



Department of Education and Early Development
 Division of Libraries, Archives & Museums
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STATE OF ALASKA

Records Retention and Disposition Schedule

Agency I.D: 656 Schedule No: 04-656.1

DEPARTMENT OF REVENUE
 TAX DIVISION
 656 - FISH GROUP

The agency will follow retention periods for common records as listed in the most current State of Alaska General Administrative Records Retention and Disposition Schedule (GARRDS), unless those records have been listed on this schedule.

Unless otherwise noted, all records are confidential under AS 43.05.230. This schedule supersedes #40402.

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible permanent retention in the State Archives in accordance with AS 40.21.030.

Under 4 AAC 59.005, it is the responsibility of agencies to ensure that records created and maintained in electronic systems remain accessible and durable for their prescribed retention period. This requires addressing the issues of periodic media refreshment, digital migration strategies and security plans. Backups produced for system recovery purposes do not serve a recordkeeping function or substitute for archived business essential duplicates.

Pursuant to the provisions of AS 40.21 and 4 AAC 59, the records listed on this schedule are approved for retention and disposition as indicated.

Division Director	Signature of Division Director <i>Original signature held on file.</i>	Date 3/21/2008
Attorney General/Designee <i>Original signature held on file.</i>	Date 4/9/2008	Commissioner of Administration/Designee <i>Original signature held on file.</i>
State Archivist <i>Original signature held on file.</i>	Date 4/14/2008	Records Analyst <i>Original signature held on file.</i>
		Date 3/19/2008

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
<p>001 - Fisheries Business/ASMI/SET/SMT/Dive Tax Returns AS 43.75 and AS 16.51 require fisheries business and seafood marketing assessment tax returns from fish processors and exporters. AS 43.76 requires salmon enhancement/marketing and dive fishery returns from buyers and exporters. Includes original, amended and bonus returns, and related correspondence.</p> <p>Arranged alphabetically by taxpayer name.</p>		9+6 Mos.	Y	ASMI = Alaska Seafood Marketing Institute SET = Salmon Enhancement Tax SMT = Salmon Marketing Tax
<p>002.1 - Fisheries Business License/Security/Surety Files (Originals) AS 43.75 requires processors, exporters and persons having a fishery resource custom processed on their behalf to submit a license application, tax security and labor surety in order to obtain a fisheries business license. Includes license application, copies of tax security and labor surety, and related correspondence.</p> <p>Arranged alphabetically by licensee name.</p>		S	Y	S = After documents are scanned into the Tax Accounting System Database and verified originals may be disposed. Format: TIFF Retain existing hardcopy files in the records center for 6 years and 6 months, under schedule #40401.
<p>002.2 - Fisheries Business License/Security/Surety Files (Electronic) AS 43.75 requires processors, exporters and persons having a fishery resource custom processed on their behalf to submit a license application, tax security and labor surety in order to obtain a fisheries business license. Includes license application, copies of tax security and labor surety, and related correspondence.</p> <p>Arranged alphabetically by licensee name.</p>		7		
<p>003 - Fishery Resource Landing Tax Files AS 43.77 requires persons landing a processed fishery resource in Alaska that is not subject to the fisheries business tax, to file a landing tax return. Includes notice of value, credit application, original and amended return, and related correspondence.</p> <p>Arranged alphabetically by taxpayer name.</p>		9+6 Mos.	Y	

You can transfer records to an approved records center at any point - complete a Records Transfer List (RTL) and submit it to your Records Officer for approval.

<p>Retention Key</p> <p>A = Until Audit C = Cut-off event/date CY = Current Year CFY = Current Fiscal Year PA = Permanent (Transfer to State Archives)</p> <p>PO = Permanent (Retain in agency office) S = Until Scanned T = Transfer TO = Term of Office</p>	<p>Format Key</p> <p>H = Hardcopy E = Electronic D = Database M = Microform</p>	<p>Bus. Ess = Business Essential</p> <p>1. Are necessary for emergency response 2. Are necessary to resume or continue operations</p>
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