



DEPARTMENT OF PERSONNEL & ADMINISTRATION  
STATE ARCHIVES AND PUBLIC RECORDS  
RECORDS DISPOSITION SCHEDULE

ARCHIVES NO.

05-87

DEPARTMENT REVENUE		DIVISION TAXATION	SECTION TAX AUDITING & COMPLIANCE	PERMANENT X	NON-PERMANENT X
ITEM NO.	DESCRIPTION	RETENTION PERIOD	SPECIAL INSTRUCTIONS		
1	Admin. Unit Files for Senior Director, Taxation line of business	Retain until obsolete, superseded or administrative value is lost.	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.		
2	Admin. Unit Electronic Files for Senior Director, Taxation line of business	Retain until obsolete, superseded or admin value is lost.			
3	TAC Division Governor's Advocate Citizen Complaints	3 Years + Current			
4	TAC/Compliance Agent Receipt Books	Permanent			
5	TAC Policies/Procedures, FTA Books, Legislative Books & CRS Statute Books	Retain until obsolete, superseded or administrative value is lost.			
6	<b>Compliance:</b> Daily Activity Sheet	1 Year + Current			
7	Memorandum of Lease	10 Years + Current			
8	Invoices	1 Year + Current			
9	Bankruptcy Claim	10 Years + Current			
10	Cashiers Batch Slip	1 Year + Current			
11	Corporate Officer Penalty	7 Years + Current			
12	Time Sheets	5 Years + Current			
13	Distrain Warrants	Warrants kept until out of statute - all are different depending on type of tax.			

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State Archivist's Signature <i>Jerry Ketchum</i>	Date 10/1/2004	Records Liaison Officer's Signature <i>Julie Raynal</i>	Date 9-16-04
Attorney General's Signature <i>John W. Suthers by man</i>	Date 4/19/05	State Auditor's Signature <i>Sally Symanski</i>	Date 10/8/04



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14	<b>Protest:</b> Control Total Reports	2 Years + Current	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.		
15	Refund Offset Reports	3 Years + Current			
16	Production Reports	2 Years + Current			
17	Non-filers Backlog of Correspondence	90 Days			
18	Protest Inventory Received & Completed by ea. Examiner	90 Days			
19	Protest Personnel, Time Sheets, Employee Documentation	Retain until employee leaves + 1 Year			
20	Protest Section & AARAP Policies and Procedures	Retain until obsolete, superseded or administrative value is lost.			
21	Protest Personnel, Time Sheets, Employee Documentation	Retain until employee leaves + 1 Year			
22	Protest Section & AARAP Policies and Procedures	Retain until obsolete, superseded or administrative value is lost.			
23	Colorado Revised Statutes	Retain until obsolete, superseded or administrative value is lost.			
24	Protest Problem Reports & Project Requests for AARAP	Retain until obsolete, superseded or administrative value is lost.			

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State Archivist's Signature <i>Jerry Litzelsen</i>	Date 10/1/2004	Records Liaison Officer's Signature <i>Julie Gaybal</i>	Date 9-16-04
Attorney General's Signature <i>John W. Suthers by mnm</i>	Date 4/19/05	State Auditor's Signature <i>Sally Symanski</i>	Date 10/8/04



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ITEM NO.	DESCRIPTION	RETENTION PERIOD	SPECIAL INSTRUCTIONS
25	Protest Sectional Policies and Procedures	Retain until obsolete, superseded or administrative value is lost.	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.
26	Protest Section Performance Measures	3 Years + Current	
27	Protest Section Budget Information	5 Years + Current	
28	Protest Personnel Files, Time Sheets, Employee Documentation	Retain until employee leaves + 1 Year	
29	Protest Income Tax Early Filer Edits	3 Years + Current	
30	Protest Income Tax Extension Edits	3 Years + Current	
31	Protest Parent/Branch Edits	90 Days	
32	Protest On-Line Audit Trail	6 Mos.	
33	<b>Collections:</b> County Lien/judgment	1 Year + Current	
34	Intent to Offset	3 Years + Current	
35	Cyber and Correspondence	3 Years + Current	
36	Training	Retain until obsolete, superseded or administrative value is lost.	
37	Distrain Warrants	3 Years + Current	
38	Short Checks	5 Years + Current	

