

# Retention and Classification Report

**Agency:** Utah State Tax Commission. Collections Division (1452)

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

## Records Officer

09382 \*Garnishment records  
09384 \*Out-of-State collections case files  
09387 \*Revocation records  
09392 \*Termination and jeopardy case files

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

**SERIES:** 9382

3

**TITLE:** Garnishment records

**DATES:** 1975-1989.

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

**TOTAL VOLUME:** 6.00 cubic feet.

**DESCRIPTION:**

These are records of individuals whose wages were garnished by the Tax Commission because of delinquent and/or unpaid taxes. They contain court orders, satisfactions, collection information, correspondence, and pay-off information. The information includes name, address, social security number, employer, bank account number, tax liability, and amount garnished.

This series is no longer being used by the Tax Commission. The information is now being collected by series 17074, Collection records.

**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 6 years after case is closed or until tax liability has been satisfied and then destroy.

**APPRAISAL:**

Legal

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 tax should have been paid.

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

**SERIES:** 9382

**TITLE:** Garnishment records

(continued)

**PRIMARY CLASSIFICATION:**

Private

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

**SERIES:** 9384

3

**TITLE:** Out-of-State collections case files

**DATES:** 1980-1989.

**ARRANGEMENT:** Chronological, thereunder alphabetical by account name

**TOTAL VOLUME:** 7.00 cubic feet.

**DESCRIPTION:**

These are records of persons who have left or moved out of Utah and still have Utah tax liabilities. The information is used to collect taxes from these individuals. They contain warrants, collection and payment information, correspondence, agent notes, and travel records. The information includes name of state or private collection agency contracted to collect taxes, taxpayer name, address, social security number, employer, account number, and tax liability.

This series is no longer being used by the Tax Commission. The information is now being collected as part of record series 17074, Collection records.

**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 6 years after case has closed and then destroy.

**APPRAISAL:**

Administrative

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

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

**SERIES:** 9384

**TITLE:** Out-of-State collections case files

(continued)

**PRIMARY CLASSIFICATION:**

Private

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

**SERIES:** 9387

3

**TITLE:** Revocation records

**DATES:** 1970-1989.

**ARRANGEMENT:** Chronological, thereunder alphabetical by taxpayer's last name

**TOTAL VOLUME:** 10.00 cubic feet.

**DESCRIPTION:**

These are records of individuals or businesses in the state of Utah who have had their business license or other licenses revoked because of non-payment of taxes. They contain collection and investigation histories, and warrants. Information includes business or individual's name, business address, account number, and date of suspension or reinstatement.

This series is no longer being used as of the end of tax year 1989. The information is now being collected as part of series 17074, Collection 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 the administrative needs expressed by the agency.

**PRIMARY CLASSIFICATION:**

Protected UCA 63G-2-305(7) (1991)

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

**SERIES:** 9392

3

**TITLE:** Termination and jeopardy case files

**DATES:** 1980-1988.

**ARRANGEMENT:** Chronological, thereunder alphabetical by taxpayer name

**TOTAL VOLUME:** 20.00 cubic feet.

**DESCRIPTION:**

These are records of businesses and individuals who default on the payments or contracts to repay delinquent taxes, or who may be in a position to leave the state without paying current tax liabilities. They contain collection reports and tax agent's notes. Information includes informant information, person or business name, address, social security number, account number, and tax liability.

The Tax Commission is no longer adding information to this record series. However, the information is now being collected as part of series 17074, Tax collection records.

**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 6 years after case has closed and then destroy.

**APPRAISAL:**

Administrative

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

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

**SERIES:** 9392

**TITLE:** Termination and jeopardy case files

(continued)

**PRIMARY CLASSIFICATION:**

Protected