



**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 Rev. 1**

- 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 by State and Local Agencies when there is a compelling need to retain records for a longer period of time than the 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 General Schedule GS 1029, dated December 29, 2015.**

Records Analyst, Secretary of State: Richard Carroll	State Records Management Officer, Arizona State Archives & Records Management Center: Dr. Ted Hale
<i>Records Series Electronically Approved in RSM Database</i>	<i>Records Series Electronically Approved in RSM Database</i>
Assistant Director of Archives: Dennis Preisler, Ph.D.	Records Management Officer:
<i>Records Series Electronically Approved in RSM Database</i>	Records series approval on file

RECORDS MANAGEMENT CENTER

1919 West Jefferson Street • Phoenix, Arizona 85009 • <http://www.azlibrary.gov/records> • Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: records@azlibrary.gov

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10446	Business Bankruptcy Records Includes correspondence created or received regarding business bankruptcies.	7 Years	After fiscal year created or received.		12/29/2015
10447	Citizen Complaint Records	4 Years	After fiscal year resolved.		12/29/2015
10448	Franchise Records - Tax Records Including, but not limited to, utilities and cable television records.	6 Years	After fiscal year created or received.		12/29/2015
10449	Lists of Inactive Business Account Records	1 Year	After superseded or obsolete.		12/29/2015
10450	Sales Tax Records - Account Records Including program and non-program public bodies., Includes EIN assignment records.	6 Years	After fiscal year tax license account closed or agreement satisfied, whichever is later.		12/29/2015
10451	Sales Tax Records - Appeal Records	4 Years	After fiscal year case resolved.		12/29/2015
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.		12/29/2015

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
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 Years	After fiscal year resolved.		12/29/2015
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 Years	After fiscal year resolved.		12/29/2015
10455	Sales Tax Records - License Application Card Records	Permanent	Retain per Arizona Standards for Permanent Records or transfer to State Archives when administrative value has been served.		12/29/2015
10456	Sales Tax Records - Monthly Sales Tax Report Records	10 Years	After fiscal year created.		12/29/2015
10457	Sales Tax Records - Ordinances from Other Public Bodies		After reference value has been served.		12/29/2015

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10458	Sales Tax Records - Statistical Records Includes class detail history, class summary, area, and class within area.	Permanent	Retain per Arizona Standards for Permanent Records or transfer to State Archives when administrative value has been served.		12/29/2015
10459	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.	6 Years	After fiscal year created or received.		12/29/2015
10460	Solicitor's Application Records Applications from solicitors to operate in the city., 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.	4 Years	After fiscal year received.		12/29/2015
10461	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.	6 Years	After fiscal year created or received.		12/29/2015