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State Archivist's Signature <i>Terry Kitchener</i>	Date 10/1/2004	Records Liaison Officer's Signature <i>Julie Raynal</i>	Date 9-16-04
Attorney General's Signature <i>John W. Suthers by mm</i>	Date 4/19/05	State Auditor's Signature <i>Sally Lyons</i>	Date 10/8/04



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ITEM NO.	DESCRIPTION	RETENTION PERIOD	SPECIAL INSTRUCTIONS
39	Intent to Display	3 Years + Current	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.
40	Judgments/Liens	Until Released + 1 Year	
41	Agreements	6 years following expiration or termination	
42	Contracts - GC	6 years following expiration or termination	
43	Contracts - OSI	6 years following expiration or termination	
44	Bank Statements	5 Years + Current	
45	Garnishments	Retain for 3 years after garnishment is paid	
46	Audit Trail Documentation	Retain until obsolete, superseded or administrative value is lost.	
47	Visa/Master Card	Retain until obsolete, superseded or administrative value is lost.	
48	Year-end Documentation	Permanent	
49	Release of Information	2 Years + Current	
50	Garnishment Sources	2 Years + Current	
51	Balance Due Notices	2 Years + Current	

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State Archivist's Signature <i>Terry Ketchum</i>	Date <i>10/1/2004</i>	Records Liaison Officer's Signature <i>Judis Baybal</i>	Date <i>9-16-04</i>
Attorney General's Signature <i>John W. Suthers by mmm</i>	Date <i>4/19/05</i>	State Auditor's Signature <i>Sally Symonish</i>	Date <i>10/8/04</i>



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ITEM NO.	DESCRIPTION	RETENTION PERIOD	SPECIAL INSTRUCTIONS
52	Budget and Financial Record	5 Years + Current	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.
53	Bankruptcy Documentation	Permanent	
54	Back Claims	6 Years + Current	
55	Agency Inventories	Retain until obsolete, superseded or administrative value is lost.	
56	Various Agreements & Bids	3 Years + Current	
57	Employee Leave Requests	3 Years + Current	
58	Employee Time Sheets	3 Years + Current	
59	Vendor Offset Documentation	3 Years + Current	
60	Lockup Information	2 Years + Microfilm	
61	Lockup Information	2 Years + Current	
62	Undistributed Monies Reports	2 Years + Current	
63	Suspense Reports	8 Years + Current	
64	Protests and Documentation	Retain until corrected + 2 Years	
65	Collection Policies	Retain until obsolete, superseded or administrative value is lost.	

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Attorney General's Signature <i>John W. Suthers by mmm</i>	Date 4/19/05	State Auditor's Signature <i>Sully Symonch</i>	Date 10/8/04



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ITEM NO.	DESCRIPTION	RETENTION PERIOD		SPECIAL INSTRUCTIONS
66	Training - New Employees	Retain until obsolete, superseded or administrative value is lost.		Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.
67	TAC Division--Collections Sec.	Retain until obsolete, superseded or administrative value is lost.		
68	Raycomm Phone Power Document	4 years after obsolete or replaced		
69	Maintenance Agreements	3 Years + Current		
70	Auto-Dialer Documentation	4 years after obsolete or replaced		
71	Phone Power Documentation	1 Year + Current		
72	<b>Fair Share:</b> Administration Files, Fair Share Origin., and Collection Reports	Retain until obsolete, superseded or administrative value is lost.		
73	Project Prog. Edits & Reference Pubs.	Retain until obsolete, superseded or administrative value is lost.		
74	Section Employees Personnel Files	Retain until employee leaves + 1 Year		
75	Governor Advocate, Taxpayer Adv. Referrals	1 Year + Current		

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State Archivist's Signature <i>Terry Ketchum</i>	Date <i>10/1/2004</i>	Records Liaison Officer's Signature <i>Julie Baykal</i>	Date <i>9-16-04</i>
Attorney General's Signature <i>John W. Suthers by mm</i>	Date <i>4/19/05</i>	State Auditor's Signature <i>Sally Gmanick</i>	Date <i>10/8/04</i>



