

Retention and Classification Report

Agency: Utah State Tax Commission. Central Services Division. (1202)

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

Records Officer

17075 *Active ledger cards
17076 *Closed ledger files
17039 *Corporate income tax files
17077 *Exempt corporation ledger files
02905 *Exempt index card file
17026 *Fiduciary income tax returns
17022 *Individual income tax extension applications file
17023 *Individual income tax prepayments and credit documents
17016 *Individual income tax return files
17021 *Individual income tax return refunds
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17047 *Sales tax files
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AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17075

3

TITLE: Active ledger cards

DATES: 1949-1986.

ARRANGEMENT: Alphabetical by corporate name

TOTAL VOLUME: 0.50 cubic feet.

DESCRIPTION:

These are reference cards used by the staff to locate information on corporations without pulling out the entire corporate files. The information includes the corporation's name and address, the date of incorporation, the date the corporation was suspended and reinstated, and a record of corporate income tax return filings.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1987.

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 no longer administratively valuable and then destroy.

APPRAISAL:

Administrative

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.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17076

TITLE: Closed ledger files

DATES: 1949-1986.

ARRANGEMENT: Alphabetical by corporate name

TOTAL VOLUME: 0.70 cubic feet.

DESCRIPTION:

These are reference cards on corporations that no longer are in business in the state. These files include the corporate name and address, the date of incorporation, the prepayment date, the state where the taxpayer was incorporated, the dates suspended and reinstated, a record of return filing, the dates of dissolution, or the date of withdrawal.

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STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1987.

FORMAT MANAGEMENT:

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

APPRAISAL:

Administrative

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.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17039

3

TITLE: Corporate income tax files

DATES: 1981-1989.

ARRANGEMENT: alphabetical by name, thereunder numerical by corporation or charter number

TOTAL VOLUME:

DESCRIPTION:

These returns document income taxes paid by corporations doing business in Utah as required by UCA 59-7-123, 1989. They include the corporation franchise or income tax return, a copy of the federal income tax return, Utah employer's monthly advance payment, application for extension of time for filing returns, correspondence and records of payment. Information includes the corporation's name and address, corporation's Utah charter number and federal identification number, period covered by the return, kind of business, date of incorporation, corporation's income, corporation's deductions, corporation's tax liability, name and address of subsidiary income, subsidiary deductions, tax liability of subsidiary, name and address of subsidiary corporations, name and address of any parent corporation, a brief record of federal audits and the signature and title of the officer submitting the form.

This record series is no longer being used as of the end of tax year 1989. This series has been replaced by 17171, Corporation income tax returns, because of a new filing system.

Prior to 1989, this paper record series was filmed in random order as part of record series 17051, Business tax microfilm.

RETENTION:

Retain 15 years

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1987.

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17039

TITLE: Corporate income tax files

(continued)

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.

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

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

APPRAISAL:

Administrative Fiscal Legal

The Tax Commission has requested a retention of 15 years to allow for compliance patterns to be established, and ensures that records of uncollectible accounts are maintained in this period of time.

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17077

3

TITLE: Exempt corporation ledger files

DATES: 1949-1984.

ARRANGEMENT: Alphabetical by corporate name

TOTAL VOLUME: 2.00 cubic feet.

DESCRIPTION:

This is a reference guide to those corporations in the state that are exempt from franchise and income taxes under UCA 59-7-105. These files include the corporation's name and address, the date of incorporation, account number, the date the corporation was suspended and reinstated, and a record of corporate income tax return filings.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1987.

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 administratively use ends and then destroy.

APPRAISAL:

Administrative

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.

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17077

TITLE: Exempt corporation ledger files

(continued)

SECONDARY CLASSIFICATION(S):

Public. Corporation's name and account number.

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 2905

3

TITLE: Exempt index card file

DATES: 1949-1986.

ARRANGEMENT: Alphabetical by business name

TOTAL VOLUME: 0.30 cubic feet.

DESCRIPTION:

This is a reference guide to those corporations in the state that are exempt from franchise and income taxes under UCA 59-7-105 (1991). These cards include the corporation's name and address, the date of incorporation, account number, and status.

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 until administrative need ends and then destroy.

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

Public. Corporation's name and account number.

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17026

3

TITLE: Fiduciary income tax returns

DATES: 1979-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME: 7.60 cubic feet.

