Retention and Classification Report

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

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AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17053 3
TITLE: Account index cross reference report
DATES: 1980-
ARRANGEMENT: Numerical by account number
ANNUAL ACCUMULATION: 12.00 fiche.
DESCRIPTION:

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

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.

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

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

APPRAISAL:

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finding aid to business tax returns, this record should be kept as long as the returns themselves, or until updated or superseded.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17053
TITLE: Account index cross reference report

(continued)

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4363 3
TITLE: Ad valorem tax audits
DATES: 1980-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 2.00 cubic feet.
DESCRIPTION:

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

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 after the business has closed or until two subsequent audits have been conducted and then destroy.

APPRAISAL:

Administrative Fiscal
Although the state law allows for this tax, it does not specify what the retention is or what the audit period is for this record. Therefore, a disposition similar to other business tax audits has been assigned to this record series.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4363
TITLE: Ad valorem tax audits

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(13) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17055 3
TITLE: Ad valorem tax files
DATES: 1979-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These are files on taxes of tangible property. These files include Batch Header Card, Notice of Advance Payment, Notice of Tax Due, credit-debit forms, copies of checks, copies of tax forms, copies of audit reports and work papers, collection information, kind of tax, the date of the form, the taxpayer's name and address, the fleet number, the assessed value of the vehicles, the amount of tax due, the amounts of credits, the balance due, and the counties where the vehicles are located.

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

APPRAISAL:

Administrative Fiscal

The Tax Commission has requested the retention period for this record series be a total of six years. UCA 59-10-536 sets a limitation on assessment and collection. Except as otherwise provided in the section, the amount of any tax imposed by this chapter shall be assessed within three years after the return was filed (whether or not such return was filed on or after the date prescribed), and no proceeding in court without assessment for the collection of such tax shall be begun after purposes of the section. There is also a three year audit period that is involved with this record series.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17055
TITLE: Ad valorem tax files

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(13) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17056 3
TITLE: Ad valorem tax withholding files
DATES: 1986-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These are advance payments made on ad valorem taxes. They are used to meet quarterly tax requirements. These files include batch header card and credit-debit form, kind of tax, date of the form, taxpayer's name and address, comments as to why the debit or credit was given (return filed late, advance payments, deficiency, etc.) and amount of the assessment or the amount of the credit to be applied.

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 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:

Administrative Fiscal
UCA 59-10-536, 1989, sets a limitation on assessment and collection. Except as otherwise provided in the section, the amount of any tax imposed by this chapter shall be assessed within three years after the return was filed (whether or not such return was filed on or after the date prescribed), and no proceeding in court without assessment for the collection of such tax shall begin after purposes of the section. Also, there is a three year audit period that is involved with this record series.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17056
TITLE: Ad valorem tax withholding files

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(13) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17032 3
TITLE: Aircraft fuel tax returns
DATES: 1976-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 4.00 cubic feet.
DESCRIPTION:

These are the returns of distributors of aircraft fuel as required by UCA 59-13-401, 402, 403, 1989. These returns are used to report how much aircraft fuel was produced. These files include aviation motor fuel tax return, schedule of tax paid motor fuels, schedule of exempt motor fuel, office review sheet, correspondence, and claim for refund, credit, or abatement. Information includes the taxpayer's name and address, period covered by the returns the taxpayer's receipts, amount of deductions, amount of tax due, date of purchase of the motor fuel, purchase invoice number, number of gallons purchased, name of the transporter, refinery where the fuel was purchased and the destination of the fuel. Audit information includes the item reviewed (imports verified, tax paid purchases verified, etc.), date of the review and the name of the reviewer.

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

APPRAISAL:

Administrative Fiscal Legal
The Tax Commission has requested a six-year retention for this record to match that of other business tax returns and to also monitor compliance. UCA 59-13-305, 1989, sets a retention for statute of limitations for pursuing action for a fraudulent

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17032
TITLE: Aircraft fuel tax returns

(continued)

return. According to UCA 59-13-309, 1989, these returns also have an audit period of three years.

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17052 3
TITLE: Alpha index cross reference report
DATES: 1980-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 12.00 fiche.
DESCRIPTION:

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

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.

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

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

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17052
TITLE: Alpha index cross reference report

(continued)

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17037 3
TITLE: Application for special fuel user permits
DATES: 1980-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 11.00 cubic feet.
DESCRIPTION:

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

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 3 years and then destroy.

