

STATE OF ALASKA

RECORDS RETENTION SCHEDULE

Department of Revenue

Tax Division

Gaming Group

Authority: Under 40.21.060(4) and AS 40.21.110, the agency shall retain and otherwise manage records in accordance with this schedule.

If this schedule does not cover a record, the agency shall retain and otherwise manage records in accordance with the most current *State of Alaska General Administrative Records Retention Schedules*. If this schedule and the *General Administrative Records Retention Schedules* do not cover a record, the agency must obtain approval to dispose of the record from the Records and Information Management Service.

Disposition: The agency may not destroy permanent records. Notwithstanding any retention period in this schedule or the *Alaska General Records Retention Schedules*, the agency must retain records relevant to ongoing or foreseeable investigations, audits or lawsuits, or responsive to a pending public records request.

Archival Value: Under AS 40.21.030(a)(3), the State Archivist may review for permanent retention all records with potential permanent legal or historical value. All records created prior to 1960 must be retained for review by the Alaska State Archives. This retention schedule does not authorize the transfer of records to any repository other than the Alaska State Archives (AS 40.21.030).

Format and Media: Under AS 40.21.150(6), the retention periods listed on this schedule apply to all electronic and non-electronic records. The agency may store a record in any format as long as the record remains readable and accessible for its retention period. See 4 AAC 59.005.

Accordingly, the agency must, as necessary, periodically update storage media, adopt migration strategies, and implement security plans. Backups produced for data recovery purposes do not serve a recordkeeping function or substitute for archived business essential duplicates.

Essential Designation: Under AS 40.21.060, the agency shall identify, segregate and protect essential records vital to the continuing operation of the agency in the event of natural or man-made disasters. See 4 AAC 59.005(a)(8) and 4 AAC 59.010(5)(E).

Copies: Do not retain copies preserved for convenience or for business essential or data recovery purposes for longer than the retention period of the record copy. See AS 40.21.150(6).

Supersedence: This schedule supersedes: 44602, Department of Revenue, Tax Division, Gaming Unit

Pursuant to the provisions of AS 40.21.030 (b)(10) and 4 AAC 59.005, the records listed on this schedule are approved for retention and disposition as indicated.	Agency CEO/ Division Director	Date:	
	<i>Original signature held on file.</i>	5/9/2017	
	Ken Alper, Director, Department of Revenue, Tax Division		
Attorney General/Designee	Date:	Commissioner of Administration/Designee	Date:
<i>Original signature held on file.</i>	6/9/2017	<i>Original signature held on file.</i>	5/31/2017
Alan Birnbaum, Chief Assistant Attorney General, Department of Law		Scot Arehart, Director, Division of Finance, Department of Administration	
State Archivist	Date:	Records Analyst	Date:
<i>Original signature held on file.</i>	6/5/2017	<i>Original signature held on file.</i>	6/5/2017
Karen Gray, Acting State Archivist		Karen Gray, State Records Manager	

Department of Revenue, Tax Division, Gaming Group

Item #	Record Series Title and Description	Retention	Essential	Retention Notes
1	<p>Applications</p> <p>This series consists of the following: new applications or applications to renew for permittees, multiple beneficiary permittees, operators, distributors and manufacturers. The records may include applications, pull tab vendor registrations, contracts, agreements, proof of insurance, evidence of bonding coverage, membership lists, bank statements, articles of incorporation, bylaws, IRS tax exempt letters, and signature card.</p>	3		<p>Dispose of applications three years from filing date of annual report of due date, whichever is later.</p> <p>Confidential per AS 43.05.230.</p>
2	<p>Applications, Withdrawn or Incomplete</p> <p>These records consist of withdrawn or incomplete applications for permittees, multiple beneficiary permittees, operators, distributors and manufacturers. The records may include applications, pull tab vendor registrations, contracts, agreements, proof of insurance, evidence of bonding coverage, membership lists, bank statements, articles of incorporation, bylaws, IRS tax exempt letters, and signature cards.</p>	--		<p>Dispose of records at the end of calendar year received.</p> <p>Confidential per AS 43.05.230.</p>
3	<p>Applications, Denied</p> <p>These records consist of denied applications for permittees, multiple beneficiary permittees, operators, distributors and manufacturers. The records may include applications, pull tab vendor registrations, contracts, agreements, proof of insurance, evidence of bonding coverage, membership lists, bank statements, articles of incorporation, bylaws, IRS tax exempt letters, and signature cards.</p>	3		<p>Dispose of records three years after denied.</p> <p>Confidential per AS 43.05.230.</p>

Inactive Records may be transferred to an approved records center at any time. Complete a Records Transfer List (RTL) and submit to your Records Officer for approval.

Department of Revenue, Tax Division, Gaming Group

Item #	Record Series Title and Description	Retention	Essential	Retention Notes
4	<p>Permitting and Licensing Records</p> <p>This series consists of copies of permits or licenses issued by Department of Revenue.</p>	3		<p>Dispose of records three years after expiration date.</p> <p>Confidential per AS 43.05.230.</p>
5	<p>Reports and Financial Statement Records</p> <p>This series consists of reports submitted to the Gaming Unit, and may include:</p> <p>Pull tab manufacturer monthly reports, Pull tab distributor monthly reports, Operator quarterly and annual reports, permittee quarterly and annual financial statements, and Multi-beneficiary permittee (MBP) quarterly and annual financial statements.</p>	3		<p>Dispose of records three years after date received.</p> <p>Confidential per AS 43.05.230.</p>
6	<p>Regulatory Action Records</p> <p>This record series documents regulatory actions carried out by the department when a permittee is not in compliance, and may include notices, suspensions, and revocations.</p>	3		<p>Dispose of records three years after final action occurs.</p> <p>Confidential per AS 43.05.230.</p>
7	<p>Application Test Questions and Materials</p>	6 months		<p>Dispose of records six months after superseded, obsolete or administrative need has been met.</p>
8	<p>Gaming Tests, Passed</p> <p>These records include tests administered by Department of Revenue to individuals who did pass and may include permittee or operator tests.</p>	75		<p>Dispose of records seventy five years after test passed.</p>

Inactive Records may be transferred to an approved records center at any time. Complete a Records Transfer List (RTL) and submit to your Records Officer for approval.

Department of Revenue, Tax Division, Gaming Group

Item #	Record Series Title and Description	Retention	Essential	Retention Notes
9	Gaming Tests, Not Passed These records include tests administered by Department of Revenue to individuals who did not pass and may include permittee or operator tests.	2		Dispose of records two years after test taken.