

Retention and Classification Report

Agency: Utah State Tax Commission. Technology Management (1544)

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

Records Officer: Amy Hill

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AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10399

3

TITLE: Audit selection system

DATES: 1989-

ARRANGEMENT: numerical by system type

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

These files contain records used for selecting taxpayers for audits. They contain specific tax return information, including copies of returns, and tax payments made by individual taxpayers. The files may also include confidential federal income tax information from the Internal Revenue Service, informant lead information, and other taxpayer records used as evidence supporting the selection of taxpayers for audits. The files may include a description of the audit selection criteria and evaluation ratings and the name of the auditor assigned to the account.

RETENTION:

Retain for 3 years

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 11/01/1998.

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 administrative need ends and then destroy.

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10399

TITLE: Audit selection system

(continued)

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10400

3

TITLE: Audit time and accounting system

DATES: 1990-

ARRANGEMENT: Chronological, thereunder numerical by account number

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These files encompass a complete system of paper input documents, computer programs and database files, and computer generated reports. The system keeps track of all assigned audits, auditors' time, completed audit information, and information about audit appeals. Paper documents used for entering data may include "buck slips", forms containing information about a completed audit, such as additional assessed tax, penalty and interest, and forms containing other audit related information such as opening conference dates, taxpayer contact names, and errors found in the audit. The system keeps track of appeal information, and the status of each audit that is appealed. Generally, this information consists of receipt dates of legal documents, and dates of hearings or court cases.

RETENTION:

Retain for 3 years

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 11/01/1998.

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 administrative need ends and then destroy.

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10400

TITLE: Audit time and accounting system

(continued)

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10101

3

TITLE: Car and bus tax system

DATES: 1985-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These are records of payments and collection information from businesses or individuals filing car and bus tax returns. It contains owners name, address, account number, payments, assessments, collection, penalties, comments, and other administrative information.

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.

Computer data files: Retain in Office for 6 years or until updated and then delete.

APPRAISAL:

Administrative Legal

This disposition is based on UCA 76-8-1101(2) (1991), which specifies that the statute of limitations expires in six years.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10101

TITLE: Car and bus tax system

(continued)

PRIMARY CLASSIFICATION:

Protected

UCA 63G-2-305(2)(a) (1991) specifies that release of information could result in an unfair disadvantage to the person submitting the information

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10102

3

TITLE: Cigarette tax system

DATES: 1985-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 4.00 cubic feet.

DESCRIPTION:

These are records of businesses or individuals who file cigarette and tobacco tax returns, and also purchase cigarette stamps from the Tax Commission. UCA 59-14-(203-206) (1991), states penalties for selling tobacco products without a license, tax rate, stamping procedures, and sales of cigarette stamps. The system contains business or individual name, address, other business locations, tax liability, payments, assessments, collections, penalties, comments, and other collection information. Also includes purchase of stamps for cigarettes and corresponding control thereof.

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.

Computer data files: Retain in Office for 6 years or until updated and then delete.

APPRAISAL:

Administrative

This disposition is based on the administrative need of the Tax Commission. Six years is the statute of limitations for prosecution, as stated in UCA 76-8-1101(2) (1991).

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10102

TITLE: Cigarette tax system

(continued)

PRIMARY CLASSIFICATION:

Protected

UCA 63G-2-305(2)(a) (1991) states that release of this information could result in an unfair disadvantage to the person submitting the information

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10106

3

TITLE: Common tax system

DATES: 1985-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

This common computer system allows the Tax Commission the ability to search by company or individual name to insure tax compliance when other required tax liabilities have been meet. It links all of the Tax Commission computer systems together. It includes comments, corrections, adjustments, and various tax system account information.

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.

Computer data files: Retain in Office for 4 years or until updated and then transfer to Tape Library. Retain in Tape Library for 11 years and then delete.

Computer magnetic storage media: Retain in Tape Library for 11 years and then erase.