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

APPRAISAL:

Administrative Fiscal Legal
According to UCA 59-13-314, the permit is valid for only one year. Once the permit expires, there is no further use for the application except to provide an audit trail.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17037
TITLE: Application for special fuel user permits

(continued)

PRIMARY CLASSIFICATION:
Public

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17060 3
TITLE: Apportioned registration audit reports
DATES: 1986-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These are the reports of audit adjustments to apportioned registration Fees. They are used to compare mileage reports from the port of entry and the trucking company to check for accuracy. This record includes miscellaneous tax adjustment form, claim for reduction or waiver of penalty and interest, audit work papers, and correspondence. Information includes the type of tax involved, taxpayer's name and account number, period of tax involved, type of adjustment, transaction date, amount of tax debited or credited, amount of penalty and interest due, amount of payment and explanation of the changes and the auditor's name and the date of audit.

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 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 two subsequent audits have been performed or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative Fiscal

This retention is requested so that the auditors will be able to spot a pattern of noncompliance if it exists. No specific time period can be given because audits are not conducted on each taxpayer each year.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17060
TITLE: Apportioned registration audit reports

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17070 3
TITLE: Bad check files
DATES: 1979-
ARRANGEMENT: Chronological by date.
ANNUAL ACCUMULATION: 2.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 6 years.

DISPOSITION:

Destroy.

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

APPRAISAL:

Administrative Legal

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17070
TITLE: Bad check files

(continued)

PRIMARY CLASSIFICATION:
Private

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 27254 3
TITLE: Beer destruction files
DATES: 2004-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

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

RETENTION:

Retain 1 year after project closes

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 after project closed and then destroy.

APPRAISAL:

Administrative This disposition is based on Utah State General Records Retention Schedule, Schedule 1, Item 33.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 27254
TITLE: Beer destruction files

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17069 3
TITLE: Beer tax files
DATES: 1972-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

These are excise tax returns as required by UCA 59-15-105, 1989. They are used to determine how much beer was imported and the tax liability. These files include Beer tax returns, schedule of sales to Utah beer distributors, Monthly summary of beer brewed and imported, Schedule of imported beer, deficiency assessments, audit work papers, warrant for delinquent beer tax, copies of invoices and correspondence.

This paper record series is 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 03/01/1987.

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 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:

Administrative Fiscal Legal
The Tax Commission needs a retention of six years to establish the taxpayer's pattern of compliance with tax laws. Routine correspondence and duplicate material should be weeded out on a regular basis. Audit records are needed to determine if a pattern of noncompliance exists. Two previous audits are sufficient for these purposes. In collection cases, the information is needed for compliance and as an information source for assets and income. Uncollectible accounts need to kept in case taxpayer's financial status changes. UCA 59-15-105 (3) states that it is the

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17069
TITLE: Beer tax files

(continued)

duty of every person manufacturing or importing beer for sale in this state to keep and preserve adequate records for a period of 3 years showing the amount of beer sold.

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

Public. Business name, address, account number, and the bar license.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 26030 3
TITLE: Brine shrimp royalty returns and records
DATES: 1997-
ARRANGEMENT: Chronological by date documents received.
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

This series documents tax returns filed and remittances made by harvesters of brine shrimp eggs as required by UCA 59-23-4 (2005). They also include information transmitted to the Tax Commission by the Department of Natural Resources regarding harvest totals by an individual harvester. These files include Brine Shrimp Royalty Statement, Report of Arm's-Length Sales, Report of Sales and Royalty Remittance, and associated correspondence. Information includes the taxpayer's name and address, the name under which the taxpayer is doing business, the period of the remittance, the Federal Employee Identification Number (FEIN), amount of product harvested, amount of royalty remitted, sales prices per pound for past sales, and the name of the individual signing the return.

All returns are filmed as they are received. This paper record is filmed in random order as part of a larger record series of Business tax microfilm, series 17051.

RETENTION:

Retain 15 years.

DISPOSITION:
Destroy.

STATE RECORDS COMMITTEE STATUS:
This retention was approved by the State Records Committee on 02/01/2006.

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 provided microfilm has passed inspection.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 26030
TITLE: Brine shrimp royalty returns and records

(continued)

Microfilm master: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 14 years and then destroy.

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

APPRAISAL:

Administrative Fiscal

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17051 3
TITLE: Business tax microfilm
DATES: 1978-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 6.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 15 years.

DISPOSITION:

Destroy.

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 State Records Center until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17051
TITLE: Business tax microfilm

(continued)

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

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403 (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4139 3
TITLE: Check remittance and documentation records
DATES: 1974-
ARRANGEMENT: Chronological, thereunder numerical by internal control number
ANNUAL ACCUMULATION: 52.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 15 years.

