

Retention and Classification Report

Agency: Utah State Tax Commission. Collections Division (1452)

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

Records Officer: _____

09382	*Garnishment records
09384	*Out-of-State collections case files
09387	*Revocation records
09392	*Termination and jeopardy case files

AGENCY: Utah State Tax Commission. Collections Division

SERIES: 9382

3

TITLE: Garnishment records

DATES: 1975-1989.

ARRANGEMENT: Chronological, thereunder numerical by account number.

TOTAL VOLUME: 6.00 cubic feet.

DESCRIPTION:

These are records of individuals whose wages were garnished by the Tax Commission because of delinquent and/or unpaid taxes. They contain court orders, satisfactions, collection information, correspondence, and pay-off information. The information includes name, address, social security number, employer, bank account number, tax liability, and amount garnished.

This series is no longer being used by the Tax Commission. The information is now being collected by series 17074, Collection records.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 6 years after case is closed or until tax liability has been satisfied and then destroy.

APPRAISAL:

These records have legal 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 tax should have been paid.

PRIMARY DESIGNATION:

Private

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission. Collections Division

SERIES: 9384

3

TITLE: Out-of-State collections case files

DATES: 1980-1989.

ARRANGEMENT: Chronological, thereunder alphabetical by account name.

TOTAL VOLUME: 7.00 cubic feet.

DESCRIPTION:

These are records of persons who have left or moved out of Utah and still have Utah tax liabilities. The information is used to collect taxes from these individuals. They contain warrants, collection and payment information, correspondence, agent notes, and travel records. The information includes name of state or private collection agency contracted to collect taxes, taxpayer name, address, social security number, employer, account number, and tax liability.

This series is no longer being used by the Tax Commission. The information is now being collected as part of record series 17074, Collection records.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 6 years after case has closed and then destroy.

APPRAISAL:

These records have administrative value(s).

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

PRIMARY DESIGNATION:

Private

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission. Collections Division

SERIES: 9387

3

TITLE: Revocation records

DATES: 1970-1989.

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayer's last name.

TOTAL VOLUME: 10.00 cubic feet.

DESCRIPTION:

These are records of individuals or businesses in the state of Utah who have had their business license or other licenses revoked because of non-payment of taxes. They contain collection and investigation histories, and warrants. Information includes business or individual's name, business address, account number, and date of suspension or reinstatement.

This series is no longer being used as of the end of tax year 1989. The information is now being collected as part of series 17074, Collection records.

RETENTION AND DISPOSITION AUTHORIZATION:

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

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 the administrative needs expressed by the agency.

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(7) (1991)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.

AGENCY: Utah State Tax Commission. Collections Division

SERIES: 9392

3

TITLE: Termination and jeopardy case files

DATES: 1980-1988.

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayer name.

TOTAL VOLUME: 20.00 cubic feet.

DESCRIPTION:

These are records of businesses and individuals who default on the payments or contracts to repay delinquent taxes, or who may be in a position to leave the state without paying current tax liabilities. They contain collection reports and tax agent's notes. Information includes informant information, person or business name, address, social security number, account number, and tax liability.

The Tax Commission is no longer adding information to this record series. However, the information is now being collected as part of series 17074, Tax collection records.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 12/1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 6 years after case has closed 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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.