



Department of Revenue

Records Retention Schedule

Prepared by the State Records Branch
Archives and Records Management Division
Approved by the State Libraries, Archives, and Records Commission



Kentucky Department for Libraries and Archives

This records retention schedule governs retention and disposal of records created, used, and maintained by this agency. **Government records in Kentucky can only be disposed of with the approval of the State Libraries, Archives, and Records Commission (the Commission). If records do not appear on a Commission-approved records retention schedule, agencies should not destroy those records.** This agency-specific schedule was drafted by agency personnel and Archives and Records Management Division staff and reviewed and approved by the Commission. This schedule provides the legal authority for this agency to destroy the records listed, after the appropriate retention periods have passed.

Agency personnel should use this agency-specific schedule in combination with the *General Schedule for State Agencies (General Schedule)*, also approved by the Commission. The *General Schedule* applies to records that are created, used, and maintained by staff at all or most state agencies. Agency-specific retention schedules are used only by specific agencies and apply to records that are created only by a particular state agency, or to records that a state agency is required to retain longer than the approved time period on the *General Schedule*. The *General Schedule* and agency-specific retention schedule should cover all records for this agency.

This retention schedule applies to state agency records and information regardless of how it is created or stored. For example, information created and sent using e-mail is as much a public record as materials created or maintained in paper. Kentucky law defines public records, in part, as "documentary materials, *regardless of physical form or characteristics*, which are prepared, owned, used, in the possession of or retained by a public agency" (KRS 171.410[1]). This means that records management standards and principles apply to all forms of recorded information, from creation to final disposition, regardless of the medium. Records retention scheduling is important in developing, using, and managing computer systems and other electronic devices. Records management practices encourage cost-effective use of electronic media through accurate retention scheduling and legal destruction of records.

All state government employees are responsible for maintaining records according to the retention schedule, whether those records are stored electronically or in paper. Information must be accessible to the appropriate parties until all legal, fiscal, and administrative retention periods are met, regardless of the records storage medium.

Audits and Legal Action

Agency records may be subject to fiscal, compliance or procedural audit. If an agency should maintain records longer than the approved retention period, as may be the case with some federal audits, then all affected records should be retained until the audit has been completed and the retention period met. In no case should records that are subject to audit be destroyed until the audit has been completed and retention periods met, or the records have been officially exempt from any audit requirements.

Records may also be involved in legal or investigative actions, such as lawsuits, administrative hearings, or open records matters. These records must be retained at least until all legal or investigative matters have concluded, regardless of retention period. This includes all appeals of lawsuits.

Vital Records

Vital records are essential to the continued functioning of an agency during and after an emergency. Vital records are also essential to the protection of the rights and interests of an

agency and of the individuals for whose rights and interests it has a responsibility. Vital records are identified in the retention schedule with a (V).

Confidential Records

While all records created, used, and maintained by government agency personnel are public records, not all of those records are open to public inspection. Whether a record is open to public inspection is determined by the state's Open Records laws and other relevant state or federal statutes and regulations. Restriction of public inspection of confidential records may apply to the whole record or only to certain information contained in the record.

Kentucky's public records are considered open for public inspection unless there is some specific law or regulation that exempts them. Agency personnel who believe certain records are confidential should submit a citation from Kentucky Revised Statutes, Administrative Regulations, Code of Federal Regulations, or similar authority. **State agency heads have the responsibility to know all the appropriate confidentiality laws, statutes and regulations that apply to the records maintained by their agency and to see that those laws are enforced.** Even though a record series may or may not be marked confidential on a retention schedule, contradictory laws or regulations that are passed after the schedule has been approved must be honored.

Copies of Records

Agency personnel often make copies of records for internal use or reference purposes. Agencies should designate one copy as the official copy and make sure it is retained according to the records retention schedule. Agencies can destroy all other copies when no longer useful.

Updating the Retention Schedule

Per 725 KAR 1:010, the head of each state government agency is required to designate a member of his or her staff to serve as a records officer. The agency records officer represents that agency in its records-related work with the Archives and Records Management Division. The agency records officer is responsible for assisting the Archives and Records Management Division in drafting a records retention schedule, and in finding any schedule updates to bring before the Commission. The retention schedule should be reviewed on a regular basis to suggest appropriate changes to the Commission.

Department of Revenue

The Department of Revenue is organized as a unit of the Finance and Administration Cabinet and the duties and functions are stated in KRS Chapters 131 through 144.

The Department of Revenue is responsible for exercising all administrative functions of the state in relation to the state revenue and tax laws, the licensing and registering of motor vehicles, the equalization of tax assessments, the assessment of public utilities and public service corporations for taxes, the assessment of franchises, the supervision of tax collections, and the enforcement of revenue and tax laws, either directly or through supervision of tax administration activity in other departments to which the Department may commit administration of certain taxes. The Department of Revenue is the primary revenue collection agency for state government.

The Department is made up of the Office of the Commissioner, Division of Legislative Services, Office of Processing and Enforcement, Office of the Taxpayer Ombudsman, Office of Property Valuation, Office of Miscellaneous Taxes, Office of Sales and Excise Taxes, Office of Income Taxation, and Office of Field Operations.



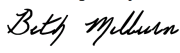
RECORDS RETENTION SCHEDULE

Signature Page



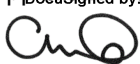
Department of Revenue	September 9, 2021
Agency	Schedule Date
	December 8, 2022
Unit	Change Date
	December 8, 2022
	Date Approved By Commission

APPROVALS

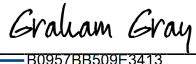
The undersigned approve of the following Records Retention Schedule or Change:

<small>DocuSigned by:</small>  57AB8930B8ED4F2...	12/8/2022
Agency Head	Date of Approval
<small>DocuSigned by:</small>  A6DFB6D17F5940E...	12/7/2022
Agency Records Officer	Date of Approval
<small>DocuSigned by:</small>  15FB049431A74FF...	12/13/2022
State Archivist and Chairman, State Libraries, Archives, and Records Commission	Date of Approval

The undersigned Archives and Records Management Division staff have examined the record items and recommend the disposition as shown:

<small>DocuSigned by:</small>  A396FB4EFC6D46B...	12/7/2022
Records Analyst/Regional Administrator	Date of Approval
<small>DocuSigned by:</small>  767A3F5C540E417...	12/7/2022
Appraisal Archivist	Date of Approval
<small>DocuSigned by:</small>  F25FB2B0E6434BA...	12/7/2022
State/Local Records Branch Manager	Date of Approval

The determination as set forth meets with my approval.

<small>DocuSigned by:</small>  B0957BB509E3413...	12/9/2022
Auditor of Public Accounts	Date of Approval
on behalf of the Auditor of Public Accounts	

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION
Archives and Records Management Division
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
RETENTION SCHEDULE

Department of Revenue

Record Group
Number
2560

Series	Records Title and Description	Function and Use
07021	Employment Background Verification File	<p>This series represents supplemental, criminal background checks which are required for employment at the Department of Revenue. These further background checks are independent of the requirements set forth by the Personnel Cabinet. The Internal Revenue Service (IRS) and agency best-practices require additional criminal background checks be completed and evaluated prior to hiring for any individual who will have unassisted access to the physical Revenue buildings and secure Revenue networks. This process is to ensure the individual being considered for hire does not have a criminal history that would disqualify them from employment with Revenue. Once the new hire has been on-boarded, the background check is maintained separately from the Personnel Record until it has met retention. Individuals who maintain employment with Revenue will have their background check re-run every five (5) years to verify continued compliance.</p>
	Access Restrictions	None
	Contents	Series may contain: Criminal background check, FBI finger print, supporting documentation.
	Retention and Disposition	If applicant is hired, retain background check six (6) months after hire date, then destroy. If applicant is not hired, destroy when no longer needed. Retain subsequent background checks six (6) months after most recent verification, then destroy.

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
RETENTION SCHEDULE

Finance and Administration Cabinet
Revenue

Record Group
Number
2560

Series	Records Title and Description	Function and Use
04653	Daily Payment Listing File (V)	This series documents a detailed report of all moneys received in all tax types. The State Auditor's Office requires this information for review and audit purposes.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: State identification number; tax type; name of company/entity; notice number, which is a unique number from CARS used to post to CARS-(Compliance and Receivables System); tax paid; penalties and interest paid; validating number; total paid.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
04654	Worksheet Payment Listing File (V)	This series summarizes accounts receivables, electronic fund transfers and provider tax payments from all payments received. The Auditor's Office reviews the printouts with a great deal of scrutiny when auditing Revenue.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Date of processing, Revenue identification number/FEIN number, name of company, tax type, tax period, type of return, tax paid, penalties and interest, total paid, validating number.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
04655	Daily CARS Report File (V)	This series documents payments received by the Revenue Cabinet. Copies of the report are forwarded to the corresponding tax area as worksheets and updating files, noting payments made to outstanding tax bills. The Compliance and Receivables System (CARS) electronically notifies and updates files/accounts in the other tax systems when payment is received.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Identification number; validating number; name and address of entity, individual; payment amount; tax due; penalties and interest; tax period; type tax; grand totals; bills in suspense/litigation (account number, name, tax due, tax period, bill reason, total due).
	Retention and Disposition	Retain five (5) years, then destroy after audit.
04656	Monthly Compliance and Receivables System (CARS) Account Receivables Report File (V)	This series documents a reconciliation of the Electronic Filing Transfer (04651); Daily Accounts Receivable Journal Voucher (04652); Daily Payment Listing File (04653); Worksheet Payment Listing File (04654); and the Daily CARS Report File (04655). Each of the daily reports work together to create the final documentation report. It summarizes other reports and provides statistical data for other Compliance and Receivables System (CARS) reports.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Type tax, total bills, net tax due, net interest, net penalties, net fees due, total due.
	Retention and Disposition	Retain five (5) years, then destroy after audit.

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Finance and Administration Cabinet
Revenue
Commissioner's Office
Public Information and Communication

**Record Group
Number
2560**

Series	Records Title and Description	Function and Use
04903	Master Forms Control File (V)	Closed Series: Records in series are no longer created. This series documented the forms and publications for which the Public Information and Communication Branch is responsible. The forms are created for the use and benefit of the taxpayers, the general public, and employees. There are occasions during taxpayer audits that older tax forms are needed, and copies can be made. Publications may include internal circulars or policies.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Form contents.
	Retention and Disposition	Retain permanently one historical copy in the agency.

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Finance and Administration Cabinet
Revenue
Commissioner's Office
Taxpayer Ombudsman

**Record Group
Number
2560**

Series	Records Title and Description	Function and Use
04663	Problem Resolution Case Record	This series documents various activities or transactions in response to a taxpayer's resolution of a tax- related question or problem with Revenue. The Ombudsman and staff serve as advocates for taxpayers' rights. A primary function of the Office is to ensure that the rights of a Kentucky taxpayer are protected by Revenue. Staff members also confer with Revenue employees when a taxpayer has a problem or conflict that cannot easily be resolved, or if the taxpayer feels she or he is not being treated fairly. It is not the role of the Office to intercede in an audit, handle a protest, waive taxes, penalties or interest, or answer technical tax questions. (The Board of Tax Appeals is the agency that is responsible for hearing protests, reviews and conferences related to tax assessments.) The Ombudsman's Office was created as a result of the Taxpayers' Bill of Rights, as specified in KRS 131.041-081.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Correspondence and printouts of screens related to the taxpayer's status. Tax returns are utilized, but are not maintained in this series.
	Retention and Disposition	Retain in Agency, then destroy five (5) years after resolution of case.

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
RETENTION SCHEDULE

Finance and Administration Cabinet
Revenue
Division of Protest Resolution

Record Group
Number
2560

Series	Records Title and Description	Function and Use
04905	Audit Report and Protest File (V)	This series documents the examination of all major tax returns to determine whether a taxpayer's filings comply with an accurate reporting of income and use of appropriate deductions. Audits and compliance reviews are completed by Department of Revenue staff, and taxpayers are issued a Notice of Tax Due if a deficiency is determined. Pursuant to KRS 131.110, a taxpayer has sixty (60) days to file a protest from the date of notice, including a supporting statement setting forth the grounds upon which the protest is made.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Action docket (tracking sheet), correspondence/responses, audit schedules/audit narrative (for taxpayer), audit processing form, audit report, assessment letter, credit memo (if a refund is issued)/billing sheet, copies of the tax return.
	Retention and Disposition	Retain ten (10) years after closure of protest activities, then destroy.
04910	Final Rulings File	This series documents the final rulings issued in regard to taxpayer protests resulting from examination of all types of tax returns to determine whether a taxpayer's filings comply with an accurate reporting of income and use of appropriate deductions. Audits and compliance reviews are completed by Department of Revenue staff, and taxpayers are issued a Notice of Tax Due if deficiency is determined. Pursuant to KRS 131.110, a taxpayer has sixty (60) days to file a protest from the date of notice, including a supporting statement setting forth the grounds upon which the protest is made. After considering the protest, including any matters presented at the final conference, Revenue issues a final ruling on any matter still in controversy and forwards it to the taxpayer. The ruling states that it is a final ruling, pursuant to the provisions of KRS 49.220. If the taxpayer files a timely appeal and is not satisfied with the ruling of the Kentucky Claims Commission, the taxpayer may proceed through the court system.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter stating issues, taxpayer position, Revenue/Finance and Administration Cabinet position, copy of the Board of Tax Appeals decision, court decisions, applicable laws.
	Retention and Disposition	Retain permanently.

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Finance and Administration Cabinet
Revenue
Enforcement
Collections

**Record Group
Number
2560**

Series	Records Title and Description	Function and Use
03214	Answer and Cross Claim File (V)	This series documents all actions taken in the preparation and execution of an Answer and Cross Claim. Whenever Revenue places a legal claim against the property of a taxpayer owing taxes to the state, and the taxpayer is sued by another party, the suing party also names Revenue as a defendant because of the claim Revenue has against the property of the taxpayer. Revenue then submits the Answer and Cross Claim to the court in order to protect the state's right to the property as long as taxes are owed.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: computer printouts, payment records, answer and cross claim forms and documents, tax returns, correspondence.
	Retention and Disposition	Retain until (3) years after case closure, then destroy after audit.
03215	Specific Lien Release File (V)	This series documents the actions taken in the preparation and execution of a Specific Lien Release. Whenever Revenue files a lien against the property of a taxpayer who owes taxes to the Commonwealth, the lien is placed on all property owned by the taxpayer. If the taxpayer needs to sell or otherwise dispose of a specific piece of property, and the property is not needed to protect the interest of the state, Revenue may issue a Specific Lien Release. This releases the specific property to be disposed of but maintains the lien on all other property.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Specific Lien Release application, lien release copy, correspondence.
	Retention and Disposition	Retain until (3) years after case closure, then destroy after audit.
03216	Disclaimer File (V)	This series documents the actions taken in the preparation and execution of a Disclaimer. Whenever a taxpayer is delinquent in payment of taxes to the state, Revenue places a lien against the property. If another party sues the taxpayer, Revenue may be named as a defendant in the litigation to the lien against the taxpayer's property. If Revenue does not pursue its claim, Revenue will file the disclaimer in Court to relinquish its right to the property and ask the Court to dismiss Revenue as a defendant.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Answer and Disclaimer, Certificate of Service, court notices, copy of complaint, correspondence.
	Retention and Disposition	Retain for (3) years after case closure, then destroy after audit.
03219	Proof of Claim Folder (V)	This series documents the actions of Revenue when a taxpayer files bankruptcy and owes taxes to the Commonwealth. All transactions are conducted according to Title 11 of the U.S. Tax Code (bankruptcy laws). The Proof of Claim lists all outstanding tax liabilities owed to the Department of Revenue and is submitted to the Bankruptcy Court, which lists the Department of Revenue as a creditor. The claim must be filed to ensure that the Department of Revenue receives disbursements from the court. Failure to file the Proof of Claim within the allotted time frame may lead to the Department of Revenue being barred from collecting any of the taxes due prior to the date bankruptcy was filed.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Correspondence, court notices, Proof of Claim, payment records, delinquency control records, final disposition, responsive pleadings, case history, tax bills, tax returns.
	Retention and Disposition	Forward documentation to the appropriate tax file record series. If no tax file exists, retain for five (5) years and destroy after audit.

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Finance and Administration Cabinet
Revenue
Enforcement
Collections

**Record Group
Number
2560**

Series	Records Title and Description	Function and Use
03223	Notice of Assessment File (V)	<p>This series documents the service of the notice to a corporate officer regarding his personal liability for unpaid business taxes (which includes sales tax, withholding, coal, health care provider, controlled substances, and bank franchise), as well as any written protest received from the officer. Statutes for each tax type provide for holding company officers to be personally and individually liable, both jointly and severally, for the taxes imposed, and neither the corporate dissolution, nor withdrawal of the corporation from the state, nor the cessation of holding any corporate office will discharge personal liability. The personal and individual liability applies to each person holding the office at the time the taxes were liable. Once an officer is notified of his personal liability, he must file a written protest to the Department of Revenue within forty five (45) days for assessments issued prior to July 1, 2018 or within sixty (60) days for assessments issued on or after July 1, 2018, following the statutory provisions for protest of assessments (KRS 131.110). If no protest is received within the forty five (45) day period for assessments issued prior to July 1, 2018 or within the sixty (60) day period for assessments issued on or after July 1, 2018, the taxes are final and due owing, and the Department will proceed with any administrative or judicial process deemed necessary to collect the unpaid liability.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Notice of Assessment; correspondence; documentation supporting officer positions, i.e., tax applications, returns, sworn affidavits.</p> <p>Retention and Disposition Forward documentation to the appropriate tax file record series. If no tax file exists, retain for five (5) years and destroy after audit.</p>
03224	Suit File	<p>This series documents all actions taken in the preparation and execution of a suit. When taxes are owed the State, Revenue may go to court and file suit in order to collect. A Suit File is maintained to hold all information regarding the legal actions taken.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Name and address of defendant, amount of taxes owed, correspondence.</p> <p>Retention and Disposition Retain for one (1) year then destroy after closure and audit.</p>
03225	Judgment File (V)	<p>This series documents actions taken in the preparation and execution of a judgment, incorporating the activities of an injunction, garnishment, attachment, judgment lien, writ of execution (a seizure of property or other assets owned by a taxpayer) and/or a lawsuit. It documents the decision of the court for Revenue and against a delinquent taxpayer. KRS 135.050 allows Revenue to prosecute the collection of all license fees, inheritance, estate, income, excise or franchise taxes, judgments or other moneys, claims or demands due the state from any person. Revenue institutes legal proceedings to ascertain the amount of tax due under any statute imposing a license, excise or income tax in favor of the state, and to enforce the collection of the amount due, including penalties and interest, and to enjoin the operation of business of the delinquent until the tax is paid. Injunctions are often used to prohibit the taxpayer from conducting business within the state. It requires the business to remain closed until the debt is satisfied or an agreement is reached with Revenue. The injunction is then lifted and the taxpayer can resume business operations. Lawsuits are initiated in individual income cases more so than business cases. Revenue may ask for an execution to proceed to claim property in this instance.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Correspondence, collection action closing form, payment record, accounts receivable processing document liability tally sheet, payment notices, case control card, record of collection expenses disbursed/collected, case history, Notice of State Tax Lien, state claim vehicle regulation refund/release, reclamation bond/release, contract release, employed release/all of check/part of check, asset audit investigation request, Secretary of State information request, Trans Union work sheet, Dunn Bradstreet inquiry, statement of financial condition, verification of deduction of cost of coal released, pay agreement, accounts receivable maintenance form/security maintenance form, charge of accounts receivable memorandum, journal voucher, summary of judgment, court orders, certified cards (return receipts).</p> <p>Retention and Disposition Forward documentation to the appropriate tax file record series. Retain all other documents for one (1) year after case closure and destroy after audit.</p>

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Finance and Administration Cabinet
Revenue
Enforcement
Collections

**Record Group
Number
2560**

Series	Records Title and Description	Function and Use
04912	Kentucky Tax Amnesty Database - Electronic	<p>CLOSED--This series documented the processing of the Tax Amnesty Application filed with the Kentucky Revenue Cabinet, between September 15, 1988 through December 16, 1988. The Amnesty Program was a one-time opportunity for taxpayers to clear up their tax obligations without civil or criminal penalties, and at an interest tax rate reduced by one-half. The Amnesty Database was created to process the applications through a series of evaluations and calculations that established eligibility, taxes and/or interest due, including those that were in protest at that time. The program initially sent applications and/or amnesty packets to a "targeted" 155,000 taxpayers (including accountants, tax preparers, etc.) These letters generated applications and payments. Returned applications were sorted and processed and recorded in the Amnesty Database. The database posted a balance paid when in full, or was able to generate a tax bill if not paid in full. The Tax Amnesty Section often had to evaluate the status of some applications, determining if the tax type was eligible, whether or not the taxpayer was under criminal investigation, whether or not the returns were for a period which was jeopardy assessed, and whether or not the return was for an account with other outstanding liabilities. The database retains historical information on some taxpayers where the Cabinet benefited. It provides the Cabinet with a means of verifying that a liability was satisfied under the Amnesty Program, or not.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series contains: File Layout.</p> <p>Retention and Disposition Retain in Agency fifty (50) years and purge and delete electronic data after audit.</p>
04913	Offer and Settlement File (V)	<p>This series documents the settlement of past due tax liabilities of a taxpayer. KRS 131.030 (3) states that Revenue has all powers and duties necessary to consider and settle tax cases under KRS 131.110 and refund claims made under KRS 134.580. It allows delegated officials of Revenue to settle a tax liability for less than the full amount due. Revenue encourages settlement of controversies on a fair and equitable basis and is authorized to settle tax controversies based on the hazards of litigation applicable to them. The offer in settlement process is successful only when an adequate proposal is made, consistent with the ability to pay. Taxpayers are expected to provide reasonable documentation to verify their ability to pay. All required returns for the taxpayer and/or his business interests must be filed when a settlement is being considered including a Statement of Financial Condition.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Correspondence, offer application, financial statements and documentation, case summary, one copy of all bills settled, tax returns and proof of tax paid, bank statements/life insurance cash surrender and loan values, copies of deeds or instruments of ownership in real property, vehicle title, accounts and notes payable/balances due, default terms and conditions.</p> <p>Retention and Disposition Retain for seven (7) years after payment of settlement and audit, then destroy.</p>
04914	Receipt of Land Redemptions/Certificate of Delinquency File (V)	<p>This series documents the efforts of Revenue to collect delinquent tax bills on behalf of counties in place of the County Attorney. KRS 134.128 provides for the sheriff to sell all tax claims for which payment by a delinquent taxpayer has not been made by the closing date for the acceptance by the sheriff of offers to purchase delinquent tax claims. Upon purchase of the tax claims, the State becomes the owner of the tax bills and may contract with the County Attorney to collect all amounts due under the terms contract with Revenue to collect delinquent tax bills. If the County Attorney does not contract with Revenue, Revenue collects all amounts due on behalf of the Finance and Administration Cabinet. The County Clerk is allowed one (1) year to collect the fee.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Certificate of delinquency, change of accounts receivable and/or penalty waiver memorandum, correspondence.</p> <p>Retention and Disposition Retain for three (3) years after bill is paid in full and audit, then destroy.</p>