DISPOSITION:

Destroy.

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.

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

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

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4139
TITLE: Check remittance and documentation records

(continued)

APPRAISAL:

Administrative Fiscal
The Tax Commission has requested a fifteen year retention period for all business tax returns and documents that are microfilmed. This allows the Tax Commission to establish compliance patterns and allows the Tax Commission to perform audits after the Internal Revenue Service has completed theirs.

PRIMARY CLASSIFICATION:
Private UCA 63G-2-302(2) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 25942 3
TITLE: Cigarette and tobacco product records
DATES: 2005-
ARRANGEMENT: Chronological by receipt date of product
ANNUAL ACCUMULATION: 10.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 1 year.

DISPOSITION:
Destroy.

STATE RECORDS COMMITTEE STATUS:
This retention was approved by the State Records Committee on 12/01/2005.

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 month and then transfer to Agency Record Center. Retain in Agency Record Center for 11 months and then destroy.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 25942
TITLE: Cigarette and tobacco product records

(continued)

APPRAISAL:

Administrative Fiscal

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(9)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17043 3
TITLE: Cigarette license tax files
DATES: 1979-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

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

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 license is revoked or holder ceases business and then destroy.

APPRAISAL:

Administrative
As the license has no specific termination date, the record should be kept as long as the license holder remains in business.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17043
TITLE: Cigarette license tax files

(continued)

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17044 3
TITLE: Cigarette stamps tax files
DATES: 1979-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

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

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

APPRAISAL:

Administrative Fiscal Legal
These records are required by UCA 59-14-206, 303. Retention has been set by the limitations for audit and for prosecution for similar business tax returns.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17044
TITLE: Cigarette stamps tax files

(continued)

PRIMARY CLASSIFICATION:

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

SECONDARY CLASSIFICATION(S):

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 27255 3
TITLE: Cigarette/tobacco license tax files
DATES: 2006-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

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

RETENTION:

Retain 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 3 years and then destroy.

APPRAISAL:

Administrative Legal This disposition is based on Utah State General Records Retention Schedule, Schedule 1, Item 33.

UCA 5-14-201, 59-14-202, and 59-14-203

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 27255
TITLE: Cigarette/tobacco license tax files

(continued)

PRIMARY CLASSIFICATION:
Public

SECONDARY CLASSIFICATION(S):
Private. UCA 63G-2-302(1)(h)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17028 3
TITLE: Circuit breaker tax returns
DATES: 1981-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These are returns filed by senior citizens and widows/widowers whose income is less than $15,000 a year for a refund for rent payments or property tax, as set forth in UCA 59-2-1206, 1989. These files include a tax form for property owners, renters, and mobile home owners/renters, a copy of a property tax notice, and correspondence. Includes the taxpayer's name, address, telephone number, social security number, age, and filing status; a listing of household income, the amount of rent or tax paid, the amount of refund allowed, and the taxpayer's signature.

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

APPRAISAL:

Administrative Legal
The Tax Commission has requested a six-year retention for this series to monitor compliance. No set limitation for action on fraudulent returns has been set; however, general guidelines for keeping returns have been established for a period of six years by the Tax Commission. These records are subject to a three year audit period.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17028
TITLE: Circuit breaker tax returns

(continued)

PRIMARY CLASSIFICATION:
Private

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 10096 3
TITLE: Circuit breaker tax system
DATES: 1987-
ARRANGEMENT: Numerical by system type
ANNUAL ACCUMULATION:
DESCRIPTION:

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

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 3 years or until up-dated 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. Processing Division

SERIES: 17071 3
TITLE: Claim for reduction or waiver of penalty and interest
DATES: 1981-
ARRANGEMENT: None
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

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

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 3 years and then destroy.

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17071
TITLE: Claim for reduction or waiver of penalty and interest

(continued)

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17171 3
TITLE: Corporation income tax returns
DATES: i 1918-1941; 1975-
ARRANGEMENT: Alphabetical by name, thereunder by corporation or charter name
ANNUAL ACCUMULATION: 200.00 cubic feet.
DESCRIPTION:

These are income taxes paid by corporations doing business in Utah as required by UCA 59-7-123, 1989. These are the returns, which are still being used. The corporate income tax files, 17039, are no longer being used as of the end of the tax year 1989. 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, deductions, and tax liability, name and address of subsidiary income, deductions of subsidiary, 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 paper record series is 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 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. Processing Division

SERIES: 17171
TITLE: Corporation income tax returns

(continued)

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

Microfilm master: 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. Processing Division

SERIES: 17067 3
TITLE: Delivery to shippers report file
DATES: 1984-
ARRANGEMENT: Chronological by year
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

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

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 3 years and then destroy.

