

## DEPARTMENT OF TAXATION

Approved Records Retention and Disposition Schedules (Forms SA-1)  
Compiled by the DAGS, Archives Division, Records Management Branch\*

### TABLE OF CONTENTS

<u>RECORDS SERIES</u>	<u>PAGE NO.</u>
<i>ACCOUNTING RECORDS</i>	
A-1: General Tax Collections Control Ledger.....	1
A-2: Tax Collections Register.....	1
A-3: Current and Delinquent Accrued Control Ledgers.....	1
A-4: General Cash Tax Collections Control Book.....	1
A-4: Delinquent Tax Roll on Accrued Taxes.....	1
A-6: Uncollectible Tax Rolls.....	1
A-7: Statement of Tax Operations.....	1
A-8: Statement of Tax Operations Worksheet Ledger.....	1
A-9: Registered Appeals Ledger.....	1
A-10: General Excise/Use Activity Reports.....	2
A-10: General Excise/Use Activity Reports – Worksheets.....	2
A-11: Tax Collection Report.....	2
A-12: Tax Debit and Credit Adjustment Report.....	2
A-13: Daily Cash Totals for Unaccrued Taxes.....	2
A-14: Daily Ledgers of Tax Collection.....	2
A-15: Cash Register Audit Tax Payment Tapes.....	2
A-16: Cash Register Readings of Daily Total Deposit.....	2
A-17: Various Net Income Tax System Reports.....	2
A-18: Net Income Refunds Master Listing.....	3
A-19: Cashier's Refund Vouchers on Bad Checks.....	3
A-20: Various GEW / TAT Tax System Reports.....	3
A-20: Various GEW / TAT Tax System Reports – Audit Reports.....	3
A-21: Net Income Delinquent Tax Cards.....	3
A-22: Liquor Permittee and Tobacco Licensee Report.....	3
A-23: Statistical Information Reports.....	3
A-24: Refund Vouchers of Excess Payments.....	3
A-25: Public Service and Franchise Tax Ledgers.....	3
A-26: Comparative Statements of Daily Collection.....	4
A-27: Suspense File.....	4
A-28: Listing of Returned and Retailed Warrants.....	4
A-29: Non-receipt of Warrant for Tax Refund (Form L-19).....	4
A-30: Transient Accommodations Tax Activity Report.....	4
A-30: Transient Accommodations Tax Activity Report – Work Papers.....	4
A-31: Collections Under Section 235-68.....	4
A-31: Collections Under Section 235-68 – Work Papers.....	4
<i>ADMINISTRATIVE RECORDS (DEPT)</i>	
B-1: Division or Branch General Correspondence File – Policies & Procedures.....	5
B-2: General Legislative Correspondence File.....	5
B-3: Correspondence of the Administrative Services Office.....	5
B-4: Correspondence of Departmental Personnel.....	5
B-5: Correspondence Relative to Research and Analysis of Projects.....	5
B-6: Correspondence of Departmental Systems & Procedures.....	5
B-7: Correspondence of the Collections Division.....	5
B-8: Division Correspondence between DOTAX and other Government Agencies.....	5
B-9: Franchise Tax Correspondence with Local Banks and Related Papers.....	5
B-10: General Excise Tax License Memorandum.....	5

RECORDS SERIES ID is for Records Management Branch use only.

