

## Retention and Classification Report

**Agency:** Utah State Tax Commission. Division of Operations (1201)

Tax Commission Building  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200

**Records Officer:** \_\_\_\_\_

|       |   |
|-------|---|
| 85027 | *Applications for tax numbers                                 |
| 04875 | *Cash bonds   |
| 09675 | *Civil service withholding requests                           |
| 09381 | *Delinquent tax payers reports                                |
| 04449 | *Drug stamps  |
| 04877 | *Gross receipts tax returns                                   |
| 04023 | *Highway use tax returns                                      |
| 12839 | Lubricating oil returns                                       |
| 85028 | *Master correction document file                              |
| 12841 | Miscellaneous tax system                                      |
| 16383 | *Power of attorney records                                    |
| 09676 | *Problem resolution program file                              |
| 04881 | *Receipt application files                                    |
| 17565 | *Records disposition files                                    |
| 14118 | *Records management case files                                |
| 04867 | *Resort community sales tax returns                           |
| 09388 | *Satisfaction of tax liens                                    |
| 04862 | *Self-insurance tax returns                                   |
| 02828 | *Special fuel exemption certificate and application receipt r |
| 09389 | *Successor liability records                                  |
| 09391 | *Taxpayer correspondence                                      |
| 11841 | *Work measurement reports                                     |

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 85027

3

**TITLE:** Applications for tax numbers

**DATES:** 1988-1995.

**ARRANGEMENT:** Numerical by tax number

**DESCRIPTION:**

These are applications from individuals or businesses for Utah State Business and Tax Registration numbers. Registrations may include withholding, sales tax, beer tax, lubricating oil fee, telecommunications service provider, cigarette and tobacco license, and other. Records include application forms, correspondence, name of individual or business, owner name and address, mailing address, social security number, and type of business. This record series is microfilmed in random order as part of series 17051, Business Tax Microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 12/1989

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after being microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 14 years and then destroy.

Microfilm duplicate: Retain in Office for 14 years and then destroy.

Compact disc: Retain in Office for 14 years and then destroy.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s).

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 85027

**TITLE:** Applications for tax numbers

(continued)

**PRIMARY DESIGNATION:**

Exempt

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 06/2017.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4875

3

**TITLE:** Cash bonds

**DATES:** 1965-1995.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are bonds filed by the taxpayer to obtain or to renew a business license when previous tax history or business ownership indicated an inability to pay taxes, as stated in UCA 59-12-107(9a) (1990). These bonds are purchased by the taxpayer from the Tax Commission. They include bonds filed by business for withholding sales tax, ad valorem, special fuel and motor fuel cash bonds. The information will include name, address, and social security number of person filing the bond; signature; business name; and amount of bond. Might also contain adjustment forms, correspondence, applications and assessment credit forms.

This paper record series is being filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years after business has closed or until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office until administrative need ends and then erase.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). This disposition is based on the Tax Commissions request for administrative need 7 years after the business has closed. UCA 76-8-1101(2) (1990), states that the "statute of limitations for prosecution for a violation of this section is six years from the date the tax should have been remitted."

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4875

**TITLE:** Cash bonds

(continued)

**PRIMARY DESIGNATION:**

Protected

**SECONDARY DESIGNATION(S):**

Exempt. UCA 59-12-109 (2008)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9675

3

**TITLE:** Civil service withholding requests

**DATES:** 1988-1995.

**ARRANGEMENT:** Numerical by social security number

**DESCRIPTION:**

These are withholding requests from Federal employee retirees. They document federal retirees who request that Utah state income tax be withheld from their federal pension checks. They include an instruction form to request withholding of state taxes. The Tax Commission retains a copy and sends the original to the Federal Personnel Management Office. The Tax Commission also enters this information into their data base system, and sends monthly reports to the Federal Personnel Management Office for processing. The information includes the retiree's name, address, social security number, civil service identification number, signature, and withholding amount.

This series is being microfilmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office until updated or until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office for 2 years and then erase.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

This disposition is based on the administrative needs expressed by the Tax Commission. Once the information is updated the previous information is no longer needed.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9675

**TITLE:** Civil service withholding requests

(continued)

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9381

3

**TITLE:** Delinquent tax payers reports

**DATES:** 1989-1995.

**ARRANGEMENT:** Alphanumerical by account name

**DESCRIPTION:**

These are computer print-outs from the various tax systems. These reports are used to verify individuals and businesses who are delinquent on tax payments. Information is extracted from these sheets to create the agent case file that will be used to start collection actions. The information includes name, address, tax liability, penalty, interest, account number, social security number of taxpayer, and type of tax.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office until the information has been extracted and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**PRIMARY DESIGNATION:**

Protected



**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4449

3

**TITLE:** Drug stamps

**DATES:** 1989-1995.

**ARRANGEMENT:** Chronological, thereunder numerical by internal code number

**DESCRIPTION:**

This is a record of drug stamps sold in the state of Utah. This is a form that is filled out by the Tax Commission each time a Drug stamp is purchased. 59-19-105, 1989, which requires the Tax Commission to keep a record of all drug stamp purchases. Included in this record series are reports, applications, batch header cards, control number and adjustment forms. Lists the name, address and signature of purchaser, type of stamp purchased, fees, type of drug the stamp is being purchased for and the quantity of the drugs.

