



# RECORDS RETENTION AND DISPOSITION SCHEDULE

## Revenue, Department of. Audit Division.

Agency: Audit Division		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	78-947	<b>COMPLETED AUDIT FILES SUBJECT TO NET OPERATING LOSS CARRYOVER</b> Includes encoder tapes for the following tax types: Alcoholic Beverages, Accounts Receivable, Auto Rental Excise, County Innkeepers, Corporation-All types, Gaming and Charity, Environmental, Financial Institution, Food and Beverage, Fireworks, Hazardous Chemical, Individual-All types, Inventory Gas, Motor Fuel, Other Tobacco Products, NON-BT-1, Sales, Tire Fee, Utility Receipt Tax, Utility Services Use Tax and Withholding. These can be filed by deposit date and batch number or cage sheet. Retention consistent with Record Series 85-142 on the Dept of Revenue/Tax Administration retention schedule, for which these are supporting documents. Typical file could contain various computer reports, workpapers, audit conference reports, possible federal tax information if furnished by the taxpayer, and/or prior audit reports. Disclosure may be affected by IC 6-8.1-7-1. Retention based on 26 USC 172(b)(1)(A)(i) and (F).	TRANSFER to the RECORDS CENTER after three (3) years. DESTROY after an additional twenty (20) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges TRANSFER to the RECORDS CENTER after completion of agency audit. DESTROY after an additional twenty (20) years in the RECORDS CENTER and after satisfaction of any unsettled charges.
2	85-652	<b>CLAIM FOR REFUND, STATE FORM #615, DEPT OF REVENUE FORM GA 110L</b> Refund claim form includes taxpayer's documentation; arranged alphabetically and filed by batch number. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	IMAGE according to IARA imaging standards on receipt. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records six (6) years after the filing deadline.
3	2004-24	<b>UTILITY SALES TAX EXEMPTION APPLICATION</b> In accordance with IC 6-2.5-4-5, a "power subsidiary" as used in this section is not a retail merchant making a retail transaction when the power subsidiary performs the listed services. Therefore, it is excepted from the utility sales tax and exempt from remitting that tax to the Indiana Department of Revenue. This file will contain all information required for the Department or Revenue to make a determination of a taxpayer's qualification for the sales tax exemption. Typical information maintained will be the Utility Sales Tax Exemption Application, SF 48843, Department of Revenue Form ST-200, all supporting documents; such as energy studies, a list of production and non-production equipment, energy consumption, power of attorney forms and other relevant correspondence. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	IMAGE according to IARA imaging standards one (1) year after approval of the application. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records six (6) years after approval of the application. IMAGE according to IARA imaging standards and DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records ten (10) years after the due date of the return and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

4	2004-25	<p><b>CORPORATE DISSOLUTION FILES</b></p> <p>These records are used to dissolve, liquidate or withdraw a corporation registered with the Indiana Department of Revenue and to properly close all registered accounts. The information is filed alphabetically by the corporation name. A typical file would include State Form Number 50150, Department of Revenue Form IT-966, Notice of Corporate Dissolution, Liquidation or Withdrawal; State Form Number 49357, Department of Revenue Form POA-1, Power of Attorney; and State Form Number 10814, Department of Revenue Form IT-20S, Indiana S Corporation Income Tax Return and the Financial Institution Franchise Tax Return, State Form Number 44623, Department of Revenue Form FIT-20. Pursuant to IC 6-8.1-10-9-, 1998 Edition, unless a clearance is issued [under subsection (g),] for a period of one (1) year following the filing of the form of notification with the Department of Revenue, or the filing of all necessary tax returns as required by this title, including the final tax return; whichever is later, the corporate officers and directors remain personally liable,-. Confidential, [IC 6-8.1-7-1(2004 Edition)] Retention based on IC 6-8.1-10-9-, (2004 Edition)</p> <p>Money and deposit reports on taxes collected, generated by Department of Revenue district offices.</p>	<p>DESTROY one (1) year after the file is closed.</p> <p>DELETE after five (5) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
5	2008-14	<p><b>VOLUNTARY COMPLIANCE AGREEMENTS</b></p> <p>A taxpayer may request an agreement in order to comply with Indiana tax law(s). When this is approved, this Division of the Indiana Department of Revenue creates this file. A typical file contains the taxpayer's request, the agreement and other documents needed to establish a review of the prior three (3) years of taxation. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).</p>	<p>IMAGE according to IARA imaging standards and DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records six (6) years after the filing year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.</p>
6	2017-02	<p><b>COMPLETED AUDIT FILES NOT SUBJECT TO NET OPERATING LOSS CARRYOVER</b></p> <p>Typical file could contain various computer reports, workpapers, audit conference reports, possible federal tax information if furnished by the taxpayer, and/or prior audit reports. Disclosure may be affected by IC 6-8.1-7-1. Retention based on 26 USC 172(b)(1)(A)(i) and (F).</p>	<p>IMAGE according to IARA standards after completion of Department of Revenue audit; DESTROY hard copies after verification of images for completeness and legibility. DELETE electronic records after seven (7) years and after satisfaction of any unsettled charges.</p>