## TABLE OF CONTENTS (continued)

<u>RECORDS SERIES</u>	<u>PAGE NO.</u>
<i>TAX RETURNS</i>	
C-1: Income Tax Returns .....	6
C-2: Public Service Company Tax Returns .....	6
C-3: Franchise Returns .....	6
C-4: Records of GE, Use, WH, TAT and RV .....	6
C-5: GE, Use, WH, TAT and RV Forms .....	6
C-6: Employer's Statement of Income Tax Withheld & Wages Paid (HW-2); Employer's Return and State (HW-3) .....	6
C-7: Employer's Statement Covering Non-Residence .....	6
C-8: Declaration of Estimated Corporation Income Tax, with Payment .....	6
C-9: Declaration of Estimated Individual Income Tax, with Payment .....	7
C-10: Corporation Summary Cards .....	7
C-11: Public Service Company Summary Cards .....	7
C-12: Information Returns and Summary (N-199 & N-196) .....	7
C-13: Inheritance Tax Records (Prior to June 1983) .....	7
C-14: Estate Tax Records – Resident & Non-Resident .....	7
C-15: Inheritance Tax Summary Cards .....	7
C-16: Monthly Liquor Tax Returns .....	7
C-17: Monthly Tobacco Tax Returns .....	7
C-18: Liquid Fuel Tax Returns .....	8
C-19: Liquid Fuel Information Returns .....	8
C-20: Certificates of Retail Sales of Liquid Fuel .....	8
C-21: Conveyance Tax Certificate (P-64A) & Exemption from Conveyance Tax (P-64B) .....	8
<i>APPLICATIONS &amp; LICENSES / PERMITS</i>	
D-1: Applications for General Excise License .....	9
D-2: Applications for Exemption from Payment of General Excise Tax .....	9
D-3: Use Tax Application for Unlicensed Wholesalers .....	9
D-4: Use Tax Application for Unlicensed Retailers .....	9
D-5: Applications for Extension of Time for Filing .....	9
D-6: Applications and Tax Clearances Issued .....	9
D-7: Applications for Withholding Certificates for Dispositions by Non-Resident .....	9
D-8: Applications for Liquor Tax Permits .....	9
D-9: Correspondence with Liquor Applicants .....	10
D-10: Applications for Tobacco Tax Licenses .....	10
D-11: Correspondence with Tobacco Applicants .....	10
D-12: Applications for Liquid Fuel Retail Dealer's Permit .....	10
D-13: Correspondence with Liquid Fuel Retail Dealer Applicants .....	10
D-14: Unissued GE & Use Licenses and TAT Registrations .....	10
D-15: Tobacco Licenses .....	10
D-16: Liquid Fuel Retail Dealer's Permit .....	10
D-17: Liquor Permits .....	10
D-18: Applications for and Bulk Sale Certificates Issued .....	10
<i>AUDIT, ASSESSMENT &amp; ADJUSTMENT REPORTS</i>	
E-1: Audit Case Reports of All Taxes Administered by the Tax Director .....	11
E-2: Tax Assessment Journals .....	11
E-3: Net Income Tax Adjustments (A-80) .....	11
E-4: Log of Assessments Mailed on Oahu (Partial) .....	11

## TABLE OF CONTENTS (continued)

<u>RECORDS SERIES</u>	<u>PAGE NO.</u>
<i>COLLECTION REPORT</i>	
F-1: Searches – Probates, Dissolution, Sale of Business, etc. ....	12
F-2: Searches – Mortgages, Pledgers or Purchasers .....	12
F-3: Tax Liens and Release on Real Property for all Tax Districts .....	12
F-4: Automobile Liens and Releases .....	12
F-5: Individual Delinquent Memo Ledger Cards.....	12
F-6: Delinquent Memo Cards for neighbor Island Taxpayers on Oahu .....	12
F-7: Special Record of Uncollectible Delinquent Taxes (Form D-42) .....	12
F-8: Tax Sales of Real and Personal Property.....	12
F-9: Notice of Failure to File Tax Returns .....	12
F-10: Case Folders on Uncollectible Delinquent Accounts.....	12
<i>CONTROL LOGS</i>	
G-1: Batch Control Logs for GE, Use, WH & TAT.....	13
G-2: Batch Control Logs for Net Income Tax Documents and Returns .....	13
G-3: Statistical and Other Reports Regarding Data Entry System .....	13
G-4: Transmittal Log Book of Data Entry Batches .....	13
G-5: Logs for Incoming and Outgoing Mail.....	13
G-6: Transmittal Letters Covering Monthly Returns and Payments.....	13
G-7: Requests for Copies of Tax Returns Filed .....	13
G-8: Listing of Persons Authorized to Receive Copies / Review Tax Returns.....	13
G-9: Statistical Information Regarding Branch Offices.....	13
<i>MISCELLANEOUS</i>	
H-1: Income Correspondence Regarding Ruling Interpretations .....	14
H-2: General Excise Correspondence regarding Ruling Interpretations .....	14
H-3: Tax Appeal Files – Department Case Files .....	14
H-5: Training Materials .....	14
H-6: Tax Review Commission Materials .....	14
H-7: WSATA Convention Materials .....	14
H-8: Scientific Contract Correspondence .....	14
H-9: Listing and Copies of Tax Information Releases .....	15
H-10: Listing and Copies of Department of Taxation Announcements .....	15
H-11: Listing of Nonprofit Organization (Rolodex) .....	15
H-12: Council on Revenues: Minutes, Reports to Governor, Correspondence .....	15
H-13: Board of Review Case Files .....	15
H-14: Board of Review Records.....	15
ND-1: Natural Disaster Claim Applications and Supporting Documents.....	15

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**ACCOUNTING RECORDS (DEPT)**

