



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation and Collection

Sub-Section: Sales Use Tax

TITLE: Application for Sales/Use Tax Cash Bond Refund

CUTOFF: EOSFY

DESCRIPTION: Records documenting requests from taxpayers for the refund of sales/use tax cash bond. Records include, but are not limited to Requests for Sales/Use Tax Cash Bond Refund Applications (Form 472).

RETENTION: Years: 3 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7001

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Certificates of Liens

CUTOFF: EOCY released

DESCRIPTION: Certificates of liens specifying the amount or addition of tax, interest, or penalty due, and the name of the taxpayer liable for the same. Records include, but are not limited to, payments, and Liens filed and/or released by the Recorder of Deeds (ROD); sales tax, withholding tax, individual income tax, and corporate tax. Records maintained per. Section 143.902.1 RSMo.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7143

SERIES STATUS: Approved

APPROVAL DATE:

11/15/2016

TITLE: Certified Mailing Sheets

CUTOFF: EOSFY

DESCRIPTION: Assessments, defaults and bad check collection documentation. Proof of mailing is used in case of protest.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES: The Department of Revenue has five years from date of assessment to initiate collection.

DISPOSITION ACTION: Destroy

SERIES: 7141

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation and Collection

Sub-Section: Sales Use Tax

TITLE: Exemption for Missouri Sales/Use Tax

CUTOFF: EOSFY

DESCRIPTION: Records documenting taxpayers which are exempt from paying Sales/Use Tax in Missouri. Records include, but are not limited to applications for exemption and letters of exemption, per 144.030 RSMo. and 144.615 RSMo.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 18385

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Out of Business Files

CUTOFF: EOSFY in which business closed

DESCRIPTION: Includes all businesses regardless of size or type that have ceased operations. File contains sales tax return and correspondence.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES: The Department of Revenue has five years from date of assessment to initiate collection.

DISPOSITION ACTION: Destroy

SERIES: 7135

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Protest Payment Accounts

CUTOFF: EOSFY in which dispute or protest resolved

DESCRIPTION: Records documenting taxpayers who have a protest resolved of sales/use taxes paid. Records include, but are not limited to the Sales Tax Payment Affidavit (Form 163) per 144.700 RSMo.

RETENTION: Years: 3 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 18387

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation and Collection

Sub-Section: Sales Use Tax

TITLE: Sales Returns (imaged)

CUTOFF:

DESCRIPTION: Sales tax returns, vouchers, correspondence, and demand statements (must be audited before destruction)

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7142

SERIES STATUS: Approved

APPROVAL DATE:

7/31/2003

TITLE: Sales Tax assessments (microfilm)

CUTOFF:

DESCRIPTION: Central office copy of Motor Vehicle sales tax assessment letters sent to taxpayers. (RSMo Chapter 516) *

RETENTION: Years: 5 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7144

SERIES STATUS: Approved

APPROVAL DATE:

7/31/2003

TITLE: Sales Tax Bond Information

CUTOFF: EOSFY

DESCRIPTION: Records documenting surety bonds received from taxpayers in which the amount must be over 3 months of the estimated tax liability. Bonds are held for at least 2 years. Bonds are used against any sales/use tax delinquencies and refunded if no deficiencies for 2 years, per 144.087 RSMo.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES: Records imaged, paper destroyed.

DISPOSITION ACTION: Destroy

SERIES: 7157

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation and Collection

Sub-Section: Sales Use Tax

TITLE: Sales Tax Returns and Maintenance File

CUTOFF: EOSFY

DESCRIPTION: Records documenting the payment of sales/use taxes. Records include, but are not limited to sales/use tax returns which include business name, locations and sales tax paid.

RETENTION: Years: 3 Months: 0 Days: 0

NOTES: Records documenting the payment of sales/use taxes. Records include, but are not limited to sales/use tax returns which include business name, locations and sales tax paid.

DISPOSITION ACTION: Destroy

Notes: Paper is imaged. Paper kept 1 year then destroyed. Image kept 3 years.

SERIES: 7002

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Sales/Use Tax Applications

CUTOFF:

DESCRIPTION: Sales/Use Tax Applications

RETENTION: Years: 10 Months: 0 Days: 0

NOTES: Originals microfilmed, paper destroyed.

DISPOSITION ACTION: Destroy

SERIES: 7156

SERIES STATUS: Approved

APPROVAL DATE:

7/31/2003

TITLE: Sales/Use Tax Listings

CUTOFF: EOSFY

DESCRIPTION: Sales/Use Tax Distribution reports and history reports and Local Missouri Tax Accounting System (MTAS) information. Reports contain amount of sales and use tax distributed to individual counties, cities and other political subdivisions. The reports are used to verify that the distributions were dispersed correctly.

RETENTION: Years: 3 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7003

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation and Collection

Sub-Section: Sales Use Tax

TITLE: Sales/Use Tax Refund Records

CUTOFF: EOCY

DESCRIPTION: Records of refunds on taxable sales of property or services. Records include, but are not limited to, sales/use tax refunds, domestic utility refunds, sales/use tax legal, sales/use tax protests, Missouri business sales/use tax refund claims, legal decisions on business sales/use tax refunds and denied claims, protest decisions on business sales and use tax accounts. Records kept per Section 144.115.1 RSMo.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 24505

SERIES STATUS: Approved

APPROVAL DATE:

3/6/2018