
This schedule applies to: Department of Revenue

Scope of records retention schedule

This records retention schedule authorizes the destruction/transfer of the public records of the Department of Revenue relating to the unique agency functions of appeals, audits, compliance, tax policy and interpretations, special tax programs, property taxation, taxpayer services and account administration. The schedule is to be used in conjunction with the *State Government General Records Retention Schedule (SGRRS)*, which authorizes the destruction/transfer of public records common to all state agencies.

Disposition of public records

Public records covered by records series within this records retention schedule (regardless of format) must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of state resources.

Public records designated as “Archival (Permanent Retention)” must not be destroyed. Records designated as “Archival (Appraisal Required)” must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency’s policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with chapter 42.56 RCW. Such public records must be managed in accordance with the agency’s policies and procedures for public records requests.

Revocation of previously issued records retention schedules

All previously issued records retention schedules to the Department of Revenue are revoked. The Department of Revenue must ensure that the retention and disposition of public records is in accordance with current, approved records retention schedules.

Authority

This records retention schedule was approved by the State Records Committee in accordance with RCW 40.14.050 on June 4, 2014.

Signature on File

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REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	June 4, 2014	Consolidation of all existing disposition authorities (with some minor revisions).

For assistance and advice in applying this records retention schedule,
please contact the Department of Revenue's Records Officer
or Washington State Archives at:
recordsmanagement@sos.wa.gov

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1. APPEALS – Office Number 250

This section covers records relating to appeal cases.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21464 Rev. 1	Abeyance Listings Contains a record of all cases on which tax assessments have been issued that are being held for determination. Provides a means of locating cases that are pending.	Retain for 4 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21467 Rev. 3	Appeals Card File System An alphabetical card file providing taxpayer information on appeals received and the decision number and date issued. Card file predated the current electronic tracking system and is the Department of Revenue appeals 1958-1986 appeals tracking.	Retain for 7 years after end of calendar year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
74-08-06603 Rev. 3	<p>Board of Tax Appeals Case Files</p> <p>Case files relating to appeals involving the Department of Revenue before the Board of Tax Appeals.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Appeal briefs; • Tax appeals; • Petitions for appeal hearings; • Decisions on appeal hearings; • Excise Tax Orders issued by the Board of Tax Appeals • Legal interpretations of tax laws. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after appeal is closed <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
97-05-57741 Rev. 3	<p>Determination Letters</p> <p>Determinations in letter form that are issued in appeals that do not require substantive analysis of the underlying issues(s) in dispute.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after date issued <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR
74-08-06606 Rev. 2	<p>Determinations</p> <p>Contains a record of decisions rendered by the agency, upon completion of taxpayer appeal of audit findings, to the highest Department of Revenue administrative office. These determinations are statements of departmental policy and become guidelines for future audit procedures.</p> <p>Excludes determinations covered by Determinations – Paper Source Records (DAN 14-06-68514).</p>	<p>Retain for 12 years after end of calendar year <i>then</i> Transfer to Washington State Archives for permanent retention.</p>	ARCHIVAL (Permanent Retention) ESSENTIAL OPR

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68514 Rev. 0	<p>Determinations – Paper Source Records</p> <p>Paper-based source records of determinations render by the agency, upon completion of taxpayer appeal of audit findings, to the highest Department of Revenue administrative office that have been imaged, provided that:</p> <ul style="list-style-type: none"> • Source records have been imaged in accordance with Washington State Archives’ <i>Requirements for the Destruction of Non-Archival Paper Records after Imaging</i>; and • Digital images of determinations have been retained in accordance with Determinations (DAN 74-08-06606). 	<p>Retain until verification of successful conversion <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
74-08-06610 Rev. 4	<p>Taxpayer Petitions/Correspondence Files</p> <p>Contains:</p> <ul style="list-style-type: none"> • Taxpayer petitions filed according to WAC 458-20-100; • Inter-departmental and taxpayer correspondence relating to the taxpayer's appeal petition; • Responses and supporting documentation from within Revenue and from the Taxpayer concerning taxpayer appeals; • Supporting documentation while appeal is still pending. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 4 years after appeal is closed <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OFM</p>

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
04-11-60796 Rev. 2	<p><i>Washington Tax Decisions (WTD)</i> Published Determinations used as by Revenue and the general public. Contains a record of:</p> <ul style="list-style-type: none"> • Decisions rendered by the agency at the completion of taxpayer appeal of audit findings to the highest Department of Revenue administrative office. <p>These determinations are sanitized statements of departmental policy and become guidelines for future audits.</p>	<p>Retain for 75 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>

2. BUSINESS & FINANCIAL SERVICES – Office Numbers 200, 220, 230, 235

There are no unique record series related to this division/function.

See the State Government General Records Retention Schedule for records series relating to this division/function.

3. AUDIT – Office Number 400

This section covers records relating to audit services of registered taxpayers.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68517 Rev. 0	Contract Clearance Files Contract reconciliation, supplemental return, supporting documentation, and related records. <i>Note: Replaces DAN 00-MF-59720.</i> <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after date processing completed <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR
78-10-21472 Rev. 4	Corporate Dissolution or Withdrawal File Applications, communications, work papers, clearance certificate, and related records. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after date processing is completed <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR
14-06-68522 Rev. 0	The Audit The audit workbook, instructions to taxpayer, and related records/documentation. <i>Note: Replaces DAN 99-MM-59180.</i> <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after date audit is issued <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR

4. COMPLIANCE – Office Number 500

This section covers records relating to compliance services in the collection of excise taxes of registered taxpayers.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
99-08-59245 Rev. 2	<p>Closing Agreements</p> <p>Documentation pertaining to the resolution of tax disputes between taxpayer and the Department of Revenue.</p> <p>Contains:</p> <ul style="list-style-type: none"> • Signed written agreement; • Closing agreement worksheet; • Taxpayer letters; • Financial statements; • Remittance memorandum; • Medical reports; • Other supporting documents justifying the closing agreement. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p> <p><i>Note: These records are created by the Appeals, Compliance and Executive Divisions.</i></p>	<p>Retain for 12 years after paid <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
79-09-23429 Rev. 1	<p>Completed Warrants and Deferred Collections</p> <p>Contains copies of tax warrants (claim against taxpayer). Provides reference on assignments completed or routed back to Olympia.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after placed into deferred collection status <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
99-08-59249 Rev. 2	<p><i>Hearing Revocation Packet</i> Documentation to revoke the certification of registration for a taxpayer. Primary copy kept in taxpayer file.</p>	<p>Retain for 12 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>
79-09-23426 Rev. 1	<p><i>Revenue Agent Non-Warrant Taxpayer Records Working File</i> Contains documentation on taxpayers such as:</p> <ul style="list-style-type: none"> • Financial information statements; • NSF checks; • Narrative comments on taxpayer's business. 	<p>Retain for 1 year after liability is resolved <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>

5. EXECUTIVE – Office Numbers 100 & 120

There are no unique record series related to this division/function.

