



RECORDS RETENTION AND DISPOSITION SCHEDULE

Revenue, Department of. Taxpayer Advocate Office.

Agency: Taxpayer Advocate Office		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	2003-03	TAXPAYER ADVOCATE CASE FILES These files contain claims for hardship/compromises and/or correspondence from the legislative and executive branches of the state and federal government. These might also include medical and financial data, including bank records and credit card account numbers and statements. Also included is taxpayer specific information with Social Security numbers and federal ID numbers, including filing histories and copies of income tax returns provided by the taxpayer or the taxpayer's representative. Also present are signed agreements with businesses and individuals. According to the Office of Taxpayer Advocate for the Department of Revenue, an agreement could be paid in full or payments may have stopped. A typical file might have complaints on both procedures and employees. Disclosure of these records may be subject to IC 6-8.1-7-1.	IMAGE according to IARA imaging standards at the end of the calendar year of case closure. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records three (3) years after case closure.
2	2008-16	DISCLOSURE REQUEST & SUBPOENA RESPONSE FILES Disclosure files contain requests for information & subpoenas from law enforcement agencies & criminal courts. Requests for tax information can be received from local, state, and federal law enforcement agencies, county prosecutors, other state agency investigations divisions, and numerous other sources. Also included are social security numbers, federal identification numbers and tax returns. A typical file may have details of court cases and legal charges plus specific details of background checks completed by other agencies. Disclosure of these records may be subject to IC 6-8.1-7-1.	IMAGE according to IARA imaging standards upon completion. DESTROY hard copies after verification of electronic images for completeness and legibility. DELETE electronic records ten (10) years after the case is closed.