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: _____

12839	Lubricating oil returns
12841	Miscellaneous tax system

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: 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