DESCRIPTION:

These are income tax returns filed by estates or trusts as required by UCA 59-11-105, 1989. These files include Batch Header Card, Fiduciary Return of Income, Application for Automatic Extension of Time to File Utah Income Tax Return, correspondence, and copies of related federal tax returns. Information includes the taxpayer's name, address, and federal identification number; whether the taxpayer is a trust or estate; the taxpayer's income, deductions, and tax calculations; the name and signature of the fiduciary or officer representing the fiduciary; the preparer's name, signature, address, and social security number; 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.

This record series has been combined with other tax series and will no longer be in use as of the end of 1988 tax year. See record series # 1086, Individual income tax returns.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1987.

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 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

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

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17026

TITLE: Fiduciary income tax returns

(continued)

APPRAISAL:

Administrative Legal

These records are microfilmed as they come into the office along with all other tax returns. The paper copy of the return is kept a year to be available for refilming should there be a problem with the microfilm. According to UCA 59-11-110 the inheritance tax remains a lien against the decedent's estate until paid and is subject to the 6 year limitations as provided in UCA 59-1-401.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17022

3

TITLE: Individual income tax extension applications file

DATES: 1985-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are applications submitted by taxpayers for a time extension to file income tax returns, as required by UCA 59-10-516, 1989. This record includes Batch header card, Bad check batch card, Income tax adjustment form, correspondence, Application for automatic extension of time to file Utah income tax return, and a copy of the federal extension of time to file a tax return. Information includes the taxpayer's and spouse's name, address, social security number, federal identification number, and signature; the tax form for which an extension is requested; the dates of the extension; the anticipated tax liability; the amount of tax paid; and the amount, if any, due; 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.

This record series is no longer being used as of the end of the 1988 tax returns. See record series 1086, individual income tax returns.

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 10 years and then microfilm and destroy provided microfilm has passed inspection.

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

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17022

TITLE: Individual income tax extension applications file

(continued)

APPRAISAL:

Administrative

These records are microfilmed as they come into the office along with all other tax returns. The paper copy of the return is kept a year to be available for refilming should there be a problem with the microfilm. The microfilm copies of these records are listed separately as they are grouped and filmed based on whether they are paid, refunds, exceptions, or no tax due.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17023

3

TITLE: Individual income tax prepayments and credit documents

DATES: 1985-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are forms completed by individuals to prepay their income tax liability. These are usually filed by those taxpayers that have income that is not subject to withholding. This record includes Batch header card, Declaration of estimated individual income tax, Individual income tax prepayment, Notice and demand for payment, Report of audit changes, correspondence, copies of cancelled checks, and copies of the individual's federal income tax return.

This record series is no longer being used as of the end of the 1988 tax returns. See record series 1086, individual income tax returns.

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 10 years and then microfilm and destroy provided microfilm has passed inspection.

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

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

APPRAISAL:

Administrative

These records are microfilmed as they come into the office along with all other tax returns. The paper copy of the return is kept a year to be available for refilming should there be a problem

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17023

TITLE: Individual income tax prepayments and credit documents

(continued)

with the microfilm. The microfilm copies of these records are listed separately as they are grouped and filmed based on whether they are paid, refunds, exceptions, or no tax due.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17016

3

TITLE: Individual income tax return files

DATES: 1985-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are the records of income tax returns filed with the states required by UCA 59-10-502, 1989. These records are further broken down into returns that have payments sent in with them, returns in which the total credits equal the total tax due, returns on which there have been errors made, and returns for which tax is due and unpaid. These records include Batch header card, Utah amended individual income tax return, Nonresident or part year resident individual income tax return, Utah resident short form individual income tax return, Utah resident long form individual income tax return, Income tax adjustment form, and copies of the taxpayer's federal income tax return. Information includes the taxpayer's and spouse's name, address, social security numbers, occupation, filing status, marriage status, number of dependents, political party donation, income, source of income, gross and adjusted income, and tax liability; 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.

This record series is no longer being used as of the end of the 1988 tax return year. See record series 1086, Individual income tax returns.

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 10 years and then microfilm and destroy provided microfilm has passed inspection.

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17016

TITLE: Individual income tax return files

(continued)

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

APPRAISAL:

Administrative

These records are microfilmed as they come into the office along with all other tax returns. The paper copy of the return is kept a year to be available for refilming should there be a problem with the microfilm. The microfilm copies of these records are listed separately as they are grouped and filmed based on whether they are paid, refunds, exceptions, or no tax due. Previous decision: RDR 79-100: microfilm/private.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17021

3

TITLE: Individual income tax return refunds

DATES: 1980-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are the record of income tax returns, as required by UCA 59-10-502, 1989, persons required to file returns, filed with the state for which the amount of credits equaled the total liability. This record includes Batch header card, Utah amended individual income tax return, Nonresident or part year resident individual income tax return, Utah resident short form individual income tax return, Utah resident long form individual income tax return, Income tax adjustment form, and copies of the taxpayer's federal income tax return. The information includes the taxpayer's and spouse's name, address, social security numbers, occupation, filing status, marriage status, number of dependents, political party donation, income, source of income, gross and adjusted income, and tax liability; 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.