APPRAISAL:

Administrative

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10106

TITLE: Common tax system

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10379

3

TITLE: Computer system operation manuals

DATES: 1980-

ARRANGEMENT: Alphabetical by system name

ANNUAL ACCUMULATION:

DESCRIPTION:

These are manuals produced by the Tax Commission Data Processing division, and describe how the Tax Commission computer systems are written, managed, and operated. They contain file layouts, key functions, instructions, screen formats, definitions, helps, codes and other information to allow users and operators to access the various Tax Commission computer systems.

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 superseded and then destroy.

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

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7893

3

TITLE: Corporation tax system

DATES: 1985-

ARRANGEMENT: Numerical by account number

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer data system is used by the Tax Commission to audit, collect, investigate, issue refunds, provide reports and deal with corporations and their owners and agents who pay taxes, file returns, or do business in the state of Utah. This system may hold information that includes tax periods and withholding amounts; pre-payments, payments, refunds, collection and processing notations. Also includes owners name, address and phone number; account number, social security number and could contain other tax information.

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.

Computer data files: Retain in Office for 4 years and then transfer to magnetic storage.

Computer magnetic storage media: Retain in Agency Record Center for 11 years after refreshing or reformatting as needed, and then erase.

APPRAISAL:

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to have access to these computer data files for 15 years.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7893

TITLE: Corporation tax system

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10232

3

TITLE: Data processing security and access records

DATES: 1986-

ARRANGEMENT: Alphabetical by employee surname

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These are records of persons authorized to use or access various Tax Commission computer systems. They contain security clearances, logon applications, requests to change screens or functions of various systems, security access records, violations, suspensions, investigations, and all other system control 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 until superseded and then destroy.

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

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

Protected

Disclosure of this information could jeopardize security of the Tax Commissions computer system.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7728

3

TITLE: Delinquent tax collection system

DATES: 1987-

ARRANGEMENT: Numerical by account number

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer data system is used by the Tax Commission Collection Division, to identify those taxpayers who owe the state unpaid warrants, taxes or assessments.

UCA 59-1-706(2) (1990), gives the Tax Commission the authority to establish collection procedures. The system provides a list of taxpayers which have unpaid accounts. It then compares this list to those taxpayers receiving refunds and automatically deducts any unpaid amounts from the taxpayers refund. The information held in the system includes notes of authorization for collection and notes on actions taken. Also includes taxpayers name and address; account number and social security number; liability or tax due; tax period and reason of tax.

After comparison is made and refund deducted, this information is then transferred to the taxpayers account, which is series 7729, individual income tax system. This system is up-dated annually.

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.

Computer data files: Retain in Office until tax liability is collected and then erase from system.

Computer magnetic storage media: Retain in Office for 1 year or until up-dated and then erase.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7728

TITLE: Delinquent tax collection system

(continued)

APPRAISAL:

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to keep this system on-line until the tax or assessment has been collected.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10105

3

TITLE: Document control system

DATES: 1984-

ARRANGEMENT: Numerical by internal control number, thereunder chronological by processing date

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These records document all tax information and documents received by the Tax Commission and the control thereof as they pass through various processing phases. It contains routing, batching, microfilming, data entry, accounting, banking, tax distribution and collection, and other control information.

RETENTION:

Retain 126 months.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 02/01/2001.

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 6 months or until data is transferred to CD-ROM and then delete.

CD-ROM: Retain in Office for 10 years and then destroy.

CD-ROM backup: Retain in Office for 6 months and then transfer to State Records Center. Retain in State Records Center for 10 years and then destroy.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10105

TITLE: Document control system

(continued)

APPRAISAL:

Administrative

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10103

3

TITLE: Drug stamp system

DATES: 1989-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

This is record of persons who purchase drug stamps from the Tax Commission to place on illegal drugs. The system contains name, address, social security number of purchaser, drug type, value, and purpose of stamp.

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.

Computer data files: Retain in Office for 6 years or until updated and then delete.

