



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: 43204

Agency ID #: 96

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<p>DEPARTMENT OF REVENUE</p> <p>TAX DIVISION</p> <p>ANCHORAGE 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, 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 #43203.

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, 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.

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				6/26/02
Signature of Division Director	Records Analyst	Date	Commissioner of Administration	Date
	D. Dawson	5/24/02	Debra J. Bump	7.10.02

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Item No.	Records Series Title and Description	Retention		Disposition			Remarks
		Office	Records Center	State Archives	Destroy	Vital Record	
1	CLOSED AUDIT FILES (Oil & Gas Corporate):	2 AC	5	-	2AC	X	AC=Audit Cycles. Retain two audit cycles or two years after final resolution, whichever is later.
	(Other Corporate):	C+2	5	-	C+7		C=Until final resolution.
	(Other Excise):	C+2	5	-	C+7		C=Until final resolution.
<p>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>							
2	Special Projects:	C+3	-	AR	C+3		C=Until project is concluded or administrative/management need is met.
<p>Records series consists of general research materials dealing with tax policies, legislation or new issues.</p> <p>Arranged alphabetically by project.</p>							
<p>AR (Archival Review): 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>							
3	GENERAL ADMINISTRATIVE RECORDS:	-	-	See GRS	See GRS		All duplicate copies of records maintained on any media may be destroyed as soon as administrative/management need is met.
<p>Includes general correspondence, policies/procedures, reports, publications; and, the following types of files: personnel, payroll, reading, minutes/meeting, etc.</p> <p>Anchorage Audit Group staff will follow retention periods as listed in the General Administrative Records Retention Schedule (GRS).</p>							
<p>The General Schedule may be downloaded from the Archives & Records homepage.</p>							