Retention and Classification Report

Agency: Utah State Tax Commission. Auditing Division (1206)

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

Records Officer: _____

21006	Aircraft fuel audits
14119	Audit tax and selection manuals
09956	Audit workpapers
04462	Beer tax audits
17059	Cigarette tax audit reports
21028	Combined fuel tax audits
21008	Corporate income tax audits
21010	Environmental surcharge audits
01033	Federal audit files
21013	Individual income tax audits
09372	Inheritance tax file
21015	Insurance premium tax audits
21012	International fuel tax agreement audits
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21017	Lubricating oil fee audits
04863	Mineral production tax returns/withholding statements
21019	Motor fuel tax audits
21016	Motor vehicle pro-rate and uniform pro-rate fee audits
84746	Motor vehicle prorate and uniform prorate tax files
85332	Oil and gas conservation audit reports
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85309	Sales and use tax for exempt institutional clearing accounts
21021	Sales tax audits
21027	Special fuel supplier tax audits
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17042	Tobacco products tax files
04902	Transient room quarterly tax returns
21029	Withholding royalties tax audits
04873	Withholding statements

21030 Withholding tax audits

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21006 3
TITLE: Aircraft fuel audits
DATES: 1976-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of aviation fuel vendors. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21006
TITLE: Aircraft fuel audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403 (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 14119 4
TITLE: Audit tax and selection manuals
DATES: 1990-
ARRANGEMENT: Alphabetical by tax type
ANNUAL ACCUMULATION: 5.00 cubic feet.
DESCRIPTION:

Audit manuals used by the division to establish criteria and guidelines for the agency, division, and its employees to select, prepare, conduct, finalize and otherwise perform tax audits on businesses and individuals. These manuals cover all taxes imposed by statutes which taxpayers are required to pay under Title 59 of the Utah Code Annotated. Information contains audit selection criteria, definition, scope of audit approach standards for dealing with tax payers, penalty assessment guidelines, bankruptcy procedures, audit program internal controls, checklists, reports, work paper preparation requirements, notes, letters, and other materials and standards used to conduct, prepare, schedule and finalize audits.

RETENTION:

Permanent. Retain until superseded

DISPOSITION:

Transfer to Archives.

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 transfer to State Archives with authority to weed.

APPRAISAL:

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

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 14119
TITLE: Audit tax and selection manuals

(continued)

PRIMARY DESIGNATION:

Protected — UCA 63G-2-305(14) (2008)

SECONDARY DESIGNATION(S):

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

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 9956 3
TITLE: Audit workpapers
DATES: 1980-
ARRANGEMENT: Chronological, thereunder numerical by account number.
ANNUAL ACCUMULATION: 40.00 cubic feet.
DESCRIPTION:

These work papers are used by the Tax Commission's auditing division to select, analyze, perform, evaluate, and finalize audits conducted regarding taxpayers' tax returns. They contain forms, worksheets, checklists, signature records, transmittals, projection forms, referral sheets, assessment forms, investigations, adjustment records, case notes, informant leads, actions taken by taxpayers, and other documents created and used by the division to conduct audits. They include the taxpayer's name, address, social security number, account numbers, and salary/income. Accounts chosen for audit are transferred to their specific tax audit series.

RETENTION:

Retain for 15 year(s) or for 0

DISPOSITION:

Destroy.

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 15 years or until audit and collection has closed and then destroy.

Computer data files: Retain in Office for 15 years or until audit and collection procedures are closed and then erase.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 9956
TITLE: Audit workpapers

(continued)

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4462 3
TITLE: Beer tax audits
DATES: 1972-
ARRANGEMENT: Alphabetical by taxpayer name
ANNUAL ACCUMULATION: 2.00 cubic feet.
DESCRIPTION:

These files contain beer tax audit report documents as required by UCA 59-15-105. Subsection (3) of this section states that it is the duty of every person manufacturing or importing beer for sale in the state of Utah to keep and preserve adequate records for a period of three years showing the amount of beer sold. These files include Beer tax audits, Schedule of Sales to Utah Beer Distributors, Monthly Summary of Beer Brewed and Imported, Schedule of Imported Beer, deficiency assessments, audit work papers, warrants for delinquent beer tax, copies of invoices, and correspondence. All legal and court documents related to taxpayer appeals are also included in the files.