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION

Archives and Records Management Division

Kentucky Department for Libraries and Archives

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Finance and Administration Cabinet
Revenue
Field Operations

**Record Group
Number
2560**

Series	Records Title and Description	Function and Use
04840	Bank Reconciliation File	This series documents the tracking and reconciliation of bank accounts at taxpayer service centers. Each service center balances their local bank deposits monthly.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Date, taxpayer service center, bank name and address, balance at end of month, outstanding checks (date/number/taxpayer/tax symbol/period/amount), add deposits not entered by bank, total deposits, balance, and signature.
	Retention and Disposition	Retain three (3) years and audit, then destroy.
04841	Temporary Vendor's Sales Tax Permit File (V)	This series documents the temporary sales tax permit for vendors not required to obtain a permanent sales tax registration number. Most often the vendors are those doing business in the state on a once-a-year or very short-term basis, transient vendors. 103 KAR 25.060 defines vendors as those who are not regularly engaged in selling at retail and who do not have a permanent place of business, but are temporarily engaged in selling from trucks, portable roadside stands, concession stands at fairs, circuses, carnivals, flea markets, etc. The individuals must report and remit the tax on a non-permit basis, and obtain a temporary retail sales tax registration from the Department of Revenue. Audit documentation for this series comes from the Cash Receipts File (04846) and the Check Register Log (04637). The permit is valid for not more than 30 days.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Permit number, effective dates, county code, type of business, name, address, town, amount of bond posted, tax paid, amount of bond returned, taxpayer's signature, date signed, title, tax computation (total receipts, deductions, net receipts, taxable receipts, amount subject to use tax, total taxable amount, sales and use tax, compensation, tax due, penalty and interest, total amount due), signature of field representative.
	Retention and Disposition	Retain three (3) years, then destroy.
04846	Cash Receipts Issued by Field Representative File (V)	This series documents the payment of a tax bill or liability to Revenue. Taxpayers often come to the taxpayer service centers or field offices throughout the state to conduct business, either to check on a tax bill or to pay one.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of taxpayer, sequential number of receipt, address of taxpayer, amount paid, currency/check/money order, purpose of check, date/name of Field Representative.
	Retention and Disposition	Retain three (3) years and audit, then destroy.

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Field Operations

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Series	Records Title and Description	Function and Use
05311	Employee Training File - Tax Schools (V)	This series documents the materials used for the training and educating of Department employees, particularly field auditors, field representatives, compliance staff and audit reviewers. This training is referred to as a Tax School. The Audit Training Section provides instructors, develops training materials, and coordinates training for most in-house tax schools. The Branch works closely with the Department's Training and Development Branch to coordinate focused workshops in technical training and tax-related topics for employees. Each school provides employees an opportunity to gain a working knowledge of specific components of tax areas, usually individual income, corporation, and sales and use. Each school is offered on a rotation with Income tax schools conducted annually, Sales and Use and Corporation tax schools bi-annually, and Withholding, Severance, and Motor Fuels tax schools conducted as needed. Also, a Current Issues school is often conducted to provide instruction regarding tax changes, tax policies, and audit practices. Legal Services, within the Finance and Administration Cabinet (FAC), reviews materials to ensure that proper references to laws and regulations are clear and consistent. The training materials must be retained for the years that are related to potential audits or litigation by the FAC and Department of Revenue.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Notebooks; training materials; tax laws and regulations; changes to laws and regulations; agency's position on exemptions, procedures, and what is taxable/deductible; audit procedures and techniques; and copies of court cases.
	Retention and Disposition	Retain training manuals fifty (50) years and destroy all other materials after fifteen (15) years.

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Series	Records Title and Description	Function and Use
04150	Pass-through Entity Tax Return File	This series documents the income tax returns filed with Revenue by persons who have engaged in a business partnership in the State. These files are stored and maintained by the Division of Operations and other Divisions of Revenue have access. The information is also used in the collection of taxes due.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: pass-through entity tax returns, copy of Federal Tax Returns, Form 1099, copy of audit reports, copy of paid notice of tax due, taxpayer correspondence.
	Retention and Disposition	Retain five (5) years, then destroy.
04858	Corporation Processing Tax Rolls File (V)	CLOSED---This series documented all corporation transactions processed (validating number, account number, period, transaction, penalties/interest, payments, refunds issued, etc. It provided a means of verifying a filed return if the account number had changed, even before the Corporation Tax System (04861) was implemented. The tax rolls were created into four sets in which information could be researched: corporation master data by company name; master data by account number; master data by federal identification number; or master of corporate transactions. Staff often reference this information for filing histories of corporations, in their efforts to provide tax assistance or encourage compliance in tax matters.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Four sets of fiche: 1) Corporation transactions processed for the year; 2) Corporation master data in alphabetical sequence; 3) Corporation master data by federal employer identification number; and, 4) Master data by state identification or account number.
	Retention and Disposition	Retain permanently in agency.
04859	Corporation Income, Limited Liability Entity, and License Tax Return File (V)	This series documents the filing of all income and license/limited liability entity tax returns and supporting schedules, extensions, payments, audits, and correspondence, as required in KRS 136.070, 141.040, and 141.0401. All corporations liable to taxation must file an income and license/limited liability entity tax return with the Department each year. License Tax returns are not required for tax periods beginning January 1, 2005 and after. For tax period beginning on or after January 1, 2007, corporation income and limited liability entity tax returns are filed. The return reflects taxable income computation and income tax and license/limited liability entity tax computation. The reports are due on or before the 15th day of the fourth month following the close of each fiscal/calendar year, excluding any extensions of time to file. As soon as is practicable after each return is received, the Department examines and audits it. If the amount of tax computed by the Department is greater than the amount returned by the taxpayer, the additional tax is assessed and a notice of assessment mailed to the taxpayer within four years from the date the return was filed, allowing for exceptions found in KRS 141.210. The time provided may be extended by agreement between the taxpayer and the Department. Companies audited may be selected from several sources or tools, e.g., pre-audit, corporate coding, Fasttrieve/PCT edits, math checks, and possibly a refund request or amended return.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Returns, correspondence, audits, adjustments, extensions, payment record/documentation, corporation name and address.
	Retention and Disposition	Retain until ten (10) years after the return is filed, then destroy.

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Series	Records Title and Description	Function and Use
04862	Examinations/Appeals Program File	This series documents audits of Kentucky corporations by the Internal Revenue Service (IRS). The Department of Revenue uses the information to contact a taxpayer requesting a copy of the IRS Agent's Audit Report as required by KRS 141.210 (4). The Audit Report details adjustments to taxable income. Revenue compares the list of corporations registered in Kentucky with the IRS file of audited corporations. Upon receipt of the report, Revenue makes the appropriate adjustments to the Kentucky taxable income. The IRS does not take into account the potential appeals to Revenue; therefore, the agency must retain all records and reports from the taxpayer before it is determined that the audit is final.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name/address of corporation; account number; years audited; Internal Revenue Service tax assessment; comment line; IRS Final Audit Report; correspondence.
	Retention and Disposition	Delete entry upon notification that the audit is final NOTE: This will include appeals to Revenue.
04863	Economic Development Tax Credit Program File (V)	This series documents those corporations that qualify for tax credits under the programs approved through the Cabinet for Economic Development and pursuant to KRS 141.0205. For several tax credits and incentives, Revenue is required to report to the Cabinet for Economic Development the corporations that claim the credits and how much credit is received. Corporations have a contract or agreement with the Cabinet for Economic Development to determine qualification. Claims are computed on the specific tax schedules for the programs participated in, which are attached to the Corporation Income and License/Liability Entity Tax Return File (04859). Revenue staff members review and evaluate the claims for accuracy and reporting purposes.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: name of corporation, tax computation schedules, correspondence and copy of contract/agreement regarding tax credits, amount of tax credit, name and date of Revenue employee conducting review.
	Retention and Disposition	Retain until ten (10) years after the tax credit/incentive is approved, then destroy.
06945	Kentucky Payment Vouchers File - Corporation Tax	This series documents the payment of a corporation or pass-through entity anticipated triannual or quarterly tax payment (720-ES), a payment received with a Corporate tax return (KBR-V) or made towards a Corporate tax due on an electronic voucher (720-V), or a payment towards a Corporate return on an extension (720-V). The file copy may be provided by Revenue, a tax preparer, or a taxpayer service center. Taxpayers mail or remit electronically to Revenue each period's vouchers with payment. The payment is separated, deposited, and credited to the taxpayer's account in the Corporation Income and Limited Liability Entity Tax System.
	Access Restrictions	Agency should consult legal counsel regarding open records matters.
	Contents	Series may contain: Installment number, calendar year/due date, information re: fiscal year filers, name/address of taxpayer, account number name, amount of payment.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
04149	Individual Tax Return File	This series documents state income taxes due and the amount of refunds to filers, where applicable. These records are stored and maintained by the Division of Operations and are made available to other Divisions of Revenue. The information is also used in the collection of taxes due.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Individual Tax Returns, copy of Federal Income Tax Return, Form 1099, copy of Audit Report, copy of Paid Notice of Tax Due, taxpayer correspondence.
	Retention and Disposition	Retain five (5) years, then destroy.
04151	Fiduciary Tax Return File	This series documents income tax returns filed with Revenue by persons appointed by authority of law as fiduciaries, representing individuals, estates, and/or trusts. The files are stored and maintained by the Division of Operations and are made available to other Divisions of Revenue. The information is also used in the collection of taxes due. The records are provided to the Courts, when requested.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Fiduciary tax return, copy of Federal tax return, W-2 (wage statements), Form 1099, copy of audit reports, copy of paid notice of tax due, taxpayer correspondence.
	Retention and Disposition	Retain five (5) years, then destroy.
04636	Kentucky Payment Vouchers File - Individual Income Tax (V)	This series documents the payment of an individual's anticipated quarterly payment (740-ES), the payment of an individual's return on an extension (740-EXT), or the payment made towards an individual's tax due on an electronic voucher (740-V). The file copy may be provided by Revenue, a tax preparer, or a taxpayer service center. Taxpayers mail to Revenue the applicable payment vouchers and the payment is separated, deposited, and credited to the taxpayer's account in the Individual Income Tax System.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Installment number, calendar year/due date; information re: fiscal year filers; Social Security Number, spouse's Social Security Number; name, address; amount of payment.
	Retention and Disposition	Retain five (5) years or after audit, whichever is longer, then destroy.
04638	Notice of Tax Due (V)	This series documents the notice of payment for taxes due as assessed by any of the tax program areas in Revenue. The program areas include property tax, collections, audit review, protest resolution, and any of the tax compliance areas, such as Sales, Withholding, Inheritance, Miscellaneous, and Individual Income.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: tax type, validating number, case number, taxpayer identification, notice number, period, tax amount, interest, fee, penalty, total due, name, address.
	Retention and Disposition	Retain three (3) years or after audit, whichever is longer, then destroy.

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04824	Kentucky Revenue Individual Income Tax (KRCIT) Compliance File (V)	This series documents Revenue's compliance efforts utilizing Internal Revenue Service data compared against state filer information. The taxpayer's Adjusted Gross Income and the State Return should be the same as income stated in the Federal Report. In the event there is a discrepancy, a letter is sent to the taxpayer, noting the difference. Compliance measures include tracking Internal Revenue Service (IRS) adjustments and making corresponding state adjustments. Revenue also checks the compliance of those individuals that file a Federal tax return from a Kentucky address but have not filed the corresponding Kentucky tax return.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Names, addresses, Social Security Numbers, income information, deductions, correspondence.
	Retention and Disposition	Retain for five (5) years after closure and audit, then destroy.
04830	Employer Withholding Tax Return File (V)	This series documents the wages paid to employees and state income tax withheld as required by Revenue. Pursuant to 103 KAR 18:010, every employer incorporated in Kentucky, qualified and doing business in Kentucky, or subject to the jurisdiction of Kentucky, and making payment of wages subject to withholding, shall deduct, withhold, and pay to Revenue the required tax. Wages earned for services performed in Kentucky are subject to withholding, including corporate officers.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Kentucky Tax registration application; K-1, Employer's Return of Income Tax Withheld; K-2, Wage and Tax Statement; K-3, Employer's Return of Income Tax Withheld (annual reconciliation); K-4, Employee's Withholding Exemption Certificate; K-1(D) or K-3(D) (bottom portion) Cancellation of Account Number; K-5 Kentucky Employer's Report of Withholding Tax Statements.
	Retention and Disposition	Retain seven (7) years or after audit, whichever is longer, then destroy.
06120	Employers' Wage and Tax Information File (V)	This series documents employees' wage and tax information provided to employees by employers and filed with Revenue. Employers' Kentucky Withholding Tax for the current tax year is reconciled with tax paid and net tax previously billed, determining a balance owed to Revenue or refund to the taxpayer.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Employer/Company name; state and federal identification numbers, mailing address; total tax paid by tax year; if applicable, tax balance due of any outstanding bills from the Compliance and Receivables System; employee name, Social Security number; wages and tax withheld.
	Retention and Disposition	Retain until seven (7) years from end of tax year submitted, then destroy.

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Series	Records Title and Description	Function and Use
04658	Master Agreement File (V)	This series documents agreements between Revenue and other agencies related to the exchange of tax information. KRS 131.190 (3) states that Revenue will make available any information for official use only, and on a confidential basis, to the proper officer, board or commission of this state, county, other state, or the federal government, under reciprocal arrangements whereby Revenue will receive similar or useful information in return. Most of the agreements are perpetual, open-ended, and can be amended. They restrict, limit, or define the type of information available for exchange, primarily on a need-to-know basis. The agreements are executed by the head of Kentucky Revenue.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Agreement, term, authorized individuals, changes, correspondence.
	Retention and Disposition	Retain until three (3) years after termination of agreement, then destroy.
04659	Confidential Records Request File - State Information	This series documents the request for confidential tax information under the terms of the Master Agreement File (04658). The majority of the requests identify who is asking for the information, why, what is needed, and what it is to be used for. The requests for information must be made in writing by someone authorized to make the request.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Request/correspondence--who is making the request, why, what is requested; viewing/visiting form; copy of charge out control sheet.
	Retention and Disposition	Retain five (5) years, then destroy.
04660	Internal Revenue Service Request for State Tax Information File (V)	This series documents the request from the Internal Revenue Service (IRS) for state tax information based on the terms of the Master Agreement File (04658). It identifies who is making the request, what is being requested, and why.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Copy of request form--section A includes name of requestor, agency, address; section B includes name of taxpayer, Social Security/employee identification number, address, information requested, tax periods, reason requested; section C includes name of employee making request, group manager, requesting agency; section D includes information for receiving agency/record keeping purposes--information provided, specific figures requested, exceptions/not available, accounting for the disclosure, signature/authorized exchange representative.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
04661	Kentucky Revenue Request for Federal Tax Information File	This series documents the requests from Kentucky Revenue to the Internal Revenue Service (IRS) for federal tax information. The requests are most often related to the completion of tax audits, tax liabilities, locating people, compliance issues, or other tax administrative activities.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter/correspondence, copy of request for return/information (goldenrod copy), charge out control sheet, information is returned with white copy of request, date noted upon return.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
04662	Federal Extract Program File (V)	This series documents the reported federal tax information on individuals and businesses in Kentucky. The Security & Disclosure Branch is the custodian or responsible party for the transfer of the information to Kentucky Revenue. Revenue uses the information for audit and compliance purposes. The data are matched and verified against what is entered and retained in the Revenue tax systems. The federal data include filings from all individuals and businesses with Kentucky addresses.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Books with layout of tapes, levy, individual master file (name, addresses, Social Security Number, demographic), individual return transaction file (tax return data), business master file, business return transaction file.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
04857	Record Request File	This series documents the requests for information or tax returns from taxpayers. The requests often come from attorneys as supporting documentation for income information about their clients. Returns are provided only when a release form is provided by the taxpayer. A subpoena will not guarantee a copy to an attorney, unless ordered by a judge.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter of request, copy of certification, correspondence.
	Retention and Disposition	Retain two (2) years, then destroy.
06995	Systems Access Form	This series represents access forms, which are completed by new Department of Revenue employees for approval to access Revenue-specific systems and applications. The Department of Revenue is responsible for granting staff access to all mainframe systems. The internal form is sent out via email and the information provided on the forms is necessary so managers can request the correct level of access needed to be able to access the mainframe. Staff use this form as a record of why the user has access to information on Revenue servers.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Access forms, spreadsheets, correspondence.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
06996	Disclosure to State Auditor	This series documents the request for access to Federal Tax Information (FTI) by the Auditor of Public Accounts. Auditors will email Revenue requesting the system generate the records requested with all FTI or personally identifiable information removed and de-identified tracking numbers retained. Any access granted must be logged on a transaction log sheet, include the number of records, date of inspection, description of records, method of review, and the name of the individual auditor.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: System applications information, access forms, transaction log spreadsheet, correspondence.
	Retention and Disposition	Retain five (5) years, then destroy after audit.

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Series	Records Title and Description	Function and Use
06997	Internal Inspection Report	This series documents the internal inspections completed by the Security & Disclosure Branch. The branch logs various transactions throughout the systems and reviews the logs for concerning activity. The logs, reports, and finds are tracked over the course of their retention and reports. Plan of Action and Milestone documents are created from the internal inspections.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Ticketing system information, spreadsheets, system generated logs and reports, and correspondence for both state and federal systems.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
06998	Audit Trail Logs	This series documents the audit trail logs required to be maintained by Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies prepared by the Internal Revenue Service. These logs must be in compliance with Section 9.3.3.2, Audit Events (AU-2) and maintained to ensure proper review is completed of all auditing events. The logs, reports, and finds are tracked throughout their retention.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Ticketing system information, spreadsheets, system generated logs and reports, internal inspection report findings, and correspondence for both state and federal systems.
	Retention and Disposition	Retain seven (7) years, then destroy after audit.

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Series	Records Title and Description	Function and Use
04906	Research Studies File - Tax Reforms	This series documents the research and findings of potential and enacted tax reforms, usually related to statutory changes, or enacted tax legislation. The Research Division's mission is to seek and examine information, and convey it in an efficient and impartial manner, to improve tax policy and administration, and to promote voluntary compliance with the tax laws of the Commonwealth. The studies are usually assigned by the Revenue Commissioner and often at the request of some outside authority, e.g. the Governor or the legislature. After the task force is created, a publication of the findings often completes the study.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Work papers; research materials; correspondence; reports; completed study.
	Retention and Disposition	Retain permanently in agency. NOTE: Copies of all publications are provided to related agencies and interested parties, including the Department for Libraries and Archives.
04907	Research Studies File - Internal Projects	This series documents research and findings that result from special internal projects. The records and data assist other Revenue employees and managers to complete reports generally sought after by senior management or other government entities. Often the information is used in presentations the Revenue Commissioner prepares and if appropriate, in the Annual Report (M0022). Also, this is dated information, used for selected time periods, which allows comparative studies to be conducted.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Work papers; research materials; correspondence; reports.
	Retention and Disposition	Retain in Agency, then destroy ten (10) years after completion of study.
04908	Attorney's Case File (V)	This series documents the activities related to litigation brought by or involving the Kentucky Department of Revenue. It will reflect legal actions supported by the Kentucky tax laws and court decisions, as well as research and legal advice.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Briefs; motions; pleadings; orders; related correspondence.
	Retention and Disposition	Retain in Agency three (3) years after closure of the case. Transfer to State Records Center for five (5) years. Total retention is eight (8) years.
04909	Attorney's Case File (V)	This series documents the activities relating to litigation brought by or involving the Department of Revenue, which have significant historical or legal value, or long-term budgetary effects for the Commonwealth. The series often results in or reflects changes in tax laws and processes. The file will reflect the legal actions of Revenue supported by Kentucky tax laws and court decisions, as well as research and legal advice.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Motions; briefs, pleadings, work papers, final orders, related correspondence.
	Retention and Disposition	Retain in Agency four (4) years after case closure. Transfer to State Records Center for permanent retention.

