



DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT
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 Archives and Records Management Services
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STATE OF ALASKA

Schedule Number: 40402

Agency ID #: 656

RECORDS RETENTION SCHEDULE

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<p>DEPARTMENT OF REVENUE</p> <p>TAX DIVISION</p> <p>FISH GROUP</p>	<p style="text-align: center;">KEY</p> <p>A - After Audit Numerals - Years in addition to current year</p> <p>CFY - Current Fiscal Year</p> <p>CY - Current Year TO - Term of Office</p> <p>P - Permanent S/M - After Scanning/ Microfilming</p> <p>C - Current or as defined</p>
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The Agency will follow retention periods for common records as listed in the State of Alaska General Administrative Records Schedule #100.2, unless those records have been listed on this schedule.

Unless otherwise noted all records are retained on **Calendar** year basis.

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible retention in the Alaska State Archives in accordance with AS 40.21.030. Accessioned records may be reappraised for permanent value every four years or at the archivist's

Unless otherwise noted, all records are confidential under AS 43.05.230. This records schedule supercedes #40401. Certain information listed on this schedule is input into the Tax Accounting System Database (TAS).

Statutory/Regulatory Authority: AS 43 & 15 AAC. AS 43.05.260; AS 43.05.270; AS 43.05.275; and, 15 AAC 05.300 provide 3 years to assess a tax, 6 years after assessment to levy or begin court proceedings to collect tax (10 years for corporate income tax), and 2 years after tax payment or 3 years after returned filed to claim refund, whichever is longer. All retention periods listed on this schedule comply with these requirements.

Under AS 43 the Tax Division performs revenue audit and taxation functions for twenty tax types and four nontax revenue programs administered by the Department of Revenue. The Division administers the tax laws to promote voluntary taxpayer compliance.

NOTE: 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 below are approved for retention and disposition as indicated.

Division Director Jon Iversen	State Archivist <i>Glenn Cook</i>	Date 4/14/08	Attorney General <i>Craig J. Tillery</i>	Date 4/9/08	
Signature of Division Director/Designee <i>[Signature]</i>	Date 3/21/08	Records Analyst <i>D. Dawson</i>	Date 3/19/08	Commissioner of Administration <i>[Signature]</i>	Date 4/11/08

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Item No.	Records Series Title and Description	Retention		Disposition			Remarks
		Office	Records Center	State Archives	Destroy	Vital Record	
1	<p>Fisheries Business/ASMI/SET/SMT/Dive Tax Returns:</p> <p>AS 43.75 and AS 16.51 require fisheries business and seafood marketing assessment tax returns from fish processors and exporters. AS 43.76 requires salmon enhancement/marketing and dive fishery returns from buyers and exporters. Includes original, amended and bonus returns, and related correspondence.</p> <p>Arranged alphabetically by taxpayer name.</p>	1	8+6 Mos.	-	9+6 Mos.	X	<p>ASMI: Alaska Seafood Marketing Institute SET: Salmon Enhancement Tax SMT: Salmon Marketing Tax</p>
2	<p>Fisheries Business License/Security/Surety Files (Originals):</p> <p>(Electronic):</p> <p>AS 43.75 requires processors, exporters and persons having a fishery resource custom processed on their behalf to submit a license application, tax security and labor surety in order to obtain a fisheries business license. Includes license application, copies of tax security and labor surety, and related correspondence.</p> <p>Arranged alphabetically by licensee name.</p>	S 7	- -	- -	S 7	X	<p>S=After documents are scanned into the Tax Accounting System Database and verified originals may be disposed. Format: TIFF</p> <p>Retain existing hardcopy files in the records center for 6 years and 6 months, under records schedule #40401.</p>
3	<p>Fishery Resource Landing Tax Files:</p> <p>AS 43.77 requires persons landing a processed fishery resource in Alaska that is not subject to the fisheries business tax, to file a landing tax return. Includes notice of value, credit application, original and amended return, and related correspondence.</p> <p>Arranged alphabetically by taxpayer name.</p>	1	8+6 Mos.	-	9+6 Mos.	X	

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		Office	Records Center	State Archives	Destroy	Vital Record	
4	<p>GENERAL ADMINISTRATIVE RECORDS:</p> <p>Includes administrative records related to Budget Preparation; General Accounting; Grant Management; Procurement, Leasing & Property; General Administrative; Personnel Administration; and, Information Technology.</p> <p>Fish Group staff will follow retention periods as listed in the General Administrative Records Retention Schedule (GRS).</p>	-	-	See GRS	See GRS		<p>All duplicate copies of records maintained on any media may be destroyed after business need is concluded.</p> <p>The General Schedule may be accessed on the Records Management homepage. When transferring records to the records center, please refer to the relevant item number from the GRS.</p>