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: 11/1998

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 14 years and then destroy.

APPRAISAL:

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

Audit records are needed to determine if a pattern of noncompliance exists. Two previous audits are sufficient for these purposes. If the business closes, the record only has to be kept for three year audit period. In collection cases, the

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4462
TITLE: Beer tax audits

(continued)

information is needed for compliance and as an information source for assets and income. Uncollectible accounts need to kept in case taxpayer's financial status changes.

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) (2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 17059 3
TITLE: Cigarette tax audit reports
DATES: 1986-
ARRANGEMENT: Alphabetical by taxpayer name.
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These files contain reports of cigarette tax audits and cigarette stamp inspections. These include Miscellaneous Tax Adjustment Forms, Claims for Reduction or Waiver of Penalty and Interest, and correspondence. Information includes the tax involved, the taxpayer's name and account number, the period of tax involved, the type of adjustment, the transaction date, the amount of tax debited or credited, the amount of penalty and interest due, the amount of payment, an explanation of the changes, the auditor's name, and the date of audit.

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: 11/1998

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

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

This retention is requested so that the auditors will be able to spot a pattern of noncompliance if it exists.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 17059
TITLE: Cigarette tax audit reports

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21028 3
TITLE: Combined fuel tax audits
DATES: 1978-
ARRANGEMENT: Alphabetical by account name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of combined fuel taxes including special fuel user dealer, aviation fuel, environmental surcharge fee, motor fuel, special fuel supplier, special fuel tax, compressed natural gas, radioactive waste and special fuel tax audits. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to the taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21028
TITLE: Combined fuel tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21008 3
TITLE: Corporate income tax audits
DATES: 1975-
ARRANGEMENT: Numerical by account number.
ANNUAL ACCUMULATION: 20.00 cubic feet.
DESCRIPTION:

These files document the audits of corporate income tax records. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21008
TITLE: Corporate income tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21010 3
TITLE: Environmental surcharge audits
DATES: 1990-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of the environmental surcharge fee. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21010
TITLE: Environmental surcharge audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 1033 3
TITLE: Federal audit files
DATES: 1972-
ARRANGEMENT: Alphabetical by taxpayer's name.
ANNUAL ACCUMULATION: 6.00 cubic feet.
DESCRIPTION:

These files contain federal tax audit report findings and verification of the state tax audits and assessments commenced after the federal government audit has been completed. Includes Internal Revenue Service audit reports, copies of the federal audit and federal tax returns, copies of the state tax returns, state audit papers, correspondence, adjustments forms, tax assessments, and working papers, taxpayers name, address, social security number, income, employer, legal and collection data.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 11/1998

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years and then destroy.

Microfilm master: Retain in State Records Center for 10 years and then destroy.

Microfilm duplicate: Retain in Office for 10 years and then destroy.

APPRAISAL:

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

This file of records is governed by UCA 59-10-537 (6-9) which states that the amount of any tax imposed by this chapter may be assessed at any time within 6 years after the time the return was

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 1033
TITLE: Federal audit files

(continued)

filed. This agency has requested to retain records as stated in this schedule.

PRIMARY DESIGNATION:

Protected UCA 63G-2-305 (14) and 59-1-403 (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21013 3
TITLE: Individual income tax audits
DATES: 1976-
ARRANGEMENT: Alphabetical by account name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of income tax filings. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

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

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

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21013
TITLE: Individual income tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 9372 3
TITLE: Inheritance tax file
DATES: 1940-
ARRANGEMENT: Chronological, thereunder alphabetical by tax payer name
DESCRIPTION:

This record verifies taxable inheritances. Includes names, addresses, social security numbers, dates, decedents, assets, representatives, property schedules, information of the deceased and the heirs, affidavits, correspondence, state and federal inheritance tax returns and all schedules, adjustments forms, tax clearance, and certificates of transfer as required by law.