APPRAISAL:

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

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 9770 3
TITLE: Environmental surcharge tax returns
DATES: 1990-
ARRANGEMENT: Chronological, thereunder numerical by account number
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

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

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 Legal
This disposition is based on UCA 76-8-1101(2) (1990), which specifies that the statute of limitations for prosecution is "six years from the date the tax should have been remitted". Six years is also the audit period for this tax.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 9770
TITLE: Environmental surcharge tax returns

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 2906 3
TITLE: Exemption rulings for non-profit corporation records
DATES: 1949-
ARRANGEMENT: Alphabetical by business name
ANNUAL ACCUMULATION: 1.70 cubic feet.
DESCRIPTION:

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

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

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 2906
TITLE: Exemption rulings for non-profit corporation records

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(13) (2008)

SECONDARY CLASSIFICATION(S):
Public. Corporation's name, account number, and taxable status.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17035 3
TITLE: Fuel carrier's reports
DATES: 1978-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 0.30 cubic feet.
DESCRIPTION:

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

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

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17035
TITLE: Fuel carrier's reports

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17030 3
TITLE: Gasohol tax returns
DATES: 1983-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These are returns filed by motor fuel distributors who blend alcohol with gasoline to produce gasohol as required by UCA 59-13-307, 1989. This return is used to report how much gasohol was produced. These files include Gasohol tax return, schedule of tax paid motor fuels, schedule of exempt motor fuel, schedule of alcohol purchases by licensed distributors, office review sheet, tax adjustment form, and claims for refund, credit, or abatement. Information includes the taxpayer's name and address, period covered by the return, taxpayer's receipts, amount of deductions, amount of tax due, date of purchase of the motor fuel, purchase invoice number, number of gallons purchased, name of the transporter, refinery where the fuel was purchased, destination of the fuel, date of purchase of alcohol, seller's invoice number, name and address of the seller and the number gallons purchased. Audit information includes the item reviewed (imports verified, tax paid purchases verified, etc.), date of the review and the name of the reviewer.

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17030
TITLE: Gasohol tax returns

(continued)

APPRAISAL:

Administrative Fiscal Legal
The Tax Commission has requested a six-year retention for this record to match that of other business tax returns and to also monitor compliance. UCA 59-13-305, 1989, sets a retention for statute of limitations for pursuing action for a fraudulent return. According to UCA 59-13-309, 1989, these returns also have an audit period of three years.

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 1086 3
TITLE: Individual income tax returns
DATES: 1976-
ARRANGEMENT: Numerical by batch number
ANNUAL ACCUMULATION: 700.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 10 years.

DISPOSITION:
Destroy.

STATE RECORDS COMMITTEE STATUS:
This retention was approved by the State Records Committee on 03/01/1990.

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 until microfilmed or scanned as digital image and then destroy.

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

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

Computer magnetic storage media: Retain in Office for 10 years

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 1086
TITLE: Individual income tax returns

(continued)

and then erase.

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

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

APPRAISAL:

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

PRIMARY CLASSIFICATION:
Private

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17057 3
TITLE: Insurance premium tax returns
DATES: 1981-
ARRANGEMENT: Alphabetical by company name
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These are returns paid by insurance companies engaged in business in Utah on the amount of premiums that they receive as required by UCA 59-9-101, 1989. They include the taxpayer's name and address, tax year, due date of the return, amount of premiums received in the state, amount of deductions, tax due on the premiums, allocations of the funds and amount of premiums received by class of business and prepayments.

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 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 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:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17057
TITLE: Insurance premium tax returns

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 23587 3
TITLE: Miscellaneous refund tax system
DATES: 1989-
ARRANGEMENT: Alphabetical by account name, thereunder numerical by account number
ANNUAL ACCUMULATION:
DESCRIPTION:

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

RETENTION:

Retain 10 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 05/01/2001.

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 10 years and then delete.

APPRAISAL:

Administrative

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 6019 3
TITLE: Motor fuel license files
DATES: 1979-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

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

RETENTION:

Retain 1 year after end of license.

DISPOSITION:

Destroy.