This paper record series is being microfilm in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have fiscal, and/or legal value(s).

This record has a six year audit period after commission of offence, as stated in UCA 59-19-106, 1989.

**PRIMARY DESIGNATION:**

Exempt UCA 59-19-105 (1991)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4877

3

**TITLE:** Gross receipts tax returns

**DATES:** 1975-1995.

**ARRANGEMENT:** Numerical by charter number

**DESCRIPTION:**

These are gross receipts tax returns filed by corporations, rather than the Corporation income tax return, 17171. UCA 59-8-105(1)(1990), requires those taxpayers "whom a gross receipts tax is imposed" to file a quarterly Gross receipts tax return. It includes returns, statements, correspondence, adjustment forms and prepayments, a listing of corporation owners, liability, tax period, audits and other related documents. Could also include the taxpayer name and address, social security number, liability, withholding amount, tax rate and signature.

This paper record series is being filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). This disposition is based on UCA 76-8-1101(2)(1990), which sets "the statute of limitations for prosecution for a violation of this section", as six years from the date the tax should have been remitted. These records are also used by the Tax Commission to establish the taxpayer's pattern of compliance with tax laws. In collection cases, information is needed for compliance and information on assets and income.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4877

**TITLE:** Gross receipts tax returns

(continued)

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403(1) (2008)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4023

3

**TITLE:** Highway use tax returns

**DATES:** 1980-1995.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These tax returns are from common and interstate carriers and other states if taxes need to be paid for the use of Utah highways. These files contain correspondence, reports, adjustments forms and returns. These files also list state or carrier, address, adjustments, tax liability and reason.

This paper record series is filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years or until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office for 3 years and then erase.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

There is a three year audit period for this tax return. UCA 1988, 59-1-403 (4), states that reports and returns shall be preserved for at least three years and then the commission may destroy them.

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403(1) (1991)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 12839

3

**TITLE:** Lubricating oil returns

**DATES:** 1993-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These tax returns document the collection of recycling fees imposed upon the first sale in Utah by a vendor of lubrication oil. The vendor shall collect the fee at the time the lubrication oil is sold, UCA 19-6-714 (1993). Includes information on the business name and address, signature of company owners, filing tax period, tax due date, amount of oil sold in gallons or quarts, current tax rate, amount of tax due, and amounts paid.

**RETENTION:**

Retain for 6 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 09/1994

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s).

This disposition is based on the administrative needs expressed by the agency, and by UCA 76-8-1011(2) (1993), which sets the statute of limitations for prosecution for violation of this section.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 12839

**TITLE:** Lubricating oil returns

(continued)

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403 (2008)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 85028

3

**TITLE:** Master correction document file

**DATES:** 1988-1995.

**ARRANGEMENT:** Numerical.

**DESCRIPTION:**

This is a verification of changes made by businesses or corporations in name, ownership, corporate organization, or business activity or service, as per the request of an individual owner or a corporate officer. Includes correspondence, memoranda, telephone messages, and changes to master file forms, business name and address, mailing address, type of business and function, tax identification number, and social security number.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 12/1989

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year after being microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 14 years and then destroy.

Microfilm duplicate: Retain in Office for 14 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(10) (2008)

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 06/2017.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 12841

3

**TITLE:** Miscellaneous tax system

**DATES:** 1993-

**ARRANGEMENT:** Alphabetical by tax type.

**ANNUAL ACCUMULATION:** 8.00 cubic feet.

**DESCRIPTION:**

This computer system documents all minor and miscellaneous taxes collected by the Utah State Tax Commission, in the management of various programs to govern the receipt, billing, crediting, filing and accounting of these taxes. Information includes taxpayer name, address, phone number, account number; filing period, tax due date, tax liability and payments, non-filing information, penalties and interest, and other data collected from the tax payer and returns. Also contains tax information from cigarette, motor fuel, lubrication oil, circuit breaker, and port of entry taxations.

**RETENTION:**

Retain for 15 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 09/1994

**FORMAT MANAGEMENT:**

Computer data files: Retain in Office for 15 years and then delete.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

This disposition is based on the administrative needs expressed by the agency, and by fiscal requirements of State Tax Returns.



