



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: 42907

Agency ID #: 99

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<p>DEPARTMENT OF REVENUE</p> <p>TAX DIVISION</p> <p>EXCISE AUDIT 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 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 #100.2, 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 are confidential under AS 43.05.230. Some information from tax returns is entered into the Tax Accounting System; however, original documents constitute the "Record Copy." This records schedule supercedes #42906.

Statutory/Regulatory Authority: AS 43 & 15 AAC. AS 43.05.260 & 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 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 Larry E. Meyers, Acting Director	State Archivist <i>D. Dawson for</i>	Date 7/24/06	Attorney General <i>Craig J. Tillery</i>	Date 6/29/06
Signature of Division Director <i>Larry E. Meyers</i>	Date 12-15-05	Records Analyst <i>D. Dawson</i>	Date 12/12/05	Commissioner of Administration <i>Kenneth J. Benson</i> Date 7/20/06

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Retention

Disposition

Item No.	Records Series Title and Description	Retention		Disposition			Remarks
		Office	Records Center	State Archives	Destroy	Vital Record	
1	<p>Motor Fuel Qualified Dealer Licenses:</p> <p>Applications for license.</p> <p>Arranged alphabetically by applicant.</p>	C	-	-	C		C=Until no longer of referential value.
2	<p>Motor Fuel Tax Returns [Form 04-541]:</p> <p>AS 43.40.010 requires dealers to file monthly tax statement of motor fuel tax collections.</p> <p>Arranged alphabetically by dealer.</p>	2	2	-	4		Records retained on a calendar year basis.
3	<p>Motor Fuel Tax Refund Claims [Form 04-544]:</p> <p>AS 43.40.030 allows refunds to be paid for motor fuel used for nonhighway use.</p> <p>Arranged alphabetically by consumer.</p>	2	2	-	4		Records retained on a calendar year basis.

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		Office	Records Center	State Archives	Destroy	Vital Record	
4	<p>Motor Fuel Tax Refund Vouchers [Form 02-250, Copy]:</p> <p>Disbursement vouchers.</p> <p>Arranged chronologically by month.</p>	C+3	-	-	C+3		<p>C = Until no longer of referential value and all lawsuits have been settled with manufacturers.</p> <p>Records retained on a calendar year basis.</p>
5	<p>Tobacco Product Manufacturer Certificate of Compliance [Form 04-510]:</p> <p>A cigarette manufacturer that wishes to sell cigarettes in Alaska must complete this form certifying its cigarette brands on an annual basis under AS 43.50.460.</p> <p>Arranged alphabetically by manufacturer.</p>	C+3	-	-	C+3		<p>C = Until no longer of referential value and all lawsuits have been settled with manufacturers.</p> <p>Records retained on a calendar year basis.</p>
6	<p>Nonparticipating Cigarette Manufacturer Data:</p> <p>A cigarette manufacturer that did not sign the Tobacco Master Settlement Agreement must provide information about sales in Alaska and establish and fund an escrow account under AS 45.53.</p> <p>Arranged alphabetically by manufacturer.</p>	C+3	-	-	C+3		<p>C = Until no longer of referential value and all lawsuits have been settled with manufacturers.</p> <p>Records retained on a calendar year basis.</p>

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7	<p>Cigarette License Application [Form 04-520]:</p> <p>A person engaged in a cigarette and/or tobacco products business in the State must file an application per AS 43.50.010 and 43.50.320.</p> <p>Arranged alphabetically by applicant.</p>	C	-	-	C		C=Until no longer of referential value.
8	<p>Cigarette & Tobacco Products Tax Returns [Forms 04-521 & 522]</p> <p>AS 43.50.630 and 43.50.330 requires licensees to file monthly returns stating number of cigarette tax stamps purchased and wholesale value of tobacco products imported into the state for sale. Invoices supporting all cigarettes and tobacco products imported into the state must be attached to the returns.</p> <p>Arranged alphabetically by licensee, by month.</p>	2	2	-	4		Records retained on a calendar year basis.
9	<p>Jenkins Act Report [Form 04-526] & Cigarette Manufacturer's Reports:</p> <p>Federal law requires that businesses which ship cigarettes in interstate commerce must provide a report to the receiving state's tax administrator showing to whom the cigarettes were shipped and the number of cigarettes shipped.</p> <p>Arranged alphabetically by manufacturer, by month.</p>	2	2	-	4		

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10	<p>Individual Cigarette Excise Tax Assessments:</p> <p>AS 43.50.010 requires individuals who import cigarettes into the state for personal consumption to pay the tax.</p> <p>Arranged alphabetically by taxpayer</p>	2	2	-	X 4 KOP		
11	<p>Cigarette Tax Stamp Order Form [Form 04-620]</p> <p>AS 43.50.500 requires cigarette licensees to pay the cigarette tax by purchasing tax stamps from Tax Division.</p> <p>Arranged alphabetically by applicant.</p>	2	2	-	4		Records retained on a calendar year basis.
12	<p>Cigarette Tax Stamp Application & Delivery Method [Form 04-621]</p> <p>AS 43.50.540 requires licensees to apply to the Tax Division to purchase stamps and provide guidance to the Division on how to deliver tax stamps to the licensee.</p> <p>Arranged alphabetically by licensee, by month.</p>	C	-	-	C		C=Until no longer of referential value or new form completed by licensee.