Prior to 1990, these were filmed separately. After January 1990 this paper record series is being filmed in random order as part of record series 17051, Business tax microfilm.

RETENTION:

Retain for 15 year(s)

DISPOSITION:

Destroy.

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.

Microfilm master: Retain in State Records Center for 15 years and then destroy.

Microfilm duplicate: Retain in Office for 15 years and then destroy.

Computer data files: Retain in Office for 15 years and then transfer to magnetic storage media.

Computer magnetic storage media: Retain in Office for 15 years and then erase.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 9372
TITLE: Inheritance tax file

(continued)

APPRAISAL:

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

UCA 59-11-107, 1989, requires a six-year audit period but the agency has requested to retain this record based upon administrative need.

PRIMARY DESIGNATION:

Protected

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21015 3
TITLE: Insurance premium tax audits
DATES: 1981-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of insurance premium tax filings. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21015
TITLE: Insurance premium tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21012 3
TITLE: International fuel tax agreement audits
DATES: 1989-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of the IFTA filings. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21012
TITLE: International fuel tax agreement audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 9641 3
TITLE: International fuel tax agreement records
DATES: 1989-
ARRANGEMENT: Chronological, thereunder alphabetical by state, thereunder numerical by account
ANNUAL ACCUMULATION: 3.00 cubic feet.
DESCRIPTION:

These are records of companies who are members of the International Fuel Tax Agreement (IFTA), as governed by article 8 of the IFTA. It records interstate trucking and common carriers who travel through Utah and pay fuel and highway usage taxes. It also records those companies who participate in the IFTA program. These records are used to determine taxes due and amount to be paid by the state of Utah to other IFTA member states. They contain returns, schedules, adjustments, audits, and jurisdiction agreements. Information includes owner's name, address, social security number; vehicle information, type of fuel used, the states in which the business operates; business type, gallons used, miles traveled; taxes due, audit papers, bulk purchases, and assessments due. May also include collection reports received from other member states.

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

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 04/2000

FORMAT MANAGEMENT:

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

Microfilm master: Retain in State Records Center for 5 years and then destroy.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 9641
TITLE: International fuel tax agreement records

(continued)

Microfilm duplicate: Retain in Office for 5 years and then destroy.

APPRAISAL:

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

This disposition is based on the administrative and fiscal needs of the Tax Commission. Article 8 of the International Fuel Tax Agreement stipulates that these records and returns must be kept 4 years from the date they are due or filed.

PRIMARY DESIGNATION:

Protected	Article 15, section 1500, International Registry Plan. UCA 63G-2-305(2) (2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21017 3
TITLE: Lubricating oil fee audits
DATES: 1993-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of payments of the lubricating oil fee. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21017
TITLE: Lubricating oil fee audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4863 3
TITLE: Mineral production tax returns/withholding statements
DATES: 1980-
ARRANGEMENT: Chronological, thereunder numerical by internal control number
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

These are quarterly returns and withholding statements filed by mining and mineral companies. Information includes production amounts and ownership and liabilities. UCA 59-6-103(1990), states that the producers of minerals are required to "deduct and withhold any tax" and in UCA 59-6-102(1990), shall pay the Tax Commission the amounts required from payments resulting from the production of minerals which were made during the preceding calendar quarter. The files contain correspondence, returns, statements, reconciliations and adjustment form. The statement lists owners name, address, withholding number, social security number, amount due and tax period.

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

RETENTION:

Retain for 6 year(s)

DISPOSITION:

Destroy.

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 a retention for "the statute of limitations for prosecution for a violation" as six years from date the tax should have been

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4863
TITLE: Mineral production tax returns/withholding statements

(continued)

remitted. According to UCA 59-13-211(1990), these returns are also subject to audit for three years.