See the State Government General Records Retention Schedule for records series relating to this division/function.

6. HUMAN RESOURCES – Office Number 260

There are no unique record series related to this division/function.

See the State Government General Records Retention Schedule for records series relating to this division/function.

7. INFORMATION SERVICES – Office Numbers 900, 910, 920, 930, & 940

There are no unique record series related to this division/function.

See the State Government General Records Retention Schedule for records series relating to this division/function.

8. INTERPRETATIONS & TECHNICAL ADVICE – Office Number 280

This section covers records relating to the Department’s interpretation of tax law.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
74-08-06607 Rev. 2	Multi-State Tax Commission File All documents and correspondence relating to Multi-State Tax Commission action in Washington. May include a listing of Multi-State Tax Commission member's addresses and phone numbers for contact on tax matters.	Retain for 4 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21462 Rev. 1	Opinion Files Provides a record of opinions rendered by the department in reference to specific laws and rules. <i>Note: These records are created by both the Interpretations and Technical Advice section and the Legislation and Policy Division.</i>	Retain for 50 years after end of calendar year <i>then</i> Transfer to Washington State Archives for permanent retention.	ARCHIVAL (Permanent Retention) NON-ESSENTIAL OPR

9. LEGISLATION & POLICY – Office Number 270

This section covers records relating to Legislation & Policy.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
95-07-55800 Rev. 2	<p>Program Project Files</p> <p>Program project files. Excludes significant projects covered by Project Files (DAN GS 09018).</p>	<p>Retain for 6 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>

10. PROPERTY TAX – Office Numbers 600, 610, 620, 630, 640, & 660

This section covers records relating to the administration of property taxes at the state and local levels.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

10.1 PROPERTY TAX – ALL SECTIONS

This section covers records relating to all sections within the Property Tax division. (office numbers 600, 610, 620, 630, 640, & 660)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21391 Rev. 0	General Subject File Provides background information on legislation, special projects and programs of interest to office.	Retain for 5 years after end of calendar year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM
97-05-57796 Rev. 2	Property Tax Correspondence File Contains correspondence and memos with Legislature, other agencies, county offices, taxpayers, etc. Provides information for future contact.	Retain for 6 years after end of calendar year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR

10.2 COUNTY PERFORMANCE & ADMINISTRATION PROGRAM – OFFICE NUMBER 610

This section covers records relating to county performance and administration of valuation and revaluation program, property tax levies, annual revaluation grant program, County Boards of Equalization, and accreditation and education program for county appraisers.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
97-05-57739 Rev. 2	Accreditation File Contains applications and renewal requests to support appraiser accreditation program. Accreditation is revoked if the applicant does not renew or does not meet the continuing education requirements. It is denied if the applicant does not meet the requirements. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 30 years after accreditation is revoked or denied <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
08-09-61832 Rev. 0	Accreditation Program Computer system containing information on each appraiser in the state with accreditation status. Information is maintained on over 700 accredited ad valorem appraisers and their continuing education requirements to maintain accreditation status.	Retain for 7 years after end of calendar year and last entry for the person <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OFM
78-10-21389 Rev. 3	County Property Revaluation Plans and Reports of Progress Contains county revaluation plans as required by RCW 84.41.041, annual reports of county progress completing county revaluation plan as required by RCW 84.41.130, correspondence with county assessors, graphs, tables, and reports on the revaluation program in the counties. Provides information on the proposed plans to complete a revaluation cycle. Excludes records covered by County Property Revaluation Plans and Reports of Progress – Paper Source Records (DAN 14-06-68513).	Retain for 12 years after end of calendar year <i>then</i> Transfer to Washington State Archives for permanent retention.	ARCHIVAL (Permanent Retention) NON-ESSENTIAL OPR

10.2 COUNTY PERFORMANCE & ADMINISTRATION PROGRAM – OFFICE NUMBER 610

This section covers records relating to county performance and administration of valuation and revaluation program, property tax levies, annual revaluation grant program, County Boards of Equalization, and accreditation and education program for county appraisers.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68513 Rev. 0	<p>County Property Revaluation Plans and Reports of Progress – Paper Source Records</p> <p>Paper-based source records of county property revaluations that have been imaged, provided that:</p> <ul style="list-style-type: none"> Source records have been imaged in accordance with Washington State Archives' <i>Requirements for the Destruction of Non-Archival Paper Records after Imaging</i>; and Digital images of county property revaluations records have been retained in accordance with County Property Revaluation Plans and Reports of Progress (DAN 78-10-21389). 	<p>Retain until verification of successful conversion <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
08-09-61833 Rev. 0	<p>County Report Files</p> <p>Contains audit plans, working papers, and reports related to county administration of property tax laws.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 8 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21379 Rev. 0	<p>Department of Revenue Reconvening Orders</p> <p>Orders issued by the department requiring the County Board of Equalization to reconvene. Provides a record of cases coming up for review.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 6 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

10.2 COUNTY PERFORMANCE & ADMINISTRATION PROGRAM – OFFICE NUMBER 610

This section covers records relating to county performance and administration of valuation and revaluation program, property tax levies, annual revaluation grant program, County Boards of Equalization, and accreditation and education program for county appraisers.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21382 Rev. 0	<p>Education and Training File</p> <p>Contains information on:</p> <ul style="list-style-type: none"> • Schools; • Seminars; • Proposed schedules; • Status reports on personnel attending education and training programs. <p>Provides support for training and education program.</p>	<p>Retain for 5 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21381 Rev. 1	<p>Personnel Education Index</p> <p>Contains a register of county and departmental employees attending department sponsored schools. Includes dates attended, location of school, courses and grades. Supports personnel management needs.</p>	<p>Retain for 30 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
08-09-61834 Rev. 0	<p>Property Tax Levy Review Files</p> <p>Contains reports and working papers related to audits of property tax levy calculations. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 8 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM

