**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 business licensing, enforcement and regulation, property transfer, and taxation. The schedule is to be used in conjunction with the *State Government General Records Retention Schedule (SGGRRS),* 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 5, 2024.

|  |  |  |  |
| --- | --- | --- | --- |
| *Signature on File**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***For the State Auditor:****Al Rose** | *Signature on File**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***For the Attorney General:****Suzanne Becker** | *Signature on File**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***For the Office of Financial Management:****Gwen Stamey** | *Signature on File**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***The State Archivist:****Heather Hirotaka** |

Revision History

|  |  |  |
| --- | --- | --- |
| Version | Date of Approval | Extent of Revision |
| 1.0 | June 4, 2014 | Consolidation of all existing disposition authorities (with some minor revisions). |
| 2.0 | June 14, 2017 | Major revision of entire schedule. Consolidation and revision of most existing disposition authorities. Records series reorganized into functional categories. |
| 2.1 | June 3, 2020 | Minor revisions to the Enforcement Regulation – Appeals and Reviews, Enforcement and Regulation – Auditing and Examinations, Property Transfer – Unclaimed Property, Taxation – Tax Exemptions and Deferrals, and Taxation – Tax Valuation and Apportionment sections. |
| 2.2 | June 5, 2024 | Minor revisions to the Enforcement Regulation – Appeals and Reviews, Property Transfer – Escheat, Taxation – Filing and Reporting, and Taxation – Tax Valuation and Apportionment sections. |

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

**TABLE OF CONTENTS**

[1. BUSINESS LICENSING 4](#_Toc165905075)

[2. ENFORCEMENT AND REGULATION 5](#_Toc165905076)

[2.1 APPEALS AND REVIEWS 5](#_Toc165905077)

[2.2 AUDITING AND EXAMINATIONS 8](#_Toc165905078)

[2.3 COLLECTIONS 9](#_Toc165905079)

[3. PROPERTY TRANSFER 10](#_Toc165905080)

[3.1 ESCHEAT 10](#_Toc165905081)

[3.2 UNCLAIMED PROPERTY 11](#_Toc165905082)

[4. TAXATION 12](#_Toc165905083)

[4.1 ACCREDITATION 12](#_Toc165905084)

[4.2 FILING AND REPORTING 13](#_Toc165905085)

[4.3 TAX EXEMPTIONS AND DEFERRALS 15](#_Toc165905086)

[4.4 TAX VALUATION AND APPORTIONMENT 17](#_Toc165905087)

[glossary 21](#_Toc165905088)

[INDEXES 24](#_Toc165905089)

1. BUSINESS LICENSING

The function of administering business licensing services.

| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| --- | --- | --- | --- |
| 11-08-62669Rev. 2 | ***Business Licensing Accounts – Other than Summary Records***Records related to the licensing of businesses by the Department of Revenue, provided summary records are retained in accordance with *Business Licensing Accounts – Summary Records (DAN 17-06-69043)*.Includes, but is not limited to:* Business License Applications;
* Addenda to the Business License Applications;
* Business License Renewal Applications, filings, letters, and forms;
* Cancellations and amendments;
* Dissolution or withdrawal of business;
* Correspondence from participating agencies and local jurisdictions;
* Licensee correspondence and request for information or payment returned by licensees.
 | **Retain** for 6 years after termination of account *then***Destroy**. | NON-ARCHIVAL**ESSENTIAL****(for Disaster Recovery)**OPR |
| 17-06-69043Rev. 0 | ***Business Licensing Accounts – Summary Records***Summary record of each license granted to businesses by the Department of Revenue documenting the name of licensee, license location, date first granted, and date last expired. | **Retain** for 6 years after termination of account *then***Transfer** to Washington State Archives for permanent retention. | **ARCHIVAL****(Permanent Retention)**NON-ESSENTIALOPR |

1. ENFORCEMENT AND REGULATION

The function of ensuring taxpayers, businesses and organizations are compliant with state tax laws.

