



Department of Education and Early Development
 Division of Libraries, Archives & Museums
 Alaska State Archives/Records & Information Management Service (ASA/RIMS)
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STATE OF ALASKA

Records Retention and Disposition Schedule

Agency I.D: 112 Schedule No: 04-112.1

DEPARTMENT OF REVENUE

TAX DIVISION

112 - OIL & GAS AUDIT/RESEARCH

The agency will follow retention periods for common records as listed in the most current State of Alaska General Administrative Records Retention and Disposition Schedule (GARRDS), unless those records have been listed on this schedule.

Unless otherwise noted all records series are confidential under AS 43.05.230. This schedule supersedes #41802.

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible permanent retention in the State Archives in accordance with AS 40.21.030.

Under 4 AAC 59.005, it is the responsibility of agencies to ensure that records created and maintained in electronic systems remain accessible and durable for their prescribed retention period. This requires addressing the issues of periodic media refreshment, digital migration strategies and security plans. Backups produced for system recovery purposes do not serve a recordkeeping function or substitute for archived business essential duplicates.

Pursuant to the provisions of AS 40.21 and 4 AAC 59, the records listed on this schedule are approved for retention and disposition as indicated.

Division Director	Signature of Division Director		Date
	*		8/22/04
Attorney General/Designee	Date	Commissioner of Administration/Designee	Date
*	9/3/04	*	9/14/04
State Archivist	Date	Records Analyst	Date
*	9/16/04	*	8/13/04

* = Original signatures held on file.

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
001.1 - Petroleum Property Tax Files Includes: AS 43.56 Property Tax Returns (C) Municipal Correspondence Files (P) Rolls (P) Individual Taxpayer Files (C) Audit Files (C)		C+5	Y	C = Until case is closed. Some property tax information is input into a Foxpro database entitled "PTAX".
001.2 - State Assessment Review Board Appeal Records & Decisions		PA		
001.3 - State Assessment Review Board Administrative & Misc. Files		PA		
002 - Tax Processing Files Includes: Tax Return Backup Files Quality Bank Statements Cook Inlet Gas Invoices 15 AAC 55.122 Supplemental Information Alyeska Crude Oil Movement Statements Cook Inlet Meter Tickets Processing Monthly Reports Payment Reconciliation Files Record of Payment Characteristics AS 43.55/57 Production Tax Returns		C+5	Y	C = Until case is closed. Annual accrual rate is approximately 12 cubic feet.
003 - Economic Research Files Includes: Revenue Forecasts Regulatory History Files--Draft Regulations Special Studies/Projects--Final Reports		PA		Revenue forecasts are published by the division and maintained for public access. All filesets are public.
004 - Economic Research Files Includes: Special Studies/Projects--Workpapers/Backup Forecast Work Papers & Backup Files Legislative Fiscal Notes/Analyses--Workpapers Regulatory History Files--Workpapers		10		All filesets public.
005.1 - Production Tax Audit Files (Master Narrative Files)		PO		Some production tax information submitted by oil and gas companies is input into the Tax Return Data System (TRDS).
005.2 - Production Tax Audit Files (Individual Taxpayer Audit Files & Misc. Audit Backup Files)		C+5		C = Until case is closed.

You can transfer records to an approved records center at any point - complete a Records Transfer List (RTL) and submit it to your Records Officer for approval.

<p align="center">Retention Key</p> A = Until Audit PO = Permanent (Retain in agency office) C = Cut-off event/date S = Until Scanned CY = Current Year T = Transfer CFY = Current Fiscal Year TO = Term of Office PA = Permanent (Transfer to State Archives)	<p align="center">Format Key</p> H = Hardcopy E = Electronic D = Database M = Microform	<p align="center">Bus. Ess = Business Essential</p> 1. Are necessary for emergency response 2. Are necessary to resume or continue operations
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Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
006.1 - AS 38.05. Royalty Audit Files: NPSL Audit & EIC Audit Files		T		T = Until close of audit, at which time the file is transferred to the Department of Natural Resources. NOTE: SCS CSHB 246, effective July 1, 2003 transfers audit responsibility to DNR. Therefore, this records series will lapse and may be deleted 7/1/08, when final records are destroyed.
006.2 - AS 38.05. Royalty Audit Files: Volume/Value Audits		6		Supporting tax records for the Volume/Value audits are retained for 6 years or close of DNR's case, whichever is later.
007 - Computer System Documentation File Documentation file may include: program/system documentation, application software licenses/agreements, data systems/file specifications, codebooks, file layouts, user guides, usage/inventory reports, output specifications, security information, disaster recovery/backup procedures; and, web page data, statistics and other development materials utilized in the creation/maintenance of the agency's Internet site.		C	Y	C = Until documentation is obsolete, superseded or administrative need is met.

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