APPRAISAL:

Administrative Fiscal

This disposition is based on UCA 59-19-106 (1991) which sets the statute of limitations for prosecution at six years.

PRIMARY CLASSIFICATION:

Private UCA 59-19-106 (1991).

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10097

3

TITLE: Fiduciary tax system

DATES: 1985-

ARRANGEMENT: Numerical by system

ANNUAL ACCUMULATION:

DESCRIPTION:

This is a record of taxpayers who file a fiduciary tax return with the state Tax Commission, as required by UCA 59-11-105(1) (1991). The system contains name of fiduciary, taxpayer name, status, income, withholding amount, tax liability, collection and payment notation, and comment by the Tax Commission.

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.

Computer data files: Retain in Office for 4 years and then transfer to magnetic storage media.

Computer magnetic storage media: Retain in Office for 6 years and then erase.

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10104

3

TITLE: Fuel tax system

DATES: 1985-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

This is a record of businesses or individuals who purchase special fuels in the state of Utah, and who submit various fuel tax returns. It contains name, address, account number, payment and collection information, penalties, and comments regarding the tax compliance of businesses or individuals.

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.

Computer data files: Retain in Office for 6 years or until updated and then delete.

APPRAISAL:

Administrative

This disposition is based on the administrative need of the Tax Commission.

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10098

3

TITLE: Gross receipts tax system

DATES: 1989-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION:

DESCRIPTION:

This is a record of corporations who file a Utah Gross receipt tax return, as required by UCA 59-8-105(1-2) (1991). The system contains the corporation name, address, account number, and corporate offices. Also includes the tax period; tax liability; payments, penalties, interest; and the Tax Commission's comments.

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.

Computer data files: Retain in Office for 6 years or until up-dated and then erase.

APPRAISAL:

Administrative Legal

This disposition is based on UCA 76-8-1101(2) (1991) which sets the statute of limitation for prosecution at six years from the date the tax should have been remitted.

PRIMARY CLASSIFICATION:

Protected

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7729

3

TITLE: Individual income tax system

DATES: 1985-

ARRANGEMENT: Numerical by social security number

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer data system contains individual income tax information. It is used by the Tax Commission to audit, edit, enter data, verify or work with individual income tax payments, refunds, filing or collections. Includes taxpayer name, address, telephone number; social security number; filing period; amount withheld; amount of refund or payment; collection or refund notes; and spouse's name.

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.

Computer data files: Retain in Office for 4 years and then transfer to magnetic storage.

Computer magnetic storage media: Retain in Agency Record Center for 6 years after refreshing or reformatting as required, and then erase.

APPRAISAL:

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to keep these computer data files for 10 years. UCA 76-8-1101(2) (1990), sets the statute of limitations at six years for prosecution of this chapter. However, the Tax Commission requires an additional four years to establish compliance patterns for non-filers.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7729

TITLE: Individual income tax system

(continued)

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7788

3

TITLE: International fuel tax agreement system

DATES: 1989-

ARRANGEMENT: Numerical by account number

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer system is used by the Motor Vehicle and Auditing Divisions to track who pays fuel and highway usage taxes through the International fuel tax agreement interstate compact.

Information includes commercial vehicle registration data, periods of assessment and mileage, amount of fuel used, home state of user, and tax liability for Utah and other compact states. Also contains name, address, telephone number of user, account number, and social security number.

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.

Computer data files: Retain in Office for 4 years and then transfer to magnetic storage.

Computer magnetic storage media: Retain in Agency Record Center for 11 years after refreshing or reformatting as needed, and then erase.