PRIMARY DESIGNATION:

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

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21019 3
TITLE: Motor fuel tax audits
DATES: 1974-
ARRANGEMENT: Alphabetical by account name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of motor fuel tax filings. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21019
TITLE: Motor fuel tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21016 3
TITLE: Motor vehicle pro-rate and uniform pro-rate fee audits
DATES: 1978-
ARRANGEMENT: Alphabetical by account name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of motor vehicle pro-rate fee payments. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21016
TITLE: Motor vehicle pro-rate and uniform pro-rate fee audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 84746 3
TITLE: Motor vehicle prorate and uniform prorate tax files
DATES: 1978-
ARRANGEMENT: Numerical by identification number
ANNUAL ACCUMULATION: 50.00 cubic feet.
DESCRIPTION:

These are records of fees paid by resident and non-resident owners of commercial vehicles to license their vehicles to operate in this state in lieu of registering the vehicles. These records include Apportioned Registration Billing Notice, International Registration Plan, International Registration Plan Original Mileage Schedule and Recap, correspondence, billing date, fee base date, name and address of taxpayer, the fleet number, the type of carrier, the amount of highway use fee due, weight schedules, fee schedules and rates, computation sheets, and liability records.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 04/2000

FORMAT MANAGEMENT:

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

Microfilm master: For records beginning in 1985 through 1988. Retain in State Records Center for 5 years and then destroy.

Microfilm duplicate: Retain in Office for 5 years and then destroy.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 84746
TITLE: Motor vehicle prorate and uniform prorate tax files

(continued)

APPRAISAL:

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

This record is governed by Article 15 of the International Registration Plan section 1500, and UCA 41-1-88 which states and audit period of 4 years.

PRIMARY DESIGNATION:

Protected UCA 41-1a-116 as per SB 174(2008).

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85332 3
TITLE: Oil and gas conservation audit reports
DATES: 1980-
ARRANGEMENT: Chronological.
ANNUAL ACCUMULATION: 5.00 cubic feet.
DESCRIPTION:

These files contain oil and gas conservation audit report findings. The reports are used to verify oil and gas well leases, production, use, tax accountability, and evidence of exploitation of natural resources. Information in the files includes monthly, quarterly, and annual levy and conservation reports, name and location of wells, name and address of well owners, production records, opening or capping records, correspondence, tax liability records, adjustments forms, and assessment forms.

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: 11/1998

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

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

This record is governed by UCA 59-5-106 (1989) 59-1-401 (1989) and 59-5-104 (1989) and 59-5-108 (1990) which requires a six year retention period so that a collection process and begin.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85332
TITLE: Oil and gas conservation audit reports

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 07/2018.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85330 3
TITLE: Oil, gas, and mineral audit files
DATES: 1981-
ARRANGEMENT: Alphabetical by company.
ANNUAL ACCUMULATION: 11.00 cubic feet.
DESCRIPTION:

These files contain oil, gas, and mineral audit report findings and supporting papers of an audited taxpayer. The Tax Commission acts as an agent for the Department of the Interior-Mineral Management Service to collect and store these files. The files contain specific tax return information, including copies of returns, payments made by individual taxpayers, and may contain confidential federal income tax information from the Internal Revenue Service. Information in the files includes name and address of oil, gas, and mineral companies, identification numbers, correspondence, state and federal audit reports, production and distribution reports, tax payment history, names and location of wells, distributors, and production plants, assessment work papers, investigation reports, and other working documents used by the audit.

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: 12/2005

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 14 years and then destroy.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85330
TITLE: Oil, gas, and mineral audit files

(continued)

APPRAISAL:

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

This series is governed by UCA 59-5-108 (2005) and 59-5-114 (2005) which indicates that the records must be kept for six years, in which time federal and state auditors may review and audit. Any action must be commenced within six years after the case of action has accrued. This record series is currently affected by pending litigation in the Federal Courts. For this reason the agency has requested a retention of 20 years to accommodate the needs of the Department of the Interior-Mineral Management Service. This series was previously approved by the State Records Committee with a 10 year retention.

