

STATE OF ALASKA

RECORDS RETENTION SCHEDULE

Department of Revenue

Tax Division

Excise 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 <i>State of Alaska General Administrative Records Retention Schedules</i> . If this schedule and the <i>General Administrative Records Retention Schedules</i> 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 <i>Alaska General Records Retention Schedules</i> , 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: 42907, Department of Revenue, Tax Division, Excise Audit Group

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>	9/25/2017	<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, Excise Tax Unit

Item #	Record Series Title and Description	Retention	Essential	Retention Notes
1	<p>License and Security Records</p> <p>Records include applications for motor fuel qualified dealer licenses, qualified dealer surety bonds posted with the division, qualified dealer license assignment of cash deposits (in lieu of bonds), and cigarette and tobacco products applications.</p>	3		<p>Dispose of records three years after calendar year received.</p> <p>Confidential per AS 40.25.120 and AS 43.05.230.</p>
2	<p>Motor Fuel Tax Records</p> <p>Records include deferments to the motor fuel tax for municipalities and federally recognized tribes; monthly dealer motor fuel tax collections; Alaska motor fuel tax claims for refunds, and tax refund vouchers.</p> <p>This is a combination of 4, 5, 6 and 7.</p>	3		<p>Dispose of records three years after calendar year return is filed.</p> <p>Confidential per AS 40.25.120 and AS 43.05.230.</p>
3	<p>Tobacco Records</p> <p>This series includes annual Alaska Tobacco Product Manufacturer Certificates of Compliance and Reports of Cigarettes made by nonparticipating cigarette manufacturers imported into Alaska.</p> <p>This is a combination of 8 and 9.</p>	10		<p>Dispose of records ten years after calendar year received.</p> <p>Confidential per AS 40.25.120 and AS 43.05.230.</p>
4	<p>Cigarette and Tobacco Products Tax Returns</p> <p>Records include licenses monthly returns stating number of cigarette tax stamps purchased and wholesale value of tobacco products imported into the state for sale. Invoices supporting all cigarette and tobacco products imported into the state are attached to the returns.</p>	10		<p>Dispose of records ten years after calendar year received.</p> <p>Confidential per AS 40.25.120 and 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, Excise Tax Unit

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5	<p>Cigarette and Tobacco Reports</p> <p>Records include reports submitted to the department from businesses and may include, but not limited to, Jenkins Act Reports, Cigarette Pact Act Reports, Tobacco Pact Act Reports, and Reports of cigarettes imported for sale or distribution in Alaska manufactured outside the United States.</p>	10		Dispose of records ten years after calendar year received.
6	<p>Individual Cigarette Excise Tax Assessments</p> <p>AS 43.50.010 requires individuals who import cigarettes into the state for personal consumption to pay the tax.</p>	3		Dispose of records three years after fiscal year collection paid or written off, whichever is later.
7	<p>Cigarette Tax Stamp Records</p> <p>Records include licensee documents submitted to the Tax Division, including tax stamp purchases, applications, delivery guidance, approvals for transferring un-affixed tax stamps to other entities, deferments, and agent designations.</p>	10		Dispose of records ten years after calendar year received.
8	<p>Cigarette and Tobacco Products Distributor Tax Bonds</p> <p>Records include licensee tax stamps purchased on a deferred basis after providing the Tax Division with a surety bond.</p>	10		Dispose of records ten years after calendar year received.
9	<p>Alcoholic Beverage Bonds and Applications</p> <p>Records include surety bonds, warehouse bonds, declarations of anticipated brewing, excise tax license applications, and excise tax state bonded warehouse applications.</p>	3		Dispose of records three years after fiscal year received.

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10	<p>Alcoholic Beverage Excise Tax Returns</p> <p>Records include monthly statements of sales or consignments of alcoholic beverages into the State.</p>	3		Dispose of records three years after calendar year received.
11	<p>Vehicle Quarterly Returns</p> <p>Records include quarterly returns submitted to the Tax Division from tire retailers and business that rent vehicles. Reporting information includes number of tires sold and total vehicle rental proceeds received.</p>	3		Dispose of records three years after fiscal year received.
12	<p>Alaska Mining Tax Records</p> <p>AS 43.65 requires those prosecuting or attempting to prosecute, or engaging in the business of mining in the state to obtain a license. Records consist of tax returns, correspondence, copies of applications and licenses. Form types include Alaska Mining License Tax returns, Exploration Incentive Credits, and applications for Extension of Time to File Alaska Mining License Tax Returns.</p>	6		<p>Dispose of records six years after final resolution.</p> <p>Confidential per AS 40.25.100 and AS 43.05.230.</p> <p>Pursuant to AS 43.65.010, new mining operations are exempt from tax for 3 ½ years after production begins.</p>
13	<p>Alaska Mining License Applications</p> <p>Records include licenses for those who prosecute or attempt to prosecute, or engaging in the business of mining in the state.</p>	6		<p>Dispose of records six years after final resolution.</p> <p>Confidential per AS 40.25.100 and AS 43.05.230.</p>
14	<p>Commercial Passenger Vessel Excise Tax Returns</p> <p>Records include returns for persons that provide travel aboard a commercial vessel.</p>	3		Dispose of records three years after return filed.

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15	<p>Large Passenger Vessel Gambling Returns</p> <p>Records include returns from operators who allow gaming or gambling activities aboard large passenger vessels within the state. Returns include Large Passenger Vessel (LPV) Gambling tax returns, and applications for extensions.</p>	3		Dispose of records three years after return filed.
16	<p>Marijuana Business Tax Returns</p> <p>AS 43.61 requires marijuana cultivation facilities to file a return.</p>	3		Dispose of records three years after return filed.

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