

STATE OF ALASKA

RECORDS RETENTION SCHEDULE

Department of Revenue

Tax Division

Appeals Unit

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: 04-603.1, Department of Revenue, Tax Division, Appeals 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>	4/26/2017	
	Ken Alper, Director, Department of Revenue, Tax Division		
Attorney General/Designee	Date:	Commissioner of Administration/Designee	Date:
<i>Original signature held on file.</i>	7/21/2017	<i>Original signature held on file.</i>	5/17/2017
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>	6/1/2017	<i>Original signature held on file.</i>	5/22/2017
Chris Hieb, Acting State Archivist		Karen Gray, State Records Manager	

Department of Revenue, Tax Division, Appeals Unit

Item #	Record Series Title and Description	Retention	Essential	Retention Notes
1	<p>Appeal Case Records, Closed</p> <p>This record series documents the department’s actions under AS 43.05 regarding administrative and judicial tax appeals held before the Office of Administrative Hearings. Records may consist of Requests for Appeal, correspondence, audit work-papers, Audit Adjustment Reports, Notices of Assessment and Demand for Payments, taxpayer contact notes, legal documentation, and waiver notices.</p>	7		<p>Dispose of records seven years after final resolution.</p> <p>Confidential per AS 40.25.100, AS 43.05.230.</p>
2	<p>Appeal Case Records, Closing Agreements</p> <p>This record series consists of the closing agreements from appeal case records for the following tax types: oil and gas property tax, production tax, and significant corporate income tax cases.</p>	Permanent		<p>Maintain records permanently in the office.</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.