10.3 EXEMPT PROPERTY – OFFICE NUMBER 620

This section covers records relating to property tax exemptions and deferrals, administration of the Senior Citizen and Disabled Persons exemption and Widow/Widowers of Disabled Veterans Grants, the audit and approval process for Limited Income Deferral Program, and support to county Assessors regarding exemptions at the local level.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21363 Rev. 0	<p>County Assessor Exempt Property Reports and Valuations</p> <p>Contains computer printouts sent to county assessor for corrections. Serves as source document file.</p>	<p>Retain for 1 year after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>
83-08-32754 Rev. 3	<p>Declarations to Defer Special Assessments and/or Property Taxes</p> <p>Contains:</p> <ul style="list-style-type: none"> • Applications; • Correspondence; • Reports; • Approval notices; • Supporting documentation relating to property tax deferrals. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after final payment <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>

10.3 EXEMPT PROPERTY – OFFICE NUMBER 620

This section covers records relating to property tax exemptions and deferrals, administration of the Senior Citizen and Disabled Persons exemption and Widow/Widowers of Disabled Veterans Grants, the audit and approval process for Limited Income Deferral Program, and support to county Assessors regarding exemptions at the local level.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68510 Rev. 0	<p><i>Deferral Cash Transmittal Documentation</i></p> <p>Batch sheets from Department of Revenue's Cashier Section documenting repayment of deferred property taxes and special assessments. Also includes:</p> <ul style="list-style-type: none"> • Payment Detail Reports; • Accounts Receivables Reports; • Electronic Funds Transfer (EFT) Reports; • Petty Cash Tracking Sheets; • Refunds. <p>Documents cash transactions between the Exemption and Deferral Section and taxpayers, local taxing jurisdictions, the State Treasurer, and other third parties.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after end of fiscal year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

10.3 EXEMPT PROPERTY – OFFICE NUMBER 620

This section covers records relating to property tax exemptions and deferrals, administration of the Senior Citizen and Disabled Persons exemption and Widow/Widowers of Disabled Veterans Grants, the audit and approval process for Limited Income Deferral Program, and support to county Assessors regarding exemptions at the local level.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
83-08-32809 Rev. 3	<p><i>Exempt Property Registration Files</i></p> <p>Contains:</p> <ul style="list-style-type: none"> • Correspondence with registrant; • Financial statements; • Re-certifications for renewals; • Letters of determination; • Maps; • Field audit reports; <p>Provides information and records necessary to determine if property should be exempt or taxable in accordance with the provisions of RCW 84.36.815.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>
78-10-21362 Rev. 1	<p><i>Exempt Property Subject File</i></p> <p>Contains information on procedures, Attorney General opinions, and refund information of general interest to exempt property section. This is a reference file.</p>	<p>Retain for 5 years after end of calendar year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	<p>ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR</p>

10.3 EXEMPT PROPERTY – OFFICE NUMBER 620

This section covers records relating to property tax exemptions and deferrals, administration of the Senior Citizen and Disabled Persons exemption and Widow/Widowers of Disabled Veterans Grants, the audit and approval process for Limited Income Deferral Program, and support to county Assessors regarding exemptions at the local level.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
08-09-61835 Rev. 0	<i>Exempt Property Tax System (EPTS) – (Nonprofit Exemption Program)</i> Computer system containing account information for all nonprofit organizations in the state with exempt property status. Information is maintained on over 10,000 accounts and is reviewed annually to ensure compliance with exempt property requirements.	Retain for 7 years after all property in the account becomes taxable <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OFM
97-05-57738 Rev. 2	<i>Exemption and Deferral Section Correspondence File</i> Contains letters and memos with taxpayers and county assessors, where no exemption application is on file.	Retain for 4 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21367 Rev. 1	<i>Incomplete Applications</i> This serves as a tickler file for follow-up until the application is complete or returned to the taxpayer for failure to respond.	Retain for 1 month after application complete or returned <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
08-09-61838 Rev. 1	<i>Tribal Exemption Database</i> Access database containing account information for all tribal exemptions.	Retain for 7 years after tribal account closed <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

10.3 EXEMPT PROPERTY – OFFICE NUMBER 620

This section covers records relating to property tax exemptions and deferrals, administration of the Senior Citizen and Disabled Persons exemption and Widow/Widowers of Disabled Veterans Grants, the audit and approval process for Limited Income Deferral Program, and support to county Assessors regarding exemptions at the local level.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
08-09-61839 Rev. 0	<i>Tribal Exemption Registration File</i> Contains applications, correspondence, and other supporting documentation for Tribal exemptions.	Retain for 7 years after tribal account closed <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR
08-09-61840 Rev. 0	<i>Widows/Widowers of Veterans Benefits Program – W/WBP</i> Computer system containing account information for widow/widower grant recipients in the state. Includes grant amounts awarded, any repayments, and any associated liens.	Retain for 7 years after account closed <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR
08-09-61841 Rev. 2	<i>Widows/Widowers of Veterans Benefits Program Registration File</i> Contains applications, correspondence, and supporting documentation related to program grants. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after account closed <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR

10.4 RATIO VALUATION – OFFICE NUMBER 630

This section covers records relating to valuation advisory assistance to counties and businesses, the assessment of real and personal property, and managing personal property valuation tables.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21371 Rev. 3	<p>Market Studies of Real and Personal Property</p> <p>Contains:</p> <ul style="list-style-type: none"> • Depreciable asset sheets; • Graphs; • Surveys done by assessors; • Worksheets; • Schedules of values and questionnaires. <p>Used to develop depreciation schedules to be used in the valuation of real and personal property.</p>	<p>Retain for 7 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OFM
78-10-21368 Rev. 3	<p>Personal Property Ratio Appraisals</p> <p>Appraiser files containing copies of personal property appraisals, county listings, and taxpayer documents. Used to provide information to determine the level of assessment ratio on personal property in each county.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21372 Rev. 1	<p>Ratio Studies of Real and Personal Property in Each County</p> <p>Ratio specialist files consisting of computer printouts and lists of sales used for ratio study. Used to:</p> <ul style="list-style-type: none"> • Equalize the state school levy for public schools; • Apportion public utility assessments to local counties; • Apportion private car company valuations to each county. 	<p>Retain for 6 years after completion of study <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