| * 1. APPEALS AND REVIEWS

*The activity of providing a system of review in the assessment or collection of taxes.*  |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 99-08-59245Rev. 4 | ***Closing Agreements***Documentation pertaining to the resolution of tax disputes between taxpayer and the Department of Revenue. Includes, but is not limited to:* Signed written agreement;
* Settlement proposal;
* Taxpayer letters;
* Financial statements;
* Medical reports;
* Other supporting documents justifying the closing agreement.
 | **Retain** for 12 years after paid *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 78-10-21379Rev. 2 | ***Department of Revenue Reconvening Orders***Orders issued by the department granting or denying requests to reconvene the County Board of Equalization. Provides a record of cases coming up for review.  | **Retain** for 6 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 74-08-06606Rev. 4 | ***Determinations***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 decisions are statements of departmental policy and become guidelines for future audit procedures. Excludes Determinations covered by *Determinations – Paper Source Records (DAN 14-06-68514).* | **Retain** for 12 years after end of calendar year *then***Transfer** to Washington State Archives for permanent retention. | **ARCHIVAL****(Permanent Retention)****ESSENTIAL****(for Disaster Recovery)**OPR |
| 14-06-68514Rev. 1 | ***Determinations – Paper Source Records***Paper-based source records of determinations rendered 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: * 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 determinations retained in accordance with *Determinations (DAN 74-08-06606)*.
 | **Retain** until verification of successful conversion *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 14-06-68520Rev. 2 | ***Rulings and Requests***Records documenting a taxpayer’s request to the Department for binding written advice on future transactions or general advice of a technical nature per RCW 82.32.A.020.Includes, but is not limited to:* Taxpayer’s request;
* Technical ruling (including details of the response);
* Related correspondence and documentation.

Excludes records covered by:* *Determinations (DAN 74-08-06606)*;
* *Informational Notifications/Communications (DAN GS 50001)*.
 | **Retain** for 12 years after date received *then***Destroy**. | NON-ARCHIVAL**ESSENTIAL****(for Disaster Recovery)**OPR |

| * 1. AUDITING AND EXAMINATIONS

*The activity of verifying financial transactions are reported correctly.* |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 14-06-68522Rev. 2 | ***Auditing***Records related to the formal review or examination of a taxpayer’s liability or other financial transaction. Provides the official record of the audit.Includes, but is not limited to:* Audit working papers;
* Instructions to taxpayer or unclaimed property holder;
* Final report and assessment;
* Related records, documentation, and correspondence.

Excludes records covered by:* *Sales and Use Tax Deferrals (DAN 78-10-21473)*;
* *Tax Warrants (DAN 98-10-58762)*;
* *Taxpayer Accounts (DAN 17-06-69047)*.
 | **Retain** for 12 years after date audit issued *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |

| * 1. COLLECTIONS

*The activity of collecting unpaid tax liability.*  |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 79-09-23426Rev. 2 | ***Non-Warrant Taxpayer Records Working File***Contains documentation on taxpayers such as: * Financial information statements;
* NSF checks;
* Related correspondence and notes.
 | **Retain** for 1 year after liability is resolved *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| 98-10-58762Rev. 3 | ***Tax Warrants***Records related to a taxpayer’s unpaid liability for the purpose of securing the State’s interest and pursuing collections.Includes, but is not limited to:* Unpaid assessments;
* Liability placed in deferred collections status (including non-warrant liability);
* Revenue Agent’s working file;
* Related correspondence.

*Note: Retention is in accordance with RCW 82.32.340 Charge-off of uncollectible taxes – Destruction of files and records.* | **Retain** for 12 years after date warrant is issued *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |

1. PROPERTY TRANSFER

The function of administering escheats and unclaimed property.

| * 1. ESCHEAT

*Records relating to the reversion of property to the state in which there is no owner.*  |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 07-01-61396Rev. 2 | ***Escheat Files***Contains letter of escheat and correspondence. Provides record of estates where there are no known heirs.Excludes records covered by *Escheat Files – Paper Source Records (DAN 74-08-06746)*.*Note: Total retention of 25 years is to accommodate the potential minor coming forward at the age of majority - 18 years plus 7 years after to make a claim.* | **Retain** for 25 years after date property is escheated *then***Transfer** to Washington State Archives for permanent retention. | **ARCHIVAL****(Permanent Retention)**NON-ESSENTIALOPR |
| 74-08-06746Rev. 5 | ***Escheat Files – Paper Source Records***Paper-based source records relating to escheat that have been imaged, provided that: * Source records are imaged in accordance with Washington State Archives’ *Requirements for the Destruction of Non-Archival Paper Records after Imaging*; and
* Digital images of escheat records retained in accordance with *Escheat Files (DAN 07-01-61396)*.
 | **Retain** until verification of successful conversion *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 17-06-69044Rev. 1 | ***Escheat Files – Closed***Heirs located or no property identified to establish escheat. | **Retain** for 7 years after account is closed *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |

