



**ARIZONA STATE
LIBRARY, ARCHIVES AND PUBLIC RECORDS**
A DIVISION OF THE ARIZONA SECRETARY OF STATE



**General Records Retention Schedule Issued to:
All State and Local Agencies
Sales Tax Records**

**Schedule Number:
GS 1029**

Authority: Pursuant to ARS §41-151.12(3), only the Arizona State Library, Archives and Public Records has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods. The retention periods listed herein are the **required** time records must be retained. Records should be promptly and orderly disposed of at the end of their retention period. Keeping records longer than the retention period poses financial, legal, audit and investigative risks to the Agency. These risks need to be considered when there is a compelling need to retain records for a longer period of time than approved retention period. Records required for ongoing or foreseeable official proceedings such as audits, investigations or lawsuits, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule.

Archival Value: Records designated as Permanent on the retention schedule must not be destroyed (ARS §39-101). If it is believed that special circumstances warrant other records to be retained permanently, contact the Arizona State Archives for assistance in determining historical or archival value. All records created prior to 1912 must be retained permanently. This retention schedule does not authorize the transfer of records to any repository other than the Arizona State Archives (ARS §41-151.09).

Disposition: This schedule is used in conjunction with the *Certificate of Records Destruction*. All records disposed under this schedule must be reported on the *Certificate of Records Destruction*, unless transferred to the Arizona State Archives.

Format: Retention periods listed on this schedule apply to all records regardless of physical form or characteristics. Records, regardless of format (including electronic, paper, microfilm, etc.) not listed in this schedule or on the approved General Retention Schedule, are not authorized to be destroyed.

Copies: Additional copies created for convenience or reference purposes should not be retained longer than the record copy listed in this schedule. Copies do not need to be reported on the *Certificate of Records Destruction* when they are disposed.

Supersedence: This schedule supersedes #000-11-82, signed October 28, 2011.

Approval Authorized by:		Date:	
		12/29/15	
Ted Hale, State Records Management Officer, Secretary of State			
Retention review and approval by:		Date:	
		12/24/15	
Jerry Lucente-Kirkpatrick, State Records Manager, Secretary of State		Archival review and approval by:	
		Date:	
		12/24/2015	
		Melanie Sturgeon, State Archivist, Secretary of State	

RECORDS MANAGEMENT CENTER

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<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Start of Retention</u>
10446.	Business Bankruptcy Records Includes correspondence created or received regarding business bankruptcies.	7	After fiscal year created or received.
10447.	Citizen Complaint Records	4	After fiscal year resolved.
10448.	Franchise Records – Tax Records Including, but not limited to, utilities and cable television records.	6	After fiscal year created or received.
10449.	Lists of Inactive Business Account Records	1	After superseded or obsolete.
10450.	Sales Tax Records – Account Records Including program and non-program public bodies. Includes EIN assignment records.	6	After fiscal year tax license account closed or agreement satisfied, whichever is later.
10451.	Sales Tax Records – Appeal Records	4	After fiscal year case resolved.
10452.	Sales Tax Records - Cash Receipts and Return Edit Records Includes daily batches of sales tax returns received by the public body.	1 month	After created, or after information entered into final report and verified, whichever is later.

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<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Start of Retention</u>
10453.	Sales Tax Records Complaint Records Complaints filed by the public body against individuals or businesses for failure to file, obtain a license, pay sales tax, or provide records for auditing.	2	After fiscal year resolved.
10454.	Sales Tax Records - Delinquency Vouchers Billings sent to sales tax customers that have an unpaid balance due or unfiled public body sales tax returns.	2	After fiscal year resolved.
10455.	Sales Tax Records - License Application Card Records	Permanent	Retain per Arizona <i>Standards for Permanent Records</i> or transfer to State Archives when administrative value has been served.
10456.	Sales Tax Records – Monthly Sales Tax Report Records	10	After fiscal year created.
10457.	Sales Tax Records - Ordinances From Other Public Bodies	-	After reference value has been served.
10458.	Sales Tax Records - Statistical Records Includes class detail history, class summary, area, and class within area.	Permanent	Retain per Arizona <i>Standards for Permanent Records</i> or transfer to State Archives when administrative value has been served.

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<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Start of Retention</u>
10459.	<p>Sales Tax Records - All Other Records Including, but not limited to, active account returns, cash receipts registers, delinquency report (printouts of all sales tax accounts which have a balance due or have unfiled city sales tax returns), listing of all active and inactive accounts, rebate records (including requests for rebates), and refund requests from other public bodies.</p>	6	After fiscal year created or received.
10460.	<p>Solicitor's Application Records Applications from solicitors to operate in the city.</p> <p>Solicitors include transient merchants who sell products from a specific location and salespeople who go door-to-door to sell products or solicit orders for products to be delivered at a later date.</p>	4	After fiscal year received.
10461.	<p>Write-Off Records Including, but not limited to, miscellaneous billing write-offs (listing of miscellaneous billing accounts that were written-off at fiscal year-end as uncollectible), and written-off sales tax account records.</p>	6	After fiscal year created or received.

Supersedes schedule #000-11-82, signed October 28, 2011.