10.4 RATIO VALUATION – OFFICE NUMBER 630

This section covers records relating to valuation advisory assistance to counties and businesses, the assessment of real and personal property, and managing personal property valuation tables.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
08-09-61842 Rev. 0	Ratios (Ratio Automation Program) Computer system containing information necessary to produce annual real and personal property ratios in 39 counties. The ratios are used in the allocation of utility valuations to the counties and to set the state school levy rates in each county.	Retain for 7 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR
78-10-21373 Rev. 4	Real Property Ratio Appraisals Appraiser files containing copies of real property appraisals and other information used to arrive at a determination of value. With sales data, they are used to provide information to determine the level of assessment on real property in counties. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
08-09-61843 Rev. 1	Real Property Sales Study Data Contains audit information on targeted invalidated real property sales. Data includes: <ul style="list-style-type: none"> Summarized statewide report; Individual county summaries; Copies of Real Estate Tax Affidavits (REETAs); And other pertinent data. Used to ensure uniformity in the sales invalidation process for the statewide real property ratio study.	Retain for 6 years after completion of study <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

10.5 UTILITY VALUATION – OFFICE NUMBER 640

This section covers records relating to utility, transportation, and telecommunication properties, the Public Utility District tax, and Industrial and Personal Property Valuation Guidelines.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
08-09-61844 Rev. 0	Centrally Assessed Properties System – CAPS Computer system containing statistical information on annual unitary valuations of centrally assessed utility companies operating in the state. Maintains valuation and property location data necessary to determine the allocation of value to each taxing district.	Retain for 7 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR
78-10-21411 Rev. 3	County Tax Levies County tax levy information used for verifying accuracy of tax code areas.	Retain for 1 year after superseded <i>then</i> Transfer to Washington State Archives for permanent retention.	ARCHIVAL (Permanent Retention) NON-ESSENTIAL OFM
78-10-21413 Rev. 3	County Taxing District Information File Contains legal descriptions of taxing districts' boundary changes and annexations as filed with the department by the county assessor as provided by WAC 458-12-140 and WAC 458-50-130.	Retain for 6 years after superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR

10.5 UTILITY VALUATION – OFFICE NUMBER 640

This section covers records relating to utility, transportation, and telecommunication properties, the Public Utility District tax, and Industrial and Personal Property Valuation Guidelines.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21401 Rev. 3	<p><i>Operating/Non-operating Property File</i> Contains:</p> <ul style="list-style-type: none"> • Legal descriptions, maps, deeds; • Correspondence relating to Tax Commission Operating (TCO) and Tax Commission Non-Operating (TCNO) property. <p>Used to document which public utility company property is valued by the department or the county assessor.</p>	<p>Retain for 4 years after property is sold to a non-utility <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>
78-10-21400 Rev. 4	<p><i>Public Utility and Private Car Annual Reports and Files</i> Provides the data on which the department bases its valuation and apportionment of public utility and private car companies. The annual reports are required to be filed by RCWs 84.12.230 and 84.16.020. Contains:</p> <ul style="list-style-type: none"> • Worksheets; • Cost of capital reports; • Apportionment reports; • Computations; • Statistics; • Copy of final appraisal which includes the final decision. <p>Provides backup for value assessments that are developed based on the annual reports.</p>	<p>Retain for 7 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OFM</p>

10.5 UTILITY VALUATION – OFFICE NUMBER 640

This section covers records relating to utility, transportation, and telecommunication properties, the Public Utility District tax, and Industrial and Personal Property Valuation Guidelines.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21403 Rev. 2	<p>Public Utility and Private Car Company Hearings</p> <p>File contains:</p> <ul style="list-style-type: none"> • Audio recordings; • Hearing notes; • Memorandums of understanding; • Exhibits; • Other documents contributing to the hearing determination. <p>Excludes final decisions which are included in the outcome of the appraisal and covered by Public Utility and Private Car Annual Reports and Files (DAN 78-10-21400).</p>	<p>Retain for 7 years after hearing <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
79-08-23071 Rev. 2	<p>Public Utility District Annual Reports</p> <p>File contains annual reports required by RCW 54.28.030 for assessment of the privilege tax on public utility districts. Includes information relating to the calculation, collection, and distribution of the Public Utility District (PUD) privilege tax.</p>	<p>Retain for 7 years after end of calendar year <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR
78-10-21408 Rev. 1	<p>Railroad Company Right of Way Maps</p> <p>This is the working copy. Provides locations of right of ways obtained by the railroad companies.</p>	<p>Retain for 7 years after superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	ARCHIVAL (Appraisal Required) ESSENTIAL OPR

10.5 UTILITY VALUATION – OFFICE NUMBER 640

This section covers records relating to utility, transportation, and telecommunication properties, the Public Utility District tax, and Industrial and Personal Property Valuation Guidelines.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21415 Rev. 2	Railroad Correspondence Correspondence with railroads pertaining to purchases and sales.	Retain for 4 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21414 Rev. 4	Railroad Leases Provides a record of railroad owned property leased to private firms or individuals.	Retain for 4 years after superseded <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21416 Rev. 2	Tax Code Area Statement File Statement and summary of changes, downloaded from Centrally Assessed Properties (CAPS).	Retain for 3 years after superseded <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
78-10-21417 Rev. 2	Tax Districts by County Summary of tax code area statements.	Retain for 7 years after superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OFM

10.5 UTILITY VALUATION – OFFICE NUMBER 640

This section covers records relating to utility, transportation, and telecommunication properties, the Public Utility District tax, and Industrial and Personal Property Valuation Guidelines.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21406 Rev. 1	Washington State Code Area Maps – GIS Provides a working copy of location and boundaries of taxing districts.	Retain for 12 years after superseded <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) ESSENTIAL OPR

10.6 VALUATION ADVISORY – OFFICE NUMBER 660

This section covers records relating to valuation advisory assistance to counties and businesses, the assessment of real and personal property, and managing personal property valuation tables.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21374 Rev. 4	<p>County Advisory Appraisals</p> <p>Contains appraisal data and reports made by the department for real and personal property advisories requested by county assessor. Provides the county assessor with advisory values.</p>	<p>Retain for 7 years after end of fiscal year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>
08-09-61845 Rev. 1	<p>Industrial Valuation Market Studies</p> <p>Contains:</p> <ul style="list-style-type: none"> • Depreciable asset sheets; • Graphs; • Surveys done by assessors; • Worksheets; • Schedules of values; • Questionnaires. <p>Used to develop depreciation schedules to be used in the valuation of industrial property.</p>	<p>Retain for 3 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>

11. RESEARCH & FISCAL ANALYSIS – Office Number 290

There are no unique record series related to this division/function.

See the State Government General Records Retention Schedule for records series relating to this division/function.

