 7 years after the business has closed. UCA 76-8-1101(2) (1990), states that the "statute of limitations for

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4875

TITLE: Cash bonds

(continued)

prosecution for a violation of this section is six years from the date the tax should have been remitted."

PRIMARY CLASSIFICATION:

Protected

SECONDARY CLASSIFICATION(S):

Exempt. UCA 59-12-109 (2008)

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9675

3

TITLE: Civil service withholding requests

DATES: 1988-

ARRANGEMENT: Numerical by social security number

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These are withholding requests from Federal employee retirees. They document federal retirees who request that Utah state income tax be withheld from their federal pension checks. They include an instruction form to request withholding of state taxes. The Tax Commission retains a copy and sends the original to the Federal Personnel Management Office. The Tax Commission also enters this information into their data base system, and sends monthly reports to the Federal Personnel Management Office for processing. The information includes the retiree's name, address, social security number, civil service identification number, signature, and withholding amount.

This series is being microfilmed in random order as part of record series 17051, Business tax microfilm.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

APPRAISAL:

Administrative Fiscal

This disposition is based on the administrative needs expressed by the Tax Commission. Once the information is updated the previous information is no longer needed.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9675

TITLE: Civil service withholding requests

(continued)

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9381

3

TITLE: Delinquent tax payers reports

DATES: 1989-

ARRANGEMENT: Alphanumerical by account name

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These are computer print-outs from the various tax systems. These reports are used to verify individuals and businesses who are delinquent on tax payments. Information is extracted from these sheets to create the agent case file that will be used to start collection actions. The information includes name, address, tax liability, penalty, interest, account number, social security number of taxpayer, and type of tax.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until the information has been extracted and then destroy.

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

Protected

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4449

3

TITLE: Drug stamps

DATES: 1989-

ARRANGEMENT: Chronological, thereunder numerical by internal code number

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

This is a record of drug stamps sold in the state of Utah. This is a form that is filled out by the Tax Commission each time a Drug stamp is purchased. 59-19-105, 1989, which requires the Tax Commission to keep a record of all drug stamp purchases. Included in this record series are reports, applications, batch header cards, control number and adjustment forms. Lists the name, address and signature of purchaser, type of stamp purchased, fees, type of drug the stamp is being purchased for and the quantity of the drugs.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1990.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Fiscal Legal

This record has a six year audit period after commission of offence, as stated in UCA 59-19-106, 1989.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4449

TITLE: Drug stamps

(continued)

PRIMARY CLASSIFICATION:

Exempt UCA 59-19-105 (1991)

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4877

3

TITLE: Gross receipts tax returns

DATES: 1975-

ARRANGEMENT: Numerical by charter number

ANNUAL ACCUMULATION: 7.50 cubic feet.

DESCRIPTION:

These are gross receipts tax returns filed by corporations, rather than the Corporation income tax return, 17171. UCA 59-8-105(1)(1990), requires those taxpayers "whom a gross receipts tax is imposed" to file a quarterly Gross receipts tax return. It includes returns, statements, correspondence, adjustment forms and prepayments, a listing of corporation owners, liability, tax period, audits and other related documents. Could also include the taxpayer name and address, social security number, liability, withholding amount, tax rate and signature.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative Fiscal Legal

This disposition is based on UCA 76-8-1101(2)(1990), which sets "the statute of limitations for prosecution for a violation of this section", as six years from the date the tax should have been remitted. These records are also used by the Tax Commission to establish the taxpayer's pattern of compliance with tax laws. In collection cases, information is needed for compliance and information on assets and income.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4877

TITLE: Gross receipts tax returns

(continued)

PRIMARY CLASSIFICATION:

Exempt UCA 59-1-403(1) (2008)

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4023

3

TITLE: Highway use tax returns

DATES: 1980-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 18.00 cubic feet.

DESCRIPTION:

These tax returns are from common and interstate carriers and other states if taxes need to be paid for the use of Utah highways. These files contain correspondence, reports, adjustments forms and returns. These files also list state or carrier, address, adjustments, tax liability and reason.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1990.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

APPRAISAL:

Administrative Fiscal

There is a three year audit period for this tax return. UCA 1988, 59-1-403 (4), states that reports and returns shall be preserved for at least three years and then the commission may destroy them.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4023

TITLE: Highway use tax returns

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 12839

3

TITLE: Lubricating oil returns

DATES: 1993-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These tax returns document the collection of recycling fees imposed upon the first sale in Utah by a vendor of lubrication oil. The vendor shall collect the fee at the time the lubrication oil is sold, UCA 19-6-714 (1993). Includes information on the business name and address, signature of company owners, filing tax period, tax due date, amount of oil sold in gallons or quarts, current tax rate, amount of tax due, and amounts paid.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1994.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative Legal

This disposition is based on the administrative needs expressed by the agency, and by UCA 76-8-1011(2) (1993), which sets the statute of limitations for prosecution for violation of this section.

PRIMARY CLASSIFICATION:

Exempt UCA 59-1-403 (2008)

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 85028

3

TITLE: Master correction document file

DATES: 1988-

ARRANGEMENT: Numerical by identification number

ANNUAL ACCUMULATION: 10.00 cubic feet.