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Series	Records Title and Description	Function and Use
04670	Taxpayer Registration Application File (V)	This series documents the application and the update/cancellation form for tax registration of all tax types administered by the Kentucky Department of Revenue. Proper completion of the application ensures the timely and correct establishment of Kentucky tax accounts. Proper completion of the update/cancellation form ensures registration account information is kept current.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Employer's Tax Identification Number, name, type of business, location, business mailing address, phone and/or fax numbers, number of employees, entity annual income, and amount of taxes paid.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
04647	Electronic Funds Transfer Authorization File (V)	This series documents the registration of a business/taxpayer to electronically transfer payments for sales and use, withholding, and bank franchise taxes. Electronic Funds Transfer (EFT) is an electronic method of transferring payments between financial institutions, using the Federal Reserve and Automated Clearing House (ACH) systems. This method replaces conventional check-writing with a more efficient and accurate way to pay taxes. The EFT participant completes the authorization form to be registered with Revenue. This method does not change any of the filing requirements; however, taxpayers paying withholding taxes by EFT need not file Form K-1, Employer's Return of Income Tax Filed. EFT participants are required, however, to file Form K-1E, which is a quarterly reconciliation of monthly payments filed, if they are on a quarterly or annual filing frequency. If the EFT participant is paying Withholding tax and they are on a monthly or twice-monthly frequency, they are required to file electronically. EFT is mandatory for sales and use and withholding filers, if the tax liability is twenty five thousand dollars (\$25,000) or more.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Company name, phone number, fax number, tax code, Kentucky tax identification number, contact's fax number, contact name, choice of payment method, authorized signature, date.
	Retention and Disposition	Retain for three (3) years after audit, then destroy.
04651	Electronic Filing Transfer Folder (V)	This series documents all taxes paid electronically through Electronic Funds Transfer (EFT). Payments are made through an authorized third party, under a state banking contract, then credited to Revenue. These records are created daily and used to verify the beginning and ending validating numbers and final total of payments made as required by the State Auditor's Office to validate the process and processing of EFTs. Data is maintained in the Compliance and Receivables System (CARS), a system which acts as a tracking and control system for delinquent liabilities and produces a number of management reports.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Date of transaction, amount, company name, account number, tax period, due date, type of return code, type tax, tax liability, penalties/interest, grand total. Cover sheet contains beginning and ending validating number, job number, process date, time, initials, balanced yes/no.
	Retention and Disposition	Retain five (5) years, then destroy.
04652	Daily Accounts Receivable Journal Voucher Printout (V)	This series documents the posting of payments by the Accounts Receivable Section to the proper accounts. It also is used to verify the total daily receipts (Worksheet Payment Listing (160), series 04654, processed through the Compliance and Receivables System (CARS).
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Account number, tax type, dollar total (to be posted to appropriate posting reports).
	Retention and Disposition	Retain five (5) years, then destroy.
04809	Tax Refund File (V)	This series documents approvals for refunds for individual income, business (corporation, sales and use, and withholding), and miscellaneous tax refunds. Once an agency examiner or auditor determines that a taxpayer is eligible for a refund, it is approved through a supervisor hierarchy, dependent on the refund amount.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name, address, Social Security Number or State Tax Number, amount of refund, correspondence.
	Retention and Disposition	Retain for twenty (20) years and audit, then destroy.

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Series	Records Title and Description	Function and Use
04811	Sales Tax Turn-Around Document File (V)	This series documents adjustments made to a taxpayer's Retail Sales and Use Tax Return in the Sales Tax System (STS) due to errors on returns. The STS has edit capability that will match and balance the information entered. When data is entered from the Retail Sales and Use Tax Return File (04835) and the calculations do not balance, the system generates the Sales Tax Turn-Around-Document (TAD), i.e., when there is an underpayment of \$1000 or more on a payment due. The TAD is sent to the Sales and Use Tax Compliance Section to be worked and corrected with the taxpayer. It is then returned to the Division of Revenue Operations, the point of origination, and updated in STS.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Account number, period ending, key, validating number, date report created/current date, name, type file, payment method, date due, problem, total receipts (sales/trade-in/service/returned merchandise/discounts/other), total deductions, net receipts, taxable receipts, amount subject to use tax, total taxable amount, sales/use tax, compensation, tax due, credit claimed, net tax due, penalty/interest, amount paid on return, other credits, amount underpaid/overpaid, billing memo tax amount, bill error code(s), action code, examiner code.
	Retention and Disposition	Retain for seven (7) years and audit, then destroy.
04812	Corporation Processing Card File (V)	This series serves as an administrative tool to process information from a Corporation Income and License Tax Return File, Corporate Income Tax and Limited Liability Entity Tax (LLET), Series 04859, to the Corporation Tax System. The Corporation Tax Section takes the information from the tax return for data entry to speed up the information entry process.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Account number, period ending, transaction code, receipt method code, late date, validating number, amount--income tax, income penalty, and interest, license tax, license penalty and interest, limited liability tax, limited liability penalty and interest, remittance.
	Retention and Disposition	Retain for three (3) years and audit, then destroy.
04814	Remittance List File (V)	This series documents individual business payments to or other transactions involving the Department of Revenue, associating each payment with a validating number and verifying tax account payments. This is the only documentation that aids in finding or matching payments to an account, e.g., an audit shows a non-payment yet an organization or individual can provide a canceled check as proof of payment.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Account number, tax period, tax type, payment amount, validating number, tax liability, penalty and interest, return code (pay, no-pay, late, etc.).
	Retention and Disposition	Retain for ten (10) years and audit, then destroy.
04815	Accounts Receivable Processing Document File (V)	This series documents the tax offsets or refunds (or partial refunds) that are due a taxpayer. It also documents whether tax payments are applied to a different account. A taxpayer can have a payment offset and still be due a refund. The tax areas can only accept payments for one tax period at a time. The proper payment will be applied to the offset or tax period and the balance refunded. In the event a payment is separated from a return, and the payment is not credited to the taxpayer, the taxpayer may receive a bill. Once the check is located, the Accounts Receivable Processing Form is used to apply the payment to the proper account.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Identification number, tax type, name, street, city/state/zip code, period ending, county, business, type return, file reference, net tax, penalty/interest, total paid.
	Retention and Disposition	Retain one (1) year, then destroy.

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Series	Records Title and Description	Function and Use
04816	Daily Deposit Transmittal Sheet File (V)	This series documents the recap for the pay-in-voucher for money deposited into each fund/account. The voucher details money to be directed into particular accounts. The transmittal sheet provides dollar totals. Revenue staff initiate and send the transmittal with the checks to the Treasury Department. Only foreign checks are sent to the Treasury Department. Afterwards, the voucher is prepared with checks and sent to the Treasury Department where deposits are balanced.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Pay-in-voucher; amount total; fund (general, Transportation, agency, other expendable trust, special deposit, trust fund).
	Retention and Disposition	Retain for three (3) years and audit, then destroy.
04817	Instruction Request for Application (V)	This series documents the instructions to processing a tax payment and its appropriate application when lost or separated from the tax return. The instructions will come to or from a tax area. It is imperative that monies received are processed as expeditiously as possible so instructions are handled promptly in most cases.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: (Addressed) to; date; name of taxpayer; note stating that Revenue Accounts is holding original of check, please advise how payment should be processed: process on the attached statement/document, return to taxpayer with attached letter, (write-in); or, process as indicated--identification number/tax type/notice number/do not rebill.
	Retention and Disposition	Retain three (3) months, then destroy.
04818	Daily/Monthly Receipt Report (V)	This series documents the reconciliation of receipt accounts with the Division of Accounts, Finance and Administration Cabinet. It is critical that Finance know what is available to spend, based on receipts posted. Also, the Governor's Office for Policy and Management and the Office of Financial Management and Economic Analysis, Finance and Administration Cabinet, need accurate reports of receipt balances each month. This report is reviewed daily and monthly reports provide a cumulative balance of the current and previous months of the fiscal year.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Receipt account number, date of report, date of entry, pay-in-voucher number posted, journal voucher number, refund issued, prior months' balance, detail of activity to receipt account for each day of the month.
	Retention and Disposition	Retain for seven (7) years and audit, then destroy.
04820	Check Register File (V)	This series documents the issuance of a refund check to a taxpayer. The tax systems will reflect check issued on-line, as will CARS/OSCAR and the on-line Business Tax Refund System. It is used to balance and reconcile with Division of Accounts, Finance and Administration Cabinet, or within the Receipt Accounts Posting System when the refund has been issued but not posted correctly.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Check number, name, address, amount of refund, validation number.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
04821	Refund Correspondence File	This series provides supporting documentation and correspondence to refunds issued to taxpayers by Revenue. When an overpayment or payment where no tax was due has been requested by a taxpayer and supported by Revenue documentation, a refund or financial restitution is processed. The correspondence may be filed with the tax return or filed separately, but is retained to verify transactions related to the refund. The information also assists an auditor or investigator, if required, and supports information not included on the On-Line Business Tax Refund System.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Correspondence related to tax refunds.
	Retention and Disposition	Retain for five (5) years and audit, then destroy.
04822	File Request by Employee	This series represents the electronic request made by Revenue employees to request a tax return, folder, and/or other documents stored in Revenue's Central File Room. It generates an outcard that is placed into the paper file. It retains a record of the employee responsible for requesting, receiving, transferring, and returning the file information. It tracks the status of requested files. The Compliance and Taxpayer Assistance Division, Department of Tax Administration, makes the most use of the tax returns filed in Central Files. The returns are used to verify filing, to match with federal filings, audits, taxpayer assistance, and various correspondence requirements. The system can report how many files are sent each day, how many are retrieved, and how many have been purged, upon receipt by the Central File Room.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of employee requesting file, file(s) requested, date requested and returned, Division requesting file and purpose.
	Retention and Disposition	Retain until requested file is returned to the Central File Room, then destroy.
07003	Nonresident Income Tax Withholding on Distributive Share Income and Composite Income Report	This series documents the income tax returns, supporting schedules, extensions, payments, audits, and supporting correspondence filed with Revenue by persons who have engaged in a business partnership in the State. These returns are stored in Fasttrieve/PCT by Exela.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Returns, correspondence, estimated payment vouchers, extensions, payment record/documentation, Pass-through Entity form, Federal Tax Return.
	Retention and Disposition	Retain until ten (10) years after the return is filed, then destroy.

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Series	Records Title and Description	Function and Use
07004	Viking Transmittal Sheet File	This series documents the transmittal record of tax information entered into the Viking system for processing. The information may include any tax type processed on miscellaneous accounts received document (21A204), manual refunds (21A218), manual journal vouchers (21A516), current and prior year fiduciary paper demographic information, prior year partnership paper return demographic information, Corporation Processing Card (82A054-M), manually processed sales tax and withholding returns. Information is identified by a control number, then batched for transmitting by validating numbers.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Type tax, job name, job number, generic code name, generic batch number, number of batches, unit, beginning/ending validating number (used for taxes), time sent, total record count, initials of operator, read and balanced record cards, date/time/initial (when all is entered and agrees), date/time/operator (once transmitted/deleted).
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
04839	Discovery and Federal Discovery File (V)	This series documents the activities and transactions of Revenue's discovery efforts using various sources of information from federal, state and local agencies as well as third party information to locate and bring into compliance taxpayers who are not properly registered for tax accounts. Compliance taxpayers apply for the accounts using the Kentucky Tax Registration Application (Series 04670). When a non-filer is registered and entered into the Revenue systems, normal compliance and collection procedures are used for monitoring the activities and transactions. The Internal Revenue Service (IRS) also provides information per exchange agreements between the Commonwealth and IRS.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Business name, address, type of business, phone number, tax identification number, correspondence, tax amount, source of case information.
	Retention and Disposition	Retain ten (10) years, then destroy.
04997	Lottery Vendor Application File (V)	This series documents the review and approval, or rejection, of vendors applying to the Lottery Corporation to sell lottery tickets in their respective businesses. The vendors must have a tax clearance from the Department of Revenue before the Lottery Corporation can approve the application to participate in the program. Vendors must submit a re-application every two (2) years. KRS 154A.400 (1) (b) provides that the applicant be "current in filing all applicable returns and in payment of all taxes, interest and penalties owed to the Commonwealth of Kentucky, excluding items under formal appeal pursuant to applicable statutes." The Department of Revenue verifies that there are no outstanding tax filings or liabilities. The vendor must remain in good standing with Department of Revenue in order to continue to sell Lottery Corporation products.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Retailer application (by the Lottery Corporation), name of business, address, Federal Employer Identification Number, Kentucky sales tax number, products to sell (on-line tickets, instant tickets, pull tabs), type of business (sole proprietorship, corporation, partnership, etc.), list of officers, directors, relationship to retailer, licensing/bond fee, type of business (grocery, service station, drug store, convenience store), correspondence (letter requesting tax filings, if needed, letter of compliance), tax filings, or copies thereof, examiner notes, tax printouts.
	Retention and Disposition	Retain for four (4) years after last clearance request, then destroy.

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Series	Records Title and Description	Function and Use
04691	County Clerk's Monthly Report of Motor Vehicle Property Tax Collections (V)	This series documents tax dollars collected for motor vehicles registered by the county clerk, as required by KRS 134.815. The clerk, by the tenth of each month, reports and pays to state and local government entities all ad valorem taxes on motor vehicles collected, less the collection fee. Motor vehicles include cars, trucks, motorcycles, RV/motor homes, boats, and some trailers. In the event the vehicle is registered in a county other than that in which the vehicle has a taxable situs, the clerk in the new county of registration is charged with collecting the ad valorem taxes due for the state and local government districts in which the vehicle has situs. All money collected by a county clerk, who has a taxable situs in another county, is reported and deposited with the state, after deducting the appropriate commissions due from these collections. Such collections are distributed to the proper tax district. As required by KRS 134.820, a final settlement, or quietus, is issued to the county clerk acknowledging that all monthly reports and payments have been satisfactorily collected and remitted for the previous calendar year.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Monthly Report identifying funds collected for each district/other counties (total due, adjustments, gross, less 4% commission, total due for current month, debit/credit from previous month, totals; certification of report; instructions), County Tax Collection Journal (from AVIS), quietus, envelope with postmark date.
	Retention and Disposition	Retain five (5) years, then destroy after audit.
04692	Tax Rate Certification File - Motor Vehicles and Boats (V)	This series documents the tax rate for motor vehicles and boats, as submitted and certified by October 1 by the individual taxing jurisdiction. KRS 132.487 requires all applicable taxing districts that propose to levy a tax on motor vehicles to submit to Revenue, on or before October 1 of the year preceding the assessment date, the tax rate to be levied against valuations, as of the assessment date. A district that fails to submit the tax rate on time receives the rate in effect for the prior year. The certificate is signed by a recognized representative of the tax district, i.e., the superintendent of the school board or city treasurer.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Statement of rate for previous year; statement for current calendar year; signature of tax district representative, title, date, telephone number; notary signature.
	Retention and Disposition	Retain in Agency five (5) years, then destroy after audit. NOTE: Retain last copy with authorized signature, if five years has passed without new certification.
04693	County Clerk's Claim for Calculation of Motor Vehicle/Boat Bill File	This series documents the amount due to the County Clerk from the fiscal court for calculating and mailing tax bills. Pursuant to KRS 133.240(3), the County Clerk is allowed fifteen cents for calculating the state, county and school tax and preparing a tax bill for each motor vehicle taxpayer, based upon certification of the number of accounts as of January 1 of each year. The Department sends the unsigned copy to the County Clerk for completion. The County Clerk has it notarized and forwards it to the fiscal court for reimbursement.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Claim statement, MOTAX printout reflecting number of bills and calculations.
	Retention and Disposition	Retain in Agency three (3) years then destroy after audit.

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Records Title Series and Description	Function and Use
04694 Protest File	This series documents the letters of protest and resolution when a taxpayer protests the valuation of an automobile and/or payment of the penalty and interest charged. Pursuant to KRS 132.485, assessments are conducted by the Property Valuation Administrator (PVA) from a standard manual prescribed by the Department of Revenue for valuing motor vehicles for assessment unless the registrant appears before the PVA to assess the vehicle. The standard value of motor vehicles shall be the average trade-in value prescribed by the valuation manual unless information is available that warrants any deviation from the standard value. Revenue may reduce the tax assessed when the vehicle has high mileage or damage.
Access Restrictions	Agencies should consult legal counsel regarding open records matters.
Contents	Series may contain: Letter of protest, response, valuation appeal, supporting documentation of damage.
Retention and Disposition	Retain three (3) years, then destroy after audit.
04695 Projected Annual Assessment Report	This series documents the projected assessments for each of the county jurisdictions so the Property Valuation Administrator (PVA) can work in conjunction with district representatives to set tax rates. Property tax estimates for assessed properties are conducted each year for state and local taxes. The report is a working document that allows the PVA and district representatives to approximate assessments for the localities. It is used by the Motor Vehicle Branch to compare against totals of previous years and determine if current year assessments are in-line with the projections. Projections are based on the totals of the Property Tax Roll (03366) assessments.
Access Restrictions	Agencies should consult legal counsel regarding open records matters.
Contents	Series may contain: County, tax code, jurisdiction description (health, library, school, etc.), local, state tax, total, assessed values, monthly breakdown of assessments, January-June totals, July-December totals, January-December totals.
Retention and Disposition	Retain in Agency one (1) year then destroy.
05861 Property Tax Exemption for Non-Profit other than Religious Organizations (V)	This series contains the completed forms and records used by organizations applying for a property tax exemption as a public agency, educational institution, purely public charity or other type of entity pursuant to Section 170 of the Kentucky Constitution. Each file contains the review process each applicant undergoes and a copy of the determination letter. This series also contains appeals and/or litigation, if applicable. This series does not include religious institutions.
Access Restrictions	Agencies should consult legal counsel regarding open records matters.
Contents	Series may contain: Application for Exemption from Property Taxation (Form 62A023) and supporting documentation such as Articles of Incorporation, financial statements, determination letters from the Internal Revenue Service, brochures and pamphlets which describe the applicant's activities, legal opinions and various forms of correspondence, a determination letter to the applicant and if applicable, documentation regarding legal proceedings.
Retention and Disposition	Retain in Agency and destroy three (3) years after the entity's property tax exemption status no longer applies as determined by the Property Valuation Administrator.

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Series	Records Title and Description	Function and Use
05862	Property Tax Exemption for Religious Organizations (V)	This series included the completed forms and records used by religious organizations applying for a property tax exemption as a public charity pursuant to Section 170 of the Kentucky Constitution. Each file contains the review process each applicant undergoes and a copy of the determination letter. This series also contains appeals and/or litigation, if applicable.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Application for Exemption from Property Taxation (Form 62A023-R) and supporting documentation such as Articles of Incorporation, financial statements, determination letters from the Internal Revenue Service, brochures and pamphlets which describe the applicant's activities, legal opinions and various forms of correspondence, a determination letter to the applicant and if applicable, documentation regarding legal proceedings.
	Retention and Disposition	Retain in Agency then destroy three (3) years after entity's property tax exemption status no longer applies as determined by the Property Valuation Administrator.

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Series	Records Title and Description	Function and Use
04678	Property Valuation Administrator Examination File (V)	This series documents the exam given to all property valuation administrator (PVA) candidates, as required by KRS 132.380. Before an individual's name can appear before the voters on election day as a candidate for PVA, except as a candidate to succeed himself in office, or before being appointed PVA, he must hold a certificate issued by the Department of Revenue showing that he has taken the examination and is qualified for the office. All certificates issued expire one year from the date of issuance. Examinations are given and graded in accordance with rules of the Cabinet, published at the time of the examination. Within ten days after the examination, a certificate of fitness and qualification to fill the PVA office is issued to each person passing the examination. The exam is given once every four years, except when there is a vacancy in the office to be filled by appointment or by election, and there is not more than one person holding a valid certificate who is eligible for appointment or election. The Department of Revenue may then hold a special examination for applicants seeking a certificate for the office.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Examination questions.
	Retention and Disposition	Retain in Agency one (1) year then destroy.
04679	Property Valuation Administrator Examination and Answer Sheet File (V)	This series documents the examination results given once every four years, or as needed, to property valuation administrator candidates, as required in KRS 132.380. It includes all of the exam answer sheets, registration forms, pass/fail rates, and any supporting correspondence.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Examination; answer sheets; registration forms; rules; pass/fail rates; correspondence.
	Retention and Disposition	Retain in Agency one (1) year then destroy.

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Series	Records Title and Description	Function and Use
03728	Report of Land Redemptions	This series represents a listing of the tax bills for real estate sent every month to the Office of Property Valuation from the county clerks. This report shows the tax bills that were paid for that month.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of taxpayer, year, tax bill number, district, amount, date of tax sale, total amount paid.
	Retention and Disposition	Retain three (3) years, then destroy.
03729	Sheriffs' Collections and Correspondence File	This series documents the collection of taxes by the sheriff of each county in Kentucky. Pursuant to KRS 134.192, each sheriff makes his settlement with the Office of Property Valuation for all taxes collected for the Commonwealth by September 1 of each year. Included in each sheriff's settlements are lists of uncollectable delinquent taxes.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Certification, receipt of tax bill, copy of omitted assessments, monthly collections report, list of delinquent taxes, settlement worksheet, quietus, correspondence.
	Retention and Disposition	Retain three (3) years or until audit is completed by State Auditor's office, whichever is longer, then destroy.
03732	County Ratio Report File	This series documents detailed information on property sales and transfers from one individual to another within each county in Kentucky. The information is sent to the Office of Property Valuation by local Property Valuation Administrators (PVA). Various statistics are then computed to evaluate the PVA's adherence to the fair cash value standard for assessing property.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Date executed, county (property location), seller's name and address, purchaser's name and address, description of property, date of previous sale, previous sale price, consideration, conditions of sale, was personal property included, affidavit, assessment record, tax roll identification, deed book and page number, date recorded, tax, number of acres, number of lots, total sale price, signature, notary signature.
	Retention and Disposition	Retain permanently.