12. SPECIAL PROGRAMS – Office Numbers 310, 320, & 330

This section covers records relating to special taxing programs and activities.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

12.1 FOREST TAX – OFFICE NUMBER 310

This section covers records relating to the application of forestry taxation.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
89-12-45314 Rev. 2	<p>Forest Service Cut and Sold and Closing Report</p> <p>Used to audit and verify tax returns on public and state timber harvest from U.S. Forest Service.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after end of calendar year</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
14-06-68518 Rev. 0	<p>Forest Tax Records</p> <p>Contains records of the Forest Tax office.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Taxpayer Files; • Log Export; • Forest Practice Applications. <p>This provides information and records on all persons and companies taxed for timber harvested and necessary for the administration of the law.</p> <p><i>Note: Replaces DAN 98-MM-58584.</i></p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after end of calendar year</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR

12.1 FOREST TAX – OFFICE NUMBER 310

This section covers records relating to the application of forestry taxation.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21427 Rev. 3	<p>Stumpage Value File</p> <p>Stumpage value files and source data to establish the semi-annual stumpage values in accordance with RCW 84.33.091 and WAC 458-40-660.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 5 years after end of calendar year</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
07-01-61397 Rev. 1	<p>Timber Assessed Value</p> <p>Contains harvest statistics and composite tax rates per county. Provides basis for revenue distribution to and within county. Program begins with distribution year 1985.</p> <p>Excludes harvest statistics and composite tax rates per county covered by Timber Assessed Value – Paper Source Records (DAN 89-12-45310).</p>	<p>Retain for 6 years after end of calendar year</p> <p><i>then</i></p> <p>Transfer to Washington State Archives for appraisal and selective retention.</p>	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR
89-12-45310 Rev. 2	<p>Timber Assessed Value – Paper Source Records</p> <p>Paper-based source records relating to harvest statistics and composite tax rates per county that have been imaged provided that:</p> <ul style="list-style-type: none"> • Source records have been imaged in accordance with Washington State Archives' <i>Requirements for the Destruction of Non-Archival Paper Records after Imaging</i>; and • Digital images of harvest statistics and composite tax rates per county have been retained in accordance with Timber Assessed Value (DAN 07-01-61397). 	<p>Retain until verification of successful conversion</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

12.2 MISCELLANEOUS TAX – OFFICE NUMBER 320

This section covers records relating to cigarette, vessel, estate, inheritance, escheat, and other miscellaneous tax sources.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58800 Rev. 2	<p><i>Cigarette Records</i> Assessments issued due to:</p> <ul style="list-style-type: none"> • Audits, seizures, and floor stock tax liabilities; • Schedules of findings for issuance of cigarette tax liabilities; • Jenkins Act reports filed by cigarette manufacturers of incoming shipments of cigarettes; • Claim forms, refund vouchers for damaged cigarette stamps or stale cigarettes with stamps affixed; • Liabilities needing to go to the final step of a tax warrant; • Correspondence pertaining to cigarette tax or sales; • Claim forms for payment of the stamping allowance for exempt stamps placed on tribal sales; • Exempted stamped cigarette sales to tribal retailers that are pre-approved by the Department; • Reports filed by out-of-state cigarette wholesalers of incoming cigarette shipments, and reports filed by in-state wholesalers for exempt Indian or interstate sales. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received or created <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR

12.2 MISCELLANEOUS TAX – OFFICE NUMBER 320

This section covers records relating to cigarette, vessel, estate, inheritance, escheat, and other miscellaneous tax sources.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
06-10-61354 Rev. 1	<p>Cigarette Tax Database</p> <p>Includes data used to administer:</p> <ul style="list-style-type: none"> • Indian allocation; • Jenkins Act; • NPM (Non-Participating Manufacturers); • Refunds; • Schedule C Letters Interstate Sales; • Unstamped Cigarette Sales and Military Sales. 	<p>Retain for 7 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR
07-01-61396 Rev. 0	<p>Escheat Files</p> <p>Contains letter of escheat and correspondence. Provides record of estates where there are no known heirs.</p> <p>Excludes escheat records covered by Escheat Files – Paper Source Records (DAN 74-08-06746).</p> <p><i>Note: Total retention of 25 years has been scheduled, to accommodate the potential minor coming forward at the age of majority - 18 years plus 7 years after to make a claim.</i></p>	<p>Retain for 25 years after date property is escheated <i>then</i> Transfer to Washington State Archives for permanent retention.</p>	ARCHIVAL (Permanent Retention) NON-ESSENTIAL OPR
74-08-06746 Rev. 5	<p>Escheat Files – Paper Source Records</p> <p>Paper-based source records relating to escheat that have been imaged, provided that:</p> <ul style="list-style-type: none"> • Source records have been imaged in accordance with Washington State Archives' <i>Requirements for the Destruction of Non-Archival Paper Records after Imaging</i>; and • Digital images of escheat records have been retained in accordance with Escheat Files (DAN 07-01-61396). 	<p>Retain until verification of successful conversion <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

12.2 MISCELLANEOUS TAX – OFFICE NUMBER 320

This section covers records relating to cigarette, vessel, estate, inheritance, escheat, and other miscellaneous tax sources.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
83-08-32826 Rev. 2	<p><i>Inheritance and Estate Tax Files</i></p> <p>File contains:</p> <ul style="list-style-type: none"> • Inheritance and estate tax forms; • Inventory of assets; • Tax release; • Correspondence with taxpayer; • Receipts of payments. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received or created <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21473 Rev. 2	<p><i>Investment Tax Deferrals</i></p> <p>Correspondence with:</p> <ul style="list-style-type: none"> • Taxpayer and Economic Assistance authorities; • Memos to field, letters of assessments; • Applications for investment tax deferral. <p>Provides a complete transaction file from application to when the application is denied or the facility is determined operationally complete.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received or created <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
06-10-61355 Rev. 1	<p><i>Leasehold Database</i></p> <p>Holds data concerning local government tax distributions.</p>	<p>Retain for 7 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR

12.2 MISCELLANEOUS TAX – OFFICE NUMBER 320

This section covers records relating to cigarette, vessel, estate, inheritance, escheat, and other miscellaneous tax sources.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
79-09-23431 Rev. 4	<p><i>Leasehold Excise Tax (LET)</i> Contains:</p> <ul style="list-style-type: none"> • LET assessments, warrants, audit staff notes, tax returns, correspondence and audit working papers; • Payments; • Refunds; • Contracts with cities and counties for collection and distribution of Leasehold Tax. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after date received or created <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>
06-10-61356 Rev. 1	<p><i>Miscellaneous Use Tax Tracking System (MUTTS)</i> Contains data used to track real estate excise tax audit assignments.</p>	<p>Retain for 7 years after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>