|  |
| --- |
| * 1. UNCLAIMED PROPERTY

*The activity of returning lost or abandoned property to the lawful owner.*  |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 96-02-56418Rev. 2 | ***Safe Deposit Auction Records***Auctioneer records including contracts, appraisals, inventory of items sold, items pulled from sale and auction costs associated with the sale. Includes bank fees paid on items sold. | **Retain** for 12 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 06-10-61367Rev. 3 | ***Unclaimed Property Claims***Records related to Department’s decision to approve or deny the claim of Unclaimed Property.Includes, but is not limited to:* Claimant’s proof of right to claim;
* Documents related to claims paid, denied, or returned for further evidence;
* Related correspondence and supporting documentation.
 | **Retain** for 12 years after approved for payment or denied *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 17-06-69048Rev. 1 | ***Unclaimed Property Report and Claims Payment Data***Annual reports, including modifications, received by holders of abandoned or unclaimed property. Records include both reports and payouts (claims paid).Includes, but is not limited to:* Holder reports;
* Auction proceeds records;
* Related records, documentation and correspondence.

*Note: Retention based on there being no statute of limitations on claims or disputes regarding the Unclaimed Property program and the Department of Revenue has an obligation to keep the property in perpetuity.* | **Retain** for life of agency. | NON-ARCHIVALNON-ESSENTIALOPR |

1. TAXATION

The function related to the action, process, or system of taxing persons or things.

| * 1. ACCREDITATION

*Records relating to the accreditation of persons responsible for valuing real property for purposes of taxation.*  |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 97-05-57739Rev. 4 | ***Accreditation Program***Records relating to the accreditation of persons responsible for valuing real property for purposes of taxation. Information is maintained on over 700 accredited ad valorem appraisers and their continuing education requirements to maintain accreditation status.Includes, but is not limited to:* Applications and renewal requests;
* Accreditation status of appraisers.

Excludes records covered by *Training – Mandatory or Certification/Hours/Credit Provided (DAN GS 22008)*. | **Retain** for 7 years after last entry for the person *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |

| * 1. FILING AND REPORTING

*Records relating to the administration of taxes.*  |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 83-08-32826Rev. 5 | ***Inheritance Tax Files***File contains inheritance tax forms, correspondence with taxpayer and receipts of payments. | **Retain** for 6 years after account closed *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 14-06-68519Rev. 1 | ***Tax Distribution Records***Records relating to the distribution of local taxes and fees. Includes, but is not limited to:* Local Sales and Use Tax Distribution Reports;
* Leasehold Tax Distribution Reports;
* Forest Excise Tax Distribution Reports;
* Real Estate Excise Tax Distribution Reports;
* Related summaries and tables.
 | **Retain** for 6 years after end of calendar year *then***Destroy**. | NON-ARCHIVAL**ESSENTIAL****(for Disaster Recovery)**OPR |
| 17-06-69047Rev. 1 | ***Taxpayer Accounts***Records relating to taxpayer registration, returns, payments, assessments, refunds, credits, and related correspondence, information, and supporting documents, ***where not covered by a more specific records series***. Includes, but is not limited to:* Amended returns/refund requests;
* Applications for refund of Use Tax paid to another state or agency;
* Applications for credits;
* Assessments of tax (not related to formal audit findings);
* Tax Reporting Registration;
* Taxpayer Credits and Refunds;
* Consultation Reports;
* Taxpayer Correspondence pertaining to tax status, penalty questions, general account maintenance and informational purposes;
* Trust Fund Accountability records.

Excludes records covered by:* *Tax Warrants (DAN 98-10-58762)*;
* *Auditing (DAN 14-06-68522)*;
* *Ruling and Requests (DAN 14-06-68520)*.
 | **Retain** for 7 years after date received or issued *then***Destroy**. | NON-ARCHIVAL**ESSENTIAL****(for Disaster Recovery)**OPR |

| * 1. TAX EXEMPTIONS AND DEFERRALS

*The activity of reducing or deferring certain taxes.* |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 83-08-32809Rev. 4 | ***Property Tax Exemptions and Deferrals***Records related to the process of reducing or deferring the amount of taxes due from an individual or organization. Includes, but is not limited to:* Applications and required supporting documents;
* Declarations to defer special assessments and/or property taxes;
* Re-certifications for renewals;
* Letters of determination;
* Nonprofit Exemption Program;
* Senior Citizens Tax Deferral Program;
* Tribal Exemption Registration Files;
* Widows/Widowers of Veterans Benefits Program; and
* Related correspondence with registrant.