SERIES ID	RECORD SERIES DESCRIPTION
570000-A0001	GENERAL TAX COLLECTIONS CONTROL LEDGERS SA-1 DTD 11/9/93 ITEM A-1 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0002	TAX COLLECTIONS REGISTER SA-1 DTD 11/9/93 ITEM A-2 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0003	CURRENT AND DELINQUENT ACCRUED CONTROL LEDGERS SA-1 DTD 11/9/93 ITEM A-3 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0004	GENERAL CASH TAX COLLECTIONS CONTROL BOOK SA-1 DTD 11/9/93 ITEM A-4 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0005	DELINQUENT TAX ROLL ON ACCRUED TAXES SA-1 DTD 11/9/93 ITEM A-5 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0006	UNCOLLECTIBLE TAX ROLLS SA-1 DTD 11/9/93 ITEM A-6 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0007	STATEMENT OF TAX OPERATIONS SA-1 DTD 11/9/93 ITEM A-7 Retention: Permanent. Disposition: may transfer to state archives after 10 years from date of statement. May microfilm and destroy original hardcopy.
570000-A0008	STATEMENT OF TAX OPERATIONS WORKSHEET LEDGER SA-1 DTD 11/9/93 ITEM A-8 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0009	REGISTERED APPEALS LEDGER SA-1 DTD 11/9/93 ITEM A-9 Retention: 1 year Disposition: Destroy 1 year after final decision.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**ACCOUNTING RECORDS (DEPT)**

SERIES ID	RECORD SERIES DESCRIPTION
570000-A010A	GENERAL EXCISE / USE ACTIVITY REPORTS SA-1 DTD 11/9/93 ITEM A-10 Retention: Permanent. Disposition: reports are permanent; may transfer to State Archives when no longer administratively useful. May microfilm and destroy original report.
570000-A010B	GENERAL EXCISE / USE ACTIVITY REPORTS - WORKSHEETS SA-1 DTD 11/9/93 ITEM A-10 Retention: 3 years Disposition: Workpapers to be destroyed after 3 years.
570000-A0011	TAX COLLECTION REPORTS SA-1 DTD 11/9/93 ITEM A-11 Retention: Permanent. Disposition: May transfer to State Archives when no longer administratively useful. May microfilm and destroy original hardcopy.
570000-A0012	TAX DEBIT AND CREDIT ADJUSTMENT REPORT SA-1 DTD 11/9/93 ITEM A-12 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0013	DAILY CASH TOTALS FOR UNACCRUED TAXES SA-1 DTD 11/9/93 ITEM A-13 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0014	DAILY LEDGERS OF TAX COLLECTION SA-1 DTD 11/9/93 ITEM A-14 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.
570000-A0015	CASH REGISTER AUDIT TAX PAYMENT TAPES SA-1 DTD 11/9/93 ITEM A-15 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years. If audited, otherwise after 6 years.
570000-A0016	CASH REGISTER READINGS OF DAILY TOTAL DEPOSIT SA-1 DTD 11/9/93 ITEM A-16 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years. If audited, otherwise after 6 years.
570000-A0017	VARIOUS NET INCOME TAX SYSTEM REPORTS SA-1 DTD 11/9/93 ITEM A-17 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**ACCOUNTING RECORDS (DEPT)**

SERIES ID	RECORD SERIES DESCRIPTION
570000-A0018	NET INCOME REFUND MASTER LISTING SA-1 DTD 11/9/93 ITEM A-18 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years. May microfilm and destroy original hardcopy.
570000-A0019	CASHIER'S REFUND VOUCHERS ON BAD CHECKS SA-1 DTD 11/9/93 ITEM A-19 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years. May microfilm and destroy original hardcopy.
570000-A020A	VARIOUS GEW / TAT TAX SYSTEM REPORTS SA-1 DTD 11/9/93 ITEM A-20 Retention: 3 years if audited, otherwise 6 years. Disposition: Destroy after 3 years if audited, otherwise after 6 years. May microfilm and destroy original hardcopy.
570000-A020B	VARIOUS GEW / TAT TAX SYSTEM REPORTS - AUDIT REPORTS SA-1 DTD 11/9/93 ITEM A-20 Retention: 1 year Disposition: Destroy after 1 year from date of report.
570000-A0021	NET INCOME DELINQUENT TAX CARDS SA-1 DTD 11/9/93 ITEM A-21 Retention: As long as account is open. Disposition: Destroy cards after accounts are fully paid.
570000-A0022	LIQUOR PERMITTEE AND TOBACCO LICENSEE REPORT SA-1 DTD 11/9/93 ITEM A-22 Retention: 5 years. Disposition: Destroy after 5 years from date of report.
570000-A0023	STATISTICAL INFORMATION REPORTS SA-1 DTD 11/9/93 ITEM A-23 Retention: 10 years. Disposition: Destroy after 10 years from date of report.
570000-A0024	REFUND VOUCHERS OF EXCESS PAYMENTS SA-1 DTD 11/9/93 ITEM A-24 Retention: 3 years. Disposition: Destroy after 3 years from date of filing.
570000-A0025	PUBLIC SERVICE AND FRANCHISE TAX LEDGERS SA-1 DTD 11/9/93 ITEM A-25 Retention: As long as account is open Disposition: Destroy after account is fully paid.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**ACCOUNTING RECORDS (DEPT)**