**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 12841

**TITLE:** Miscellaneous tax system

(continued)

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(13) (2008)

**SECONDARY DESIGNATION(S):**

Private

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 16383

3

**TITLE:** Power of attorney records

**DATES:** 1981-1995.

**ARRANGEMENT:** Chronological by date received

**DESCRIPTION:**

These are request forms and letters sent to the Tax Commission by tax payers or their authorized agents, for the purpose of granting taxpayer information to another individual, (a person other than the taxpayer or Tax Commission personnel) and granting access to their records. They are also used by the Tax Commission to allow other individuals the authority to file returns on the behalf of another individual. These records document all third party and Power of Attorney records requests to the Tax Commission.

From July 1991 to June 1995, the "Power of Attorney" documents were separated and filmed separately. However, as of July 1995, the request forms, Power of Attorney forms, and other related documentation are now maintained as one record series.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office until microfilmed and then destroy.

Microfilm master: Retain in State Records Center for 7 years and then destroy.

Microfilm duplicate: Retain in Office for 7 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or legal value(s).

This disposition is based on legal needs as expressed by UCA 59-1-403(4)(1995), which states that the commission must retain reports under this chapter for at least three years.

However, the agency has expressed the need to retain these records an additional four years.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 16383

**TITLE:** Power of attorney records

(continued)

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302(2)(a-b)(2008)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9676

3

**TITLE:** Problem resolution program file

**DATES:** 1987-1995.

**ARRANGEMENT:** Alphabetical by taxpayer name

**DESCRIPTION:**

This is a record of taxpayer complaints, corrections, and errors generated by the Tax Commission or by taxpayers who wish to contest a procedure, billing, check on compliance, or verify the taxpayer's name and account. They include initial requests, research notes, copies of tax returns and applications, correspondence, telephone conversation summaries, activity logs, and final results of action. The information includes the taxpayer name, address, social security number, and account number.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years after investigation is completed and problem resolved and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the Tax Commission.

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4881

3

**TITLE:** Receipt application files

**DATES:** 1984-1995.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These are applications and payments from individuals for notary permits and from individuals and businesses for filing, recording or coping Utah Commercial Code forms. The files includes copies of requests for copies, permits, Utah Commercial Code forms I and 2, amount tendered and batch header card information. They include the name and address, social security number, document number, payment amounts and date of request.

This paper record series is being filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have fiscal value(s).

This disposition is based on the Tax Commissions need for balancing the total number of requests with the amount received.

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 17565

3

**TITLE:** Records disposition files

**DATES:** 1993-1995.

**ARRANGEMENT:** Chronological by destruction date.

**DESCRIPTION:**

Records which document the destruction of a governmental agency's records, such as destruction letters or destruction logs. May also contain documentation of records maintained and destroyed by the State Archives. Information includes retention reports, box destruction notices, box destruction reports, IDM reference numbers, and versatile reports.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Records destruction files, GRS-1689.

**AUTHORIZED:** 08-01-2014

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 05/2015.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 14118

3

**TITLE:** Records management case files

**DATES:** 1990-1995.

**ARRANGEMENT:** Alphabetical by records description, thereunder by record type  
**DESCRIPTION:**

Records used in creating and establishing records management program. They may contain records inventories, correspondence, classification designations, records control, equipment, filing procedures/manuals, training information, and other documents created by the State Archives and other agencies to facilitate records management practices. May also contain information on records management equipment and/or computer software.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Information governance records, GRS-1713.

**AUTHORIZED:** 02-19-2019

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years after case is closed and then transfer to State Records Center. Retain in State Records Center for 26 years and then destroy.

**APPRAISAL:**

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 05/2015.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4867

3

**TITLE:** Resort community sales tax returns

**DATES:** 1988-1995.

**ARRANGEMENT:** Chronological, thereunder numerical by account number

**DESCRIPTION:**

These are quarterly returns of sales tax collected from time share resorts and other private recreational facilities. These returns record total quarterly income and percentage rate of resort tax imposed. UCA 59-12-401(1) (1990), states that a city or town may impose an additional sales tax of up to 1% on transient room rentals, subject to exemptions provided for in UCA 59-12-104. They contain returns, adjustment forms, payments and correspondence. Also includes names and locations of resorts, tax rates, counties or municipalities, amount of tax due, sequence, addresses, signatures and types of businesses.

This paper record series is filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

This disposition is based on the administrative and financial needs expressed by the Tax Commission to retain these reports for two audit periods, which is 6 years. This is the same retention as other sales and business tax returns.



**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4867

**TITLE:** Resort community sales tax returns

(continued)

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403(1) (2008)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9388

3

**TITLE:** Satisfaction of tax liens

**DATES:** 1957-1995.

**ARRANGEMENT:** Chronological, thereunder alphabetical by taxpayer name

**DESCRIPTION:**

These are waivers issued by the Tax Commission to individuals releasing tax liens on real property. They contain lien releases, waivers and affidavits. They include the taxpayers name, and account number; tax period, liability, and compliance. Also includes county recording information, which includes docket number, page number and date.