12.2 MISCELLANEOUS TAX – OFFICE NUMBER 320

This section covers records relating to cigarette, vessel, estate, inheritance, escheat, and other miscellaneous tax sources.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58808 Rev. 2	<p>Real Estate Excise Tax (REET)</p> <p>Contains REET:</p> <ul style="list-style-type: none"> • Correspondence; • Payments and Refunds; • Determinations; • Audit files; • Warrants; • Refunds; • Associated documentation. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received or created</p> <p><i>then</i></p> <p>Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>
06-10-61357 Rev. 1	<p>Real Estate Excise Tax Affidavits (DOREETA)</p> <p>Contains data from real estate excise tax affidavits submitted from the county.</p>	<p>Retain for 7 years after end of calendar year</p> <p><i>then</i></p> <p>Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>

12.2 MISCELLANEOUS TAX – OFFICE NUMBER 320

This section covers records relating to cigarette, vessel, estate, inheritance, escheat, and other miscellaneous tax sources.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
07-02-61408 Rev. 1	<p><i>Vessel Tax Files</i> Contains information regarding commercial vessels only. The files contain:</p> <ul style="list-style-type: none"> • Listing of Ships and Vessel forms; • Tax statements; • Notice of Value forms; • Correspondence; • Refunds; • Payments received; • All other information related to the vessel. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after date received or created <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>

12.3 UNCLAIMED PROPERTY – OFFICE NUMBER 330

This section covers records relating to the administration of Unclaimed Property.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21487 Rev. 3	Advertising Records Records of ads and code sheets; provides information and records for public reference.	Retain for 2 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
96-02-56420 Rev. 3	Disbursement Journals Monetary and stock; lists claimant, address, amounts refunded or shares refunded. Source document proving payment of refund.	Retain for 10 years after date of document <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
96-02-56418 Rev. 1	Safe Deposit Auction Records A miscellaneous collection of safe deposit box records regarding auctions. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 10 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
96-02-56426 Rev. 2	Securities Files Primary copy of ledgers showing stocks, and other securities held in trust for owners. Used to pay claims, sell securities, and produce an annual valuation with supporting documents.	Retain for 10 years after reported <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
96-02-56425 Rev. 3	Unclaimed Property (UCP) Cash Receipts Reconciliation Journal Monthly reconciliation of Unclaimed Property deposits to money posted in electronic system.	Retain for 6 years after end of fiscal year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

12.3 UNCLAIMED PROPERTY – OFFICE NUMBER 330

This section covers records relating to the administration of Unclaimed Property.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
96-02-56424 Rev. 2	<p>Unclaimed Property (UCP) Audit Files</p> <p>Audit Records of unclaimed property transactions.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after end of calendar year</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR
06-10-61367 Rev. 2	<p>Unclaimed Property Claims – Complete</p> <p>Claims filed:</p> <ul style="list-style-type: none"> via the internet that contain file attachments as proof of right to claim; documents mailed into the office for both electronic and paper claims. <p>Documents prove claimant's identification and right to claim. Proof retained will include scanned documents relating to paid, denied, and claims returned for more proof.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 10 years after approved for payment or denied</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
06-10-61368 Rev. 1	<p>Unclaimed Property Electronic Filed Claim – Incomplete</p> <p>Claims filed via the Internet, where required documents are missing when the claim is submitted to the Department. Claimant will be notified by e-mail after 30 days, that if they do not provide the requested documents their claim package will be deleted from the agency's system. After another 30 days the claim package will be deleted from the agency's system and the claimant will be sent notification of this.</p>	<p>Retain for 2 months after date filed</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM

12.3 UNCLAIMED PROPERTY – OFFICE NUMBER 330

This section covers records relating to the administration of Unclaimed Property.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
10-03-62130 Rev. 0	<p><i>Unclaimed Property Holder Report – Electronic</i></p> <p>Holder reports filed via:</p> <ul style="list-style-type: none"> • Compact disc; • Floppy disc; • The internet. <p>These reports contain unclaimed property owner details, which are tied to financials, and are used to upload information to a database.</p>	<p>Retain for 6 years after date received <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR
14-06-68523 Rev. 0	<p><i>Unclaimed Property Holder Report Files 1996 and Forward – Imaged</i></p> <p>Report forms and correspondence received from known businesses regarding the reporting of Unclaimed Property including amounts and account information.</p> <p><i>Note: Replaces DAN 98-MM-58587.</i></p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR

12.3 UNCLAIMED PROPERTY – OFFICE NUMBER 330

This section covers records relating to the administration of Unclaimed Property.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
96-02-56421 Rev. 2	<p><i>Unclaimed Property Miscellaneous Correspondence</i> General correspondence regarding policy, procedure, or legal interpretation received from unregistered or undisclosed businesses including:</p> <ul style="list-style-type: none"> • Correspondence with the Attorney General's office; • Other state Unclaimed Property programs; • Audit vendors; • Holder representatives. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after end of calendar year <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

13. TAXPAYER ACCOUNT ADMINISTRATION – Office Numbers 701, 706, & 709

This section covers records relating to taxpayer information (Office 706).

See State Government General Records Retention Schedule for additional records series relating to the Administration (701), Information (706), and Document Management (709) functions.