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Series	Records Title and Description	Function and Use
04681	County Recapitulation File (V)	This series documents an annual assesment summary of the tax roll from each county that includes additions to or deletions from the previous year's tax roll, records of the Board of Assessment Appeals, Property Valuation Administrator's (PVA) final recap, the certification, and PVA correspondence. This information is used as a basis for the annual tax tables. The Recap File reflects the assessment of property by types and taxing districts. Revenue directs the PVA on any changes that need to be made to the assessment. The recap is sent to Revenue for certification. At the time the PVA submits the property recapitulation to Revenue, a copy also is submitted to the county judge/executive, the treasurer or chief officer of each special district in the county, the chief administrative officer of the urban-county government, and the superintendent of each local school district in the county.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Record of additions and deletions, assessment measurements, Property Valuation Administrator's summary of tax roll changes, assessment totals for each category; correspondence, date, comparison of current recap to prior year's recap.
	Retention and Disposition	Retain seven (7) years, then destroy after audit.
04706	Claims for Preparing Tax Bill File	This series documents claims for payment for preparation of a tax bill by the County Clerk. The Clerk's Office prepares the tax bills. Revenue reimburses the County Clerk for costs in preparing the tax bills. (The State pays half and the County Fiscal Court pays the other half.) The reimbursement claim is prepared once each year.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Clerk, name of county, address, voucher number, account number, amount due, year, total number of tax bills prepared, certification cost, certification statement, signature of County Clerk, notarization, approval/date/signature of County Accounting/County fee systems and appropriate agency head for Finance and Administration Cabinet.
	Retention and Disposition	Retain three (3) years, then destroy after audit.
04707	Order of Allowance to the Board of Assessment Appeals File	This series documents the payment or allowance to the members of the Board of Assessment Appeals and County Clerks for their services in hearing appeals and reviewing tax assessments. The appeals process begins with a conference with the PVA and the property owner. If an agreement is not reached, the next step available to the property owner is to file an assessment appeal with the County Clerk's office, which then schedules a hearing with the Local Board of Assessment Appeals (LBAA). If the property owner is not satisfied with the decision of the LBAA, the appeal process is continued at the state level by filing an appeal with the Kentucky Claims Commission (KCC). The KCC notifies the property owner and PVA by mail of the time and location of the appeal hearing.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Allowance form which may contain the following information: name of county, names of members to be reimbursed, days served, rate per day, total compensation, state's share, totals, certification by Judge/Executive and County Clerk, statement regarding rate per day, and copy of minutes of the Board of Assessment Appeals.
	Retention and Disposition	Retain in Agency three (3) years, then destroy after final resolution and audit.

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Series	Records Title and Description	Function and Use
04665	Coal Severance Tax Seller's Certificate File	This series documents the purchase of coal from a registered taxpayer who sells severed or processed coal and supports the claim of a purchased coal deduction on the tax return. KRS 143.037 requires that all registered taxpayers who sell processed coal that is claimed as a deduction for purchased coal file the tax seller's certificate for the purpose of permitting the processor of the coal to verify his deduction for purchased coal. The form is only filed the first time an individual does business with a company. The certificate supports information reported in the tax return. A deduction for purchased coal is not permitted for purchases of coal originating from persons severing coal in the state who are not registered to report and pay the tax due under this statute, or for purchases of coal which cannot be traced to a person who severed the coal outside of Kentucky.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: certification statement; mined by me in Kentucky; purchased by me for purpose of resale without processing; mined by me outside Kentucky; state of origin; state mine identification number; reclamation permit number; name of seller; seller's identification number, address, signature of seller, social security number, title, date; broker's purchase schedule; identification number; purchased from; address; total tons; tons from registered taxpayer; amount to be deducted as the cost of purchased coal.
	Retention and Disposition	Retain in Agency ten (10) years, then destroy after audit.
04667	Coal Severance Tax Return File (V)	This series documents the financial and production activities of a coal company, in addition to purchase/seller transactions. The tax is levied on every taxpayer engaged in severing and/or processing coal, as required in KRS 143.020. The tax, implemented in July 1978, is used to compile reports for accuracy and compliance with tax returns. It assists with the allocation of coal tax receipts to the local tax districts, and verifies that purchase/seller transactions agree and that sellers are registered taxpayers (see Coal Severance Tax Seller's Certificate File (04665)). After returns are received, the Revenue staff examine and audit the information, and receipts are allocated to the counties. The department, through the Economic Development Fund and Economic Assistance Fund, distributes a portion of the money to counties where the resources are produced. Returns are submitted monthly.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: tax return, maps, correspondence, account maintenance.
	Retention and Disposition	Retain maps permanently. Retain remainder of file ten (10) years, then destroy after audit.
04668	Coal Tax Historical File	This series documents various activities, transactions, or communications with coal companies or coal operators. It is created when the taxpayer is registered. The series becomes inactive when the taxpayer indicates he is going out of business, or because of enforced collection activities.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Correspondence, copies of tax returns, schedules, documentation of enforcement activities.
	Retention and Disposition	Retain in Agency, then destroy ten (10) years after dissolution of company and audit.

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**Record Group
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Series	Records Title and Description	Function and Use
04758	Natural Gas and Natural Gas Liquids Tax Return File (V)	<p>This series documents the monthly filing of taxes for severed or processed natural gas resources applied to the gross value of the natural or liquid gas severed or processed. If an individual or business severing and/or processing natural gas sells the gas to the consumer, or if Revenue determines that collection of the taxes would be more efficient through the severer and/or processor remitting the taxes, the first person to purchase the natural gas after it has been severed and/or processed is liable for the collection of the tax imposed and remitting it to Revenue. If an individual sells directly to the consumer, the person severing/processing the natural gas is liable for the tax imposed. After returns are received, the Revenue staff examine and audit the information, and receipts are allocated to the counties. The Cabinet, through its Economic Development Fund and Economic Assistance Fund, distributes the money to counties where the resources are produced.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Name and address, account number, tax code, time period, county code, due date, business code. Part I--natural gas/gas liquids extracted by taxpayer (gross value, taxable gross value--schedules A and B); Part II--gas purchased by taxpayer (gross value--Schedule C); Part III-tax due computation, request for cancellation of registration.</p> <p>Retention and Disposition Retain in Agency seven (7) years, then destroy after audit.</p>
04759	Minerals Tax Return File (V)	<p>This series documents the monthly filing of taxes for severed or processed minerals (limestone, rock, gravel, sand, etc.), except for qualified exemptions described in KRS 143A.030-.037. Revenue is authorized to regulate, collect, and refund taxes levied by KRS 143A.020. A Certificate of Registration is filed and signed by the owner, partner, an executive officer, or a person specifically authorized within the corporation. If a taxpayer fails to comply with the provisions of the statute, Revenue may suspend or revoke the Certificate of Registration. The Commonwealth may bring an action for a restraining order or a temporary or permanent injunction to restrain or enjoin operation of a business operating without a Certificate of Registration. After returns are received, the Revenue staff examine and audit the information, and receipts are allocated to the counties. The Cabinet, through its Economic Development Fund and Economic Assistance Fund, then distributes the money to counties where the resources are produced.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Name and address; account number; tax type; time period; county code; due date; business code. Part I--minerals severed in Kentucky by taxpayer and sold or used without processing (Attach Schedule A); Part II--minerals severed in Kentucky by taxpayer and sold or used after processing; Part III--minerals purchased from others and processed by taxpayer (Schedule B); Part IV-tax due computation (Schedule C); taxpayer signature, title, date.</p> <p>Retention and Disposition Retain in Agency seven (7) years, then destroy after audit.</p>
04770	Crude Petroleum Transporter's Application Registration and Report File (V)	<p>This series documents transportation companies' reporting of crude oil in Kentucky, from receptacles located at the place of production. Every transporter makes a verified report by the 20th of each month succeeding the month in which crude petroleum is received for transportation, showing the quantity of each, or quality of petroleum from the respective county, and the market value. The report reflects sales of petroleum, the quantity of each sale, the date, and the market price on each date of sale for the preceding month. Transporters register in the office of the county clerk in each county in which such business is carried out, identifying the name, residence and place of business of the transporter. Transporters are liable for the taxes imposed under KRS 137.120, on all crude petroleum they receive. The transporter collects the taxes from the producer, in money or crude petroleum. If the collection is in crude petroleum, the transporter may sell the same and pay the taxes. The information is used to determine allocations that are transferred quarterly to the Department for Local Government. The department, through its Economic Development Fund and Economic Assistance Fund, distributes the money back to the counties where the resources are produced.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Transporter's monthly report: name, address of transporter; account number; tax type; month/year period; due date; business code; liability date; grade; county; number of barrels; price per barrel; total value; net tax due; notice of cancellation, if business is no longer operating; affidavit and signatures. Application for registration: county; date of business; type of ownership; consolidated return; identification numbers; location of records; signatures of individuals/partners/corporate officers, Social Security Numbers, and date.</p> <p>Retention and Disposition Retain seven (7) years, then destroy after audit.</p>

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Series	Records Title and Description	Function and Use
04771	County Allocation Program File (V)	This series documents information entered and processed from the natural gas, natural gas liquids, minerals, and crude petroleum monthly reports (returns). Each month the program compiles the information and issues a report to the Department for Local Government. The department, through the Economic Development Fund and the Economic Assistance Fund, distributes money back to the counties where the resources are produced. The department issues the checks quarterly to the impacted counties.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Current period, county code, type of mineral, type of production, gross value (calculations based on county code and values).
	Retention and Disposition	Retain ten (10) years, then destroy after audit.

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Series	Records Title and Description	Function and Use
04682	Property Tax Map File (V)	This series documents the maps of real property under the administrative responsibility of the county Property Valuation Administrator. The mapping system is the key to an efficient and fair real property tax administration. The maps and property records provide an inventory of the parcels of land and improvements within the assessment jurisdiction. Property identification maps are indispensable for periodic revaluation and show the boundary lines of each parcel of property, thus displaying location, shape, and relationship to other parcels and to the various physical and cultural features that may have significant influence. Budget constraints in the 1950s mandated a withdrawal from standard appraisal techniques. Throughout the 1960s and 1970s, only property boundaries were distinguished on aerial photos, supplemented by the acquisition of basic census-type information related to property size and ownership. The 1980s brought about a partial resurgence of past appraisal techniques. Micro-computerization has been introduced, thus allowing vast quantities of information to be condensed, compiled, and stored with relative ease. If the original mapping system has not been properly maintained in the county, a certain amount of field review is necessary to establish a new parcel numbering sequence. As parcels are transferred, some type of mark is placed inside the original parcel, ensuring total parcel transition. Additionally, the original map and parcel numbers are placed inside the parcel on the new map. This series also includes Geographic Information System maps.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Maps.
	Retention and Disposition	Retain permanently in Property Valuation Administration Office.
04683	Mapping Project File (V)	This series documents the status of mapping project activities of Kentucky counties on a continuing basis. As required by KRS 132.670, the biennial projects are completed by field representatives who review the map information of the PVA office to determine if the Mapping Project meets prescribed methods and specifications set by Revenue. Accurate and up-to-date maps are the key to efficient and fair real property tax administration. The objective is to prepare current and detailed maps identifying every parcel of real property.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Working papers; audit reports (account number, type, owner(s), parcel identification, summary card, map card, photo status, building sketch, acreage, polycon, record status, parcel status); rating review; mapping records; deed (book) information; map audit, statistics; statement of value; correspondence.
	Retention and Disposition	Retain permanently in Property Valuation Administration Office.
04708	Mapping Audit File (V)	This series documents the biennial review and evaluation of standard mapping practices of the Property Valuation Administrator's Office (PVA) by Revenue. Sixty (60) counties are audited each year. As required by KRS 132.670, Revenue prepares detailed maps identifying every parcel of real property within each county. The maps and accompanying property records provide an inventory of the parcels of land and improvements within the assessment jurisdiction. Maps are a graphic representation of the tax roll and the means of insuring that all parcels of taxable real property are assessed, but not assessed twice. No tax roll listing should be made unless the parcel has been correctly mapped. Field staff prescribe methods and specifications for the mapping of property. The quality of the maps and ownership records in each county are reviewed. If, in the first review conducted, the maps and records fail to meet minimum standards, Revenue assumes the responsibility for remapping and updating. A primary deficiency is an outdated property record card where property characteristics are lacking, i.e., acreage has changed or is incorrect, outdoor buildings are not identified. The file includes some history of the project, identification of parcels, reports of the project supervisor, and a listing of discrepancies.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Production report; copies of time sheets; correspondence; monthly reports; final report; newspaper clippings of project.
	Retention and Disposition	Retain permanently in agency.

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Series	Records Title and Description	Function and Use
04689	Protest File (V)	This series documents the resolution of differences with a taxpayer, due to the assessment of property. KRS 132.820 provides Revenue with the authority to assess the levy of the ad valorem unmined minerals tax for county, school district and all special taxing district purposes. Upon receipt of the property tax return, an assessment is made and mailed to the taxpayer. The taxpayer has sixty (60) days to submit an appeal protesting the assessment, as outlined in KRS 133.110. The majority of the protests are resolved within the agency or, if appealed, by the Kentucky Claims Commission. The protests must be filed in writing and are often resolved by corresponding with the taxpayer. The taxpayer can request a hearing if not satisfied with the written resolution.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Assessment, correspondence (protest, follow-up), property information.
	Retention and Disposition	Retain ten (10) years after closure of protest activities, then destroy after audit.
04690	Exoneration File (V)	This series documents the review and agreements between the taxpayer and the Kentucky Department of Revenue for the payment or non-payment of a tax bill. As permitted by KRS 133.110, the bill is exonerated or invalidated because: 1) the Department of Revenue was in error; 2) it was a duplicate assessment, possibly going to both the owner and a lessee; or 3) the tax bill is voided. All corrections and changes determined to be invalid are rescinded. Any taxpayer affected by the rescission is not subject to additional penalties.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Correspondence; copy of letter to sheriff; original assessment/revised assessment.
	Retention and Disposition	Retain in Agency then destroy five (5) years after closure and audit.

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Series	Records Title and Description	Function and Use
03737	Natural Gas and Oil Property Tax Returns	This series reflects the tax return filed with the Office of Property Valuation by all natural gas operators within Kentucky. This information is used to compile the tax bills. Per KRS 132.820, it is to be assessed at a fair market value.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name, number and street, Social Security Number, city, state, zip code, Federal identification number, instructions, developed property, property's county location, year of first production, property number assigned by purchaser, property name and well number, total production (January 1 - December 31), number of producing wells, purchaser name(s), operator's name, total dollar value of production (less severance tax), division of ownership, declaration, name of company, signature of producer/operator, signature of preparer, date.
	Retention and Disposition	Retain seven (7) years, then destroy after audit.
04684	Unmined Coal Property Tax Return File (V)	This series documents the information regarding property on unmined coal for the purpose of valuation, assessment, and billing. As required by KRS 132.820, the Department of Revenue is to value and assess unmined coal or energy resources which are owned, leased at no more than fair market value. The tax return is submitted annually to the Office of Property Valuation by April 15. Upon completion of the valuation process, an assessment notice is mailed. (The tax bill is mailed by the sheriff of each county.) Corporations, partnerships, individuals or other entities (natural or legal) must file the return. Information relates to mining activity, mining permit changes, additional geological information available which increases or decreases mineable acres, changes in lease terms, lease expirations, etc. New or revised maps (as specified in the instructions) must be filed indicating changes. Schedules filed with the return include ownership and lease information, property transfers, parcel specific seam information, and an agreement statement for multiple parcels. The state portion of the revenue collected is deposited into the Kentucky Heritage Land Conservation Fund.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Tax return and schedules; reports regarding ownership, permits, etc.; comparisons from information on Geographic Information System; omitted tax bills as needed.
	Retention and Disposition	Retain maps permanently. Retain remainder of file seven (7) years, then destroy after audit.
04687	Clay or Limestone Property Tax Return File (V)	This series documents the tax return filed annually for the assessment of minerals on property owned, leased, and/or sold, both undeveloped or produced, for the prior year. As required by KRS 132.820, the Department of Revenue assesses minerals owned, leased, or otherwise controlled from surface real property at no more than fair market value. Minerals and energy resources are valued as a distinct interest in real property, separate from surface real estate. The return is submitted by April 15 each year. After the valuation has been fixed, the Department of Revenue certifies to the County Clerk the amount liable for county, city, or district taxation. Billing is then generated from the Oil, Gas, and Mineral Assessment System. The notification, protest, and appeal of assessments can be filed in accordance with KRS 131.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Property identification and characteristics; assessment of property.
	Retention and Disposition	Retain in Agency seven (7) years then destroy after audit.

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Series	Records Title and Description	Function and Use
03366	Property Tax Roll	<p>This series documents the official assessment record of ad valorem taxes, which includes any real and personal property. The Property Valuation Administrator (PVA) must prepare the tax rolls in legible form according to taxing districts and total in each column to show the aggregate amounts of each property class before it is sent to the County Clerk's office for the preparation of the tax bills. All personal and real property of every kind must be separately stated and valued in the appropriate column of the tax roll. NOTE: As required in KRS 133.047, the property tax roll, or a copy of the property tax roll, is to be retained in the PVA office for maintenance as an open public record for a period of five (5) years. After such time the tax roll is to be forwarded to the respective County Clerk for long term maintenance. OAG 61-831 states "the county clerk, rather than the tax commissioner (now property valuation administrator), is the proper custodian of the completed tax roll."</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: taxpayer's name, property identification number, address, account number, assessed value, miscellaneous, location, homestead exemption, agriculture exemption, sale date, book, page, date.</p> <p>Retention and Disposition Retain in local Property Valuation Administrator Office five (5) years, transfer to the respective County Clerk's Office for permanent retention (L1433).</p>
03367	Application or Proof of Disability for Exemption Under the Homestead Amendment (V)	<p>This series documents the application that is filed with the Property Valuation Administrator (PVA) when applying for a homestead exemption. Homeowners who have reached the age of sixty five (65) years are eligible to receive an exemption on their main residence. Homeowners who are totally disabled can also receive an exemption using this application. The application/affidavit must be submitted to the PVA in the county in which the residential unit is located. The application is kept in the County PVA offices and updated as changes occur or until the taxpayer reaches the age of sixty five (65) years. For disability applicants, the information is received from the Social Security Administration, or another public or private retirement system, and used to determine eligibility for an exemption. The Social Security Administration, or other public or private retirement system, sends the PVA a statement of the taxpayer's monthly benefits each year the taxpayer receives them until the individual reaches the age of sixty-five (65). After reaching age sixty-five (65), the taxpayer is no longer required to provide proof of benefits.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: county, date submitted, name of owner(s), name of applicant, date of birth, social security number, relationship to other occupants, address, location, description, type of residential unit, type of ownership, amount of exemption, Affidavit and Oath, signature of spouse, date, signature of Property Valuation Administrator, date.</p> <p>Retention and Disposition Retain in Property Valuation Administrator Office, then destroy five (5) years after the death of a taxpayer or a taxpayer reaches age sixty-five (65) or the transfer of ownership of property.</p>
03368	Application for Valuation, Assessment and Taxation Under the Agriculture and Horticulture Land Use Act	<p>This series documents the application that is available to be filed with the Property Valuation Administrator (PVA) when applying for an agriculture or horticulture exemption. Any landowner owning a tract of land at least 10 acres in area, exclusive of land used in conjunction with the farmhouse, that is used for agricultural purposes or for the growing of merchantable timber, or a landowner owning a tract of at least five acres in an area commercially used for the cultivation of a garden, orchard, or the raising of fruits, vegetables, flowers, or ornamental plants are eligible for an exemption. The owner(s) of the land devoted to agricultural or horticultural use on which the PVA has placed a value in excess of the agricultural or horticultural value can file application for valuation at the agricultural or horticultural value. The application is made with PVA in the county in which the land is located. Agricultural or horticultural value means a combination of representative sales prices of comparable land purchased for agricultural or horticultural use, with consideration being given to the purpose of purchase, such as improved accessibility and other like factors unduly influencing the sale price, and agricultural use value based on the income-producing capability arrived at by use of Natural Resources Conservation Services land use classifications. The series is valid until the property is transferred or the land use is changed.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: An application which contains: county, owners of land for which application is made, land location, description of land, land classification, number of acres, tobacco poundage, total devoted to agriculture or horticulture use, total acres used for pasture hay, total acres used for woodland, wasteland, date, signature of landowner(s), name of corporation, signature of corporate officer and title, date and signature of Property Valuation Administrator.</p> <p>Retention and Disposition Retain in Property Valuation Administrator Office for five (5) years after notification of transfer of property or the land use changes, and audit, then destroy.</p>

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Series	Records Title and Description	Function and Use
03369	Tangible Property Tax Return File	This series documents the listing of tangible personal property with the Property Valuation Administrator (PVA) each year. Tangible property is property other than real estate, such as business furniture and fixtures, professional trade tools and equipment drilling, mining and construction equipment, computers and related peripheral equipment, manufacturing equipment, inventories and all other goods. Persons owning or having any interest in tangible property are to list or have listed such property with the PVA in the county where the property is located, between January 1 and May 15 of each year. The listing is used to determine the tax assessment, from which the amount of tax on the property is assigned.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: taxpayer name, email, phone number, address, county, district, Social Security Number; Federal Employer Identification Number; total original cost and reported value of; tangible personal property subject to limited rates; signature of taxpayer; signature of PVA or Deputy; date of filing.
	Retention and Disposition	Retain in Property Valuation Administrator Office seven (7) years then destroy after audit.
03371	Tax Assessment and Appraisal Card File	This series documents taxable property and its value to aid the Property Valuation Administrator (PVA) in determining the assessment of the property for tax purposes. The cards may be of various colors to represent the different classes of property. The classes of property include commercial and industrial, farms, residential, and exempt. Exempt property would include churches, schools, etc. Taxable property includes tangible, intangible and real property. Information on multiple years' assessments may be retained on a hard-copy card, or as individual entries in digital format.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: County; district; taxpayer address, identification number; Deed Book number and page; year sold; lot and block/acreage; land; improvements; total value; oil; gas; minerals; taxable real estate; taxable unmined coal; motor vehicles; travel trailers; motor homes; aircraft; watercraft; finished goods; business furniture/fixtures; trade tools/equipment; drilling/mining/construction equipment; other tangible personal property, total subject to full rates; notes/mortgages; stocks; bonds; insurance benefits; total assessment; unmanufactured agricultural products; bank shares; taxpayer signature; building photo; record of ownership; tobacco base; parcel size; number of rooms; major alteration/addition; PVA signature and date.
	Retention and Disposition	Retain in Property Valuation Administrator Office. Destroy individual cards five (5) years after last entry on card and audit. If possible, an individual year's assessment may be destroyed after five (5) years and audit.
03372	Trailer Park Manager's List	This series documents the lists sent to the Property Valuation Administrators (PVA) from the managers of all trailer parks within their respective counties. The lists must be received by February 1 of each year. The series documents the changes that have occurred during the year, such as new additions to the trailer park, deletions for the trailer park, and changes in ownership. It lists the names of the owners, the types of trailers, and the size of each trailer. The list is used to determine the property assessment or changes in the assessment. If there is a change in the property assessment, it will be reflected on the Property Tax Roll (03366).
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of owner; type of trailer; size; address; license number; date of arrival and departure.
	Retention and Disposition	Retain in Property Valuation Administrator Office three (3) years then destroy after audit.
03374	Aerial Photographs	This series documents the property lines for the Property Valuation Administrator (PVA). Any time property lines change, those changes are made on the photograph. The series is used to determine the acreage and to identify the property for assessment purposes.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Owner's name; boundary; identification number; section number.
	Retention and Disposition	Retain permanently in Property Valuation Administrator Office.