SERIES ID	RECORD SERIES DESCRIPTION
-----	
570000-A0026	COMPARATIVE STATEMENTS OF DAILY COLLECTIONS SA-1 DTD 11/9/93 ITEM A-26 Retention: 6 years Disposition: Destroy after 6 years from date of statement.
570000-A0027	SUSPENSE FILE SA-1 DTD 11/9/93 ITEM A-27 Retention: Ongoing Disposition: Destroy after case is resolved.
570000-A0028	LISTING OF RETURNED AND REMAILED WARRANTS SA-1 DTD 11/9/93 ITEM A-28 Retention: 6 years Disposition: Destroy after 6 years from date of report.
570000-A0029	NON-RECEIPT OF WARRANT FOR TAX REFUND (FORM L-19) SA-1 DTD 11/9/93 ITEM A-29 Retention: 6 years Disposition: Destroy after 6 years from date of report.
570000-A030A	TRANSIENT ACCOMMODATIONS TAX ACTIVITY REPORT SA-1 DTD 11/9/93 ITEM A-30 Retention: Permanent Disposition: Reports are permanent; may transfer to State Archives when no longer administratively useful. May microfilm and destroy original report.
570000-A030B	TRANSIENT ACCOMMODATIONS TAX ACTIVITY REPORT - WORK PAPERS SA-1 DTD 11/9/93 ITEM A-30 Retention: 3 years Disposition: Work papers to be destroyed after 3 years.
570000-A031A	COLLECTIONS UNDER SECTION 235-68 SA-1 DTD 11/9/93 ITEM A-31 Retention: Permanent Disposition: Reports are permanent; may transfer to State Archives when no longer administratively useful. May microfilm and destroy original report.
570000-A031B	COLLECTIONS UNDER SECTION 235-68 - WORK PAPERS SA-1 DTD 11/9/93 ITEM A-31 Retention: 3 years Disposition: Work papers to be destroyed after 3 years.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**ADMINISTRATIVE RECORDS (DEPT)**

SERIES ID	RECORD SERIES DESCRIPTION
570000-B0001	DIVISION OR BRANCH GENERAL CORRESP. FILE - POLICIES & PROCEDURES. SA-1 DTD 11/9/93 ITEM B-1 Retention: 6 years Disposition: Destroy after 6 years from date of correspondence.
570000-B0002	GENERAL LEGISLATIVE CORRESPONDENCE FILE SA-1 DTD 11/9/93 ITEM B-2 Retention: 6 years Disposition: Destroy after 6 years from date of correspondence.
570000-B0003	CORRESPONDENCE OF THE ADMINISTRATIVE SERVICES OFFICE SA-1 DTD 11/9/93 ITEM B-3 Retention: 6 years Disposition: Destroy after 6 years from date of correspondence.
570000-B0004	CORRESPONDENCE OF DEPARTMENTAL PERSONNEL SA-1 DTD 11/9/93 ITEM B-4 Retention: As long as administratively useful; maximum retention 6 years. Disposition: Destroy when no longer administratively useful or superseded.
570000-B0005	CORRESPONDENCE RELATIVE TO RESEARCH AND ANALYSIS OF PROJECTS SA-1 DTD 11/9/93 ITEM B-5 Retention: 6 years. Disposition: Destroy after 6 years from completion of project.
570000-B0006	CORRESPONDENCE OF DEPARTMENTAL SYSTEMS & PROCEDURES SA-1 DTD 11/9/93 ITEM B-6 Retention: Permanent. Disposition: May transfer to State Archives after 10 years from date of correspondence. May microfilm and destroy original hardcopy.
570000-B0007	GENERAL CORRESPONDENCE OF THE COLLECTIONS DIVISION SA-1 DTD 11/9/93 ITEM B-7 Retention: 6 years. Disposition: Destroy after 6 years from close of case.
570000-B0008	DIVISIONAL CORRESP. BETWEEN DOTAX AND OTHER GOVT. AGENCIES SA-1 DTD 11/9/93 ITEM B-8 Retention: As long as administratively useful; maximum retention 6 years. Disposition: Destroy when no longer administratively useful.
570000-B0009	FRANCHISE TAX CORRESP. WITH LOCAL BANKS AND RELATED PAPERS SA-1 DTD 11/9/93 ITEM B-9 Retention: As long as administratively useful; maximum retention 6 years. Disposition: Destroy when no longer administratively useful.
570000-B0010	GENERAL EXCISE TAX LICENSE MEMORANDUM SA-1 DTD 11/9/93 ITEM B-10 Retention: 6 years. Disposition: Destroy after 6 years from date of memorandum.