This record series is no longer being used as of the end of the 1988 tax returns. See record series 1086, Individual income tax returns.

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 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

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

Microfilm duplicate: Retain in Office for 10 years and then

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17021

TITLE: Individual income tax return refunds

(continued)

destroy.

APPRAISAL:

Administrative Legal

According to UCA 59-10-536(3), 1990, the Tax Commission may assess a tax against a taxpayer who files a fraudulent or false return at any time. As no statute of limitations exist, a long retention is required. However, it is doubtful that the Tax Commission would find it worthwhile to go back longer than 10 years. Previous decision: RDR 79-100: microfilm/private.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17019

3

TITLE: Individual income tax returns exceptions

DATES: 1985-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are individual income tax returns which are separated because an error was made on the return. The separation allows the commission to correct the error as quickly as possible. These records include batch header card, Utah amended individual income tax return, Nonresident or part year resident individual income tax return, Utah resident short form individual income tax return, Utah resident long form individual income tax return, Income tax adjustment form, and copies of the taxpayer's federal income tax return. The information includes the taxpayer's and spouse's name, address, social security numbers, occupation, filing status, marriage status, number of dependents, political party donation, income, source of income, gross and adjusted income, and tax liability; 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.

This record series is no longer being used as of the end of tax year 1988. See record series 1086, Individual income tax returns.

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 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

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

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17019

TITLE: Individual income tax returns exceptions

(continued)

APPRAISAL:

Administrative Legal

The Tax Commission has requested a retention of ten years to comply with other limitations and to conform with Internal Revenue Service practices concerning; prosecution, collection and enforcement. This retention period allows the Tax Commission to document an individuals filing pattern, commence an audit after the Internal Revenue Service has finished their audit, and institute collection procedures against non-filers within accepted time frames. The Internal Revenue Service - Internal Revenue Code section 6501(h), 6511 (a), (d) and 6531 set the audit period at three years, prosecution for fraud and misfiling at six years and action for non-filing at ten years. There is no limitation on evasion, although they rarely will take action after ten years.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17020

3

TITLE: Individual income tax returns part paid

DATES: 1978-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are the record of income tax returns, as required by UCA 59-10-502, 1989, filed with the state for which partial payment was received with the return. This record includes Batch header card, Utah amended individual income tax return, Nonresident or part year resident individual income tax return, Utah resident short form individual income tax return, Utah resident long form individual income tax return, Income tax adjustment form, and copies of the taxpayer's federal income tax return. The information includes the taxpayer's and spouse's name, address, social security numbers, occupation, filing status, marriage status, number of dependents, political party donations, income, source of income, gross and adjusted income, and tax liability; 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.

This record series is no longer being used as of the end of the 1988 tax returns. See record series 1086, Individual income tax returns.

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 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

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

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17020

TITLE: Individual income tax returns part paid

(continued)

APPRAISAL:

Administrative Legal

According to UCA 59-10-536(3), 1990, the Tax Commission may assess a tax against a taxpayer who files fraudulent or false return at any time. As no statute of limitations exist, a long retention is required. However, it is doubtful that the Tax Commission would find it worthwhile to go back longer than 10 years. Previous decision: RDR 79-100: microfilm/private.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17024

3

TITLE: Individual income tax returns refund files

DATES: 1976-1988.

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These are tax return files, as required by UCA 59-10-502, 1989, for which the taxpayer is entitled to a refund. These files include Batch header card, Utah amended individual income tax return, Nonresident or part year resident individual income tax return, Utah resident short form individual income tax return, Utah resident long form individual income tax return, Income tax adjustment form, copies of cancelled checks, Report of audit changes, and copies of the taxpayer's federal income tax return. Information includes the taxpayer's and spouse's name, address, social security numbers, occupation, filing status, marriage status, number of dependents, political party donations, income, source of income, gross and adjusted income, and tax liability; 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.

This record series is no longer in use as of the end of the 1988 tax year. See record series 1086, Individual income tax returns.