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03477	Executive Order Correcting Erroneous Assessment	This series is used to adjust the tax bill when an error has been made in the assessment of a taxpayer's property. The error may be due to a clerical mistake, a duplicate assessment, or may be due to the taxpayer reaching the age of sixty-five (65) or becoming disabled during the tax year. When the latter happens, the taxpayer qualifies for an exemption which would change the property assessment. Once the assessment is changed, an order is sent to the Sheriff so an adjustment can be made in the tax bill. The series is used both to add to and subtract from the assessment.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Date; name of taxpayer; tax bill number; tax year of erroneous assessment; who made error; description of error; description of property (real estate, unmined coal, tangible, intangible); assessment book and page; original assessment; corrected assessment; decrease/increase; name of county; signature of county attorney, county judge-executive, and property valuation administrator.
	Retention and Disposition	Retain in Property Valuation Administrator Office seven (7) years, then destroy after audit.
04635	Affidavit for Correction/Exoneration of Motor Vehicle/Boat Property Tax	This series documents the change of an assessment value of a motor vehicle, boat, recreational vehicle, trailer, or motorcycle. Based on the National Automobile Dealers Association (NADA) guidelines, motor vehicles, boats, recreational vehicles, trailers, and motorcycles are assessed a value and input into the Motor Vehicle Tax (MOTAX) System. Assessments are sent to taxpayers in their birth month. High mileage or damage will lower the standard value of a boat or car. If a taxpayer files a complaint because of the tax assessed to the vehicle, the property may be reassessed. The affidavit documents the reassessment.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Taxpayer name; license plate/Kentucky number; vehicle identification number; year/make/model; vehicle was sold in/out of state prior to January 1 to:/date sold; vehicle was in junkyard/date; vehicle has diesel engine; vehicle wrecked and settled with insurance company prior to January 1/date; nonresident/nonresident military information; property taxes discharged through bankruptcy proceedings; high mileage/actual miles; dealer inventory, January 1; damaged (physically or mechanically) prior to January 1, description of damage; sworn statement, attestation, signature, date, witness, title.
	Retention and Disposition	Retain in Property Valuation Administrator Office three (3) years then destroy after audit.
04856	Kentucky Claims Commission Appeals Case File (V)	This series documents the appeal activities when a taxpayer asserts their property has been assessed incorrectly by the Property Valuation Administrator (PVA). KRS 133.120 requires the taxpayer first contact the Property Valuation Administrator. If an agreement is not reached on the assessment, the taxpayer may file an appeal in writing with the County Clerk, before the close of the tax roll inspection period (normally about the first two (2) weeks of May). Upon filing an appeal with the County Clerk, the taxpayer receives a hearing with the Local Board of Assessment Appeals. If the ruling of the Local Board is not satisfactory, an appeal may be filed with the Kentucky Claims Commission.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Copy of property card (assessment, description of property, ownership, parcel size, etc.), platt, complaint/response, PVA conference record with taxpayer, appeal to Local Board, final decision of Local Board, notice of appeal to the Kentucky Claims Commission, instructions, correspondence, copies of contracts (usually commercial/industrial property), photographs.
	Retention and Disposition	Retain in Property Valuation Administrator Office; destroy four (4) years after case is closed and audit.

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Series	Records Title and Description	Function and Use
04968	Notice of Assessment File (V)	This series documents a change in a property tax assessment, usually where the value of the assessment has increased. KRS 132.450 (4) states that if the Property Valuation Administrator (PVA) assesses any property at a greater value than that listed by the taxpayer, or assesses unlisted property, the PVA must serve notice on the taxpayer of this action by first class mail. After the notices are sent, usually in April, the PVA Office has an Inspection Period, which is conducted beginning the first Monday in May, for thirteen (13) consecutive days, excluding Sunday.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of taxpayer, address of property, map number, fair cash value, amount of the tax, instructions of what to do when the taxpayer disagrees with the assessment.
	Retention and Disposition	Destroy after Tax Roll (series 03366) is certified and audit. (Note: series 03366 is retained in Property Valuation Administrator Office for five (5) years, transfer to County Court Clerk's Office - L1433 - and has a permanent retention).

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Series	Records Title and Description	Function and Use
03735	Electric Plant Boards - In Lieu of Taxes File (V)	This series documents the voluntary tax paid to Kentucky by electric plant boards operated by the Tennessee Valley Authority who use this area pursuant to provisions stated in KRS 96.820. The electric plant boards are not required to pay taxes but do so voluntarily and are regulated by the federal government.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Certification Form, worksheet, correspondence.
	Retention and Disposition	Retain seven (7) years, then destroy.

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Finance and Administration Cabinet
Revenue, Department of
Property Valuation, Office of
State Valuation - Motor Vehicle Tax

**Record Group
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Series	Records Title and Description	Function and Use
04699	Freddie Freeroader File (V)	This series documents investigative activities of reports and out-of-state affidavits for possible delinquent motor vehicle usage tax and tangible personal property tax on motor vehicles which are based in Kentucky but are not properly registered. Kentucky law requires the registration of motor vehicles within fifteen (15) days from the date they are brought into Kentucky for use. A six percent motor vehicle usage tax is levied on motor vehicles for the privilege of operating on Kentucky highways, based on the value at the time they are first placed into service in the state. Property tax is assessed annually on vehicles situated in Kentucky on January 1, based on their fair cash value. If registering a vehicle in Kentucky for the first time, a new resident is entitled to credit against the motor vehicle usage tax for a similar tax paid to another state, provided documentation of the tax paid is submitted to the County Clerk. This credit is not available to Kentucky residents who registered and paid a similar tax to another state, in order to avoid the Kentucky motor vehicle usage tax or the property tax. If it is determined that a tax is due, the owner is notified and assessments are issued. The Freeroader staff is responsible for any adjustments on assessments dispensed. The program has a hotline number which residents use to report violations.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Vehicle Transaction Record (name, address of owner, county/code, date of purchase/registration, value of vehicle, usage tax paid, date paid, etc.), correspondence, supporting documentation, affidavit, Certificate of Registration, payment cards (to Revenue)/date of payment.
	Retention and Disposition	Retain for five (5) years after files are closed (paid or voided), then destroy. Retain cases where the vehicle no longer exists or collection efforts exceed tax due for eleven (11) years after delinquency, then destroy.

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Series	Records Title and Description	Function and Use
03921	State Assessed Intangible Properties Tax Return File (V)	This series documents the assessment and collection of intangible taxes as required in KRS 132.030, financial institution deposit tax; KRS 136.290 and KRS 136.310, domestic and foreign savings and loans, savings banks, etc; and KRS 136.320, domestic Life insurance companies. The returns are filed annually. Agency staff conduct an office review of the company and formulate an assessment. The company or institution is then billed for taxes due. The outcome of the audit may be appealed. Also included in this series is the local government franchise tax (KRS 136.575). These returns are filed annually. They are audited and processed by agency staff. Deposits are then certified to each city and county that has a branch within their jurisdiction. It is local government's responsibility to bill and collect the tax.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Tax return, financial statement, annual report, statement of conditions, correspondence.
	Retention and Disposition	Retain seven (7) years, then destroy after audit.
03927	Public Service Company Property Tax Return File (V)	This series documents the filing of the tax return and payment of the appropriate taxes on the operating property of public service companies (PSCs). As defined in KRS 136.120, the PSCs include but are not limited to railway, gas, water, electric light and power, air carriers, and pipelines which own, use, lease, rent, or operate to, from, through, in, or across Kentucky. The Department of Revenue has the sole power to value and assess all property of corporations, partnerships, etc. performing public service. The reports include stock information; surplus funds and undivided profits; indebtedness as principal; cost and year acquired of all operating property owned, leased, or under construction; operating and nonoperating revenues; investment income, etc. The reports are filed by April 30 of each year. A taxpayer may be granted a thirty (30) day extension if the extension is requested before the due date of the return and includes with the request a report of any increases or decreases in property of fifty thousand dollars (\$50,000) or more in any taxing district. No extension will be granted beyond May 30.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Tax return, schedules, supplementary(s), work papers for assessments, certification letter, Federal Energy Regulatory Commission's report, annual reports/stockholders reports/audited financial statements, correspondence, extensions.
	Retention and Disposition	Retain for seven (7) years after all assessments and audits are completed and all appeals are exhausted, then destroy.
04702	Tennessee Valley Authority In Lieu of Taxes File (V)	This series documents the voluntary or in lieu of property taxes paid to Kentucky by the Tennessee Valley Authority (TVA). The TVA, a generator system, is owned by the United States government. While the electric generator facilities are in Tennessee, it distributes power to several surrounding states. It operates in several Kentucky counties on the southern border. The property owned by TVA is exempt from property taxation since it is owned by the federal government. Instead, TVA pays in-lieu of property taxes, as required in KRS 96.895 and authorized by Section 13 of the Tennessee Valley Authority Act. The Department of Revenue certifies the payment due each taxing district to the Finance and Administration Cabinet, which makes the payment to the districts. The state distributes seventy (70) percent of the tax to local tax districts and retains the remaining thirty (30) percent.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Monthly listing with total amount paid.
	Retention and Disposition	Retain in Agency then destroy seven (7) years after all assessments and audits are completed and all appeals are exhausted.

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**Record Group
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Series	Records Title and Description	Function and Use
04901	Public Utilities Tax Roll File - (Franchise tax books) (V)	This series documents the certified assessments of real and personal property of public utility companies in Kentucky. It is derived from Schedule J of the Property Tax Forms for Public Service Companies, which is the Property Summary by Taxing District. It includes the amount of operating and non-operating property, owned and/or leased, located in this state for each county, city and special taxing district. Each company's assessed value becomes certified when the company and Revenue both agree on the value. This series serves as the property tax roll for public utility companies. The roll is divided into local tax districts: county, city, school, fire, watershed, soil conservation, garbage, etc. Each company first submits a tax return by April 30 each year. The Public Service Branch, State Valuation Division, prepares the tax rolls according to the tax district. All personal and real property is separately stated and valued. Once the notice is mailed, a company has sixty (60) days to protest the assessment. The Department collects the state taxes and the sheriff's office collects the local taxes due.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of company; Group Notice Code (GNC); tax year; class of property; total for the following districts: school, county, city, fire, watershed, ambulance, etc.
	Retention and Disposition	Retain permanently in agency.

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State Valuation - Tangible Personal Property

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Series	Records Title and Description	Function and Use
04703	Omitted Tangible Property Tax Return File (V)	This series documents the tangible tax returns that are received by the Department of Revenue, Division of State Valuation, and respective Property Valuation Administrators (PVA), when the return misses the May 15 filing deadline with the Property Valuation Administrator. The return is used to document the listing of tangible personal property. Tangible property is every item which is subject to ownership, excepting real and intangible property. The return allows for an assessment on taxable property. A Personal Property Assessment Notice of Tax Due will follow. Returns received by the PVA after May 15 are forwarded to the Department of Revenue. The Tangible Property Tax Return received by the Division of State Valuation after May 15 is deemed an omitted return, meaning that the property information is not included on the Certified Property Tax Roll (03366). Statute of Limitations allows for collection up to eleven (11) years for unpaid returns.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Form letters, Notice of Assessment (detail of billing), tangible return.
	Retention and Disposition	Retain for seven (7) years from the tax return date, then destroy. Retain unpaid returns for eleven (11) years after delinquency, the business no longer exists, or collection efforts exceed tax due, whichever is longer, then destroy.
05337	County Tax Rate Certification File (V)	This series documents the compilation of rates for property subject to taxation for state purposes and in the county, city, school or other taxing district or jurisdictions in which there is a taxable situs, as required in KRS 132.200. Upon certification of the County Recapitulation File (04681) by the Department of Revenue where the county's tax assessments have been configured, the county then determines the rates, based on its tax dollar needs. After the rates are established, the respective county can then proceed with property tax billings and collection. Billings are done on omitted personal property. The series is used to compile the Kentucky Tax Rates publication each year and is published online.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Type of tax table (state property tax, local property tax, city); Table I - tangible property, intangible property, property type (statute, state rate, county rate, city rate, school rate; Table II - average local property rates (counties, cities, school districts, special tax districts); Table III - local property tax rate, name of county, rates for each jurisdiction, real estate, tangible, inventory, aircraft, watercraft.
	Retention and Disposition	Retain seven (7) years, then destroy after audit.

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Series	Records Title and Description	Function and Use
06953	Affordable Housing Tax Return File	This series documents financing provided for development costs, land development, and residential housing construction, new or rehabilitated, for sale or rental to persons and families of lower and moderate income. The Kentucky Housing Corporation shall be and constitute a de jure municipal corporation and political subdivision of the Commonwealth of Kentucky created for the performance of essential public functions and the serving of public purposes in improving the health, welfare, and prosperity of the people of the Commonwealth of Kentucky by the production of residential housing.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of county clerk, period of return, county, account number, number of reportable items, tax due, tax rate, signature of taxpayer, tax returns, telephone number, email address.
	Retention and Disposition	Retain seven (7) years, then destroy after audit.

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Series	Records Title and Description	Function and Use
06954	Advanced Deposit Wagering	This series documents pari-mutuel wagering in which an individual may establish an account with a person or entity licensed by the Kentucky Horse Racing Commission and may place a pari-mutuel wager through that account as permitted by law.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: name and address of taxpayer, race dates, period of return, account number, tax due, excise tax rate, signature of tax payer, tax returns, amount wagered by Kentucky residents, telephone number, email address.
	Retention and Disposition	Retain seven (7) years, then destroy.

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Series	Records Title and Description	Function and Use
06951	Utility Gross Receipts License Tax	This series documents the reports of businesses for furnishing utility services, cable services, streaming services, satellite broadcast and wireless cable service (DBS), and Internet protocol television (IPT) services within a school district pursuant to KRS 160.613-.617. A "Utility Service" means the furnishing of communications services; electric power; water; and natural, artificial, and mixed gas. "Communication Service" means the provision, transmission, conveyance, or routing for consideration of voice, data, video or any other information signals of the purchaser's choosing to a point, or between or among points, specified by the purchaser, by or through any electronic, radio, light, fiber optic, or similar medium or method now in existence or later devised. The service provider pays the tax based on the rate established by the school district. There are also some exemptions approved by the Department of Revenue. The service provider then files the monthly tax returns and submits the school tax based on receipts from customers located in imposing school districts.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of taxpayer, company type, beginning and ending periods, return due date, account number, gross revenue, tax rate, amount of tax, tax due, interest, penalties, signature of taxpayer, tax returns, electronic returns.
	Retention and Disposition	Retain five (5) years, then destroy.
06952	Utility Gross License Tax - Energy Direct Pay	This series documents the authorization of organizations or companies to directly pay the tax on energy purchases up to the maximum of three percent (3%) of their production costs. Under the terms of KRS 160.613(3), all energy or energy-producing fuels used in the course of manufacturing, processing, mining, or refining, to the extent the cost of the energy used exceeds three percent (3%) of the cost of production, is tax exempt. The exemption services the high energy consumer. The cost to production is computed on the basis of plant facilities and all permanent structures affixed to property at one location and figures of production costs from the previous year. The application for the energy direct pay authorization is made upon a form prescribed by Revenue. The applicant sets forth an itemization of the accounts included in the industrial processing, mining or refining. The program track demographics of authorized companies and businesses, and provides account information. It generates a business annual return, which is dependent on when its fiscal year begins.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of taxpayer, company type, beginning and ending periods, return due date, account number, gross revenue, tax rate, amount of tax, tax due, interest, penalties, signature of taxpayer, tax returns, cost of production schedules, cost of energy schedules, electronic returns, energy invoices.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
05857	Transient Room Tax Monthly Return	This series documents payment of a transient room tax at the rate of one percent (1%) of the rent for every occupancy of any suite, room, rooms, or cabins charged by all persons, companies, corporations, groups, or organizations doing business as motor courts, motels, hotels, inns, tourist camps, or similar accommodations businesses pursuant to the provisions in KRS 142.400.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of business, month and year tax paid, amount of tax paid.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
03306	Cigarette Tax Audit File	This series documents the action taken when Revenue's field division personnel review the records of taxpayers who buy or sell tobacco products, for compliance with laws and regulations relating to the assessment of taxes on tobacco products. Staff check the taxpayer's inventory of tobacco to determine if a correct return has been filed. The return includes the sales of and taxes paid on the products. A cigarette tax is due when any licensed wholesaler or unclassified acquirer takes possession within Kentucky's boundaries of products for which taxes have not been paid. The tax assessed is paid one time, regardless of the number of times the products may be sold within the state. (See KRS 138.140)
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Correspondence, request/authorization for refund, cigarette tax credit certificate, manufacturer's statement, monthly report of wholesaler, order forms, audit processing review information form, narrative report, transmittal sheet, audit review certificate, summary of tax audit, inventory of unstamped products, inventory of affixed stamps and meter audits, products subject to late stamping penalty, cigarette purchases, units purchased by wholesale, application for subjobber license, unaffixed stamps and meter.
	Retention and Disposition	Retain in Agency seven (7) years then destroy after audit.
04344	Health Care Provider Tax Return File (V)	This series was created to provide taxpayers with a method of recording and remitting to the Commonwealth the amount of taxes owed as a result of the enactment of the Health Care Provider Tax, which was passed into law during the 1993 Second Extraordinary Session of the Kentucky General Assembly. The tax is imposed on gross revenues received by health care providers on or after July 1, 1993. A health care provider is any individual or entity providing health care items, services, or hospital services against which the state is permitted to impose a provider tax pursuant to federal legislation or regulation. Facilities operated by the federal government are excluded, as well as any class of provider that includes groups that are prohibited by state law from participating in the state Medicaid Program. At present, the following classes of services are affected: nursing facility services, intermediate care facility services for the intellectually disabled, home health care services, and hospital services. The taxes are paid on a monthly basis. In the case of a return where the taxpayer understates gross revenues by 25% or more, Revenue has six (6) years in which to assess the excess amount. In all other cases of understatement, Revenue has four (4) years in which to assess excess amounts.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of taxpayer; period beginning; period ending; return due; account number; hospitals, gross revenues, tax rate, amount of tax; other providers, class, gross revenues, tax rate, amount of tax; prescriptions, outpatient drugs, number, tax rate, amount of tax; tax due; net tax due; interest; penalty; total amount due; signature of president or other principal officer, partner, or proprietor, date, signature of preparer, title, and date.
	Retention and Disposition	Retain seven (7) years, then destroy.
04623	Dealer Bond File (V)	This series documents the satisfaction of a condition of the license issuance, executed by an insurance or surety company to assure the payment of an excise tax due the Commonwealth. A minimum five thousand dollars (\$5000) bond is required of a new applicant dealing in gasoline and special fuels and a one thousand dollars (\$1000) minimum for one dealing in liquefied petroleum gas. There is no maximum limit for gasoline or special fuels. Liquid Petroleum Gas has a \$50,000 maximum bond amount. The Dealer Report File (04624) will, thereafter, determine the needed tax liability, if the minimum is not sufficient. If it is discovered that additional tax liabilities are due, Revenue will make an assessment. If the company does not pay, a bond demand claim is filed against the surety for payment of the
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Bond document, application for license, copy of license issued, correspondence, amendments, financial statements.
	Retention and Disposition	Retain in Agency two (2) years after termination or cancellation of bond; transfer to State Records Center for three (3) years. Destroy after audit; total retention is five (5) years.

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Series	Records Title and Description	Function and Use
04624	Dealer Report File - Gasoline, Special Fuels, Liquefied Petroleum (V)	This series documents the business activities of dealers pertaining to gallons of gasoline, special fuels (SF), and liquefied petroleum (LP) gas received and sold, as required in KRS 138.240 (gasoline and SF) and KRS 234.370 (LP). The report includes the number of gallons received that have been produced, refined, manufactured, or compounded by Kentucky dealers. Like a tax return, it reports shippers' invoices, dates of receipt, points of origin and destination, names of carriers, modes of transportation, etc. It reflects the excise tax due for each fuel and the amount to be remitted. It aids in determining bond amounts, based on taxes paid (see Dealer Bond File - 04623). The tax dollars received are deposited into the Transportation Road Fund, a state fund that is administered by the Finance and Administration Cabinet and the Transportation Cabinet for highway construction, maintenance, and repair of city and county roads throughout the state. NOTE: KRS 138.320 requires gasoline and SF dealers to retain their records five (5) years. KRS 234.360 requires dealers of LP gas to retain their records two (2) years.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Return; supplemental schedules; correspondence; field office audit records.
	Retention and Disposition	Retain in Agency five (5) years; destroy after audit.
04625	Refund Claim File - Aviation, Watercraft, Bus and Taxi Operators (V)	This series documents the reimbursement or refund issued for taxes paid to persons or companies operating aircraft, watercraft, bus or taxi services, pursuant to the provisions of KRS 138.341 (1), KRS 138.445, and KRS 138.446. Bonds, not permits, are required. An individual or business is not entitled to a refund unless a bond has first been filed with an approved surety in an amount of not less than one thousand dollars (\$1000). The bond ensures the payment of taxes due if a company does not reimburse the state for an erroneous refund.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name, address; gallons purchased; purchase price; invoices; gallons on which refund is claimed; documentation that will document and protect the revenues of the state; correspondence.
	Retention and Disposition	Retain in Agency five (5) years; destroy after audit.
04626	Motor Fuels Transporter Report File (V)	This series documents the transporting of gasoline and special fuels into, within, and out of Kentucky, as required in KRS 138.260. It reflects the method of transportation (truck, barge, rail) and the gallons being transported. It is not a tax collecting report, but may be compared against the Dealer Report File (04624). The report is submitted monthly.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series contains: Name, address of each individual delivering fuel; name and address of original consignee; point of origin; point of delivery; number and initials of each tank car, if shipped by rail; quantity in gallons; manner of shipment and delivery; dates of all transactions (including intracity switching movements); original bond; application for license; correspondence.
	Retention and Disposition	Retain in Agency five (5) years; destroy after audit.