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21347 Rev. 1	Active Excise Taxpayer Account The Excise Tax Returns, remittance documents, and correspondence, received relating to an excise tax account. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date received <i>then</i> Destroy.	NON-ARCHIVAL ESSENTIAL OPR
98-10-58791 Rev. 2	Amended Returns/Refund Requests Correspondence and supporting documents pertaining to taxpayer request for refund and/or return. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date received <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
06-10-61358 Rev. 0	Application for Refund of Use Tax Requests by taxpayers for refund of Use Tax paid to another state or state agency. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date received <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58812 Rev. 1	Business & Occupation Tax Credits Various files, records and controls required by WAC 458-20-240 to monitor and regulate the B & O tax program. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date received <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
98-10-58764 Rev. 2	Business Registration Correspondence Correspondence between the Agency and the taxpayer regarding general account maintenance. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date received <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21355 Rev. 2	Certificate Applications for Special Credits Applications for special credits. These are paper application forms that are due (on most credit programs) once a year for renewal. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date received <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
98-10-58760 Rev. 2	Corporate Non-Resident Permits Provides a record of sales tax exemptions for corporate non-resident permit holders. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date issued <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58787 Rev. 2	Counties and Cities Tax Distribution Maps Temporary working file maps used to delineate the tax distribution between city/counties. Originals at City/County offices. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after superseded <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
06-10-61359 Rev. 0	Electronic Funds Transfer Authorization Form Record of agreement between taxpayer and Department of Revenue (DOR) that allows DOR to transfer funds from taxpayer's bank account into DOR's bank account. Compliance purposes determined length of retention. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after date agreement is received <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
83-11-33230 Rev. 2	Local Sales and Contract File for City and County Contains contracts and correspondence with local governments and jurisdictions. Provides records of local, optional and transit sales tax rates of counties and cities within Washington. Provides authorization for the Dept. of Revenue to administer the collection and distribution of such taxes. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 7 years after superseded <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58778 Rev. 1	Local Sales and Use Tax Daily Reports Provides a record of daily sales and use tax amounts received by tax categories. Tax examiners verify each tax category to ensure system accuracy. The reports provide a check and balance for tax data with cash management. Recommended by internal and state auditors.	Retain for 5 years after end of month <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
98-10-58781 Rev. 1	Local Sales and Use Tax Distribution File Delayed Distribution Process. Contains city/county sales tax (CCST) forms which have the amounts for distribution to local jurisdictions until the warrants or tax assessments are paid. Provides records for tax examiners to verify and correct CCSTs when previous audits are amended. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after paid or declared uncollectible <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
14-06-68519 Rev. 0	Local Sales and Use Tax Distribution Reports Reports documenting monthly distribution amounts of local sales and use taxes collected under RCW 82.14. The reports are detailed by tax type per jurisdiction. Provides readily available data for tax examiners to verify what amounts went to each jurisdiction. <i>Note: 5 year retention period is in accordance with RCW 82.32.340.</i> <i>Note: Replaces DAN 81-MF-27439.</i>	Retain for 5 years after end of month <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.	ARCHIVAL (Appraisal Required) NON-ESSENTIAL OPR

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58806 Rev. 1	<p>Oil Spill Tax Returns</p> <p>Monthly and annual tax returns from taxpayers used to collect and distribute oil spill tax.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
98-10-58807 Rev. 1	<p>Oil Spill Warrants/Assessment/Working Papers</p> <p>Warrants issued due to unpaid assessments, contain audit file papers and revenue officer working papers. Includes:</p> <ul style="list-style-type: none"> • Assessments of unpaid audits; • Distribution reports; • Other related correspondence. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after date received <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21476 Rev. 3	<p>Pollution Control Files</p> <p>Provides:</p> <ul style="list-style-type: none"> • Accounting summary of credits accumulated and taken; • Certificates issued; • Necessary information on certificate cost; • Description of projects. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after final credit used-per taxpayer <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
10-04-62150 Rev. 0	<p>Reseller Permit Documentation</p> <p>Includes:</p> <ul style="list-style-type: none"> Reseller Permit application and information used to decide if a taxpayer is eligible for a Reseller Permit; Appeal petition which provides taxpayer’s explanation as to why they should have a permit, after their application has been denied by the Department; Appeal review of Department’s initial decision, which provides taxpayers an explanation as to why they should not have a Reseller Permit, after the initial denial has been upheld. <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received <i>then</i> Destroy.</p>	NON-ARCHIVAL ESSENTIAL OPR
98-10-58765 Rev. 2	<p>Security Cash Bond Documents</p> <p>Documents relating to the filing of cash bonds used when reopening a revoked account.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date received <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
98-10-58782 Rev. 1	<p>Tax Assessments – Completed</p> <p>Contains invoice, instructions to taxpayer, spread sheets showing liability, letters, notes and exhibits, as well as any other item pertaining to account examination.</p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 7 years after date of issuance <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

13.1 INFORMATION – OFFICE NUMBER 706

This section covers records relating to taxpayer registration; records maintenance and imaging; tax return examination; billings; refunds; identification of delinquent accounts; and proper allocation and distribution of state and local taxes. (office number 706)

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68521 Rev. 0	Tax Assessments – Instructions On-line/disk copies of spread sheets and taxpayer instructions for tax assessments. Used by examiners for amending tax assessments. <i>Note: Replaces DAN 98-MM-58784.</i>	Retain for 2 years after received or created <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM
98-10-58762 Rev. 2	Tax Warrant Files Records pertaining to tax warrant issues. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after date warrant is issued <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
98-10-58786 Rev. 2	Taxpayer Correspondence Correspondence pertaining to tax status, penalty questions and informational purposes. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after tax assessed <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
06-10-61360 Rev. 1	Trust Fund Accountability Assessment Record of transfer of trust fund liability, which was transferred from an existing corporation to individual corporate officers. <i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i>	Retain for 12 years after issuance <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR

14. TAXPAYER SERVICES – Offices Numbers 721, 800, 810, 820, 830, 840

This section covers records relating to business licensing services and the education of taxpayers through written determinations, speaking engagements, publications, Call Center, internet, and other media.

See State Government General Records Retention Schedule for additional records series relating to this division/function.

14.1 BUSINESS LICENSE SERVICES – OFFICE NUMBER 721

This section covers records relating to the administration of business registration and license renewal.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
11-08-62669 Rev. 1	<p><i>Business License Account Files</i></p> <p>Documents filed with the Business Licensing Service (BLS) relating to account information. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • Business License Applications; • Addenda to the Business License Applications; • Business License Renewal Applications, Corporation Information; • Dishonored Check and other fee information; • Trade Name Registrations; • Cancellations and Amendments; • Correspondence from participating agencies and local jurisdictions; • Licensee correspondence and request for information or payment returned by licensees. <p>Excludes documents filed covered by Business License Account Files – Source Records (DAN 14-06-68512).</p> <p><i>Note: Formerly known as Dept. of Licensing’s Master License Account File Information.</i></p>	<p>Retain for 6 years after termination of account <i>then</i> Transfer to Washington State Archives for appraisal and selective retention.</p>	<p>ARCHIVAL (Appraisal Required) ESSENTIAL OPR</p>

14.1 BUSINESS LICENSE SERVICES – OFFICE NUMBER 721

This section covers records relating to the administration of business registration and license renewal.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68512 Rev. 0	<p><i>Business License Account Files – Paper Source Records</i> Paper-based documents filed with the Business Licensing Service (BLS) relating to account information that have been imaged provided that:</p> <ul style="list-style-type: none"> • Source records have been imaged in accordance with Washington State Archives' Requirements for the Destruction of Non-Archival Paper Records after Imaging; and • Digital images of filed documents have been retained in accordance with Business License Account Files (DAN 11-08-62669). 	<p>Retain until verification of successful conversion <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>