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 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

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

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17024

TITLE: Individual income tax returns refund files

(continued)

APPRAISAL:

Administrative Legal

These records are microfilmed as they come into the office along with all other tax returns. The paper copy of the return is kept a year to be available for refilming should there be a problem with the microfilm. According to UCA 59-10-536(3), 1990, the Tax Commission may assess a tax against a taxpayer who files a fraudulent or false return at any time. UCA 76-8-1101.2, 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. Previous decision: RDR 79-100: microfilm/private.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17027

3

TITLE: Partnership and fiduciary income tax returns

DATES: 1978-1985.

ARRANGEMENT: Chronological

TOTAL VOLUME: 0.50 cubic feet.

DESCRIPTION:

These are income tax returns filed by partnerships and estates or trusts as required by UCA 59-11-205, 1989. These files include Batch Header Card, Partnership Return of Income, Fiduciary Return of Income, Application for Automatic Extension of Time to File Utah Income Tax Return, correspondence, and copies of related federal tax returns. 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; the taxpayer's name, address, and federal identification number; whether the taxpayer is a trust or estate; the taxpayer's income, deductions, and tax calculations; the name and signature of the fiduciary or officer representing the fiduciary; the preparer's name, signature, address, and social security number; 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.

This record series is no longer being collected as one file. Two separate series were established 17025 Partnership income tax return files and 17026 Fiduciary income tax return files to deal with the separation.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1987.

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.

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17027

TITLE: Partnership and fiduciary income tax returns

(continued)

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

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

APPRAISAL:

Administrative Legal

This record is governed by UCA 59-10-502, 59-10-536, 59-1-401, and 59-10-536(3) which 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. UCA 59-1-401, and 76-8-1101 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 CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17047

3

TITLE: Sales tax files

DATES: 1965-1989.

ARRANGEMENT: Alphabetical by taxpayer or business name

TOTAL VOLUME: 30.00 cubic feet.

DESCRIPTION:

This is a record of all activities on sales tax accounts, both audit and collection cases. These files include copies of sales and use tax return, application for license to engage in business, notice of receivership, proof of claim by creditor, report of uncollectible taxes, claim for taxes in district court, deficiency assessment, notice and demand for payment, audit report, audit work papers, and warrant for delinquent taxes. Information includes the taxpayer's name, address, and account number, period of the return, due date for filing and payment, amount of total sales and exempt sales and also taxable sales, total tax due, location of each place of business, name of the owner of the business, batch number, document count, routing of the batch, type of transaction, amount of increase or decrease of assessment and remittance, amount of payment made, a record of payments received, case number, docket number, page and date where a warrant for delinquent taxes was filed, dates of the warrant and the dates of release and the name of the auditor conducting the audit and the findings.

This series is no longer being used as of December 31, 1989.

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.

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17047

TITLE: Sales tax files

(continued)

APPRAISAL:

Administrative Fiscal

These records are to establish the taxpayer's pattern of compliance with the tax laws. Therefore, the Tax Commission has requested that these records be kept for 15 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 CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17050

3

TITLE: Withholding tax files

DATES: 1965-1989.

ARRANGEMENT: Numerical by identification number

TOTAL VOLUME: 30.00 cubic feet.

DESCRIPTION:

These are files of audit and collection activities on withholding tax returns. These files include application for license to engage in business, notice and demand for payment, audit reports, audit work papers, satisfaction of warrant for delinquent taxes, and correspondence. Includes the owner's name, trade name of the business, business address and telephone number, mailing address, reason for filing the application (starting new business, change in ownership, etc.), dates of first sales and first wages, location of the business, the type of ownership, if the business is a corporation, date of incorporation, employer's identification number, whether a previous license has been issued, names and addresses and social security numbers, telephone numbers of the owners, partners, or corporate officers, a description of the business activity, the estimated monthly sales and number of employees, whether the business will sell cigarettes, special locations, amount of increase or decrease of assessment and remittance, amount of payment made, a record of payments received, case number, docket number, page and date where a warrant for delinquent taxes was filed, dates of the warrant and the dates of release and name of the auditor conducting the audit and the findings. This record series is no longer being used as of 1989.

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.

AGENCY: Utah State Tax Commission. Division of Operations. Central Services

SERIES: 17050

TITLE: Withholding tax files

(continued)

APPRAISAL:

Administrative Fiscal

These records are used to establish the taxpayer's pattern of compliance with the tax laws. Two previous audits are sufficient for these purposes. If business closes, the record only has to be kept for three year audit period. In collection cases, information is needed for compliance and information on assets and income. Uncollectible accounts need to be kept in case financial status changes.

PRIMARY CLASSIFICATION:

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