**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**TAX RETURNS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-C0001	<p>INCOME TAX RETURNS SA-1 DTD 11/9/93 ITEM C-1 Retention: 4 years. Disposition: Destroy original 4 years after end of filing year. (excepts cases under investigation.) May microfilm and destroy original hardcopy.</p>
570000-C0002	<p>PUBLIC SERVICE COMPANY TAX RETURN SA-1 DTD 11/9/93 ITEM C-2 Retention: 4 years. Disposition: Destroy original 4 years after end of filing year. (excepts cases under investigation.) May microfilm and destroy original hardcopy.</p>
570000-C0003	<p>FRANCHISE RETURNS SA-1 DTD 11/9/93 ITEM C-3 RETENTION: 4 YEARS. Disposition: Destroy original 4 years after end of filing year (excepts cases under investigation). May microfilm and destroy original hardcopy.</p>
570000-C0004	<p>RECORDS OF GE, USE, WH, TAT AND RV SA-1 DATED 11/9/93 ITEM C-4 Retention: 4 years Disposition: Destroy original after 4 years from date of record. May microfilm and destroy original hardcopy. (General Excise, Use, Withholding, Transient Accommodation, RV)</p>
570000-C0005	<p>GE, USE, WH, TAT AND RV FORMS SA-1 DATED 11/9/93 ITEM C-5 Retention: 4 years Disposition: Destroy original after 4 years from date of record. May microfilm and destroy original hardcopy. (General Excise, Use, Withholding, Transient Accommodation, RV)</p>
570000-C0006	<p>EMPLOYER'S STATEMENT OF INCOME TAX WITHHELD &amp; WAGES PAID &amp; WAGES PAID (HW-2); EMPLOYER'S RETURN AND STATE (HW-3) SA-1 DATED 11/9/93 ITEM C-6 Retention: 3 years. Disposition: Destroy after 3 years from date of filing.</p>
570000-C0007	<p>EMPLOYEE'S STATEMENT COVERING NON-RESIDENCE SA-1 DATED 11/9/93 ITEM C-7 Retention: 5 years. Disposition: Destroy after 5 years from date of filing.</p>
570000-C0008	<p>DECLARATION OF EST. CORPORATION INCOME TAX, WITH PAYMENT SA-1 DATED 11/9/93 ITEM C-8 Retention: 3 years. Disposition: Destroy original after 3 years from date of filing. May microfilm and destroy original hardcopy.</p>