Provides information and records necessary to determine exempt or taxable status in accordance with the provisions of RCW 84.36.815. | **Retain** for 7 years after account closed *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 78-10-21473Rev. 5 | ***Sales and Use Tax Deferrals***Records documenting a complete transaction file from application to when the application is denied or the facility is determined operationally complete.Includes, but is not limited to:* Applications;
* Assessments and related correspondence;
* Correspondence with Taxpayer and Economic Assistance authorities.
 | **Retain** for 7 years after all requirements are met, final adjustment completed, and any required payments are made  *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| 98-10-58760Rev. 4 | ***Sales Tax Exemption Permits and Certificates***Records related to permits and certificates issued upon request to qualifying corporations or businesses for sales tax exemptions on certain items or services. Includes, but is not limited to: * Corporate Non-Resident Permits;
* Reseller Permits;
* Sales Tax Exemption Certificates.
 | **Retain** for 7 years after date expired *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |

| * 1. TAX VALUATION AND APPORTIONMENT

*The activity of determining the proper value of property for the purpose of uniform taxation.* |
| --- |
| **DISPOSITION AUTHORITY NUMBER (DAN)** | **DESCRIPTION OF RECORDS** | **RETENTION AND****DISPOSITION ACTION** | **DESIGNATION** |
| 78-10-21389Rev. 4 | ***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, and graphs, tables, and reports on the revaluation program in the counties. Provides information on the proposed plans to complete a revaluation cycle.  | **Retain** for 12 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 08-09-61833Rev. 2 | ***County Report Files***Records related to the review of specific areas and duties of the county assessor’s office to ensure proper administration of property tax laws.Includes, but is not limited to:* Audit plans, working papers, and reports;
* Levy review files, including tax levy calculations and reports;
* County Board of Equalization review files and working documents.

Excludes records covered by *County Property Revaluation Plans and Reports of Progress (DAN 78-10-21389)*. | **Retain** for 6 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| 78-10-21401Rev. 5 | ***Operating/Non-Operating Property File***Records related to documenting which public utility or railroad company property is valued by the department or the country assessor. Includes, but is not limited to:* Legal descriptions, maps, deeds;
* Correspondence relating to Tax Commission Operating (TCO) and Tax Commission Non-Operating (TCNO) property;
* Railroad leases, related correspondence, and documents;
* Real Property Transfer Notification forms.
 | **Retain** for 4 years after property is sold to a non-utility *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 78-10-21372Rev. 2 | ***Property Ratio Studies***Records related to determining ratios of real and personal property for each county for the purpose of uniform taxation statewide. Studies are used to equalize the state school levy for public schools, apportion public utility assessments to local counties, and apportion private car company valuations to each county.Includes, but is not limited to:* Annual Ratio Study;
* Lists of sales used for ratio study;
* Property Tax Ratios by County;
* Real property sales study data (summarized statewide report, and individual county summaries);
* Related pertinent data.
 | **Retain** for 7 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 78-10-21413Rev. 4 | ***Property Tax Code Area Boundaries***Records related to taxing districts' boundaries and changes to apportion the operating property of each company among the various counties and taxing districts.Includes, but is not limited to:* Taxing District Maps and Index of Tax Codes;
* Tax Code Area Statements;
* Summary of Change Report;
* Records related to 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.

Excludes records covered by *State Publications (DAN GS 15008)*. | **Retain** for 6 years after superseded *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOPR |
| 78-10-21400Rev. 6 | ***Public Utility and Private Car Annual Reports and Files***Provides the data on which the department bases its valuation and apportionment of public utility and private car companies. Annual reports are required under RCW 84.12.230 and 84.16.020. Provides backup for value assessments that are developed based on the annual reports. Includes, but is not limited to:* Cost of capital reports;
* Apportionment reports;
* Final property assessment, including final decision;
* Public Utility District Annual Reports;
* Worksheets, statistics, and computations.
 | **Retain** for 7 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |
| 17-06-69046Rev. 0 | ***Tax Valuations by the Department of Revenue***Records related to determining the proper value of property for the purpose of taxation.Includes but is not limited to:* County Advisory Appraisals;
* Depreciable asset sheets, graphs, surveys, statistics, worksheets, etc.
* Real and Personal Property Ratio Appraisals;
* Stumpage value files;
* Utility Valuations;
* Valuation tables.