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 after license is revoked or holder ceases business and then destroy.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 6019
TITLE: Motor fuel license files

(continued)

APPRAISAL:

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

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (2008)

SECONDARY CLASSIFICATION(S):
Public. The license

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4144 3
TITLE: Motor fuel licenses applications
DATES: 1979-
ARRANGEMENT: Chronological, thereunder numerical by internal control number
ANNUAL ACCUMULATION: 2.00 cubic feet.
DESCRIPTION:

These applications for licenses are for the sale of motor fuel as required by UCA 59-13-203, 1989. These applications include batch header cards and application for license to engage in business as a dealer in motor fuel. Information includes the dealers name and address, license number and the date issued, character of the business, business address, whether the business is a sole proprietorship, partnership or corporation, the names of the owner or partners, social security number, 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 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.

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. Processing Division

SERIES: 4144
TITLE: Motor fuel licenses applications

(continued)

PRIMARY CLASSIFICATION:
Public

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17033 3
TITLE: Motor fuel tax returns
DATES: 1977-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.80 cubic feet.
DESCRIPTION:

These are tax returns filed by distributors of motor fuel as required by UCA 59-13-206, 1989. These returns are used to determine how much motor fuel was produced. These files include motor fuel tax return, claim for refund of taxes paid on motor fuel used off highway for agricultural purposes, schedule of imported motor fuels, schedule of tax paid motor fuels, schedule of exported motor fuels, schedule of exempt motor fuel sales to licensed distributors, schedule of exempt motor fuel, transporter's report of imported motor fuels, miscellaneous tax adjustment forms, request for information, and claims for refunds, credit, or abatement. Information includes the name and address of the taxpayer, period covered by the return, total receipts for the period, total deductions for the period, tax due, date fuel was purchased, purchase invoice number, number of gallons purchased, name of the transporter, destination of the fuel, date fuel exported, name of the purchaser, number of gallons exported, city and state where the fuel was exported to and the taxpayer's title and signature. Audit information includes the item reviewed (imports verified, tax paid purchases verified, etc.), date of the review and the name of the reviewer.

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17033
TITLE: Motor fuel tax returns

(continued)

APPRAISAL:

Administrative Fiscal Legal
The Tax Commission has requested that the total retention for this record series be six years. UCA 59-13-305, 1989, sets a retention for the statute of limitations for pursuing action for a fraudulent return. However, other business tax returns set a limit of six years. UCA 59-13-206, 1989, places distributors under six years limitation and penalties of UCA 59-1-401, 1989. According to UCA 59-13-211, 1989, these returns are subject to audit for three years.

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (2008), and R861-1A-17(2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17066 3
TITLE: Motor vehicle sales tax files
DATES: 1977-
ARRANGEMENT: Alphabetical by taxpayer name

ANNUAL ACCUMULATION:
DESCRIPTION:

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

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 and then destroy.

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

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

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17066
TITLE: Motor vehicle sales tax files

(continued)

APPRAISAL:

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

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403 (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17068 3
TITLE: Out of state brewers' shipments to distributors within the state of Utah tax files
DATES: 1978-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 5.00 cubic feet.
DESCRIPTION:

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

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

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

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17068
TITLE: Out of state brewers' shipments to distributors within the state of Utah tax files

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17045 3
TITLE: Out of state fuel reports
DATES: 1978-
ARRANGEMENT: Alphabetical by state name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These are reports received from other states of sales of motor fuels distribution to customers in Utah as required by UCA 59-13-208, 1989. This is used by the commission to verify compliance with the tax laws. This record includes names of the distributors, type of fuel and amount of fuel sent to Utah, and names and addresses of the Utah customers.

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

APPRAISAL:

Administrative Fiscal
This record is an audit tool and should be retained for the 3 years, which is the audit period.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17025 3
TITLE: Partnership income tax returns
DATES: 1979-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 10.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 10 years

DISPOSITION:
Destroy.

STATE RECORDS COMMITTEE STATUS:
This retention was approved by the State Records Committee on 09/01/1998.

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

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17025
TITLE: Partnership income tax returns

(continued)

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

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

APPRAISAL:

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

PRIMARY CLASSIFICATION:
Private

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17078 3
TITLE: Plate correction record
DATES: 1935-
ARRANGEMENT: alphabetical by name
ANNUAL ACCUMULATION:
DESCRIPTION:

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

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. Processing Division

SERIES: 17058 3
TITLE: Public utilities regulation fees
DATES: 1980-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

These are the record of fees imposed on utilities to defray the cost to the state of regulating them as authorized by UCA 59-2-204, 1989. This record includes credit-debit form and notice of audit amount assessed and due. Information includes the taxpayer's name and address, amount of tax change, reason for the change, amount of tax due and due date for payment.