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13	<p>Cigarette Tax Stamp Transfers [Form 04-622]:</p> <p>AS 43.50.670 requires licensees to obtain approval from the Tax Division before transferring an unaffixed tax stamp to another entity.</p> <p>Arranged alphabetically by licensee.</p>	2	2	-	4		
14	<p>Application to Purchase Cigarette Tax Stamps on a Deferred Payment Basis & Cigarette Distributor Bond:</p> <p>[Forms 04-623 & 04-041D]. Under AS 43.50.550 a licensee may apply to purchase tax stamps on a deferred basis provided they post a bond equal to twice the month tax stamp purchases.</p> <p>Arranged alphabetically by licensee.</p>	C	-	-	C		C=Until all licenses expire and tax liabilities have been paid in full.
15	<p>Authorization of Agent or Designee to Purchase Cigarette Tax Stamps [Form 04-625]:</p> <p>AS 43.50.540 allows a licensee to designate an agent to purchase and/or possess cigarette tax stamps on behalf of the licensee.</p> <p>Arranged alphabetically by licensee.</p>	C	-	-	C		C=Until no longer of referential value.

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16	<p>Alcoholic Beverage Tax Bonds [Forms 04-405 & 04-405W]:</p> <p>AS 43.60.040 requires all alcoholic beverage manufacturers and distributors to post a bond with the Tax Division.</p> <p>Arranged alphabetically by licensee.</p>	C	-	-	C		C=Until all licenses expire and tax liabilities have been paid.
17	<p>Alcoholic Beverage Tax Returns [Forms 04-500-503]:</p> <p>AS 43.60.020 requires a monthly statement of all sales or consignments of alcoholic beverages into the State.</p> <p>Arranged alphabetically by licensee.</p>	2	2	-	4		Records retained on a calendar year basis.
18	<p>Alcoholic Beverage Licenses [Forms 04-403 & 04-403.1]:</p> <p>AS 43.60.040 requires licensing of all alcoholic beverage manufacturers and distributors.</p> <p>Arranged alphabetically by licensee.</p>	C	-	-	C		C=Until license expires.

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19	<p>Small Brewery Exemption:</p> <p>AS 43.60.010 allows small breweries to pay a reduced rate of tax provided they submit documentation showing they have been designated a "small brewery" by the Bureau of Alcohol, Tobacco & Firearms.</p> <p>Arranged alphabetically by brewery.</p>	C	-	-	C		C=Until small brewery exemption no longer applies.
20	<p>Tire Fee [Form 04-200]:</p> <p>AS 43.98.025 requires all tire retailers to file quarterly returns reporting the number of tires sold.</p> <p>Arranged alphabetically by retailer.</p>	2	2	-	4		Records retained on a calendar year basis.
21	<p>Vehicle Rental Tax [Form 04-630]:</p> <p>AS 43.52 requires all businesses that rent vehicles to file a quarterly return reporting the total vehicle rental proceeds received.</p> <p>Arranged alphabetically by vehicle rental business.</p>	2	2	-	4		

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22	<p>Closed Excise Tax Audit Files:</p> <p>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+2	5	-	C+7		C=Until final resolution.
23	<p>Special Projects:</p> <p>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+3		<p>C=Until project is concluded or administrative management need is met.</p> <p>**Submit file titles for archival review prior to disposition.</p> <p>Refer to the General Administrative Records Retention Schedule Item 62, General Correspondence, for documents relating to the administration and operation of the agency.</p>
24	<p>Estate Tax Files</p> <p>This record series consists of preliminary notice and report, copies of federal estate tax returns and Alaska estate tax returns.</p> <p>Arranged alphabetically by decedent.</p>	1	5	-	6		AS 43.31.111 requires filing of notice of death or tax return.

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25	<p>Mining License & Tax Return Files:</p> <p>AS 43.65 requires those prosecuting or attempting to prosecute, or engaging in the business of mining in the state to obtain a license. Consists of original return, correspondence, copy of application and license.</p> <p>Arranged alphabetically by licensee.</p>	2	4	-	6		
26	<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>Anchorage Excise Audit 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 as soon as administrative/management need is met.</p> <p>The General Schedule may be accessed on the Archives & Records homepage. When transferring records to the records center, please refer to the relevant item number from the GRS.</p>