



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: 43304

Agency ID #: 108

RECORDS RETENTION SCHEDULE

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SEP 09 2004

<p><b>DEPARTMENT OF REVENUE</b></p> <p><b>TAX DIVISION</b></p> <p><b>DIRECTOR'S OFFICE</b></p>	<p style="text-align: center;"><b>KEY</b></p> <p><b>A</b> - After Audit      <b>Numerals</b> - Years in Addition to current year</p> <p><b>CFY</b> - Current Fiscal Year      <b>TO</b> - Term of Office</p> <p><b>CY</b> - Current Year      <b>M</b> - After Microfilming</p> <p><b>P</b> - Permanent      <b>C</b> - 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 are confidential per AS 43.05.230. This records schedule supercedes #043303.

Statutory/Regulatory Authority: AS 43 & 15 AAC.

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		9-16-04		9/3/04
Signature of Division Director	Records Analyst	Date	Commissioner of Administration	Date
	D. Pearson	8/12/04		

**RECORDS RETENTION SCHEDULE CONTINUATION**

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**Retention**

**Disposition**

Item No.	Records Series Title and Description	Office	Records Center	State Archives	Destroy	Vital Record	Remarks
1	<p><b>GENERAL ADMINISTRATIVE RECORDS:</b></p> <p>Includes general correspondence, policies/procedures, reports, publications; and, the following types of files: grant, accounting, personnel/payroll, reading, minutes/meeting, etc. General correspondence files related to the National Association of State Tax Administrators (NAST) and Alaska Association of Certified Public Accountants are included.</p> <p>Director's Office 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 accessed on the Archives &amp; Records homepage. When transferring records to the records center, please refer to the relevant item number from the GRS.</p>
2	<p><b>Special Projects:</b></p> <p>The series consists of correspondence and information related to Division special projects.</p> <p>Arranged alphabetically by subject.</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>
3	<p><b>Shared Taxes Records:</b></p> <p>Includes spreadsheets, reports, cost charge computations for six different tax types including: Fisheries Business, Fisheries Resource Landing Tax, Aviation, Liquor, Amusements and Gaming, Electric and Telephone.</p> <p>Arranged alphabetically by type of tax.</p>	3	3	-	6		