14.2 ADMINISTRATION – OFFICE NUMBER 800

This section covers records relating to the administration of business registration and license renewal.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-11-58890 Rev. 1	<p><i>Customer Feedback/Advocate Tracking System</i> Documentation gathered from individuals that provide feedback on customer service including compliments, complaints, or concerns. Complaints and concerns are assigned to appropriate agency advocate or designee then monitored and tracked for resolution.</p>	<p>Retain for 15 years after date entered <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>
97-01-57426 Rev. 2	<p><i>Taxpayer Satisfaction Survey</i> Survey working papers, survey results, and implementation plan.</p>	<p>Retain for 16 years after superseded <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>

14.3 FORMS & RECORDS – OFFICE NUMBER 820

This section covers records relating to the administration of business registration and license renewal.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
02-11-60477 Rev. 3	<p><i>Excise Tax Mailing Files</i></p> <p>Records which document the creation, design, printing, and mailing of forms which support the Excise Tax program. May include drafts, proof sheets, masters, print requisitions, live samples, and related documentation. Documents may include but are not limited to: Delinquency Notices and Frequency Change Letters, etc.</p>	<p>Retain for 1 year after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>

14.4 TELEPHONE INFORMATION CENTER – OFFICE NUMBER 830

This section covers records relating to the administration of business registration and license renewal.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
97-01-57431 Rev. 1	<p>Telephone System Management Report (Monthly) Information used for performance measure purposes. Summary of monthly phone activity of division's toll free number.</p>	<p>Retain for 1 year after end of calendar year <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>

14.5 TAXPAYER INFORMATION & EDUCATION – OFFICE NUMBER 840

This section covers records relating to the administration of business registration and license renewal.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68520 Rev. 0	<p><i>Ruling, Request and Correspondence – Tracking System</i></p> <p>Letters to taxpayers providing information on:</p> <ul style="list-style-type: none"> • Technical rulings; • Determinations; • Public records requests; • Other general inquiries of a technical nature. <p>System also details information about each letter (i.e. date received, specialist assigned letter, subject or topic, date sent to taxpayer, etc)</p> <p><i>Note: Replaces DAN 01-MM-60035.</i></p> <p><i>Note: Paper records which have been imaged may be destroyed in accordance with Source Records – Imaged (Non-Archival) (DAN GS 11012).</i></p>	<p>Retain for 12 years after date received</p> <p><i>then</i></p> <p>Destroy.</p>	<p>NON-ARCHIVAL ESSENTIAL OPR</p>

GLOSSARY

Appraisal

The process of determining the value and disposition of records based on their current administrative, legal, and fiscal use; their evidential and informational or research value; and their relationship to other records.

Archival (Appraisal Required)

Public records which may possess enduring legal and/or historic value and must be appraised by the Washington State Archives on an individual basis.

Public records will be evaluated, sampled, and weeded according to archival principles by archivists from Washington State Archives (WSA). Records not selected for retention by WSA may be disposed of after appraisal.

Archival (Permanent Retention)

Public records which possess enduring legal and/or historic value and must not be destroyed. State government agencies must transfer these records to Washington State Archives (WSA) at the end of the minimum retention period.

WSA will not sample, weed, or otherwise dispose of records fitting the records series description designated as "Archival (Permanent Retention)" other than the removal of duplicates.

Disposition

Actions taken with records when they are no longer required to be retained by the agency.

Possible disposition actions include transfer to Washington State Archives and destruction.

Disposition Authority Number (DAN)

Control numbers systematically assigned to records series or records retention schedules when they are approved by the State Records Committee.

Essential Records

Public records that state government agencies must have in order to maintain or resume business continuity following a disaster. While the retention requirements for essential records may range from very short-term to archival, these records are necessary for an agency to resume its core functions following a disaster.

Security backups of these public records should be created and may be deposited with Washington State Archives in accordance with Chapter 40.10 RCW.

Non-Archival

Public records which do not possess sufficient historic value to be designated as “Archival”. Agencies must retain these records for the minimum retention period specified by the appropriate, current records retention schedule.

Agencies should destroy these records after their minimum retention period expires, provided that the records are not required for litigation, public records requests, or other purposes required by law.

Non-Essential Records

Public records which are not required in order for an agency to resume its core functions following a disaster, as described in Chapter 40.10 RCW.

OFM (Office Files and Memoranda)

Public records which have been designated as “Office Files and Memoranda” for the purposes of RCW 40.14.010.

RCW 40.14.010 – Definition and classification of public records.

(2) “Office files and memoranda include such records as correspondence, exhibits, drawings, maps, completed forms, or documents not above defined and classified as official public records; duplicate copies of official public records filed with any agency of the state of Washington; documents and reports made for the internal administration of the office to which they pertain but not required by law to be filed or kept with such agency; and other documents or records as determined by the records committee to be office files and memoranda.”

OPR (Official Public Records)

Public records which have been designated as “Official Public Records” for the purposes of RCW 40.14.010.

RCW 40.14.010 – Definition and classification of public records.

(1) “Official public records shall include all original vouchers, receipts, and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use, and disposition of all public property and public income from all sources whatsoever; all agreements and contracts to which the state of Washington or any agency thereof may be a party; all fidelity, surety, and performance bonds; all claims filed against the state of Washington or any agency thereof; all records or documents required by law to be filed with or kept by any agency of the state of Washington; ... and all other documents or records determined by the records committee... to be official public records.”

Public Records

RCW 40.14.010 – Definition and classification of public records.

“... The term “public records” shall include any paper, correspondence, completed form, bound record book, photograph, film, sound recording, map drawing, machine-readable material, compact disc meeting current industry ISO specifications, or other document, regardless of physical form or characteristics, and including such copies thereof, that have been made by or received by any agency of the state of Washington in connection with the transaction of public business...”

Records Series

A group of records, performing a specific function, which is used as a unit, filed as a unit, and may be transferred or destroyed as a unit. A records series may consist of a single type of form or a number of different types of documents that are filed together to document a specific function.

State Records Committee

The committee established by RCW 40.14.050 to review and approve disposition of state government records.

Its four members include the State Archivist and one representative each from the Office of the Attorney General, Office of the State Auditor, and the Office of Financial Management.

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