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ITEM NO.	DESCRIPTION	RETENTION PERIOD	SPECIAL INSTRUCTIONS
76	Procedural Desk Guide, Federal & State Statutes, Regulations, & Taxation Reference Publications	Retain until obsolete, superseded or administrative value is lost.	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.
77	Case Files for Individuals & Businesses	8 Years + Current	
78	Tax Law Contestors	1 Year + Current	
79	Taxation - Project Files	8 Years + Current	
80	Taxation - Federal Data Transmittal	8 Years + Current	
81	Taxation - W2 Data Transmittal	5 Years + Current	
82	<b>Financial:</b> Leave Requests	1 Years + Current	
83	Payroll Compensatory Time	3 Years + Current	
84	Memo Purchase Orders	6 Years + Current	
85	Purchase Orders	6 Years + Current	
86	Bids/Documented Quotes	6 Years + Current	
87	Collection/Refund Active Status	Retain until obsolete, superseded or administrative value is lost.	
88	Contracts	6 Years + Current	
89	Service Awards	6 Years + Current	
90	GNL Reports	3 Years + Current	

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State Archivist's Signature <i>Jerry Ketschen</i>	Date 10/1/2004	Records Liaison Officer's Signature <i>Julie Raybal</i>	Date 9-16-04
Attorney General's Signature <i>John W. Suthers by mm</i>	Date 4/19/05	State Auditor's Signature <i>Sally J. Manski</i>	Date 10/8/04



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ITEM NO.	DESCRIPTION	RETENTION PERIOD		SPECIAL INSTRUCTIONS
91	Labor Reports	3 Years + Current		Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.
92	Quality Control Measurements/Services	6 Years + Current		
93	<b>Field Audit:</b> Admin, Files, Field Audit Origin., and Collection Reports	Retain until obsolete, superseded or administrative value is lost.		
94	Special Action Personnel Files	Retain until obsolete, superseded or administrative value is lost.		
95	Section Employees Personnel Files	Retain until employee leaves + 1 Year		
96	General Correspondence. Building Leases, Misc.	Retain until obsolete, superseded or administrative value is lost.		
97	Audit Manual, Federal & State Statutes, Regulations, & Taxation Reference Publications	Retain until obsolete, superseded or administrative value is lost.		
98	Files for taxpayer/ tax advisors questions/complaints	Retain until obsolete, superseded or administrative value is lost.		
99	Inventory of taxpayer audits	Retain until obsolete, superseded or administrative value is lost.		
100	Leases	6 Years + Current		

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SA-104 (REV 1/78)



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				NON-PERMANENT	X
ITEM NO.	DESCRIPTION	RETENTION PERIOD		SPECIAL INSTRUCTIONS	
101	Audits Completed	Retain until obsolete, superseded or administrative value is lost.		Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.	
102	Audit Completed Files	Retain until obsolete, superseded or administrative value is lost.			
103	Protest Staff Production Reports	5 Years + Current			
104	Audit Selection and Tracking Inventory of Taxpayer Audit Files and Data	Retain until obsolete, superseded or administrative value is lost.			
105	Audit Selection and Tracking reports	Retain until obsolete, superseded or administrative value is lost.			
106	Audit Selections and Tracking city requests	Retain until obsolete, superseded or administrative value is lost.			
107	Audit Selection and Tracking Data- base and Billing Database.	Permanent			
108	<b>Criminal Tax:</b> Employee Time Sheets	3 Years + Current			
109	Invoices, Agreements with Vendors	2 Years + Current			
110	CIRS (Citizen Information Reports)	1 Year + Current			
111	Federal Information	1 Year + Current			

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112	Vehicle Information	Retain until obsolete usually for the lifetime of the vehicle	Note: No record shall be destroyed that pertains to any pending legal case, claim, action, or audit.		
113	Travel	3 Years + Current			
114	Forgeries	Permanent			
115	Fraudulent Filers	Permanent			
116	Federal Asset and Forfeiture Reports	2 Years + Current			
117	Criminal Case Loads and Dispositions	Retain 6 Years after case is closed			
118	Misdemeanor Case Loads & Dispositions	Retain 6 Years after case is closed			
119	Restitution Cases	Retain 6 Years after case is closed			
120	Search Warrants Served on CTE	Retain 6 Years after case is closed			
121	Evidence Files	Retain 6 Years after case is closed			
122	Colorado Revised Statutes	Retain until obsolete, superseded or administrative value is lost.			

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