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 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 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
These are audit adjustments and should be kept for a period of three years.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17058
TITLE: Public utilities regulation fees

(continued)

PRIMARY CLASSIFICATION:

Exempt	UCA 59-1-403 (1991), and UCA 59-2-206 (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17073 3
TITLE: Request for microfilm copies of tax returns
DATES: 1983-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These are requests from taxpayers for copies of tax returns. This record includes the taxpayer's name, address, date of the request, the return requested, taxpayer's filing status, taxpayer's social security number, whether an audit is involved, whether there is tax due on the return, a copy of the check for the fee and related correspondence.

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 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 6 months or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative
This record is an internal control document and, as such, has a short administrative value.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 85008 3
TITLE: Revenue accounting remittance
DATES: 1989-
ARRANGEMENT: Chronological, thereunder numerical by internal control number
ANNUAL ACCUMULATION: 56.00 cubic feet.
DESCRIPTION:

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

RETENTION:

Retain 15 years.

DISPOSITION:

Destroy.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1990.

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 until microfilmed or scanned as digital image and then destroy.

Microfilm master: For records prior to and including 2013. Retain in State Records Center for 15 years and then transfer to Office. Retain in Office for 1 month and then destroy.

Microfilm duplicate: For records prior to and including 2013. Retain in Office for 15 years and then destroy.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 85008
TITLE: Revenue accounting remittance

(continued)

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

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

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

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

APPRAISAL:

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

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403 (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17041 3
TITLE: Sales and use tax returns
DATES: 1977-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 10.00 cubic feet.
DESCRIPTION:

These are returns for sales and use tax filed as required by UCA 59-12-107, 1989. This return is used to collect tax on real and tangible personal property. This record includes batch header card, sales tax adjustment form, sales and use tax return, sales and use tax return single place of business only, allocation of local sales and use tax-two or more places of business in Utah, determination of use tax on sales subject to use tax. Information includes the taxpayer's name, address, account number, period of the return, due date for filing a 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, and the amount of payment made. Also includes prepayment documents.

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

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17041
TITLE: Sales and use tax returns

(continued)

of time.

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17048 3
TITLE: Sales tax audits
DATES: 1974-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 3.00 cubic feet.
DESCRIPTION:

This is a record of sales tax audits. They are used to determine compliance with state laws and to make sure returns were filed correctly. These files include copy of sales and use tax return, 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, 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 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 after the business has closed or until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17048
TITLE: Sales tax audits

(continued)

APPRAISAL:

Administrative Fiscal
The Tax Commission has requested that the total retention for this record series is three years. Although the state law allows for this tax, it does not specify what the retention is or what the audit period is for this record. Therefore, a retention similar to other business tax audits has been assigned to this record series.

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(13) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17065 3
TITLE: Sales tax files, miscellaneous
DATES: 1979-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

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

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

APPRAISAL:

Administrative Fiscal

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17065
TITLE: Sales tax files, miscellaneous

(continued)

changes. UCA 59-1-401, UCA 59-12-107 states general limitation for a period of 6 years.

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4263 3
TITLE: Special fuel license applications
DATES: 1979-
ARRANGEMENT: Chronological, thereunder numerical by internal control
ANNUAL ACCUMULATION: 6.00 cubic feet.
DESCRIPTION:

These are applications for license for the sale of special fuel as required by UCA 59-13-302. Inclusive dates are 1979-1982 and after 1986. They include Batch header cards and application for license to engage in business as a dealer in Special fuel. Information includes the dealer's name and address, license number, date issued, character of the business, business address, whether the business is a sole proprietorship or partnership or corporation, names of the owners or partners, batch number, document count, routing of the batch, type of transaction, amount of increase or decrease of assessment and remittance and the amount of payment made.

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 1 year or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative
Agency has indicated there is a one year retention for licenses.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 4263
TITLE: Special fuel license applications

(continued)

PRIMARY CLASSIFICATION:
Public

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 6017 3
TITLE: Special fuel license files
DATES: 1979-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION:
DESCRIPTION:

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

RETENTION:

Retain 1 year after license revoked or end of business.

DISPOSITION:

Destroy.