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Series	Records Title and Description	Function and Use
04627	Motor Fuels License Information File (V)	This series documents the licensing of gasoline, special fuels, and liquefied petroleum (LP) dealers. It reflects the registration of the dealers, demographics, and taxable gallon data. This information is also gathered to comply with federal reporting needs, which, in turn, provides federal highway dollars to Kentucky. The federal government receives monthly statistical reports via the Kentucky Transportation Cabinet. Quarterly reports are compiled and provided to all licensees, pursuant to KRS 138.320. All licensees included are active, unless cancelled or revoked under the terms of KRS 138.320 (7). If a licensee re-registers within five (5) years of a (self-imposed) cancellation, he is issued the same license number previously given.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of dealer, address, phone number, Tax ID number.
	Retention and Disposition	Retain in Agency and purge or delete five (5) years after expiration or cancellation of license and audit.
04629	Petroleum Storage Tank Environmental Assurance Fee Report File (V)	This series documents the fee collected from dealers based on their taxable gasoline and special fuels gallons, as required in KRS 224.60-145, and as reported under the terms of KRS 138.210-500. The fee is reported and paid to Revenue in the same manner as the Dealer Report File (04624). The fee is deposited into a Petroleum Storage Tank Environmental Assurance Fund for the purpose of paying for claims filed for environmental damages and cleanup as a result of leaking underground storage tanks. The fee is paid on a monthly basis but separate from the Dealer Report File.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name, address of dealer; license number; federal employer identification number; month; phone number; taxable gallons per monthly report; agricultural gallons (exempt); special fuels (SF) residential heating gallons; SF State or Local Government gallons; SF nonprofit religious, charitable, or educational gallons; fee rate; total gallons subject to fee; total fee due; signature of preparer; title; date.
	Retention and Disposition	Retain in Agency five (5) years; destroy after audit.
04632	Refund Permit and Non-Highway Refund Application File (V)	This series documents the application for which a refund permit is issued, as well as refunds issued to persons with approved permits. The refund permit entitles an entity to either purchase agricultural gas or special fuels (SF) for non-highway purposes, tax-free or subject to refund. The purchase of gasoline or special fuels is either tax-free or tax exempt and is for the purpose of operating farm vehicles, propelling stationary engines, or using tractors for agricultural purposes or non-highway uses. The permit includes non-highway consumers such as farmers, coal or construction companies with special equipment or stationary engines. There is no fee or bond required to file for a permit. The permit application continues until it is canceled by request or terminated for cause by Revenue. KRS 138.347 requires dealers and holders of refund permits to retain their records for five (5) years.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Permit application (purpose, use of permit, gallons purchased); correspondence; name, address of permit holder; permit number; gallons purchased; purchase price; gallons used on highway; gallons on which refund is claimed.
	Retention and Disposition	Retain in Agency then destroy five (5) years after notification of death or dissolution of business and audit.

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04633	Non-Highway Refund Application File (V)	This series documents refunds issued to persons with approved refund permits (See Refund Permit File - 04632). The purchase of gasoline or special fuels is either tax-free or tax exempt and is for the purpose of operating farm vehicles, propelling stationary engines or using tractors for agricultural purposes or non-highway uses. The refund is not authorized unless applications and all necessary information are filed with Revenue on a quarterly or calendar year basis.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name, address of permit holder; permit number; gallons purchased; purchase price, including invoices; gallons used on highway; gallons on which refund is claimed.
	Retention and Disposition	Retain in Agency five (5) years then destroy after audit.
04634	Bond Refund File (V)	This series documents the bonds required for aviation, watercraft or motor boat docks, bus and taxicab refund applicants as required in KRS 138.341, 138.445, and 138.446. The bond may be collected in the event the entity does not reimburse the state for a refund issued in error, or for noncompliance with the statutes.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name and address of entity; taxes paid on motor fuels used; number of gallons purchased; date, quantity of each purchase; vendor; number of gallons on which refund is claimed; invoices; correspondence.
	Retention and Disposition	Retain in Agency five (5) years then destroy after cancellation or termination of bond and audit.
04642	Inheritance and Estate Tax File (V)	This series documents the satisfaction of filing required inheritance and estate tax documents by a personal representative of the deceased to Revenue to ensure the proper collection of taxes, as required in KRS 140.160. The inheritance tax is an excise tax based on the right to receive property from a decedent's estate. The amount of the tax is computed by the beneficiary's share and relationship to the decedent, i.e., classification. Real estate, stocks and bonds, mortgages, cash, life insurance, jointly owned real and personal property, in addition to miscellaneous property such as jewelry, royalties, and automobiles, are among the types of property included in the gross estate of a resident decedent. The return must be filed within eighteen (18) months from the date of the decedent's death and before interest and/or penalties are applicable.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Petition for Probate of Will and Appointment of Administrator/Administratrix or Executor/Executrix, Order Probating Will and Appointing Executor/Executrix, Inventory and Appraisalment of Estate, tax return and attachments, correspondence, acceptance letter, audit report(s), workpapers, bill or refund documentation from audit.
	Retention and Disposition	Retain twenty (20) years after receipt of final acceptance letter, then destroy.

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04755	Marijuana and Controlled Substance Stamp Order Form File	This series documents the request for marijuana or controlled substance tax stamps. The stamps identify the substance, its quantity, and the total purchase of the stamps. The tax is levied on a dealer engaging in taxable activity in the state producing, cultivating, manufacturing, importing, transporting, distributing, acquiring, purchasing, storing, selling, using, or otherwise possessing more than five (5) marijuana plants with foliage; 42.5 grams of marijuana, which are detached from the plant; seven (7) grams of any controlled substance; or fifty (50) or more dosage units. (A controlled substance is a prescription drug, narcotic, or substance with some chemical structure to stimulate, depress, or cause a hallucinogenic effect on the central nervous system.) The tax rate is \$1000 per plant, \$3.50 for each gram of marijuana detached from the plant on which it grew, \$200 for each gram of controlled substances, and \$2000 on each fifty (50) dosage units of a controlled substance. No dealer may engage in a taxable activity unless the tax imposed has been paid, as evidenced by the affixing of a tax stamp. The tax is due and payable immediately upon occurrence of the taxable activity. The purchaser is not required to give a name, address, or otherwise identify himself to Revenue. Thus, the bottom half of the form, completed when mailed to Revenue and identifying the purchaser, is separated and destroyed. Each tax stamp is used only once and expires one(1) year after issuance.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Account number/tax/month/year; substance (controlled substance--units/grams, marijuana--plants/grams); quantity ordered (\$2000 per 50 units, \$200 per gram, \$1000 per plant, \$3.50 per gram); total of each. (Lower portion is destroyed upon issuance of tax stamp and includes name, address, telephone, date).
	Retention and Disposition	Destroy the completed identifying section of the form upon receipt. Retain remainder five (5) years, then destroy.
04756	Marijuana and Controlled Substance Ledger Book	This series documents the issuance of marijuana or controlled substances tax stamps. The information is transferred from the Marijuana or Controlled Substances Stamp Order Form File, 04755, with order form, to the ledger book so that control of the inventory of the stamps can be maintained, and to create statistical reports. Personal information on individuals purchasing the stamps is not retained in the ledger book.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Date, serial number, amount punched on the stamp, denomination, total stamp, validating number, amount collected.
	Retention and Disposition	Retain seven (7) years, then destroy.
04757	Notice of Seizure/Tax Lien on Marijuana or Controlled Substances File (V)	This series documents the notice of a lien levied by a law enforcement agency, identifying a dealer of marijuana or controlled substances who has not purchased or applied tax stamps to the products at the time of seizure. Each law enforcement agency that seizes from a dealer more than five (5) marijuana plants with foliage, 42.5 grams of marijuana which are detached from the plant on which it grew, seven (7) grams of any controlled substance, or fifty (50) or more dosage units of any controlled substance must notify Revenue within seventy two (72) hours after seizure, if the tax imposed has not been paid as evidenced by the absence of the tax stamp. To facilitate collection of the tax, the law enforcement agency files a copy of the notice with the County Clerk in the county in which the seizure was made; the County Clerk in the county in which the dealer resides (if different); the County Clerk of any other county in which the police agency believes the dealer owns real or personal property; and each financial institution the police believes possesses any funds or assets of the dealer. The lien may be released upon written notice from Revenue that the tax, penalty, and interest due have been paid; a bond has been given to Revenue (KRS 131.150(2) -- jeopardy assessments); or the tax, penalty, and interest are determined not to be due. When a dealer is not in compliance with tax requirements, the information is entered into the On-line System for the Collection of Accounts Receivable for work assignment. The Division of Collections initiates the lien and follows through with collection procedures.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name, address, and social security number of dealer; type and quantity (units or weight) of items seized; tax due for each type of substance; information developed during the course of the investigation regarding real or personal property; name, agency, telephone number, address of officer, date.
	Retention and Disposition	Retain five (5) years, then destroy.

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Series	Records Title and Description	Function and Use
04761	Bank Franchise Tax Return File (V)	<p>This series documents the returns filed by every financial institution regularly engaged in business in Kentucky. A qualifying institution is an institution that obtains or solicits business with twenty (20) or more persons or one that has receipts attributable to sources equal to or exceeding one hundred thousand dollars (\$100,000). The 1996 General Assembly enacted HB 416, which repealed Kentucky's primary method of taxation of banks, the bank shares tax, and replaced it with the bank franchise tax. Banks pay an annual state franchise tax measured by net capital, as apportioned, if applicable. Various calculations and formulae in conjunction with book values and deductions for U.S. obligations, reported to federal agencies and filed quarterly, determine net capital. The bank franchise tax is in lieu of all city, county, and local taxes, except the real estate transfer tax levied in KRS Chapter 142, real property and tangible personal property taxes levied in KRS Chapter 132, the local franchise tax levied in KRS 136.575, and taxes upon users of utility services. The taxable year means the calendar year. Returns are due on or before March 15 following the end of each calendar year. The bank franchise tax rate is 1.1% of the net capital after apportionment, if applicable. Each financial institution regularly engaged in business will pay a minimum tax of three hundred dollars (\$300) per year.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Registration form (legal business name, address, officers, president or CEO, social security number, federal employee identification number (FEIN)), tax return, schedules (A through A-4, B, C), correspondence.</p> <p>Retention and Disposition Retain seven (7) years, then destroy.</p>
04762	Insurance Premium and Premium Surcharge Tax Return File (V)	<p>This series documents the filings of insurance premium and surcharge taxes collected from domestic, foreign, and alien companies doing business in Kentucky. As required in KRS 136.330, every foreign life insurance company doing business in Kentucky must, by March 1 of each year, return to Revenue a statement of all premium receipts on business done during the preceding calendar year, or since the last return was made. KRS 136.340 is the tax on amounts paid to stock insurance companies, other than life. KRS 136.350 is the tax on amounts to mutual companies, other than life and Lloyd's insurers. Premium receipts include single premiums, premiums received for original insurance, renewals, dividends, and all other premium payments received on policies that have been written in Kentucky, or out of the state on business done in Kentucky. Also, every domestic, foreign, or alien insurer, other than life and health insurers, must charge and collect a surcharge of \$1.80 on each \$100 of premiums, assessments, or other charges, except for municipal premium taxes, for insurance coverage provided to policyholders (KRS 136.392). The premium surcharge is collected by the insurer from the policyholder at the same time and in the same manner that its premiums or other charges for insurance coverage are collected. The taxes are due to Revenue the 20th of each month.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Company name, address; location of company's book; net foreign life insurance tax, net other than life insurance tax; fire insurance tax; net retaliatory taxes and fees; adjustments; total net tax liability due; signatures of president or principal officer and chief accounting officer, title, date.</p> <p>Retention and Disposition Retain seven (7) years, then destroy.</p>

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Series	Records Title and Description	Function and Use
04763	Pari-mutuel and Admissions Report File (V)	<p>This series documents the taxes due from the licensed horse race tracks throughout Kentucky. There are three types of taxes collected: license tax, admissions tax, and pari-mutuel tax. The license tax is paid for each day of racing and is based on the average daily mutual handle of the preceding race year. It is paid by race tracks conducting live horse races, under the jurisdiction of the Kentucky Horse Racing Commission. The tentative tax is paid within 30 days of the end of each race meet. The tracks also file an annual report, due by December 31 of each year, giving a summary of the average daily handle of the race year concluded on the immediate preceding November 30, and pay any additional license tax due. The admissions tax is applicable to all persons, except track employees, owners or trainers of horses, jockeys or their employees, who enter the track grounds or enclosures at which a race meeting is being conducted, for the purpose of attending the races or for purposes related to the races. The tax rate is \$.15 per admission and is due within 30 days of the end of the meet. The pari-mutuel tax is imposed on all tracks conducting pari-mutuel racing, except for harness racing tracks at county fairs. The daily average handle is computed from the amount wagered at tracks conducting races only and does not include money wagered at a receiving track or on telephone account wagering. The pari-mutuel report is due weekly and directs the allocation of the pari-mutuel tax to various equine projects.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Account number betting location; betting location; track conducting live racing; racing days, dates; Part I--pari-mutuel report (includes amount wagered at track, applicable tax rate, and net tax due); Part II--allocation of pari-mutuel tax; Part III--simulcast facility allocation; Part IV--admissions report by tracks conducting live racing; total due; signature of track representative and commission supervisor.</p> <p>Retention and Disposition Retain seven (7) years, then destroy.</p>
04764	Cigarette Tax License and Stamp/Meter Report File (V)	<p>This series documents the activities of the licensees that manufacture, buy, sell, or transport cigarettes in Kentucky, including licensees that affix stamps. The return is reported monthly. It documents the inventory of the dealer, the number of stamped and unstamped packages on hand, who they were bought from, and to whom they were sold. Pursuant to KRS 138.140, a tax is paid on the sale of cigarettes within the state at a proportionate rate. The tax is paid once, regardless of the number of times the cigarettes are sold in the state. The tax is due when a licensed wholesaler or unclassified acquirer takes possession of untax-paid cigarettes. The tax is paid within forty-eight (48) hours after receipt. A stamp is affixed to each package of an aggregate denomination, evidence of the payment of the tax. Unless the stamps have been previously affixed, they are affixed by the resident wholesaler prior to delivery to a retail location. Revenue must be notified within seventy-two (72) hours of receipt of improperly stamped cigarettes. KRS 138.195 requires dealers to obtain a license from Revenue in order to acquire cigarettes on which the tax has not been paid. The stamp meter also is monitored.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Application for license; schedule attachments; order forms; correspondence. Monthly report includes Section I--packages of cigarettes, summary of transactions (balance on hand first day of month, total received during month, total, total stamped, packages sold, balance on hand, inventory); Section II--stamp reconciliation; Section III--meter unit reconciliation; Section IV--combined stamps and individual impressions affixed reconciliation; Section V--cigarette administration/enforcement fee; Schedule A--packages of cigarettes received into inventory; Schedule B--sales to subcontractors; Schedule C--packages sold to tax exempt agencies/institutions.</p> <p>Retention and Disposition Retain in Agency three (3) years. Transfer to the State Records Center for an additional four (4) years. Total retention is seven (7) years or after audit, whichever is longer.</p>

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Series	Records Title and Description	Function and Use
04765	Wine, Distilled Spirits, Malt Beverage Tax Report File (V)	<p>This series documents the payment of taxes due on the sale or distribution of alcoholic beverages manufactured in or imported into Kentucky. The tax is imposed for any license issued under KRS 243.020 to 243.670. The tax report from a wholesaler, distributor, distiller, rectifier, vintner, or brewer of wine, distilled spirits, or malt beverages is due the 20th of each month. Any licensee found delinquent in tax payments may have his license revoked or not renewed. The report or statement includes alcohol destined for sale outside the state, as well as within the state. The file also includes a report of destruction of alcoholic beverages, as a wholesaler or licensee may receive a tax refund on containers destroyed, providing all taxes have been paid.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Distributor's monthly malt beverage excise tax and wholesale sales tax report; microbrewer's monthly malt beverage report; beer distributor's monthly report; beer distributor's sales to federal agencies; brewer's monthly report, vintner's monthly wine report; wholesaler's monthly wine tax report; wholesaler's list of individual wine shipments acquired; monthly report of distillers, rectifiers or bottlers; wholesaler's monthly distilled spirits tax report and list of individual spirits shipments acquired; report on destruction of alcoholic beverages; correspondence; audit records.</p> <p>Retention and Disposition Retain seven (7) years, then destroy.</p>
04766	Motor Vehicle Tire Fee File (V)	<p>This series documents the reporting by businesses of retail sales of new motor vehicle tires, with payment of required filing fees. Any person or business conducting retail sales of new motor vehicle tires pays a two dollar fee on each tire sold (KRS 224.822) since July 1, 2018. A new tire is one which has never been placed on a motor vehicle wheel rim. Tires placed on motor vehicles prior to their original retail sale are not included. The fees are paid and reported to Revenue on or before the 20th day of each month, for the preceding month. The money is deposited into the Waste Tire Trust Fund. (Some may file quarterly or annually, with permission, and depending on sales tax frequency.) The filings are processed, with the exceptions of impure reports received by the Branch for math checks, late filing penalties, or where no payment was received with report. Those exempt from paying the fee are not exempt from filing the report. See KRS 224.50-838 for an explanation of exemption.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: Motor vehicle tire fee report and schedule of disposed tires.</p> <p>Retention and Disposition Retain five (5) years, then destroy.</p>
04772	Legal Process Report File (V)	<p>This series documents the tax imposed and collected by each county clerk or circuit clerk, for marriage licenses, powers of attorney to convey real or personal property, mortgages, financing statements, security agreements, etc. The taxes imposed are reported and paid to Revenue by the 10th of each month in which the instruments subject to the tax are filed, or marriage licenses are issued (KRS 142.010 (3)). From the taxes collected, a portion is deposited into an account known as the Spouse Abuse Shelter Fund, administered by Revenue and used by the Cabinet for Families and Children (KRS 209). Twelve and one-half (12.5%) percent of the taxes collected is returned to the county in which the tax was paid, to be credited to the county's general fund. County clerks and circuit clerks retain a five (5%) percent commission for collecting the taxes.</p> <p>Access Restrictions Agencies should consult legal counsel regarding open records matters.</p> <p>Contents Series may contain: County, month of report, date of report, kind of process, total number of items, tax rate, amount collected, total amount due, affidavit certifying report, signature and date.</p> <p>Retention and Disposition Retain five (5) years, then destroy.</p>

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04773	Transporter's Report of Alcoholic Beverages Delivered File (V)	This series documents the shipment and delivery of alcoholic beverages from distillers, in or out of state, to a Kentucky wholesaler, distiller, or rectifier. All transporters holding a Kentucky Distilled Spirits and Wine Transporter's license or privilege are required to file reports with Revenue by the 20th of each month, relating the preceding month's transactions. Each report reflects the state license number, name and address of parties shipping and receiving the merchandise, type of beverage and number of cases shipped. The transporter's report, in conjunction with the manufacturer's monthly tax report, and/or the consignor's report, work together in providing Revenue with a means of determining compliance with the making, selling, and transporting of alcoholic beverages. (See Wine, Distilled Spirits, Malt Beverage Tax Report File (04765); Consignor's Report of Alcoholic Beverages Shipped Report (04774)). Each of the reports should correspond or provide an audit trail, one in coordination with the other.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name/address of party originally shipping merchandise and party receiving merchandise, date shipped, date delivered, kind of beverage, number of cases contained in shipment, name/address of carrier, signature of carrier making report.
	Retention and Disposition	Retain seven (7) years, then destroy.
04774	Consignor's Report of Alcoholic Beverages Shipped File (V)	This series documents the shipment of alcoholic beverages or wine products from a consignor to a wholesaler in Kentucky. This report, in conjunction, with the Wine, Distilled Spirits, Malt Beverage Tax Report File (04765) and the Transporter's Report of Alcoholic Beverages Delivered File (04773), provides Revenue with the needed reports to verify information and determine compliance of alcoholic beverages manufactured and distributed throughout the state. As required in 103 KAR 40:050, the carrier making the final delivery to the consignee or retiring the waybill is required to submit the report to Revenue when the shipment is handled by two or more carriers.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name/address of consignor (party shipping merchandise; name/address of consignee (to whom shipped); intrastate/out-of-state; date shipped; name of carrier; kind of beverage (spirits/wine); number of barrels/cases contained in shipment; signature of official. Consignor and license number; consignee state; type of beverage; date of report; customer/date; tank or bulk load; number of cases; totals.
	Retention and Disposition	Retain seven (7) years, then destroy.
04775	Assessment Tax Billings File--Public Service Commission - (Public Service Commission, Rural Electric Cooperative Corporation, Rural Telephone Cooperative Corporation)	This series documents the utility information required by Revenue to do the mileage assessment tax billing for the Public Service Commission (PSC). The assessment is based in proportion to earnings or receipts derived from intrastate business in Kentucky for the preceding calendar year. Revenue serves as the billing agent for the Commission and receives no compensation for the service. The Finance and Administration Cabinet establishes the assessment rate and gives written notification to Revenue and the Commission (KRS 278.150 (2)). Revenue then collects and pays the assessment to the State Treasury to be credited to the general fund.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Listing of utilities, name of utility, revenues.
	Retention and Disposition	Retain five (5) years, then destroy.