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403 (2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85333 3
TITLE: Oil, gas, and mining severance tax audit reports
DATES: 1980-
ARRANGEMENT: Alphabetical by company name.
ANNUAL ACCUMULATION: 5.00 cubic feet.
DESCRIPTION:

These files contain oil and gas severance tax audit report findings and supporting papers of an audited taxpayer. The files contain documents that verify mining, oil and gas production, export, fees, location, and taxes assessed. Includes monthly quarterly reports, correspondence, storage and monthly and quarterly reports, correspondence, storage and production statistics, adjustments forms, tax returns, and other documents that support the audits' conclusions. The files contain the audit programs outlining the methods and procedures followed during the course of the audits. All legal and court documents relating to taxpayer appeals are included in the files.

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: 11/1998

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

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

APPRAISAL:

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

This record is governed by UCA 59-5-106(1989) and 59-5-104 (1989) and 59-5-108(1990) which allows a six year retention period.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85333
TITLE: Oil, gas, and mining severance tax audit reports

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 07/2018.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85309 3
TITLE: Sales and use tax for exempt institutional clearing accounts
DATES: 1960-
ARRANGEMENT: Numerical by account number.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

This is a record of businesses that have applied for sales and use tax exemptions and permits. Includes copies of correspondence, applications, copies of permits, and copies of the rulings on whether the institution was exempt or not.

RETENTION:

Retain for 12 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

APPROVED: 03/1990

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years after account is closed or revoked and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 12 years and then destroy.

Microfilm duplicate: Retain in Office for 12 years and then destroy.

APPRAISAL:

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

This record is govern by UCA 59-12-106 which requires exemption certificates and the review of such institutions.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 85309
TITLE: Sales and use tax for exempt institutional clearing accounts

(continued)

PRIMARY DESIGNATION:

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

SECONDARY DESIGNATION(S):

Public.	Business name, address, account number, and fact that business has exemption.

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21021 1
TITLE: Sales tax audits
DATES: 1977-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 20.00 cubic feet.
DESCRIPTION:

These files document the audits of sales tax filings. The files contain audit reports, which detail the auditor's findings, and the supporting work papers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

RETENTION:

Retain for 15 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Agency Record Center for 15 years and then destroy.

APPRAISAL:

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

RETENTION JUSTIFICATION:

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21021
TITLE: Sales tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21027 3
TITLE: Special fuel supplier tax audits
DATES: ca.1950-
ARRANGEMENT: Alphabetical by account name
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of special fuel suppliers' records. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21027
TITLE: Special fuel supplier tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21026 3
TITLE: Special fuel tax audits
DATES: 1975-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of special fuel tax filings. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21026
TITLE: Special fuel tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 17042 3
TITLE: Tobacco products tax files
DATES: 1977-
ARRANGEMENT: Chronological, thereunder alphabetical by name
ANNUAL ACCUMULATION: 0.10 cubic feet.
DESCRIPTION:

These are returns filed by sellers of tobacco products other than cigarettes as required by UCA 59-14-303. These files include Tobacco Products Tax Return, audit report, audit summary sheet, audit work papers, Cigarette and Tobacco Products Use Tax Return, requests from manufacturers to allow sample cigarettes to be sent without stamp, claim for refund, credit, or abatement, and claim for reduction or waiver of penalty and interest. Information includes the taxpayer's name and address; the name under which the taxpayer is doing business; the period of the return; the registration number; the manufacturer's sales price of the tobacco; a list of allowed deduction; the value of the products sold; the tax on the tobacco, and interest or penalty amounts; the total due; and the name and title of the individual signing the return. Audit information includes the date of the audit, the name of the auditor, whether the taxpayer was previously audited and the results of the previous audit, with whom the audit was discussed, whether the taxpayer agreed with the findings, and a compliance check.

RETENTION:

Retain for 15 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 1 year and then transfer to Agency Record Center. Retain in Agency Record Center for 14 years and then destroy.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 17042
TITLE: Tobacco products tax files

(continued)

APPRAISAL:

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

UCA 59-14-303 deal with the sale of tobacco products and sets limitations as given in UCA 59-1-401. As a result, the retentions set are similar to those for other specialty tax returns.