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 after license is revoked or holder ceases business and then destroy.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 6017
TITLE: Special fuel license files

(continued)

APPRAISAL:

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

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (2008)

SECONDARY CLASSIFICATION(S):
Public. The license

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17034 3
TITLE: Special fuel tax files
DATES: 1975-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 5.00 cubic feet.
DESCRIPTION:

These returns are filed by distributors of fuels designed for any purpose other than to operate a motor vehicle on the public highways as required by UCA 59-13-305, 1989. These returns are used to report how much special fuel was produced. These files include special fuel tax mileage schedules, special fuel tax returns, claims for reduction or waiver of penalty and interest, miscellaneous tax adjustment forms, and audit work papers. Information includes the name and address of the taxpayer, taxpayer's account number, period covered by the return, amount of special fuel available, amount used off highway, amount used on highways outside Utah, deductions claimed, amount of taxable fuel used in Utah, and the amount of tax due. For interstate trips on the highway, it gives the unit number of the vehicle making the trip, date of the trip, Utah highway route used, type of fuel used, number of miles operated by the special fuel in Utah, type of registration of the vehicle and the permit number issued. Audit information includes the item reviewed (imports verified, tax paid purchases verified, etc.), date of the review and the name of the reviewer. Also includes warrant for delinquent taxes, which gives county where the warrant is to be served, type of tax, date assessed, tax period, taxpayer's name and address, balance due, due date of payment, date of warrant, case number, docket number, page number where recorded and the date the warrant was filed in court. 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 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 6 years or until microfilmed and then

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17034
TITLE: Special fuel tax files

(continued)

destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative Fiscal Legal
UCA 59-13-206, 1989, places distributors under a six year limitation. According to UCA 59-13-211, 1989, these returns are subject to audit for three years. The Tax Commission has decided that business tax returns should be maintained for six yeas.

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(13) (2008)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17029 3
TITLE: Special fuel user/dealers tax returns
DATES: 1978-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 15.00 cubic feet.
DESCRIPTION:

These are returns filed by individuals who sell fuel other than gasoline for use by motor vehicles and those individuals who purchase special fuel in bulk for their own use and to sell excess. These returns are required under UCA 59-13-305, 307, 312, 1989. These files include User-Dealer's Special Fuel Tax Return, Statement of Delinquent Taxes, Tax Adjustment forms, audit work papers, and correspondence. Information includes the taxpayer's name and address, tax period of the return, due date of the return, taxpayer's account number, amount of fuel purchased during the month, deductions to which the taxpayer is entitled, tax due on the return and any penalty or interest, taxpayer's signature and telephone number, type of audit adjustment, date of any audit changes, amount the tax was increased or decreased, amount paid or due the taxpayer as a refund, explanation of the audit change and the name of the auditor.

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

APPRAISAL:

Administrative Fiscal Legal
The Tax Commission has requested a six-year retention for this record to match that of other business tax returns and to also monitor compliance. UCA 59-13-305, 1989, sets a retention for

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17029
TITLE: Special fuel user/dealers tax returns

(continued)

statute of limitations for pursuing action for a fraudulent return. According to UCA 59-13-309, 1989, these returns also have an audit period of three years.

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17063 3
TITLE: Special sales tax returns
DATES: 1969-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These are sales tax returns for vendors selling goods on a one-time basis at special events, such as fairs. They are used to ensure that taxes are collected at special events. This record includes Special sales tax returns, Special event summary, Temporary sales tax license/Special return, and correspondence. Information includes the name of the event, location of the event, name of the sponsor, taxpayer's name and address, name by which the taxpayer is doing business, amount of taxable sales, amount of tax due and signature of the taxpayer.

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

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17063
TITLE: Special sales tax returns

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17061 3
TITLE: Studded tire fee report
DATES: 1973-
ARRANGEMENT: Numerical by account number
ANNUAL ACCUMULATION:
DESCRIPTION:

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

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 6 years and then destroy.

APPRAISAL:

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

PRIMARY CLASSIFICATION:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17038 3
TITLE: Teller's daily recapitulation and register of remittance
DATES: 1963-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These daily registers are used to control the flow of funds and to document the amount received daily by the Tax Commission. They include the date of the report, batch numbers processed, total amount of money received in each batch, total amount received for the day and the date the money was deposited.

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

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Administrative Fiscal
This record is subject to audit by the State Auditor's office and should be kept for the full audit period of 3 years.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 9769 3
TITLE: Tire recycling tax returns
DATES: 1990-
ARRANGEMENT: Chronological, thereunder by account number
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These returns are filed by businesses who sell tires and collect the fee for recycling and disposing of used tires.
UCA 26-32a-104(1) (1990), states that this recycling fee is imposed on the purchase of a new tire by a consumer. These returns contain name, address and account number of business; taxable amounts of sales; number of tires sold or exchanged; fees collected and the tax period the return was filed in.