Excludes records covered by *State Publications (DAN GS 15008)*. | **Retain** for 7 years after end of calendar year *then***Destroy**. | NON-ARCHIVALNON-ESSENTIALOFM |

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.* |

INDEXES

ARCHIVAL RECORDS INDEX

*See the State Government General Records Retention Schedule for additional “Archival” records.*

BUSINESS LICENSING

Business Licensing – Summary Records 4

ENFORCEMENT AND REGULATION

Appeals and Reviews

Determinations 6

PROPERTY TRANSFER

Escheat

Escheat Files 10

**ESSENTIAL RECORDS INDEX**

*See the State Government General Records Retention Schedule for additional “Essential” records.*

BUSINCESS LICENSING

Business Licensing Accounts – Other than Summary Records 4

ENFORCEMENT AND REGULATION

Appeals and Reviews

Determinations 6

Rulings and Requests 7

TAXATION

Filing and Reporting

Tax Distribution Records 13

Taxpayer Accounts 14

**DISPOSITION AUTHORITY NUMBERS (DAN’S) INDEX**

06-10-61367 11

07-01-61396 10

08-09-61833 17

11-08-62669 4

14-06-68514 6

14-06-68519 13

14-06-68520 7

14-06-68522 8

17-06-69043 4

17-06-69044 10

17-06-69046 20

17-06-69047 14

17-06-69048 11

74-08-06606 6

74-08-06746 10

78-10-21372 18

78-10-21379 5

78-10-21389 17

78-10-21400 19

78-10-21401 18

78-10-21413 19

78-10-21473 15

79-09-23426 9

83-08-32809 15

83-08-32826 13

96-02-56418 11

97-05-57739 12

98-10-58760 16

98-10-58762 9

99-08-59245 5

SubjectS INDEX

*Note: The use in this index of SGGRRS refers to the State Government General Records Retention Schedule.*

A

accreditation (property tax) 12

administrative reviews *see SGGRRS*

amended returns 14

appeals *see SGGRRS*

applications for refund of use tax 14

asset management *see SGGRRS*

audits *see also SGGRRS*

audit reports 8

corporate dissolution/withdrawal 4

public works contract clearance 14

B

brief adjudicative proceedings *see SGGRRS*

business and occupation tax credits 14

business licensing accounts 4

C

certificates 16

cigarette tax (taxpayer accounts) 14

closing agreements 5

commercial vessel tax (taxpayer accounts) 14

complaints *see SGGRRS*

contracts *see SGGRRS*

corporate non-resident permits 16

county advisory appraisals 20

county report files (property tax) 17

D

deferred collections 9

determinations 6

E

escheat records 10

estate tax (taxpayer accounts) 14

excise tax (taxpayer accounts) 14

executive level records *see SGGRRS*

exemptions and deferrals

property tax 15

sales and use tax deferrals 15

sales tax exemption permits 16

F

facilities, general *see SGGRRS*

farm replacement 16

financial *see SGGRRS*

forest tax

distribution reports 13

taxpayer accounts 14

G

general office operations *see SGGRRS*

grants management *see SGGRRS*

grievances *see SGGRRS*

H

hearing revocation packets *see SGGRRS*

human resources management *see SGGRRS*

I

information systems *see SGGRRS*

inheritance tax 13

L

leasehold tax

distribution reports 13

taxpayers accounts 14

leave *see SGGRRS*

legal files *see SGGRRS*

M

mail services *see SGGRRS*

meetings *see SGGRRS*

motor vehicles *see SGGRRS*

N

non-warrant taxpayer records 9

O

oil spill tax (taxpayers accounts) 14

operating/non-operating property 18

P

payroll *see SGGRRS*

petitions (taxpayer) *see SGGRRS*

policies/procedures *see SGGRRS*

property tax

accreditation 12

county advisory appraisals 20

county reports 17

exempt property 15

operating/non-operating property 18

public utility/private car 19

railroad leases 18

ratio studies 18

reconvening orders 5

revaluation 17

tax code area boundaries 19

public disclosure *see SGGRRS*

public records requests *see SGGRRS*

publications *see SGGRRS*

R

real estate excise tax

distribution reports 13

taxpayer accounts 14

reconvening orders (property tax) 5

records management *see SGGRRS*

reseller permits 16

revaluation (property tax)

county property 17

risk management *see SGGRRS*

rulings and requests 7

S

safe deposit auction records 11

sales tax

deferrals 15

distribution reports 13

security *see SGGRRS*

stumpage values 20

T

tax

distribution reports 13

reporting registration 14

valuations by the department of revenue 20

warrants 9

taxpayer

accounts 14

credits and refunds 14

petitions *see SGGRRS*

rulings and requests 7

telecommunications *see SGGRRS*

timesheets *see SGGRRS*

training *see SGGRRS*

transitory records *see SGGRRS*

travel *see SGGRRS*

trust fund accountability records 14

U

unclaimed property (claims/reports) 11

use tax

applications for refund 14

deferrals 15

distribution reports 13

V

valuation 20

vehicle management *see SGGRRS*

W

Washington Tax Decisions *see SGGRRS*