DESCRIPTION:

This is a verification of changes made by businesses or corporations in name, ownership, corporate organization, or business activity or service, as per the request of an individual owner or a corporate officer. Includes correspondence, memoranda, telephone messages, and changes to master file forms, business name and address, mailing address, type of business and function, tax identification number, and social security number.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1989.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: 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 14 years and then destroy.

Microfilm duplicate: Retain in Office for 14 years and then destroy.

APPRAISAL:

Administrative Legal

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 85028

TITLE: Master correction document file

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 12841

3

TITLE: Miscellaneous tax system

DATES: 1993-

ARRANGEMENT: Alphabetical by tax type

ANNUAL ACCUMULATION: 8.00 cubic feet.

DESCRIPTION:

This computer system documents all minor and miscellaneous taxes collected by the Utah State Tax Commission, in the management of various programs to govern the receipt, billing, crediting, filing and accounting of these taxes. Information includes taxpayer name, address, phone number, account number; filing period, tax due date, tax liability and payments, non-filing information, penalties and interest, and other data collected from the tax payer and returns. Also contains tax information from cigarette, motor fuel, lubrication oil, circuit breaker, and port of entry taxations.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1994.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative Fiscal

This disposition is based on the administrative needs expressed by the agency, and by fiscal requirements of State Tax Returns.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 12841

TITLE: Miscellaneous tax system

(continued)

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

Private

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 16383

3

TITLE: Power of attorney records

DATES: 1981-

ARRANGEMENT: Chronological by date received

ANNUAL ACCUMULATION:

DESCRIPTION:

These are request forms and letters sent to the Tax Commission by tax payers or their authorized agents, for the purpose of granting taxpayer information to another individual, (a person other than the taxpayer or Tax Commission personnel) and granting access to their records. They are also used by the Tax Commission to allow other individuals the authority to file returns on the behalf of another individual. These records document all third party and Power of Attorney records requests to the Tax Commission.

From July 1991 to June 1995, the "Power of Attorney" documents were separated and filmed separately. However, as of July 1995, the request forms, Power of Attorney forms, and other related documentation are now maintained as one record series.

RETENTION:

Retain 7 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 08/01/1996.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy.

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 16383

TITLE: Power of attorney records

(continued)

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

APPRAISAL:

Administrative Legal

This disposition is based on legal needs as expressed by UCA 59-1-403(4)(1995), which states that the commission must retain reports under this chapter for at least three years. However, the agency has expressed the need to retain these records an additional four years.

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9676

3

TITLE: Problem resolution program file

DATES: 1987-

ARRANGEMENT: Alphabetical by taxpayer name

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

This is a record of taxpayer complaints, corrections, and errors generated by the Tax Commission or by taxpayers who wish to contest a procedure, billing, check on compliance, or verify the taxpayer's name and account. They include initial requests, research notes, copies of tax returns and applications, correspondence, telephone conversation summaries, activity logs, and final results of action. The information includes the taxpayer name, address, social security number, and account number.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years after investigation is completed and problem resolved and then destroy.

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4881

3

TITLE: Receipt application files

DATES: 1984-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These are applications and payments from individuals for notary permits and from individuals and businesses for filing, recording or copying Utah Commercial Code forms. The files includes copies of requests for copies, permits, Utah Commercial Code forms 1 and 2, amount tendered and batch header card information. They include the name and address, social security number, document number, payment amounts and date of request.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Fiscal

This disposition is based on the Tax Commissions need for balancing the total number of requests with the amount received.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4881

TITLE: Receipt application files

(continued)

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 17565

3

TITLE: Records disposition files

DATES: 1993-

ARRANGEMENT: Chronological by destruction date.

ANNUAL ACCUMULATION:

DESCRIPTION:

Records which document the destruction of a governmental agency's records, such as destruction letters or destruction logs. May also contain documentation of records maintained and destroyed by the State Archives. Information includes retention reports, box destruction notices, box destruction reports, IDM reference numbers, and versatile reports.

RETENTION:

Retain 10 years

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

APPRAISAL:

This disposition is based on Utah State General Records Retention Schedule, Schedule 1, Item 38.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 17565

TITLE: Records disposition files

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 14118

3

TITLE: Records management case files

DATES: 1990-

ARRANGEMENT: Alphabetical by records description, thereunder by record type

ANNUAL ACCUMULATION: 12.00 cubic feet.

DESCRIPTION:

Records used in creating and establishing records management program. They may contain records inventories, correspondence, classification designations, records control, equipment, filing procedures/manuals, training information, and other documents created by the State Archives and other agencies to facilitate records management practices. May also contain information on records management equipment and/or computer software.

RETENTION:

Retain 28 years after case is closed

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years after case is closed and then transfer to State Records Center. Retain in State Records Center for 26 years and then destroy.

