



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

Schedule Number: 41802

Agency ID #: 112

RECORDS RETENTION SCHEDULE

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<p style="text-align: center;">DIVISION OF FINANCE</p> <p>DEPARTMENT OF REVENUE SEP 09 2004</p> <p>TAX DIVISION</p> <p>OIL & GAS AUDIT/RESEARCH</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 TO - Term of Office</p> <p>CY - Current Year M - After Microfilming</p> <p>P - Permanent 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, 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. Accessioned records may be reappraised for permanent value every four years or at the archivist's discretion.

Unless otherwise noted all records series are confidential per AS 43.05.230. This records schedule supercedes #041801. (C) = Confidential Documents; (P) = Public Documents; (T) = As defined in "Remarks" column.

Statutory/Regulatory Authority: AS 38.05; AS 43.21; AS 43.56; AS 43.57; 15 AAC 05.001 - 05.320; 15 AAC 21.001 - 21.970; 15 AAC 55.010 - 55.970; 15 AAC 56.005 - 56.130.

This Section audits all royalty, production and separate accounting income tax returns; prepares oil and gas property assessment rolls; conducts informal hearings and coordinates formal appeal hearings with the Department of Law; conducts economic research on oil and gas related matters; and, prepares semi-annual revenue forecasts.

NOTE: 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	<i>Ken Naylor</i>	9-16-04	<i>[Signature]</i>	9/13/04
Signature of Division Director	Records Analyst	Date	Commissioner of Administration	Date
<i>[Signature]</i>	D. Dawson	8/13/04	<i>[Signature]</i>	9/14/04

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Item No.	Records Series Title and Description	Retention		Disposition			Remarks
		Office	Records Center	State Archives	Destroy	Vital Record	
1	<p>PETROLEUM PROPERTY TAX FILES:</p> <p>AS 43.56 Property Tax Returns (C) Municipal Correspondence Files (P) Rolls (P) Individual Taxpayer Files (C) Audit Files (C)</p> <p>State Assessment Review Board Appeal Records & Decisions: State Assessment Review Board Administrative & Misc. Files:</p>	T	5	-	T+5	X	<p>T=Until case is closed.</p> <p>Some property tax information is input into a Foxpro database entitled "PTAX".</p>
		P Z	- -	- -	- Z		d
2	<p>TAX PROCESSING FILES: (All Filesets Confidential)</p> <p>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</p>	T	5	-	T+5	X	<p>T=Until case is closed.</p> <p>Annual accrual rate is approximately 12 cubic feet.</p>
3	<p>ECONOMIC RESEARCH FILES: (All Filesets Public)</p> <p>Revenue Forecasts Regulatory History Files--Draft Regulations Special Studies/Projects--Final Reports</p>	P	-	-	-		Revenue Forecasts are published by the Division and maintained for Public access.

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4	<p>ECONOMIC RESEARCH FILES: (All Filesets Public)</p> <p>Special Studies/Projects--Workpapers/Backup Forecast Work Papers & Backup Files Legislative Fiscal Notes/Analyses--Workpapers Regulatory History Files--Workpapers</p>	5	5	-	10		
5	<p>PRODUCTION TAX AUDIT FILES: (All Filesets Confidential)</p> <p>Master Narrative Files:</p> <p>Individual Taxpayer Audit Files & Audit Miscellaneous Backup Files:</p>	P T	- 5	- -	- T+5		<p>Some production tax information submitted by oil and gas companies is input into the Tax Return Data System (TRDS).</p> <p>T=Until case is closed.</p>
6	<p>AS 38.05. ROYALTY AUDIT FILES: NPSL Audit & EIC Audit Files (P)</p> <p>Volume/Value Audits (C)</p>	T 6	- -	- -	- -		<p>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.</p> <p>Supporting tax records for the Volume/Value Audits are retained for 6 years or close of DNR's case, whichever is later.</p>

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Retention

Disposition

Item No.	Records Series Title and Description	Office	Records Center	State Archives	Destroy	Vital Record	Remarks
7	<p>Computer System Documentation File:</p> <p>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, Worldwide Web page data, statistics and other development materials utilized in the creation/maintenance of the Agency's Internet site.</p>	C	-	-	C	X	C=Until documentation is obsolete, superceded or administrative/management need is met.