



Department of Education and Early Development  
 Division of Libraries, Archives & Museums  
 Alaska State Archives/Records & Information Management Service (ASA/RIMS)  
 P.O. Box 110525, 141 Willoughby Avenue  
 Juneau, AK 99811-0525  
 T: (907) 465-2317/2275  
 F: (907) 465-2465

# STATE OF ALASKA

## Records Retention and Disposition Schedule

**Agency I.D: 96      Schedule No: 04-96.1**

DEPARTMENT OF REVENUE

TAX DIVISION

96 - ANCHORAGE AUDIT GROUP

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 schedule supersedes #43204.

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
	*		5/24/02
Attorney General/Designee	Date	Commissioner of Administration/Designee	Date
*	6/26/02	*	7/10/02
State Archivist	Date	Records Analyst	Date
*	-	*	5/9/02

\* = Original signatures held on file.

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
<p><b>001.1 - Closed Audit Files (Oil &amp; Gas Corporate)</b>                      This series consists of returns, schedules, correspondence, auditors' notes, assessment letters, audit adjustment reports, adjustments of return, copies of decisions, waiver of confidentiality, and legal documents.</p> <p>Arranged alphabetically by name.</p>		C	Y	C = Retain two audit cycles or two years after final resolution, whichever is later.
<p><b>001.2 - Closed Audit Files (Other Corporate)</b>                      This series consists of returns, schedules, correspondence, auditors' notes, assessment letters, audit adjustment reports, adjustments of return, copies of decisions, waiver of confidentiality, and legal documents.</p> <p>Arranged alphabetically by name.</p>		C+7		C = Until final resolution.
<p><b>001.3 - Closed Audit Files (Other Excise)</b>                      This series consists of returns, schedules, correspondence, auditors' notes, assessment letters, audit adjustment reports, adjustments of return, copies of decisions, waiver of confidentiality, legal documents.</p> <p>Arranged alphabetically by name.</p>		C+7	Y	C = Until final resolution.
<p><b>002 - Special Projects</b>                      Records series consists of general research materials dealing with tax policies, legislation or new issues.</p> <p>Arranged alphabetically by project.</p>		C+3*		C = Until project is concluded or administrative need is met.  * = Submit file titles for archival review (AR) prior to disposition.  Refer to the General Administrative Records Retention Schedule, Item 62 (General Correspondence) for documents relating to the administration and operation of the agency.

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                      C = Cut-off event/date                      CY = Current Year                      CFY = Current Fiscal Year                      PA = Permanent (Transfer to State Archives)</p> <p>PO = Permanent (Retain in agency office)                      S = Until Scanned                      T = Transfer                      TO = Term of Office</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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