



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: 603      Schedule No: 04-603.1**

DEPARTMENT OF REVENUE  
 TAX DIVISION  
 603 - APPEALS UNIT

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 are confidential under AS 43.05.230. This records schedule supersedes #040802.

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
	*		5/13/03
Attorney General/Designee	Date	Commissioner of Administration/Designee	Date
*	11/5/03	*	11/24/03
State Archivist	Date	Records Analyst	Date
*	11/28/03	*	4/30/03

\* = Original signatures held on file.

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
<p><b>001 - Appeal Case Files, Closed</b>                      This series documents the department's actions under AS 43.05 with regard to administrative and judicial tax appeals. Consists of Request for Appeal, correspondence, audit workpapers, Audit Adjustment Reports, Notice of Assessment and Demand for Payment, taxpayer contact notes, copies of legal references, waiver notices, computer printouts, etc.</p> <p>Arranged alphabetically by taxpayer name.</p>		C+7	Y	C = Until the case is resolved.
<p><b>002 - Audit Workfiles (Not Appealed)</b>                      Records series consists of returns, schedules, correspondence, auditors' notes, assessment letters, audit adjustment reports, adjustments of return, copies of decisions, waiver of confidentiality, legal documents, etc.</p> <p>Arranged alphabetically by name.</p>		C+7		C = Until file is closed.  If the assessment is not appealed within 60 days, the taxpayer must pay.

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"><b>Retention Key</b></p> <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>	<p align="center"><b>Format Key</b></p> <p>H = Hardcopy                      E = Electronic                      D = Database                      M = Microform</p>	<p align="center"><b>Bus. Ess = Business Essential</b></p> <p>1. Are necessary for emergency response                      2. Are necessary to resume or continue operations</p>
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