PRIMARY DESIGNATION:

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

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4902 3
TITLE: Transient room quarterly tax returns
DATES: 1980-
ARRANGEMENT: Chronological, thereunder numerical by internal control number.
ANNUAL ACCUMULATION: 0.50 cubic feet.
DESCRIPTION:

These are quarterly returns of sales tax collected for rooms, hotels, motels and other short-stay accommodations. UCA 59-12-301(1)(1990), states that any county legislative body can impose a transient tax, however, this tax cannot exceed 3% of total rent. UCA 59-12-301(2)(1990), gives that same legislative body the right to "increase or decrease" this tax as necessary. The amount collected shall be reported to the Tax Commission, by the counties, as provided is UCA 59-12-207(1990). These returns contain correspondence, adjustment forms, payments, rates and other related items. Returns list county or city, owner, address, tax rate, social security number, tax period and amount of tax due.

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

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: 06/1991

FORMAT MANAGEMENT:

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

APPRAISAL:

These records have 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

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4902
TITLE: Transient room quarterly tax returns

(continued)

remitted.

PRIMARY DESIGNATION:

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

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21029 3
TITLE: Withholding royalties tax audits
DATES: 1982-
ARRANGEMENT: Alphabetical by account name.
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of withholding taxes on royalties. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21029
TITLE: Withholding royalties tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403 (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2019.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4873 3
TITLE: Withholding statements
DATES: 1975-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 40.00 cubic feet.
DESCRIPTION:

These are copies of annual W-2's filed by employers listing employees' amount paid and withholding of taxes. The Tax Commission uses these Withholding statements to match the withholding amounts submitted by the employee in connection with amount collected. UCA 59-10-402(1)(1990), requires all employers' to "deduct and withhold from wages an amount to be determined by a commission". 31 CFR Ch.II-215.9(1990), stating that agencies may require employees' to complete a withholding statement. Internal Revenue Code 6001(1990), requires "every person liable for any tax imposed by this title, or for collection thereof," to maintain records, render such statements, make such returns and comply with all rules and regulations. Includes name of employer and taxpayer name and address, income, state, local and federal taxes withheld.

RETENTION:

Retain for 5 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 09/1991

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then destroy.

Computer data files: Retain in Office for 5 years and then erase.

Computer magnetic storage media: Retain in Office for 3 months and then transfer to computer data file.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 4873
TITLE: Withholding statements

(continued)

APPRAISAL:

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

This disposition is based on 31 CFR 6001(b) (1989), requires the employer "to retain the Internal Revenue Service copy and the employee copy of all undeliverable annual withholding statements" for a period of 4 years after the due date of such tax. Tax Commission has requested 5 years, for compliance reasons.

PRIMARY DESIGNATION:

Private

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21030 3
TITLE: Withholding tax audits
DATES: 1973-
ARRANGEMENT: Alphabetical by account number
ANNUAL ACCUMULATION: 1.00 cubic foot.
DESCRIPTION:

These files document the audits of withholding taxes. The files contain audit reports, which detail the auditor's findings, and the supporting workpapers from the audit of a taxpayer. The files include specific tax return information such as copies of returns, and payments made by the taxpayer. They may also hold federal income tax information. Copies of other taxpayer records may be included as supporting evidence for the audit conclusions. The files contain the audit program outlining the methods and procedures followed during the course of the audit, and all legal and court documents related to taxpayer appeals.

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: 06/1999

FORMAT MANAGEMENT:

Paper: Retain in Office for 15 years and then destroy.

APPRAISAL:

These records have administrative value(s).

This disposition is based on the recourse rights of taxpayers to seek refunds of taxes paid under UCA 59-12-110 (1998) and the need to have the information available for subsequent audits.

AGENCY: Utah State Tax Commission. Auditing Division

SERIES: 21030
TITLE: Withholding tax audits

(continued)

PRIMARY DESIGNATION:

Protected UCA 63G-2-305(14) and 59-1-403(2008)