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04776	Unauthorized Insurance Tax Return File (V)	This series documents the annual reporting and remitting of premiums written by unauthorized insurance companies in Kentucky. An unauthorized insurer is one that is not duly authorized by a subsisting certificate of authority, issued by the Commissioner of the Department of Insurance, to transact business in Kentucky. Every unauthorized insurer must pay by March 1 each year a premium tax of 2% of gross premiums charged for such insurance on subjects resident or located in the state or activities to be performed in the State.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Company name/address; phone number; NAIC Code; state of organization; date of organization; location of company's books; for Life, Annuity, Health and Accident Insurance/all other insurance provide 1) gross premium receipts for preceding year; 2) dividends applied for premiums and additions; 3) membership fees, assessments, dues and other considerations received for insurance; 4) total taxable premiums; and, 5) premium tax on unauthorized insurer. Signature of president or principal officer, chief accounting officer, title of each, and date.
	Retention and Disposition	Retain seven (7) years, then destroy.
04777	County Clerk Report File - Motor Vehicle Usage Tax (V)	This series documents the amount of motor vehicle usage tax to be collected weekly by county clerks. The motor vehicle usage tax is a tax levied for the privilege of using a motor vehicle on the public highways of the Commonwealth and the rate is determined by Legislative. The tax was originally levied July 1972 and collected by the county clerk or other officer with whom the vehicle is required to be registered: a) when the fee is collected for titling or registering a motor vehicle the first time, or b) upon transfer of ownership of a vehicle previously registered. The County Clerk retains three percent for services rendered in collecting the tax. The Clerk prepares a computerized report each Monday indicating all taxes collected the previous week, together with a duplicate of all receipts issued for the same period. The funds are transferred to the State Treasury in a prescribed manner. The report establishes proper credits and debits. If the Clerk collects an incorrect amount of tax, the report serves as documentation of the credit or debit.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: From AVIS - detail printout--line by line transaction, including a control number, license number, transaction number, tax amount paid; computerized corrections by the Clerk's office; total dollars; total 3% fee for the Clerk's commission; adjusted final tax due for the week; daily deposits, weekly totals for the cabinet; correspondence (reasons to void bills, credit/debit information); certificate of registration; and vehicle transaction record.
	Retention and Disposition	Retain five (5) years, then destroy.
04778	Individual Bill File - Motor Vehicle Tax (V)	This series documents any additional motor vehicle usage tax due and the accompanying explanation.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Certificate of registration, vehicle transaction record, correspondence and supporting documents, response from taxpayer.
	Retention and Disposition	Retain for two (2) years after paid in full, then destroy.

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Series	Records Title and Description	Function and Use
04779	County Clerk Bond File	This series documents the bond required of the County Clerk and executed with surety, before entering into the duties of the office (KRS 62.055). Any county clerk holding office as of January 1, 1978, who had not executed a bond must have done so within thirty days following February 9, 1978. The value of the bond is based on the classification of the city. The Motor Vehicle Usage Section is the holder of Revenue's copy of the bond, as required in KRS 62.055 (3). If circumstances in a particular county indicate that the amount of the bond is insufficient, Revenue may request the fiscal court to increase the bond, as provided for in KRS 62.060.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Bond value; name of county clerk; executor of the bond; and date.
	Retention and Disposition	Retain in Agency four (4) years; destroy.

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Series	Records Title and Description	Function and Use
06955	Dealer Loaner/Rental Vehicle Tax Return File	This series represents the report filed with the Motor Vehicle Usage Tax Section by licensed motor vehicle dealers who loan or rent vehicles to customers while the customer's vehicle is at the dealership for repair or services. This tax was imposed in 2006 under KRS 138.4605. This return lists all vehicles registered in the loaner/rental program. The \$25 tax for each vehicle and return is due on the 15th of every month.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of company, address, account number, period, vehicle identification number, number of vehicles, tax due, adjustments, interest, penalty, signature, date.
	Retention and Disposition	Retain five (5) years, then destroy.
06956	Dealer Loaner/Rental Vehicle Tax Application File	This series represents the application filed with the Motor Vehicle Usage Tax Section by licensed motor vehicle dealers who loan or rent vehicles to customers while the customer's vehicle is at the dealership for repair or services.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name of company, address, Motor Vehicle Commission dealer number, business information, owner information, contact person, eligibility questions, vehicle identification numbers, signature and date.
	Retention and Disposition	Retain for five (5) years after license is canceled, then destroy.

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Series	Records Title and Description	Function and Use
04834	Sales Tax File (V)	This series identifies registered taxpayers subject to the sales and use tax. It documents activities including but not limited to: the filing of tax returns, transaction posting, processing and administrative maintenance, and provides an online history of data necessary to answer taxpayer inquiries. It verifies tax payments and refund requests, and performs tax discovery and compliance projects. It tracks delinquent accounts and provides the Online System for Collection of Accounts Receivable (OSCAR) with this information.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Name; name of business entity; demographic information; tax type/code; account number(s); validating number(s); tax period; tax history; payment history.
	Retention and Disposition	Delete entries seven (7) years after all account information is complete, clear of litigation, and audit.
04835	Retail Sales and Use Tax Return File (V)	This series documents the sales and use taxes remitted by a seller, retailer, or registered vendor making sales of tangible personal property on the storage, use, or other consumption of tangible personal property, at the rate of six percent. The sales tax is measured by gross receipts from sales, leases or rentals of goods and commodities to consumers; hotel and motel rentals; admission charges; charges for intrastate telephonic and telegraphic services; and nonresidential utility services (sewer, electricity, water and gas). The seller pays the sales tax to Revenue. The tax must be passed on to customers in accordance with the bracket system. However, the seller also pays the tax on taxable gross receipts. The use tax is on tangible personal property used in Kentucky upon which the sales tax has not been paid. The return is used to verify that the proper taxes are paid and that the system computes the math calculations accurately, especially for assessments with proper deductions. It is used to assist taxpayers in the completion of returns and the administration of the law regarding exemptions; that is, what is or is not subject to the tax, who should or should not register, and refund requests. The return, upon receipt, is scanned, then retained in Filenet.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: The retail sales and use tax return and related correspondence.
	Retention and Disposition	Retain in Agency seven (7) years then destroy after audit.
04836	Direct Payment Authorization File (V)	This series documents the approval of particular businesses to pay required sales and use tax. Pursuant to 103 KAR 31:030, direct payment authorization was established to facilitate the payment of the sales and use tax, when the proper tax application could not be determined at the time of purchase. At the time of purchase of tangible property for a manufacturer, transportation company or persons engaged in mining, quarrying, compounding or processing tangible property, and distribution companies or their vendors, determining with certainty the applicability of the tax upon such transactions and, where Revenue finds that it would facilitate and expedite the collection of such taxes, it can authorize the businesses to purchase tangible property without payment of the tax. (Simply, the taxability of property is based upon its use.) Conditions for direct pay authorization are: 1) the applicant is engaged in business and has property; 2) the applicant has a valid Kentucky retail sales and use tax permit; 3) written application is made to Revenue on a form it provides; 4) the applicant agrees to directly report and pay both the tax that would have been remitted to Revenue by the applicant's retailer and the applicant, had the direct pay authorization not been made. Upon receiving authorization, the business is to report purchases made under the authorization, on the retailer's tax return, due the 20th of each month; 5) the authorization is non-transferable and can be terminated upon notice by registered mail; 6) Revenue may request a bond or indemnity agreement securing not less than one month's estimated tax liability.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter of authorization; application from the business.
	Retention and Disposition	Retain in Agency; destroy seven (7) years after closure of business and audit.

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Series	Records Title and Description	Function and Use
04837	Constitutional Purchase Exemption Application File (V)	This series documents the exemption authorization of approved organizations such as educational, charitable, or religious entities; or local, state, or federal governments. A certified statement from the Internal Revenue Service automatically qualifies organizations within Kentucky. There also are some exemptions approved through Revenue. Compliance efforts are made through verifications or updates of status and field audits of suppliers.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Application; approval letter; Internal Revenue Service waiver (requirement for groups with small budgets); determination letter from a local public official; supplementary attachments; statement of receipts and disbursement (to see if purchases are in line with government exemption guidelines).
	Retention and Disposition	Retain in Agency; destroy seven (7) years after closure of business and audit.
04838	Energy Direct Pay File (V)	This series documents the authorization of organizations or companies to directly pay the tax on energy purchases up to the maximum of 3% of their production costs. Under the terms of KRS 139.480, all energy or energy-producing fuels used in the course of manufacturing, processing, mining, or refining, to the extent the cost of the energy used exceeds three percent of the cost of production, is tax exempt. The exemption services the high energy consumer. The cost of production is computed on the basis of plant facilities and all permanent structures affixed to property at one location, and figures of production costs from the previous year. The application for the energy direct pay authorization is made upon a form prescribed by Revenue. The applicant sets forth an itemization of the accounts included in the computation of cost production. An authorization is not used for purchases other than energy or energy-producing fuels used in the course of manufacturing, industrial processing, mining, or refining. The program tracks demographics of authorized companies and businesses, and provides account information. It generates a business annual return, which is dependent on when its fiscal year begins.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	See File Layout
	Retention and Disposition	Retain in Agency; destroy seven (7) years after closure and audit.
04864	Sales Tax History File (V)	This series documents various activities, transactions and communications with taxpayers. It is created when the agency or organization has needs or business with Revenue, aside from the submission of tax returns and tax payments. The series is very similar to a correspondence file. The term history relates to the need to retain documentation of taxpayer activities over periods of time.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: General correspondence, such as exempt/non-exempt, assessments, adjustments, filing frequencies, responses; credit authorization; amended returns; refund application.
	Retention and Disposition	Retain in Agency then destroy seven (7) years after cancellation of account and audit.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Division of Operations

System Description: The Department of Revenue (DOR) uses this application to store tax information that has been purged from other systems. The data goes back to 1992 and is used to work amended returns and existing tax bills.

System Contents: The application has two options - History option and PF3 option. The history option has the data that was data entered for the return that was originally found on the Viking and ELF systems. The PF3 option has income tax summary information that was originally found on the Individual Income Tax system.

General Schedule Items:

System Title: 92 Search

Alternate Title: NC Search

Series #: ***Series Title:***

Disposition Instructions:

04149 Individual Tax Return File

Retain five (5) years, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Office of Property Valuation / Division of State Valuation

System Description: The system maintains current and historic assessment data, certification data, and tax rate data, estimate data, local tax distribution data, and produces tax and certification notices for 1200+ centrally assessed companies. This is an interactive system that maintains storage of tax records for all public service companies as well as other centrally assessed properties.

System Contents: Assessment data, certification data, tax data and calculations, taxpayer demographic data, dates, Social Security Numbers, Federal Identification Numbers, addresses, company types and codes, valuation formulas and programs, formatted reports and letters. Input records include tax return data, account status, applicable dates for filing, billing, protests and certifications. and TVA property. Input is an upload and/or manual process by users of the Public Service Branch and Centrally Assessed Property Branch. Output records include assessment notices/letters, tax billings, reports, letters, certification notices and statistical reports.

General Schedule Items:

System Title: Centrally Assessed Property & Certification System ***Alternate Title:*** CAPS

<i>Series #:</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
03921	State Assessed Intangible Properties Tax Return File	Retain seven (7) years, then destroy after audit.
04701	Public Service Company Assessment and History Database	Retain in Agency and delete entries after seven (7) years and audit

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Office of Property Valuation / Division of State Valuation

System Description: This system calculates both personal property taxes and motor vehicle usage taxes on vehicles that are subject to the KY personal property and the motor vehicle usage tax, but have not been issued tax notices on behalf of the county clerk's offices. The system aids in the distribution of personal property taxes collected to local tax jurisdictions.

System Contents: Name, address of owner & operator of vehicles, vehicle plate number, vehicle identification number, description of vehicle, tax year, county name & district number where the vehicle is located, taxable value of vehicle, date tax notice is issued, amount of tax, penalty and interest due, date bill is voided, amount of void, date and amount of amended bill, date and amount of refund issued, date and amount of monthly payment received, total amount collected and distributed, county rates and districts. Output records include reports showing in each month the amount billed, voided, amended, collected and refunded. Financial reports per payment type (partial, full, partial/paid in full) and the amount of collections distributed to counties each quarter. Reports showing payment information, which are ready for distribution to taxing jurisdictions.

General Schedule Items:

System Title: Motor Vehicle Tax System

Alternate Title: OPSSYS/TIPS

Series #: ***Series Title:***

Disposition Instructions:

04697 Property and Usage Tax Technical Information Processing ("TIP") Database

Retain in Agency and delete paid/closed entries after five (5) years, and audit

04698 Omitted Property System (OPSSYS)

Retain in Agency and delete paid/voided entries after seven (7) years and audit

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Office of Property Valuation / Division of State Valuation

System Description: The purpose of this system is to distribute money each quarter to local jurisdictions for the Division of State Valuation.

System Contents: Demographic, tax rates, active/inactive jurisdictions, contacts, totals from previous quarters, reports from previous quarters. Input records include demographic information, amount of money to be given to each jurisdiction, dates, contacts, rates. Output records include quarterly distribution reports listing the amount of money distributed to each jurisdiction, letters to each jurisdiction stating money amounts/origin of monies distributed, list of checks for Treasury, reports for jurisdictions, state totals, and a summary of each taxing jurisdiction with address.

General Schedule Items:

System Title: Non County Distribution System

Alternate Title: NCD

Series #: ***Series Title:***

Disposition Instructions:

04700 Tax Distribution System

Retain in Agency and delete entries after three (3) years and audit

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Individual Income

System Description: This system provides a centralized location of employer account information by tax year. It houses the wage and tax statements (W-2s) for all eligible entities doing business in Kentucky. It is a GUI system which recognizes registered taxpayers subject to withholding tax. It performs withholding tax compliance functions of account reconciliation, identification and pursuit of W-2 delinquencies and provides verification against W-2 data reported by the individual on their return against the W-2 data reported by the employer. The system ensures that each taxpayer pays the appropriate amount of tax on taxable wages and files the required W-2s. It manages the compliance cases, generates compliance letters, and accepts and processes W2 data. It sends W-2 return codes to the withholding tax system. The system has online entry, batch updating and online inquiry. It produces statistical reports for W-2 files submitted by taxpayers and the 3rd party vendor that keys paper W2s. It identifies files errors and generates correspondence to assist taxpayers in correcting the files.

System Contents: Employer name, account number, and demographics. Employer's W-2 information including employee name, social security number, Kentucky wages and Kentucky income tax withheld. Employer's total tax paid and total outstanding tax liabilities by tax year.

General Schedule Items:

System Title: W-2 Recon System

Alternate Title: Recon

Series #: ***Series Title:***

Disposition Instructions:

06120 Employers' Wage and Tax Information File

Retain until seven (7) years from end of tax year submitted, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

System Description: The Withholding Return and Payment System (WRAPS) provides the taxpayers of the Commonwealth, the ability to file their Withholding K-1 and K-3 returns online and payroll providers the ability to file their client returns by bulk file. Taxpayers are able to file returns, view and amend returns that were previously filed online, request refunds and credit forwards, as well as the ability to access the Enterprise Electronic Payment System (EEPS) for paying Withholding Tax Due. WRAPS is used to set the withholding accounts filing method; it automatically changes the method to bulk filing upon receipt of a bulk filed return; withholding users have the ability to change accounts filing method to paper, online, or bulk. WRAPS retains each bulk filed return's bulk filing Transmitter ID and submission ID. WRAPS manages the online account Administrator role with the ability for the Admin to grant role accesses of: Viewer, Filer, or Payer; (Payer may also file & view, Filer may also view, but the Viewer may only view). WRAPS contains work lists of: Refunds, Credits, Credit Forward, & Amended / online & bulk filed returns claiming a Credit, requesting Refund or requesting Credit Forward; withholding user assigns a work list item to themselves resulting in populating it on their own list of items; when task is completed they complete & save to remove it from their own list. Withholding users may re-assign a work list task to themselves (from another withholding user). WRAPS provides ability to view work list items as: My Tasks, Assigned Tasks (everyone's), or Unassigned (all work lists). Each Work List type displays a count of assigned (everyone) and a count of unassigned. WRAPS reports – Admin Overview, Returns in Processing Status, & Bulk Transmitter.

System Contents: Taxpayer Business Name, FEIN, Account Number, Filing Method, Electronic Return Data

General Schedule Items:

System Title: The Withholding Return and Payment System ***Alternate Title:*** WRAPS

<i>Series #:</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
04830	Employer Withholding Tax Return File	Retain seven (7) years or after audit, whichever is longer, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

System Description: The Kentucky Auditing and Reporting for Individual Income Tax (KARIIT) documents Revenue compliance efforts by utilizing Internal Revenue System (IRS) data matched against state information along with utilizing state data. KARIIT has a federal data function and a state data function. Using the Federal function each year, the Department identifies more than 75,000 non-filers and under-reporters by using the federal tax information. KARIIT tracks the taxpayer's adjusted gross income, which should match the first line of their state tax return, with the federal IRS report. If the amount doesn't match, a letter is sent to the taxpayer, noting the difference. KARIIT has a CP2000 feature that tracks billings for omitted income adjustments from the IRS. KARIIT also tracks audits conducted by the IRS. In addition, those individuals who did not file a federal return are checked for compliance.

The KARIIT state function identifies compliance initiatives using state data only.

System Contents: Taxpayer name, address, tax return data which includes income information and deductions.

General Schedule Items:

System Title: **Kentucky Auditing and Reporting for Individual Income Tax** ***Alternate Title:*** **KARIIT**

<i>Series #:</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
04149	Individual Tax Return File	Retain five (5) years, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Individual Income Tax

System Description: The Individual Income Tax system (IIT) is a mainframe application that is used to document income tax information on individuals who file returns each year. The system provides automated retrieval of individual income tax information; conducts compliance programs; provides taxpayer assistance; audits tax returns; and conducts other activities to ensure the collection of taxes due. It provides a source for determining individual returns filed, payments made, and refunds issued.

The IIT system audits a return through electronic edits, controls the processing, and compiles information. It retains historical data and statistics, produces an audit trail, provides refund offsets against outstanding debts, and identifies duplicate refund claims. It provides a way for users to review and adjust returns.

Information for the IIT system is received from the Modernized Electronic Filing System (MEF), Viking and MFE.. The IIT system interfaces with the Treasurer's Office and the Finance Cabinet to prepare and produce refund checks. It produces billing and collection information to be uploaded to the Compliance and Receivable System and Computer Assisted Collection System for Government (CARSCACS-G). It also provides information to the Individual Income Tax Refund System (Where's my refund)(IITRS)

System Contents: The Individual Income Tax summary section contains taxpayer information such as name and address. It also includes the validating number, document code, filing status, type of return, tax year, payment transaction code, indicator of whether a payment and the return, dropout/kickout code, error code, check #, transaction amount and process date.

The Income Tax Declaration system contains information regarding declaration payments made by the taxpayer. The user and automated edit process use this system for verification of individual income tax declaration payments.

The Dropout/Kickout system's primary purpose is to provide a platform where returns that fail specified requirements can be reviewed and adjusted. Field edits are in place to aid in auditing the return. Audited fields are listed on the dropout/kickout screens showing the amount the taxpayer has claimed and the amount the system has calculated. An additional field is available for each field for the user to adjust the amount. The system recalculates balances based on adjustments to fields. Users have the ability to refer the return to another person/unit for additional review/action through this function. Access is restricted and an approval hierarchy exists for transactions.

The Tax Refund System's primary function is to provide a mechanism to generate refunds. Access is restricted and an approval hierarchy exists for transactions. This function is also used by other tax types.

The Change Taxpayer Information function allows the user to change the taxpayer's demographic information and tax type for future

mailings.

The Application Access option allows for the maintenance of security levels, controlling user activity, including levels and types of activity, approval routings, dollar thresholds, and delegate authorities. This function restricts access and actions to authorized users based on the security level assigned. It supplements RACF by providing a second level of security. It controls the activities an employee is allowed to perform once through the RACF access. It provides the employee information used for correspondence. An audit trail of access changes is maintained.

The On-line Journal Voucher system's primary purpose is to provide the capability to manually transfer funds between accounts, tax types and tax periods. Access/actions are restricted and edits prevent unavailable funds from being redirected. An approval hierarchy exists for transactions.

General Schedule Items:

<i>System Title:</i> Individual Income Tax System		<i>Alternate Title:</i> IIT
<i>Series #:</i> <i>Series Title:</i>		<i>Disposition Instructions:</i>
04149	Individual Tax Return File	Retain five (5) years, then destroy.
04150	Pass-through Entity Tax Return File	Retain five (5) years, then destroy.
04151	Fiduciary Tax Return File	Retain five (5) years, then destroy.
04636	Kentucky Payment Vouchers File - Individual Income Tax	Retain five (5) years or after audit, whichever is longer, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Individual Income

System Description: The Withholding Tax System documents the processed transactions of withholding payment accounts for all eligible entities doing business in Kentucky. It is an online system which identifies registered taxpayers subject to the withholding tax, provides access required to answer taxpayer inquiries, verifies tax payments and refund requests, and performs tax discovery and compliance projects. The system ensures that each taxpayer pays the appropriate amount of tax on taxable wages and files the required returns. It manages the demographic and filing frequency database and records return and accounting transactions. It also tracks nonfilers and generates delinquency files, produces billing information, and generates mailing information for returns. The system has online entry, batch updating and online inquiry. It produces statistical reports for the Cabinet and other agencies.

System Contents: Employer name, account number, demographic information, filing frequency, account status, and transaction data.

General Schedule Items:

System Title: **Withholding Tax System**

Alternate Title:

Series #: ***Series Title:***

Disposition Instructions:

04830 Employer Withholding Tax Return File

Retain seven (7) years or after audit, whichever is longer, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Electronic Security

System Description: The Application Activity System (AAS) documents activities and transactions on the Department of Revenue's centralized security system. The system is involved with controlling user activity, including the levels and types of activity, approval routings, dollar thresholds, and delegate authorities.

The first level of security for the Department's mainframe applications is through the Resource Activity Control Facility (RACF). AAS supplements RACF by providing a second level of security for certain systems. AAS controls or checks the activities a Department employee is allowed to perform, once they are given RACF access.

AAS is also used to supplement security for mainframe programs utilized. These programs include the File Requisition System, On-Line Journal Voucher System, Compliance and Receivables System (CARS), and the On-Line Business Tax Refund System (business, corporation, individual income).

