



DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT  
 Division of Libraries, Archives and Museums  
 Archives and Records Management Services  
 141 Willoughby Avenue  
 Juneau, AK 99801-1720  
 465-2276/Voice; 465-2465/Fax

STATE OF ALASKA

RECORDS RETENTION SCHEDULE

Schedule Number: 44602

Agency ID #: 303

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<p><b>DEPARTMENT OF REVENUE</b></p> <p><b>TAX DIVISION</b></p> <p><b>GAMING UNIT</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.

All records series are nonconfidential. This records schedule supercedes #044601.

Statutory Authority: AS 05.15; AS 43.35; 12 AAC 34; 15 AAC 160.

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.

<b>Pursuant to the provisions of AS 40.21 and 4 AAC 59, the records listed below are approved for retention and disposition as indicated.</b>					
Division Director	State Archivist	Date	Attorney General	Date	
Dan Dickinson		7/3/03		4/23/03	
Signature of Division Director	Date	Records Analyst	Date	Commissioner of Administration	Date
	5/30/03	D. Dawson	5/27/03		7/31/03

Item No.	Records Series Title and Description	Retention		Disposition			Remarks
		Office	Records Center	State Archives	Destroy	Vital Record	
1	<p><b>Games of Chance &amp; Skill Permittee Files:</b></p> <p>Per AS 05.15 and 12 AAC 34 qualified nonprofit organizations may conduct games of chance and skill under permit from the Division. This series consists of the following: applications; copies of permits; correspondence; copies of organization membership lists, by-laws or charter; IRS tax exemption certificates; and, annual financial statements. Revoked and suspended permits also contain hearing records and transcripts.</p> <p>Arranged alphabetically by permittee.</p>	C+1	5	-	C+6	X	<p>C=Until permit becomes inactive.</p> <p>Some data from this series and others that follow is entered into the Games of Chance &amp; Skill Database Management System (Gaming System) administered on a Sun Ultra 2 in Juneau. This system enables the Division to track, verify and regulate permittees, operators, distributors, manufacturers, and vendors; and, prints licenses for all legal gambling in Alaska.</p>
2	<p><b>Games of Chance &amp; Skill Permits Applications, Denied:</b></p> <p>Refer to Item 1.</p>	2	1	-	3		
3	<p><b>Permit File (Numeric):</b></p> <p>Records series consists of a copy of the permit.</p> <p>Arranged by permit number.</p>	3	-	-	3		

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**Retention**

**Disposition**

Item No.	Records Series Title and Description	Office	Records Center	State Archives	Destroy	Vital Record	Remarks
4	<p><b>Games of Chance &amp; Skill Operator License Files:</b></p> <p>Consists of copies of license, names of applicant managerial employees, proof of satisfactory liability insurance, bond and other information the Division requires.</p> <p>Arranged by operator's license number.</p>	C+1	5	-	C+6	X	<p>C=Until license is inactive.</p> <p>Authority: AS 05.15.122 &amp; 12 AAC 34.210; .220.</p>
5	<p><b>Pull Tab Manufacturer's License File:</b></p> <p>Records series consists of copies of license, correspondence, monthly reports listing distributor names and serial numbers of pull tabs distributed, and other information the Division requires.</p> <p>Arranged by manufacturer's license number.</p>	C+1	5	-	C+6	X	<p>C=Until license is inactive.</p> <p>Authority: AS 05.15.181.</p>
6	<p><b>Pull Tab Distributor License File:</b></p> <p>Consists of copies of license, correspondence, monthly reports listing permittee names and serial numbers of pull tabs distributed.</p> <p>Arranged by distributor's license number.</p>	C+1	5	-	C+6	X	<p>C=Until license is inactive.</p> <p>Authority: AS 05.15.183 &amp; 15 AAC 105.330.</p>

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Item No.	Records Series Title and Description	Retention		Disposition			Remarks
		Office	Records Center	State Archives	Destroy	Vital Record	
7	<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.</p> <p>Gaming 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 &amp; Records homepage.</p>