APPRAISAL:

This disposition is based on Utah State General Records Retention Schedule, Schedule 1, Item 37.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 14118

TITLE: Records management case files

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4867

3

TITLE: Resort community sales tax returns

DATES: 1988-

ARRANGEMENT: Chronological, thereunder numerical by account number

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These are quarterly returns of sales tax collected from time share resorts and other private recreational facilities. These returns record total quarterly income and percentage rate of resort tax imposed. UCA 59-12-401(1) (1990), states that a city or town may impose an additional sales tax of up to 1% on transient room rentals, subject to exemptions provided for in UCA 59-12-104. They contain returns, adjustment forms, payments and correspondence. Also includes names and locations of resorts, tax rates, counties or municipalities, amount of tax due, sequence, addresses, signatures and types of businesses.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative Fiscal

This disposition is based on the administrative and financial needs expressed by the Tax Commission to retain these reports for two audit periods, which is 6 years. This is the same retention as other sales and business tax returns.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4867

TITLE: Resort community sales tax returns

(continued)

PRIMARY CLASSIFICATION:

Exempt UCA 59-1-403(1) (2008)

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9388

3

TITLE: Satisfaction of tax liens

DATES: 1957-

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayer name

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These are waivers issued by the Tax Commission to individuals releasing tax liens on real property. They contain lien releases, waivers and affidavits. They include the taxpayers name, and account number; tax period, liability, and compliance. Also includes county recording information, which includes docket number, page number and date.

This paper record is being microfilmed in random order as part of record series 17051, Business tax microfilm.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

APPRAISAL:

Administrative

This disposition is based on administrative needs expressed by the Tax Commission. After the lien has been satisfied the Tax Commission has no further need for these liens. However the corresponding county clerks retain copies of these liens permanently.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9388

TITLE: Satisfaction of tax liens

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4862

3

TITLE: Self-insurance tax returns

DATES: 1984-

ARRANGEMENT: Alphabetical by company name

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These are quarterly returns filed by companies who provide their own life or health insurance for their business and employees. UCA 59-9-101(1)(1990), requires every admitted insurer, to pay to the Tax Commission on or before March 31 in each year, a percentage of the total premiums received by it during the preceding calendar year. It includes tax returns, adjustment forms, correspondence, payments and prepayments and the time period details. These contain the company name and address, time period, tax liability, payment amounts, account numbers and the social security number of the self-insured individual.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

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

APPRAISAL:

Fiscal Legal

This disposition is based on UCA 59-1-401(7)(d)(1990), establishes the statute of limitations for failure to file a return at six years from the date the return should have been filed. There is also a three year audit period on these returns.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 4862

TITLE: Self-insurance tax returns

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 2828

3

TITLE: Special fuel exemption certificate and application receipt records

DATES: 1985-

ARRANGEMENT: Numerical by exemption number

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These are special fuel exemption applications, certificates, and receipts from users of propane and LPG fuel as required by UCA 59-13-304 (1991). These receipts are kept as a record of tax exempt special fuel users. Information includes name of owner, owner's address, whether permit is new or renewal, vehicle vintage number, make and year of vehicle, weight of vehicle, fee amount, and owner's signature.

RETENTION:

Retain 3 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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:

Administrative

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 2828

TITLE: Special fuel exemption certificate and application receipt records

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9389

3

TITLE: Successor liability records

DATES: 1989.

ARRANGEMENT: Numerical by account number

TOTAL VOLUME: 16.00 cubic feet.

DESCRIPTION:

These are records of business ownership changes of companies in the state of Utah who are responsible to collect or pay taxes. They contain the previous partner or corporate officers name and the name of the new partner or corporate officers name. Information includes names, addresses, and social security numbers.

This record series is no longer being used by the Tax Commission. The information is now being collected as part of record series 85028, Master document records.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1992.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative

This disposition is based on UCA 76-8-1101(2) (1991), which sets the statute of limitations for prosecution at six years from the date the taxes should have been filed. Also if a company's taxes are current there is no need for the previous owner or officers name.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9389

TITLE: Successor liability records

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9391

3

TITLE: Taxpayer correspondence

DATES: 1952-

ARRANGEMENT: Chronological, thereunder alphabetical by tax payer name

ANNUAL ACCUMULATION: 5.00 cubic feet.

DESCRIPTION:

This correspondence from taxpayers, both individuals and businesses, concerns taxes due, audits, collection action and business status. Includes copies of agency correspondence sent to taxpayers, copies of adjustments forms, audit and collection summaries, individuals names, dates, tax account numbers, penalties, interest due and copies of tax returns.

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

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1990.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative

The Tax Commission has requested a retention of 15 years to allow for a compliance pattern to be established, and for two audit periods to be kept, and records of uncollectible accounts to be maintained for this period of time.

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 9391

TITLE: Taxpayer correspondence

(continued)

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations

SERIES: 11841

3

TITLE: Work measurement reports

DATES: 1989-

ARRANGEMENT: Chronological, thereunder alphabetical by work unit name

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

These reports document the daily, weekly, and monthly production of employee in the division, and also documents a summary of all activities by each unit. The reports are used by the Tax Commission to verify production levels and to document current programs currently being work on by the division. The information is also used to determine processing costs per volume of documents received. Information includes employee hours worked, number of computer entries or documents processed, dollar amounts collected and deposited, and leave hour taken by the employees of the unit.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 09/01/1994.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

Public