

## Retention and Classification Report

**Agency:** Utah State Tax Commission. Taxpayer Services Division (2959)

210 North 1950 West  
Salt Lake City, UT 84134

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

09380	Bankruptcy case files
14826	Collections procedure manuals
06607	Default notices
06608	Foreclosure notices
06609	Notice of sheriff's sale
09671	Support unit records
17074	Tax collections files

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 9380

3

**TITLE:** Bankruptcy case files

**DATES:** 1986-

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

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These case files are used by the Tax Commission as a research tool to verify taxpayer compliance. They record names of individuals who owe business or income taxes and are filing for bankruptcy. They also contain investigation documents created by the collection division of the Tax Commission. They include agent assignment records, investigation reports, tax liability statements, copies of correspondence, court filings, payment agreements, business records, and tax returns. Information includes petitioner's name, address, and social security number, tax account number, amount of penalties and interest, and tax period.

**RETENTION:**

Retain for 6 year(s) after case is closed

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 06/1992

**FORMAT MANAGEMENT:**

Paper: Retain in Office until case closes and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 6 years and then destroy.

Microfilm duplicate: Retain in Office for 6 years and then destroy.

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 9380

**TITLE:** Bankruptcy case files

(continued)

**APPRAISAL:**

These records have administrative value(s).

This disposition is based on the administrative needs expressed by the Tax Commission to retain these case file as a reference tool.

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 14826

4

**TITLE:** Collections procedure manuals

**DATES:** 1986-

**ARRANGEMENT:** Alphabetical by tax type

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

Manuals used by the collections division to govern how the division selects, performs, and completes collection and compliance actions. The information is used by all agents and the division to select, evaluate, conduct, and finalize collection and compliance activities, plus criteria for waivers, offers, or compromise, and illegal drugs-stamp enforcement. These manuals specify actions and steps that must be taken to meet provisions of Title 59 of the Utah Code Annotated, and Tax Commission rules. Information includes collection and compliance data, document research and selection criteria, informant controls and guidelines for evasion and fraud, post audit collection procedures, compliance criteria, selection criteria for criminal prosecution, and other guidelines for collection, compliance, waiver, compromise, and tax enforcement.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 01/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office until updated and then take sample for historical purposes and transfer to State Archives with authority to weed.

**APPRAISAL:**

This disposition is based on the administrative and historical needs expressed by the agency. Once the information is updated it is no longer needed by the agency. However, a sample of the collection procedures should be retained permanently to document tax collection procedures.

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 14826

**TITLE:** Collections procedure manuals

(continued)

**PRIMARY DESIGNATION:**

Protected UCA63G-2-305(13) (2008)

**SECONDARY DESIGNATION(S):**

Public. Collection procedure information becomes public once the procedures are obsolete and no longer used by the Tax Commission.

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 6607

4

**TITLE:** Default notices

**DATES:** i 1986-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

This record is a notice sent to the Tax Commission by a creditor that a debtor has defaulted on a mortgage, note, or other obligation and that the creditor intends to sell the property held in security. The Tax Commission has a two-month period in which to decide to take control of the property in order to protect the State's interest or to facilitate the collection of taxes owed by the debtor. If the seized property is sold to pay for debts, the buyer is given a sheriff's (temporary) title valid for six months. The original debtor has this six-month period in which to redeem (buy back) the seized property for the price paid by the buyer, plus interest.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 11/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 months and then transfer to State Records Center. Retain in State Records Center for 10 months and then destroy.

**APPRAISAL:**

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

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

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 6607

**TITLE:** Default notices

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 6608

4

**TITLE:** Foreclosure notices

**DATES:** i 1986-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

This record is a notice of a creditor selling real property at public auctions to collect funds owed on a debt. Notice is required in order to give other creditors a chance to take action to protect their interests in the property. These notice copies are sent to the Tax Commission to notify it of the seizure of real property. The Tax Commission has a two-month period in which to decide to take control of the seized property to pay for taxes owed by the debtor. If the seized property is sold to pay for debts, the buyer of the property is given a sheriff's (temporary) title valid for six months. The original debtor has this six-month period in which to redeem (buy back) the seized property for the price paid by the buyer, plus interest. The notices include the date, time, and location of sale; names of both creditor and debtor; type of instrument being foreclosed; date and location where instrument was recorded; location of real property, description of real property; date and location where notice of default was recorded; and date of notice of foreclosure.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 11/1986

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 months and then transfer to State Records Center. Retain in State Records Center for 10 months and then destroy.