APPRAISAL:

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to have access to these computer data files for 15 years.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7788

TITLE: International fuel tax agreement system

(continued)

PRIMARY CLASSIFICATION:

Protected Due to competitive disadvantage, as stated in UCA
63G-2-305(2)(a) (1991)

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10099

3

TITLE: Mining tax system

DATES: 1985-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION:

DESCRIPTION:

These files encompass a complete system of paper input documents, computer programs and database files, and computer generated reports. The system keeps track of all solid mineral tax return information such as returns, payments, billings, account details, and history comments. Documents related to the system, that may be retained for backup and audit purposes, include tax returns, adjustment forms, billing notices, system generated reports, and programming specifications system that may be retained for backup and audit purposes.

RETENTION:

Retain 3 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 11/01/1998.

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 3 years or until up-dated and then delete.

APPRAISAL:

Administrative Legal

This disposition is based on UCA 76-8-1101(2) (1991) which sets the statute of limitation for prosecution at six years from the date the tax should have been remitted.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10099

TITLE: Mining tax system

(continued)

PRIMARY CLASSIFICATION:

Protected UCA 63G-2-305 (14) and 59-1-403 (2008)

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10091

3

TITLE: Motor vehicle bad check system

DATES: 1985-

ARRANGEMENT: Chronological, thereunder numerical by system type

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

This is a record of dishonored checks which were paid to the Motor Vehicle Division by persons registering vehicles. They contain information from the check; collection information; bank and account number; owner's name, address, and social security number; and motor vehicle information.

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.

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

APPRAISAL:

Administrative Fiscal Legal

This disposition is based on administrative and legal needs expressed by the agency. UCA 76-8-1101(2) (1991) sets the statute of limitations at six years.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10100

3

TITLE: Oil and gas tax system

DATES: 1985-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

This is a record of businesses or individuals who submit oil and gas tax returns, as required by UCA 59-5-(104-108) (1991). It contains name of business or individual, address, account number, assessments, payments, penalties, production, comments, and other collection data.

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.

Computer data files: Retain in Office for 6 years or until updated and then delete.

APPRAISAL:

Administrative Legal

This disposition is based on UCA 76-8-1101(2) (1991), which specifies that the statute of limitations expires after six years.

PRIMARY CLASSIFICATION:

Protected UCA 63G-2-305(2)(a) (1991) specifies that the release of this information could result in an unfair disadvantage to person submitting the information

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 10107

3

TITLE: Prorate tax system

DATES: 1982-

ARRANGEMENT: Numerical by system type

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

These are records of commercial carriers that pay prorate taxes and file prorate tax returns. It contains name of business or individual, address, account number, tax payments, collections, penalties, vehicle ownership and usage, and payments to other states.

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.

Computer data files: Retain in Office for 4 years or until updated and then delete.

APPRAISAL:

Administrative

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

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7867

3

TITLE: Sales and use tax system

DATES: 1985-

ARRANGEMENT: Numerical by account number

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer data system is used by the Tax Commission to audit, collect, investigate and deal with individuals and businesses who collect state sales tax and use tax for retail items or for services rendered.

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.

Computer data files: Retain in Office for 4 years and then transfer to magnetic storage.

Computer magnetic storage media: Retain in Agency Record Center for 11 years after refreshing or reformatting as needed, and then erase.

APPRAISAL:

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to have access to these computer data files for 15 years.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7867

TITLE: Sales and use tax system

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7958

3

TITLE: Withholding tax system

DATES: 1985-

ARRANGEMENT: Numerical by account number

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer withholding system is used by the Tax Commission to audit, collect, or deal with employers and employees on state tax withheld from salaries. Contains name, address, phone number and account number of business; name, address, social security number, salary, deductions and amount withheld from employee for state taxes.

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.

Computer data files: Retain in Office for 3 years and then transfer to magnetic storage.

Computer magnetic storage media: Retain in Agency Record Center for 12 years after refreshing or reformatting as needed, and then erase.

APPRAISAL:

Administrative Fiscal

This disposition is based on the needs expressed by the Tax Commission to have access to these computer data files for 15 years.

AGENCY: Utah State Tax Commission. Technology Management

SERIES: 7958

TITLE: Withholding tax system

(continued)

PRIMARY CLASSIFICATION:

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