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**TAX RETURNS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-C0009	DECLARATION OF ESTIMATED INDIVIDUAL INCOME TAX, WITH PAYMENT SA-1 DATED 11/9/93 ITEM C-9 Retention: 3 years. Disposition: Destroy original after 3 years from date of filing. May microfilm and destroy original hardcopy.
570000-C0010	CORPORATION SUMMARY CARDS SA-1 DATED 11/9/93 ITEM C-10 Retention: 5 years. Disposition: Destroy after 5 years from date of card.
570000-C0011	PUBLIC SERVICE COMPANY SUMMARY CARDS SA-1 DATED 11/9/93 ITEM C-11 Retention: 5 years. Disposition: Destroy after 5 years from date of card.
570000-C0012	INFORMATION RETURNS AND SUMMARY (N-199 & N-196) SA-1 DATED 11/9/93 ITEM C-12 Retention: 2 years. Disposition: Destroy after 2 years from date of return / summary.
570000-C0013	INHERITANCE TAX RECORDS (PRIOR TO JUNE 1983) SA-1 DATED 11/9/93 ITEM C-13 Retention: 75 years. Disposition: May transfer to State Records Center. May microfilm and destroy original hardcopy.
570000-C0014	ESTATE TAX RECORDS - RESIDENT & NON-RESIDENT SA-1 DATED 10/6/98 ITEM C-14 Retention: 10 years after date of last transaction, which includes settlement of all legal and audit issues. Disposition: Retain in office for 3 years after final transaction. May then transfer to the State Records Center for storage after files are arranged by last transaction date. Destroy after cited retention.
570000-C0015	INHERITANCE TAX SUMMARY CARDS SA-1 DATED 11/9/93 ITEM C-15 Retention: As long as administratively useful; maximum retention 6 years. Disposition: Destroy when no longer administratively useful.
570000-C0016	MONTHLY LIQUOR TAX RETURNS SA-1 DATED 11/9/93 ITEM C-16 Retention: 5 years. Disposition: Destroy after 5 years from date of return.
570000-C0017	MONTHLY TOBACCO TAX RETURNS SA-1 DATED 11/9/93 ITEM C-17 Retention: 5 years. Disposition: Destroy after 5 years from date of return.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**TAX RETURNS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-C0018	LIQUID FUEL TAX RETURNS SA-1 DATED 11/9/93 ITEM C-18 Retention: 5 years. Disposition: destroy after 5 years from date of return.
570000-C0019	LIQUID FUEL INFORMATION RETURNS SA-1 DATED 11/9/93 ITEM C-19 Retention: 5 years. Disposition: Destroy after 5 years from date of return.
570000-C0020	CERTIFICATES OF RETAIL SALES OF LIQUID FUEL SA-1 DATED 11/9/93 ITEM C-20 Retention: 5 years. Disposition: destroy after 5 years from date of return.
570000-C0021	CONVEYANCE TAX CERTIFICATE (P-64A) & EXEMPTION FROM COVEYANCE TAX (P-64B) SA-1 DATED 11/9/93 ITEM C-21 Retention: 3 years if statutory of limitations, otherwise 6 years. Disposition: Destroy after 3 years if statutory of limitations, otherwise 6 years. May microfilm and destroy original hardcopy.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**APPLICATIONS & LICENSES / PERMITS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-D0001	<p>APPLICATIONS FOR GENERAL EXCISE LICENSE SA-1 DATED 11/9/93 ITEM D-1 Retention: 3 years. Disposition: Destroy after 3 years from date of cancellation. May microfilm and destroy original hardcopy.</p>
570000-D0002	<p>APPLICATIONS FOR EXEMPTION FROM PAYMENT OF GEN. EXCISE TAX SA-1 DATED 11/9/93 ITEM D-2 Retention: 3 years. Disposition: Destroy after 3 years from date of cancellation or disapproval of exemption. May microfilm and destroy original hardcopy.</p>
570000-D0003	<p>USE TAX APPLICATION FOR UNLICENSED WHOLESALERS SA-1 DATED 11/9/93 ITEM D-3 Retention: 3 years. Disposition: Destroy after 3 years from termination of agreement. May microfilm and destroy original hardcopy.</p>
570000-D0004	<p>USE TAX APPLICATION FOR UNLICENSED RETAILERS SA-1 DATED 11/9/93 ITEM D-4 Retention: 3 years. Disposition: Destroy after 3 years from termination of agreement. May microfilm and destroy original hardcopy.</p>
570000-D0005	<p>APPLICATIONS FOR EXTENSION OF TIME FOR FILING SA-1 DATED 11/9/93 ITEM D-5 Retention: 3 years. Disposition: Destroy after 3 years date of filing.</p>
570000-D0006	<p>APPLICATIONS AND TAX CLEARANCES ISSUED SA-1 DATED 11/9/93 ITEM D-6 Retention: 3 years. Disposition: Destroy after 3 years from date issued.</p>
570000-D0007	<p>APPLICATIONS FOR WITHHOLDING CERT. FOR DISPOSITIONS BY NONRESIDENT SA-1 DATED 11/9/93 ITEM D-7 Retention: 3 years. Disposition: Destroy after 3 years from date of application.</p>
570000-D0008	<p>APPLICATIONS FOR LIQUOR TAX PERMITS SA-1 DATED 11/9/93 ITEM D-8 Retention: 5 years. Disposition: destroy after 5 years from cancellation. May microfilm and destroy original hardcopy.</p>