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 6608

**TITLE:** Foreclosure notices

(continued)

**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. Taxpayer Services Division

**SERIES:** 6609

3

**TITLE:** Notice of sheriff's sale

**DATES:** i 1986-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.30 cubic feet.

**DESCRIPTION:**

This record is a notice sent by the county sheriff to permit creditors advising them that personal property seized from a debtor for nonpayment of a debt will be sold. This notice allows creditors to take action in order to protect their interests in the property. This notice is also sent to the Tax Commission to notify them of the seizure of personal property. The Tax Commission has a two month period in which to decide to take control of the seized property to pay for taxes owed by the debtor. If the seized property is sold to pay for debts, the buyer of the property is given a sheriff's (temporary) title valid for six months. The original debtor has this six month period in which to redeem (buy back) the seized property for the price paid by the buyer, plus interest. They include civil case number; name of the creditor; name of debtor; date, time, and location of sale; description of the property; location where notice was recorded; and date of notice.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1987

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 months and then transfer to State Records Center. Retain in State Records Center for 10 months and then destroy.

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 6609

**TITLE:** Notice of sheriff's sale

(continued)

**APPRAISAL:**

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

This disposition is based on the administrative needs expressed by the agency to retain these notices for one year.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 9671

3

**TITLE:** Support unit records

**DATES:** 1985-

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

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

Records regarding State employees who are not executives or exempt status containing substantive information relating to official activities, the substance of which has not been incorporated into official files. Includes calendars, appointment books, schedules, logs, diaries, and other records documenting meetings, appointments, telephone calls, trips, visits, and other activities of employees. See also Executive Calendars or Routine Activity Calendars.

UCA 63-2-103 (18)(b) (1992) indicates that these types of materials are not considered by the Government Records Access and Management Act (GRAMA) to be records.

**RETENTION:**

Retain for 1 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 12-18-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then destroy.

**APPRAISAL:**

These records have administrative value(s).

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

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 9671

**TITLE:** Support unit records

(continued)

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 17074

3

**TITLE:** Tax collections files

**DATES:** 1980-

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

**ANNUAL ACCUMULATION:** 25.00 cubic feet.

**DESCRIPTION:**

These are the files of actions taken to collect delinquent income taxes. These files include Warrants for delinquent taxes, Satisfaction of warrants for delinquent taxes, notice of informal hearings of penalty and interest waiver, response to subordination of lien requests, discharge of debtor, agent's contact history, Collection installment agreements, and related correspondence. Information includes the taxpayer's name and address, taxpayer's social security number, type of tax owed, amount of tax, penalty, and interest due, amount and intervals of installment payments, taxpayer's employer, bank, and other source of income or assets, case number, docket number, page and date recorded by the county, county where the warrant was filed, date of the warrant, amount due, tax period involved and the date the lien was released.

**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:** 03/1987

**FORMAT MANAGEMENT:**

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

Microfilm master: Retain in Archives for 15 years and then destroy.

Microfilm duplicate: Retain in Office for 15 years and then

**AGENCY:** Utah State Tax Commission. Taxpayer Services Division

**SERIES:** 17074

**TITLE:** Tax collections files

(continued)

destroy.

**APPRAISAL:**

These records have administrative value(s).

The Tax Commission has asked for a six year retention after the case has closed. These files are useful as a research and reference file, and used by the Tax Commission to give a compliance history of the taxpayer. These files are also useful to provide leads as to the taxpayer's location and assets. This retention is the same as other business tax records and returns.

**PRIMARY DESIGNATION:**

Protected

**SECONDARY DESIGNATION(S):**

Private