This paper record is being microfilmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years or until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office for 3 years or until updated and then erase.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on administrative needs expressed by the Tax Commission. After the lien has been satisfied the Tax Commission has no further need for these liens. However the corresponding county clerks retain copies of these liens permanently.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9388

**TITLE:** Satisfaction of tax liens

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4862

3

**TITLE:** Self-insurance tax returns

**DATES:** 1984-1995.

**ARRANGEMENT:** Alphabetical by company name

**DESCRIPTION:**

These are quarterly returns filed by companies who provide their own life or health insurance for their business and employees. UCA 59-9-101(1)(1990), requires every admitted insurer, to pay to the Tax Commission on or before March 31 in each year, a percentage of the total premiums received by it during the preceding calendar year. It includes tax returns, adjustment forms, correspondence, payments and prepayments and the time period details. These contain the company name and address, time period, tax liability, payment amounts, account numbers and the social security number of the self-insured individual.

This paper record series is filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1991

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years or until microfilmed and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office for 6 years and then erase.

**APPRAISAL:**

These records have fiscal, and/or legal value(s).

This disposition is based on UCA 59-1-401(7)(d)(1990), establishes the statute of limitations for failure to file a return at six years from the date the return should have been filed. There is also a three year audit period on these returns.

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 4862

**TITLE:** Self-insurance tax returns

(continued)

**PRIMARY DESIGNATION:**

Exempt UCA 59-1-403(1) (1991)

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 2828

3

**TITLE:** Special fuel exemption certificate and application receipt records

**DATES:** 1985-1995.

**ARRANGEMENT:** Numerical by exemption number

**DESCRIPTION:**

These are special fuel exemption applications, certificates, and receipts from users of propane and LPG fuel as required by UCA 59-13-304 (1991). These receipts are kept as a record of tax exempt special fuel users. Information includes name of owner, owner's address, whether permit is new or renewal, vehicle vintage number, make and year of vehicle, weight of vehicle, fee amount, and owner's signature.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 2 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9389

3

**TITLE:** Successor liability records

**DATES:** 1989.

**ARRANGEMENT:** Numerical by account number

**TOTAL VOLUME:** 16.00 cubic feet.

**DESCRIPTION:**

These are records of business ownership changes of companies in the state of Utah who are responsible to collect or pay taxes.

They contain the previous partner or corporate officers name and the name of the new partner or corporate officers name.

Information includes names, addresses, and social security numbers.

This record series is no longer being used by the Tax Commission.

The information is now being collected as part of record series 85028, Master document records.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 6 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on UCA 76-8-1101(2) (1991), which sets the statute of limitations for prosecution at six years from the date the taxes should have been filed. Also if a company's taxes are current there is no need for the previous owner or officers name.

**PRIMARY DESIGNATION:**

Protected UCA 63G-2-305(13) (2008).

**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 9391

3

**TITLE:** Taxpayer correspondence

**DATES:** 1952-1995.

**ARRANGEMENT:** Chronological, thereunder alphabetical by tax payer name

**DESCRIPTION:**

This correspondence from taxpayers, both individuals and businesses, concerns taxes due, audits, collection action and business status. Includes copies of agency correspondence sent to taxpayers, copies of adjustments forms, audit and collection summaries, individuals names, dates, tax account numbers, penalties, interest due and copies of tax returns.

This paper record series is filmed in random order as part of record series 17051, Business tax microfilm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 12/1990

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 15 years or until microfilmed and then destroy provided microfilm has passed inspection.

**APPRAISAL:**

These records have administrative value(s).

The Tax Commission has requested a retention of 15 years to allow for a compliance pattern to be established, and for two audit periods to be kept, and records of uncollectible accounts to be maintained for this period of time.

**PRIMARY DESIGNATION:**

Private



**AGENCY:** Utah State Tax Commission. Division of Operations

**SERIES:** 11841

3

**TITLE:** Work measurement reports

**DATES:** 1989-1995.

**ARRANGEMENT:** Chronological, thereunder alphabetical by work unit name  
**DESCRIPTION:**

These reports document the daily, weekly, and monthly production of employee in the division, and also documents a summary of all activities by each unit. The reports are used by the Tax Commission to verify production levels and to document current programs currently being work on by the division. The information is also used to determine processing costs per volume of documents received. Information includes employee hours worked, number of computer entries or documents processed, dollar amounts collected and deposited, and leave hour taken by the employees of the unit.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 09/1994

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the agency.

**PRIMARY DESIGNATION:**

Public