This paper record 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 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 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 at "six years from the date the tax should have been remitted". Six years is also the audit period for this return.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 9769
TITLE: Tire recycling tax returns

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 9768 3
TITLE: Tourism and convention facilities tax returns

DATES: 1989-
ARRANGEMENT: Chronological, thereunder numerical by account number
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These returns are filed by restaurants, fast food establishments and car rental agencies to document the percentage of tax collected. Each county may impose up to 1% tax on prepared food and beverage sales, up to 3% tax on car rentals, and not to exceed 1/2% tax on room rental, as regulated by UCA 59-12-603 (1991). This tax is used to construct or upgrade convention and tourist facilities. These returns contain name, address and business account number; prepared food sales total amount; tax amount; remittance, and the tax period that the return was filed.

This paper record series is being 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 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 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative
This disposition is based on UCA 76-8-1101(2) (1990), which sets the statute of limitations for prosecution at "six years from the date the tax should have been remitted."

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 9768
TITLE: Tourism and convention facilities tax returns

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17036 3
TITLE: Transporter's report of imported motor fuels
DATES: 1979-
ARRANGEMENT: Alphabetical by name
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These reports show the amount of fuel imported into the state by a transporter as required by UCA 59-13-208, 1989. They can either be filed with a motor fuel tax return or can be filed separately. This record includes transporter's report of imported motor fuels and schedule of exported motor fuel. Information includes the transporter's name and address, month of the report, date the fuel was imported or exported, invoice number, name and address of the refinery or jobber the fuel was imported from, type of product transported, number of gallons, name and address of the consignee, point of delivery and the city and state where the fuel was exported.

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

APPRAISAL:

Administrative Legal
The Tax Commission has requested a six-year retention for this record to match that of other business tax returns and to also monitor compliance. UCA 59-13-305, 1989, sets a retention for statute of limitations for pursuing action for a fraudulent return. According to UCA 59-13-309, 1989, these returns also have an audit period of three years.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17036
TITLE: Transporter's report of imported motor fuels

(continued)

PRIMARY CLASSIFICATION:
Protected UCA 63G-2-305(2) (1991).

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 10095 3
TITLE: Wine and liquor tax records
DATES: 1984-
ARRANGEMENT: Chronological, thereunder alphabetical by county
ANNUAL ACCUMULATION: 3.00 cubic feet.
DESCRIPTION:

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

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

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

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

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

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 10095
TITLE: Wine and liquor tax records

(continued)

PRIMARY CLASSIFICATION:
Protected

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17064 3
TITLE: Withholding royalties
DATES: 1982-
ARRANGEMENT: Numerical by royalty number
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These are the records of the withholding of royalties due for the production of minerals in the state by producers as required by UCA 59-6-103, 1989. This record includes withholding royalties report form audit reports, audit work papers, claim for reduction or waiver of penalty and interest, and correspondence. Information includes a list of partners, owners, or officers; their names, addresses, and social security numbers; the amount of royalties paid and the amount withheld.

This paper record 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 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative Legal
UCA 59-6-104, 1989, sets an audit trail and a prosecution period of six years. These records need this retention of six years for the Tax Commission to establish the taxpayer's pattern of compliance with tax laws.

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17064
TITLE: Withholding royalties

(continued)

PRIMARY CLASSIFICATION:
Exempt UCA 59-1-403(1) (1991)

AGENCY: Utah State Tax Commission. Processing Division

SERIES: 17015 3
TITLE: Withholding tax returns
DATES: 1973-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.80 cubic feet.
DESCRIPTION:

These returns document individual income tax amounts withheld and paid over to the Tax Commission by employers as required by UCA 59-10-402, 1989. They include a batch header card, Utah employer's quarterly return and Utah employer's monthly advance payment. The information includes the taxpayer's name, address, account number, tax period involved, due date for filing and payment, total amount of tax withheld, amount of any adjustments, total amount of tax due, batch number, document number of the batch, routing of the batch, transaction type, amount of increase or decrease over the assessed amount, amount of increase or decrease of the remitted amount and the amount of payment received. 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 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 15 years or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative Legal
The Tax Commission has requested a retention of 15 years to allow for 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. Processing Division

SERIES: 17015
TITLE: Withholding tax returns

(continued)

PRIMARY CLASSIFICATION:

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