Primary features of the system include the ability to create and inquire, and maintenance user access in an on-line, real time environment; to direct, electronically, updates to the employee's approver, and control the refund dollar amount of approval a supervisor can authorize; to control multiple levels of approval; to maintain an audit trail of access changes; and to provide a complete name, address, and employee information that is utilized to provide signature blocks on system correspondence sent to taxpayers. The common data (user identification) and audit trail records are two screens of primary value to the agency.

System Contents: Application Activity System data is stored on a DB2 Database. Information is added, modified, or deleted only by authorized members in the Revenue Security Office.

General Schedule Items:

System Title: Application Activity System

Alternate Title: AAS

Series #: Series Title:

Disposition Instructions:

E0028 System Users Access Records

Destroy one (1) year after the individual no longer has access to the system but not before audit requirements for the records modified by that individual have been met.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Corporation Tax

System Description: The Corporate Coding System stores both scanned images and keyed data of original and amended Corporation Income, Limited Liability and Pass-through Entity returns submitted to the Department of Revenue. All compliance billing and refund requests for the Division are identified in Fasttrieve or PCT based upon specified error codes. The data and images will be converted and stored in DOR databases and Fasttrieve or PCT will no longer be used by KDOR effective 12/31/2021

System Contents: Contains scanned and keyed data as reported to the Department of Revenue on the Corporation Income, Limited Liability and Pass-through Entity returns. Contains the following data: Taxpayer name and address, federal identification, validating, and corporation account numbers, tax return data. The tax returns are scanned by DOR staff and sent to Exela (third party vendor) for data entry.

General Schedule Items:

System Title: Corporate Coding System

Alternate Title: Fasttrieve or PCT

Series #: ***Series Title:***

Disposition Instructions:

04859	Corporation Income, Limited Liability Entity, and License Tax Return File	Retain until ten (10) years after the return is filed, then destroy.
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Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Corporation Tax

System Description: The Economic Development Tax Credits and incentives Database is used to store the amount of Economic Development Tax credits claimed on both Corporation Income, Limited Liability and Pass-through Entity returns (income tax credits) and Withholding Tax returns (wage assessment credits).

System Contents: The Tax Credits Database contains demographic information for taxpayers including: name, address, account number, project number, type of credit, start and end dates, and approved credit amount. There is separate demographic information for both income tax credits and wage assessment credits. This information is received from the Cabinet for Economic Development and entered into the database. Both the income tax credits and wage assessment credits are entered into the database based on review of the appropriate schedules included with the Corporation Income, Limited Liability and Pass-through Entity return or reports submitted for the wage assessment credits. All information and credits are entered by the Tax Credits Section Staff.

The Tax Credits Database is used to generate reports of Economic Development Tax credits claimed. The report for credits claimed on Corporation Income, Limited Liability and Pass-through Entity returns is generated on a quarterly basis to report the credit type, amount of credit recorded during the quarter, and the total amount of credit to date. The report for credits claimed on Withholding Tax returns is generated annually to report the credit type, the amount of credit recorded during the year, and total amount of credit to date.

General Schedule Items:

System Title: Economic Development Tax Credits Database

Alternate Title: Tax Credits Database

Series #: ***Series Title:***

Disposition Instructions:

04863 Economic Development Tax Credit Program File

Retain until ten (10) years after the tax credit/incentive is approved, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Corporation Tax

System Description: This is a mainframe application that is used in the administration, collection and auditing of the corporation tax. It is used to document and identify registered taxpayers subject to corporation income, Limited Liability Entity tax (LLET) and license tax, control filing delinquencies, provide online access necessary to answer taxpayer inquiries, verify tax payments and refund requests, and is used to perform tax discovery and compliance projects.

The system contains tax data and administrative information historically collected to effectively administer the provisions of the Corporation Income, LLET and License Tax Law. The system assists in ensuring that each taxpayer pays the appropriate amount of tax on taxable transactions and files the required return.

System Contents: This is a mainframe application that is used in the administration, collection and auditing of the corporation tax. It is used to document and identify registered taxpayers subject to corporation income, Limited Liability Entity tax (LLET) and license tax, control filing delinquencies, provide online access necessary to answer taxpayer inquiries, verify tax payments and refund requests, and is used to perform tax discovery and compliance projects.

The system contains tax data and administrative information historically collected to effectively administer the provisions of the Corporation Income, LLET and License Tax Law. The system assists in ensuring that each taxpayer pays the appropriate amount of tax on taxable transactions and files the required return.

General Schedule Items:

System Title: Corporation Tax System

Alternate Title: Business Tax System

Series #: ***Series Title:***

Disposition Instructions:

04859 Corporation Income, Limited Liability Entity, and License Tax
Return File

Retain until ten (10) years after the return is filed, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Division of Registration

System Description: The Discovery System is a visual basic system which contains tax case information from both state and federal. It allows a user to use the related import programs to automatically create compliance cases from files provided from the Secretary of State's office and files provided from Department of Revenue's Disclosure Office from information sent by the Internal Revenue Service. It also allows the user to manually create compliance cases from information provided from other various sources federal, state, and local agency information as well as third party information. Examples include: Worker's Compensation, Unemployment Insurance, Audit, South Eastern Association of Tax Administrators (SEATA), Lottery, etc. Each Discovery case is worked by a Revenue employee to determine whether the taxpayer listed within the case is properly registered for the major business taxes: Employer's Withholding, Sales and Use, Consumer's Use, Transient Room, Motor Vehicle Tire Fee, Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account, Corporation Income, Limited Liability Entity, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Account, Telecommunications, Utility Gross Receipts License, Coal Severance and Processing, and the Coal Purchaser/Seller Certificate ID Number. If not properly registered, the system allows the user to send correspondence, make case notes, set reminders, and change the case status in an attempt to compliance the taxpayer for Registration purposes.

System Contents: The system contains information from Kentucky Secretary of State, files provided from Department of Revenue's Disclosure Office from information sent by the Internal Revenue Service, and information entered by Division of Registration staff concerning possible non-compliant taxpayers. The information is entered manually for paper leads or automatically from a .txt file received from the Secretary of State's office. Information consists of Business Name, Address Lines, City, State, Zip Code, County, Country, Phone Numbers, Social Security Numbers, Federal Employer Identification Numbers, Business Structure, State of Incorporation, Date of Incorporation, North American Industrial Classification Number, Security Token, Retailer Number, Secretary of State Organization Number, CBI Number, CRIS Number, Unemployment Insurance Number, Source of Information, Case Status, Case Number, address history for address changes, name change history for name changes, tax account numbers, history of correspondence sent per case as well as case notes entered by Division of Registration staff working the case.

General Schedule Items:

<i>System Title:</i> Discovery	<i>Alternate Title:</i> Tax Gap Results, BusTR, or TGR
<i>Series #:</i> Series Title:	<i>Disposition Instructions:</i>
04670 Taxpayer Registration Application File	Retain five (5) years, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Division of Registration

System Description: The Lottery System is no longer in use, it is storing records until they have met retention.

The Lottery System is a visual basic system designed around a database of case information. It allows the user to manually create cases from information provided on the Lottery Retailer License application or re-licensing application as provided to the Department of Revenue (DOR) by the Kentucky Lottery Corporation. The vendors must have a tax clearance from the Department of Revenue before the Lottery Corporation can approve the application to participate in the program. Vendors must submit a re-application every two (2) years. KRS 154A.400 (1) (b) provides that the applicant be "current in filing all applicable returns and in payment of all taxes, interest and penalties owed to the Commonwealth of Kentucky, excluding items under formal appeal pursuant to applicable statutes." The Department of Revenue verifies that there are no outstanding tax filings or liabilities. The vendor must remain in good standing with Department of Revenue in order to continue to sell Lottery Corporation products. A DOR employee must review a Lottery applicant's information to determine whether tax clearance is met. The Department notifies the Lottery Corporation of whether applicants have met or not met requirements. Those that have not met requirements are prohibited from obtaining an initial Lottery license or from being relicensed until they resolve the outstanding issues to meet requirements. The Lottery system allows the user to input information and notes concerning the status of an applicant and to change the status to approved or denied.

System Contents: The Lottery system contains keyed information such as: Business Name, Doing Business As name (DBA), Lottery Retailer Number, Federal Employer Identification Number (FEIN), Cross Reference Index System (CRIS) number, Mailing and Location Address(es), Phone Numbers, Responsible Party Name(s), Responsible Party Social Security Number(s), Responsible Party FEIN(s), Responsible Party Title(s), Ownership Type, history of correspondence sent per case as well as case notes entered by DOR staff working the case.

General Schedule Items:

System Title: Lottery System

Alternate Title:

Series #: Series Title:

Disposition Instructions:

04670 Taxpayer Registration Application File

Retain five (5) years, then destroy.

04997 Lottery Vendor Application File

Retain for four (4) years after last clearance request, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

System Description: Compliance Data Warehouse (CDW) consolidates necessary internal and external sources of tax and fees information into a unified set of structures and stores them in an Oracle Database. The SAP BI Tool is used to access the data in CDW database that provides the mechanisms to ease the sharing of data across DOR Divisions and provides a level playing field for analytics of all types. Data Mining, queries and reports are produced to assist the Department of Revenue (DOR) in locating potential sources of additional unpaid, under paid revenues, and for compliance purposes. CDW was developed to provide a single, integrated database environment to support research and analysis. The CDW provides a high-performance environment specifically designed for ad-hoc queries, predictive modeling, data mining, visualization, simulation, optimization, and other types of analyses that are needed to support the DOR Compliance mission.

System Contents: Taxpayer name, address, tax return data.

General Schedule Items:

System Title: Compliance Data Warehouse

Alternate Title: CDW

<i>Series #:</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
04149	Individual Tax Return File	Retain five (5) years, then destroy.
04699	Freddie Freeroader File	Retain for five (5) years after files are closed (paid or voided), then destroy. Retain cases where the vehicle no longer exists or collection efforts exceed tax due for eleven (11) years after delinquency, then destroy.
04703	Omitted Tangible Property Tax Return File	Retain for seven (7) years from the tax return date, then destroy. Retain unpaid returns for eleven (11) years after delinquency, the business no longer exists, or collection efforts exceed tax due, whichever is longer, then destroy.
04814	Remittance List File	Retain for ten (10) years and audit, then destroy.
04830	Employer Withholding Tax Return File	Retain seven (7) years or after audit, whichever is longer, then destroy.

Series #:	Series Title:	Disposition Instructions:
04834	Sales Tax File	Delete entries seven (7) years after all account information is complete, clear of litigation, and audit.
04835	Retail Sales and Use Tax Return File	Retain in Agency seven (7) years then destroy after audit.
04859	Corporation Income, Limited Liability Entity, and License Tax Return File	Retain until ten (10) years after the return is filed, then destroy.
06120	Employers' Wage and Tax Information File	Retain until seven (7) years from end of tax year submitted, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Division of Operations

System Description: Modernized e-File (MeF) is a web application located on the Intranet for the Kentucky Department of Revenue (DOR). MeF is designed to process individual income tax return data that is submitted electronically. The system processes approximately 2 million individual income tax returns a year.

Tax data is transmitted to the Internal Revenue Service (IRS) through third party vendors. The IRS uses a portal to make the data available to states. DOR can retrieve the data if the taxpayer has elected to file an electronic Kentucky return. The information is downloaded from the IRS.. The data is reviewed for file formatting errors. All returns will be accepted or rejected. Rejected returns will be processed in MeF. An acknowledgement status is returned to the IRS. Some of the reviewing of the errors is automated and some of it requires user intervention.

MeF also handles paper returns, including 2D Barcode returns. Data from the paper returns are placed in an electronic format and transmitted to the MeF system for processing much the same way as the IRS transmitted returns

System Contents: Individual income tax return information such as personal demographics, income data, adjustments, deductions, refundable & non-refundable credits, personal tax credits, tax liability, additional tax or overpayment information and refund/payment information is contained in MeF.

The 3 main system menus include Returns, Reports & System Maintenance. The functions include: Return Search, Return Errors, Submission Errors, Resolve Test Files, MF Format Convert and Mainframe Upload. The Reports menu contains various statistical/analytical/ system logs/queries available upon request. Reports can be printed upon demand. The System Maintenance menu provides access to forms maintenance, calculations/edits, vendor verification/testing and other system maintenance tasks

General Schedule Items:

<i>System Title:</i> Modernized e-File	<i>Alternate Title:</i> MeF
<i>Series #:</i> 04149	<i>Disposition Instructions:</i> Retain five (5) years, then destroy.
<i>Series Title:</i> Individual Tax Return File	

System Title: **Modernized e-File**

Alternate Title: **MeF**

Series #: *Series Title:*

Disposition Instructions:

04645 Declaration for Electronic Filing

Retain in Agency five (5) years then destroy after audit.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Division of Operations

System Description: Corporate Modernized e-File (Corp MeF) is a web application located on the Intranet for the Kentucky Department of Revenue (DOR). Corp MeF is designed to process business income tax return data that is submitted electronically. The system processes approximately 250,000 business income tax returns every year.

Tax data is transmitted to the Internal Revenue Service (IRS) through third party vendors. The IRS uses a portal to make the data available to states. DOR can retrieve the data if the taxpayer has elected to file an electronic Kentucky return. The information is downloaded from the IRS. The data is reviewed for file formatting errors. All returns will be accepted or rejected. Rejected returns will be processed in Corp MeF. An acknowledgement status is returned to the IRS. Some of the review of the errors is automated and some of it requires user intervention.

Corp MeF also handles paper returns, processed by a third party vendor. Data from the paper returns are placed in an electronic format and transmitted to the Corp MeF system for processing much the same way as the IRS transmitted returns

System Contents: Individual income tax return information such as personal demographics, income data, adjustments, deductions, refundable & non-refundable credits, personal tax credits, tax liability, additional tax or overpayment information and refund/payment information is contained in Corp MeF.

The 3 main system menus include production and test Search, Reports, & Settings. The Search menu allows search of returns via various search types and values. The Reports menu contains various statistical/analytical/ system logs/queries available upon request. Reports can be printed upon demand.

The System Maintenance menu provides access to forms maintenance, calculations/edits, vendor verification/testing and other system maintenance tasks.

General Schedule Items:

System Title: Corporate Modernized e-File

Alternate Title: Corp MeF

Series #: ***Series Title:***

Disposition Instructions:

System Title: Corporate Modernized e-File

Alternate Title: Corp MeF

Series #: ***Series Title:***

Disposition Instructions:

04812 Corporation Processing Card File

Retain for three (3) years and audit, then destroy.

04859 Corporation Income, Limited Liability Entity, and License Tax
Return File

Retain until ten (10) years after the return is filed, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

System Description: Compliance and Receivables System/Computer Assisted Collection System for Government serve as the central repository of all accounts receivable information for taxes, interest, fees, and penalties owed to the Department of Revenue. The Compliance and Receivables System (CARS) is the largest interrelational database of its kind in Kentucky State Government. It interfaces with the Computer Assisted Collection System for Government (CACGS-G) in such a way that the systems operate as one system with two points of entry. Through CARS, employees perform billing, bill maintenance and bill approvals online in a real time environment.

CARS customizes notices and correspondence to taxpayers. It processes all accounts receivable payments and provides information to the Accounts Receipts Posting System (NOS). It interfaces with all the tax systems (Individual, Sales and Use, Corporation, Withholding, Miscellaneous, Coal, and the Cross Reference Index System) and the Computer Assisted Collection System for Government (CACGS-G). It tracks the payment record by tax type. CARS provides CACGS-G with all bill information, and, also, gathers statistical information for the Cabinet and other state agencies, including information to facilitate revenue forecasting. The purge file in CARS identifies bills that are paid in full.

System Contents: Payment information, account and identification numbers, payment amounts, interest amounts, tax period, tax type, name, address, penalties, fees, and audit information.

General Schedule Items:

System Title: Compliance and Receivables System/Computer Assisted Collection System for Government

Alternate Title: CARS/CACGS-G

Series #: Series Title:

Disposition Instructions:

04638	Notice of Tax Due	Retain three (3) years or after audit, whichever is longer, then destroy.
04651	Electronic Filing Transfer Folder	Retain five (5) years, then destroy.
04652	Daily Accounts Receivable Journal Voucher Printout	Retain five (5) years, then destroy.
04653	Daily Payment Listing File	Retain five (5) years, then destroy after audit.
04655	Daily CARS Report File	Retain five (5) years, then destroy after audit.

System Title: Compliance and Receivables System/Computer Assisted Collection System for Government

Alternate Title: CARS/CACS-G

Series #: Series Title:

Disposition Instructions:

04656	Monthly Compliance and Receivables System (CARS) Account Receivables Report File	Retain five (5) years, then destroy after audit.
04757	Notice of Seizure/Tax Lien on Marijuana or Controlled Substances File	Retain five (5) years, then destroy.
04775	Assessment Tax Billings File--Public Service Commission	Retain five (5) years, then destroy.
04778	Individual Bill File - Motor Vehicle Tax	Retain for two (2) years after paid in full, then destroy.
04820	Check Register File	Retain five (5) years, then destroy.
04905	Audit Report and Protest File	Retain ten (10) years after closure of protest activities, then destroy.
04914	Receipt of Land Redemptions/Certificate of Delinquency File	Retain for three (3) years after bill is paid in full and audit, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department of Revenue

Division of Operations

System Description: Viking is a data entry software tool used by Department of Revenue staff to key in data from paper tax returns, payments and estimated tax payments/vouchers. The returns can be current or prior year returns, amended, fiduciary, resident, non-resident return types.

System Contents: Data such as the validating number, social security number, political party designation, name, address, tax year, filing status, dependent information, and family size information is keyed. Specified line numbers from the return are also keyed into Viking. Viking has an edit process for each of the fields. If the edit fails, the keyer is notified.

General Schedule Items:

<i>System Title:</i>	Viking System	<i>Alternate Title:</i>
<i>Series #:</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
04149	Individual Tax Return File	Retain five (5) years, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department Of Revenue

Division Of Operations

System Description: Hyland OnBase is an image repository system used by the Department of Revenue. OnBase is used for storage of scanned images from various tax records, remittances, and other documents.

System Contents: Hyland OnBase may contain: tax returns/information, remittances, certificates, general correspondence.

Gen. Schedule Items:

System Title:	OnBase	Alternate Title:
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<i>Series #</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
03215	Specific Lien Release File	Retain until (3) years after case closure, then destroy after audit.
03216	Disclaimer File	Retain for (3) years after case closure, then destroy after audit.
03219	Proof of Claim Folder	Forward documentation to the appropriate tax file record series. If no tax file exists, retain for five (5) years and destroy after audit.
03223	Notice of Assessment File	Forward documentation to the appropriate tax file record series. If no tax file exists, retain for five (5) years and destroy after audit.
03225	Judgment File	Forward documentation to the appropriate tax file record series. Retain all other documents for one (1) year after case closure and destroy after audit.
04149	Individual Tax Return File	Retain five (5) years, then destroy.
04150	Pass-through Entity Tax Return File	Retain five (5) years, then destroy.
04151	Fiduciary Tax Return File	Retain five (5) years, then destroy.
04636	Kentucky Payment Vouchers File - Individual Income Tax	Retain five (5) years or after audit, whichever is longer, then destroy.
04638	Notice of Tax Due	Retain three (3) years or after audit, whichever is longer, then destroy.
04670	Taxpayer Registration Application File	Retain five (5) years, then destroy.
04811	Sales Tax Turn-Around Document File	Retain for seven (7) years and audit, then destroy.
04812	Corporation Processing Card File	Retain for three (3) years and audit, then destroy.
04821	Refund Correspondence File	Retain for five (5) years and audit, then destroy.
04830	Employer Withholding Tax Return File	Retain seven (7) years or after audit, whichever is longer, then destroy.
04834	Sales Tax File	Delete entries seven (7) years after all account information is complete, clear of litigation, and audit.
04835	Retail Sales and Use Tax Return File	Retain in Agency seven (7) years then destroy after audit.
04859	Corporation Income, Limited Liability Entity, and License Tax Return File	Retain until ten (10) years after the return is filed, then destroy.
04913	Offer and Settlement File	Retain for seven (7) years after payment of settlement and audit, then destroy.
06120	Employers' Wage and Tax Information File	Retain until seven (7) years from end of tax year submitted, then destroy.
06945	Kentucky Payment Vouchers File - Corporation Tax	Retain five (5) years, then destroy.
06951	Utility Gross Receipts License Tax	Retain five (5) years, then destroy.

Electronic System With Included Records Series

Finance and Administration Cabinet

Department Of Revenue

Divison Of Operations

System Description: The File Requisition system is a mainframe application that allows a Department of Revenue (DOR) employee to electronically request a tax return, folder, and/or other documents stored in the Central Files Section.

All tax types are stored in Central Files. The Compliance and Taxpayer Assistance Division, Department of Tax Administration makes the most use of the tax returns filed in Central Files. The returns are used by DOR employees to verify filing, match federal data, complete audits, provide taxpayer assistance, and various correspondence requirements.

The requisition information is transmitted to a TSO print job and a requisition number is assigned. An authorized Central Files worker generates a copy of the file requisition from TSO and assigns the requisition to another Central Files worker to pull the file. The Central Files actions are tracked on the transfer acceptance screen which provides a status of the requisition.

System Contents: The File requisition system request screen contains the following information: type of file requested, tax type, validating number, account number, taxpayer name, year or period, requestor information, comments, and sensitive information indicator. A transfer acceptance screen tracks the status of the requisition. The following information is listed: validating number, tax type, account number, year or period, taxpayer name, file type, requisition number and tracking status.

Gen. Schedule Items:

System Title: **File Requisition System**

Alternate Title:

<i>Series #</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>
04149	Individual Tax Return File	Retain five (5) years, then destroy.
04830	Employer Withholding Tax Return File	Retain seven (7) years or after audit, whichever is longer, then destroy.
04835	Retail Sales and Use Tax Return File	Retain in Agency seven (7) years then destroy after audit.
04859	Corporation Income, Limited Liability Entity, and License Tax Return File	Retain until ten (10) years after the return is filed, then destroy.