



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation

Sub-Section: Financial Institution Tax

TITLE: Financial Institution Tax Distribution Rates and Files

CUTOFF: EOSFY

DESCRIPTION: Records documenting the county rate schedules and distribution schedules of financial institution taxes which are forwarded to the county treasurer of the county that the taxpayer is located in, per 148.080 RSMo. Ensures that the exact amount due each political subdivision is properly distributed.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7017

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Financial Institution Tax Records

CUTOFF: EOSFY

DESCRIPTION: Records documenting the payment of financial institution taxes by a financial institution, to include, but are not limited to correspondence, deposits, company listings, overpays from Bank Franchise Tax Returns (Form-2), Savings and Loan Association Building and Loan Tax Returns (Form-3), Credit Union Tax Returns (Form-4), and Farmers Cooperative Credit Associations Intangible Property Tax Returns (Form-5). Records kept per 12 CSR 10-10.030.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7018

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Insurance Premium Tax Files and Insurance Premium Tax Return Payments

CUTOFF: End of state fiscal year

DESCRIPTION: Payment documents received from insurance companies for the payment of insurance premium taxes.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES: Records kept for one year at the Department of Revenue warehouse, then destroyed. Imaged by the Department of Revenue.

DISPOSITION ACTION: Destroy

SERIES: 7025

SERIES STATUS: Approved

APPROVAL DATE:

7/20/2021



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Business Tax

Division: Taxation

Sub-Section: Financial Institution Tax

TITLE: Premium Tax Transmittals, Billings and Refunds Issued

CUTOFF: EOSFY

DESCRIPTION: Records documenting taxes paid by insurance companies on the premiums received from insurance policy holders. Documents include, but are not limited to correspondence, certification of insurance taxes, recaps of collection and reports, payment and refund documents, per 148.340 and 148.370 RSMo. Records kept per 374.070 RSMo.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7023

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012