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**APPLICATIONS & LICENSE / PERMITS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-D0009	CORRESPONDENCE WITH LIQUOR APPLICANTS SA-1 DATED 11/9/93 ITEM D-9 Retention: 5 years. Disposition: Destroy after 5 years from cancellation. May microfilm and destroy original hardcopy.
570000-D0010	APPLICATIONS FOR TOBACCO TAX LICENSES SA-1 DTD 11/9/93 ITEM D-10 Retention: 5 years. Disposition: Destroy after 5 years from cancellation. May microfilm and destroy original hardcopy.
570000-D0011	CORRESPONDENCE WITH TOBACCO APPLICANTS SA-1 DTD 11/9/93 ITEM D-11 Retention: 5 years. Disposition: Destroy after 5 years from cancellation. May microfilm and destroy original hardcopy.
570000-D0012	APPLICATIONS FOR LIQUID FUEL RETAIL DEALER'S PERMIT SA-1 DTD 11/9/93 ITEM D-12 Retention: 5 years. Disposition: Destroy after 5 years from cancellation. May microfilm and destroy original hardcopy.
570000-D0013	CORRESPONDENCE WITH LIQUID FUEL RETAIL DEALER APPLICANTS SA-1 DTD 11/9/93 ITEM D-13 Retention: 5 years. Disposition: Destroy after 5 years from cancellation. May microfilm and destroy original hardcopy.
570000-D0014	UNISSUED GE & USE LICENSES AND TAT REGISTRATIONS SA-1 DTD 11/9/93 ITEM D-14 Retention: 5 months after audit Disposition: Destroy after 5 months from audit.
570000-D0015	TOBACCO LICENSES SA-1 DTD 11/9/93 ITEM D-15 Retention: 5 months after audit Disposition: Destroy after 5 months from audit.
570000-D0016	LIQUID FUEL RETAIL DEALER'S PERMIT SA-1 DTD 11/9/93 ITEM D-16 Retention: 5 months after audit Disposition: Destroy after 5 months from audit.
570000-D0017	LIQUOR PERMITS SA-1 DTD 11/9/93 ITEM D-17 Retention: 5 months after audit Disposition: Destroy after 5 months from audit.
570000-D0018	APPLICATIONS FOR AND BULK SALE CERTIFICATES ISSUED SA-1 DTD 11/9/93 ITEM D-18 Retention: 5 years. Disposition: Destroy after 5 years from date issued.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**AUDIT, ASSESSMENT & ADJUSTMENT REPORTS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-E001A	AUDIT CASE REPORTS OF ALL TAXES ADMINISTERED BY THE TAX DIRECTOR SA-1 DATED 11/9/93 ITEM E-1 Retention: 10 years. Disposition: Destroy after 10 years from date of audit report.
570000-E001B	AUDIT CASE REPORTS OF ALL TAXES ADMINISTERED BY THE TAX DIRECTOR SA-1 DATED 11/9/93 ITEM E-1 Retention: 4 years. Disposition: Destroy audit reports of individuals, corporations, etc., who are no longer in business after 4 years.
570000-E0002	TAX ASSESSMENT JOURNALS SA-1 DATED 11/9/93 ITEM E-2 Retention: 5 years. Disposition: Destroy after 5 years from date of journal.
570000-E0003	NET INCOME TAX ADJUSTMENTS (A-80) SA-1 DATED 11/9/93 ITEM E-3 Retention: 4 years. Disposition: Destroy original after 4 years. May microfilm and destroy original hardcopy.
570000-E0004	LOG OF ASSESSMENTS MAILED ON OAHU (PARTIAL) SA-1 DATED 11/9/93 ITEM E-4 Retention: 5 years. Disposition: Destroy original after 5 years from date of log.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**COLLECTION REPORTS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-F0001	SEARCHES - PROBATES, DISSOLUTION, SALE OF BUSINESS, ETC. SA-1 DATED 11/9/93 ITEM F-1 Retention: 5 years. Disposition: Destroy after 5 years from date of search.
570000-F0002	SEARCHES - MORTGAGES, PLEDGERS OR PURCHASES SA-1 DATED 11/9/93 ITEM F-2 Retention: 15 years. Disposition: Destroy after 15 years from date of search.
570000-F0003	TAX LIENS AND RELEASE ON REAL PROPERTY FOR ALL TAX DISTRICTS SA-1 DATED 11/9/93 ITEM F-3 Retention: 5 years. Disposition: Destroy after 5 years from date of release.
570000-F0004	AUTOMOBILE LIENS AND RELEASES SA-1 DATED 11/9/93 ITEM F-4 Retention: 5 years. Disposition: Destroy after 5 years from date of release / lien.
570000-F0005	INDIVIDUAL DELINQUENT MEMO LEDGER CARDS SA-1 DATED 11/9/93 ITEM F-5 Retention: 3 years. Disposition: Destroy after 3 years from date of card.
570000-F0006	DELINQ. MEMO CARDS FOR NEIGHBOR ISLAND TAXPAYERS ON OAHU SA-1 DATED 11/9/93 ITEM F-6 Retention: 3 years. Disposition: Destroy after 3 years from date of card.
570000-F0007	SPECIAL RECORD OF UNCOLLECTIBLE DELINQUENT TAXES (FORM D-42) SA-1 DATED 11/9/93 ITEM F-7 Retention: Permanent. Disposition: May transfer to State Archives when no longer administratively useful. May microfilm and destroy original hardcopy.
570000-F0008	TAX SALES OF REAL AND PERSONAL PROPERTY SA-1 DATED 11/9/93 ITEM F-8 Retention: 15 years. Disposition: Destroy after 15 years from date of sale.
570000-F0009	NOTICE OF FAILURE TO FILE TAX RETURNS SA-1 DATED 11/9/93 ITEM F-9 Retention: 3 years. Disposition: Destroy after return is filed or after 3 years from date of notice.
570000-F0010	CASE FOLDERS ON UNCOLLECTIBLE DELINQUENT ACCOUNTS SA-1 DATED 11/9/93 ITEM F-10 Retention: 5 years. Disposition: Destroy after 5 years from date of close of case.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**CONTROL LOGS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-G0001	BATCH CONTROL LOGS FOR GE, USE, WH & TAT SA-1 DATED 11/9/93 ITEM G-1 Retention: 6 months. Disposition: Destroy after 6 months from date of log.
570000-G0002	BATCH CONTROL LOGS FOR NET INCOME TAX DOCUMENTS AND RETURNS SA-1 DATED 11/9/93 ITEM G-2 Retention: 2 years. Disposition: Destroy after 2 years from date of log.
570000-G0003	STATISTICAL AND OTHER REPORTS REGARDING DATA ENTRY SYSTEM SA-1 DATED 11/9/93 ITEM G-3 Retention: 6 months Disposition: Destroy after 6 months from date of report.
570000-G0004	TRANSMITTAL LOG BOOK OF DATA ENTRY BATCHES SA-1 DATED 11/9/93 ITEM G-4 Retention: 2 years. Disposition: Destroy after 2 years from date of log.
570000-G0005	LOGS FOR INCOMING AND OUTGOING MAIL SA-1 DATED 11/9/93 ITEM G-5 Retention: 2 years. Disposition: Destroy after 2 years from date of log.
570000-G0006	TRANSMITTAL LETTERS COVERING MONTHLY RETURNS AND PAYMENTS SA-1 DATED 11/9/93 ITEM G-6 Retention: 1 year. Disposition: Destroy after 1 year from date of letter.
570000-G0007	REQUESTS FOR COPIES OF TAX RETURNS FILED SA-1 DATED 11/9/93 ITEM G-7 Retention: 2 year. Disposition: Destroy after 2 year from date of request.
570000-G0008	LISTING OF PERSONS AUTHORIZED TO RECEIVE COPIES / REVIEW TAX RETURNS SA-1 DATED 11/9/93 ITEM G-8 Retention: As long as administratively useful; maximum retention 6 years. Disposition: Destroy when no longer administratively useful.
570000-G0009	STATISTICAL INFORMATION REGARDING BRANCH OFFICES SA-1 DATED 11/9/93 ITEM G-9 Retention: 10 years. Disposition: Destroy after 10 years from date of report.



