



DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT
 Division of Libraries, Archives and Museums
 Archives and Records Management Services
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STATE OF ALASKA

RECORDS RETENTION SCHEDULE

Schedule Number: 40802

Agency ID #: 603

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DEPARTMENT OF REVENUE

TAX DIVISION

APPEALS UNIT

KEY

- A** - After Audit
- CFY** - Current Fiscal Year
- CY** - Current Year
- P** - Permanent
- Numerals** - Years in Addition to current year
- TO** - Term of Office
- M** - After Microfilming
- C** - Current/or as defined

The Agency will follow retention periods for common records as listed in the State of Alaska General Administrative Records Schedule #100, and Amendments 1 thru 4, unless those records have been listed on this schedule.

Unless otherwise noted all records are retained on **Fiscal** 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.

Unless otherwise noted, all records are confidential per AS 43.05.230. This records schedule supercedes #040801.

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.

Per 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.

Per 4 AAC 59 it is the responsibility of departments to ensure that records created and maintained in electronic systems remain accessible for their full retention period. This requires taking into account the issues of refreshing, migration, security duplicates, and analog/digital crosswalks in planning, implementing, and administering the electronic system. Back-ups produced for system recovery purposes do not serve a recordkeeping function and do not substitute for security copies of records.

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 | State Archivist | | Date | Attorney General | Date |
| Dan Dickinson | | | 11-28-03 | | 11/5/03 |
| Signature of Division Director | Date | Records Analyst | Date | Commissioner of Administration | Date |
| | 5/13/03 | D. Dawson | 4/30/03 | | 11/24/03 |

RECORDS RETENTION SCHEDULE CONTINUATION

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| Item No. | Records Series Title and Description | Retention | | Disposition | | | Remarks |
|----------|--|-----------|----------------|----------------|---------|--------------|--|
| | | Office | Records Center | State Archives | Destroy | Vital Record | |
| 1 | <p>Appeal Case Files, Closed:</p> <p>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+1 | 6 | - | C+7 | X | C=Until the case is resolved. |
| 2 | <p>Audit Workfiles (Not Appealed):</p> <p>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+1 | 6 | - | C+7 | | <p>C=Until file is closed.</p> <p>If the assessment is not appealed within 60 days, taxpayer must pay.</p> |
| 3 | <p>GENERAL ADMINISTRATIVE RECORDS</p> <p>Includes general correspondence, policies/procedures, reports, publications; and, the following types of files: grant, accounting, personnel/payroll, reading, minutes/meeting, etc.</p> <p>Appeal Unit staff will follow retention periods as listed in the General Administrative Records Retention Schedule (GRS).</p> | | | See GRS | See GRS | | <p>All duplicate copies maintained on any media may be destroyed as soon as administrative/management need is met.</p> <p>The General Schedule may be downloaded from the Archives & Records homepage.</p> |