**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**MISCELLANEOUS**

SERIES ID	RECORD SERIES DESCRIPTION
	-----
570000-H0001	INCOME CORRESPONDENCE REGARDING RULING INTERPRETATIONS SA-1 DATED 11/9/93 ITEM H-1 Retention: 10 years. Disposition: Destroy after 10 years from date of correspondence.
570000-H0002	GENERAL EXCISE CORRESP. REGARDING RULING INTERPRETATIONS SA-1 DATED 11/9/93 ITEM H-2 Retention: 10 years. Disposition: Destroy after 10 years from date of correspondence.
570000-H0003	TAX APPEAL FILES - DEPARTMENT CASE FILES SA-1 DATED 11/9/93 ITEM H-3 Retention: 6 years. Disposition: Destroy after 6 years from final decision.
570000-H0005	TRAINING MATERIALS SA-1 DATED 11/9/93 ITEM H-5 Retention: When superseded. Disposition: Destroy after superseded.
570000-H0006	TAX REVIEW COMMISSION MATERIALS SA-1 DATED 11/9/93 ITEM H-6 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570000-H0007	WSATA CONVENTION MATERIALS SA-1 DATED 11/9/93 ITEM H-7 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570000-H0008	SCIENTIFIC CONTRACT CORRESPONDENCE SA-1 DATED 11/9/93 ITEM H-8 Retention: 6 years. Disposition: Destroy after 6 years from date of correspondence.

**RECORD SERIES REPORT  
DEPARTMENT OF TAXATION**

**MISCELLANEOUS**

SERIES ID	RECORD SERIES DESCRIPTION
570000-H0009	LISTING AND COPIES OF TAX INFORMATION RELEASES SA-1 DATED 11/9/93 ITEM H-9 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570000-H0010	LISTING AND COPIES OF DEPARTMENT OF TAXATION ANNOUNCEMENTS SA-1 DATED 11/9/93 ITEM H-10 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570000-H0011	LISTING OF NONPROFIT ORGANIZATION (ROLODEX) SA-1 DATED 11/9/93 ITEM H-11 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570000-H0012	COUNCIL ON REVENUES: MINUTES, REPORTS TO GOVERNOR, CORRESP. SA-1 DATED 11/9/93 ITEM H-12 Retention: Permanent. Disposition: May transfer to State Archives after 10 years old. May microfilm and destroy original hardcopy.
570000-H0013	BOARD OF REVIEW CASE FILES SA-1 DATED 11/9/93 ITEM H-13 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570000-H0014	BOARD OF REVIEW RECORDS SA-1 DATED 11/9/93 ITEM H-14 Retention: As long as administratively useful. Disposition: Destroy when no longer administratively useful.
570800-00001	NATURAL DISASTER CLAIM APPLICATIONS AND SUPPORTING DOCUMENTS SA-1 DATED 10/2/95; ITEM NO. ND-1. Retention: 6 years from date of disaster. Disposition: Retain in office 2 years after filing, then transfer to State Records Center for remainder of retention period.