



## Agency Records Disposition Schedule

Department: Department of Revenue

Section: Field Compliance Bureau

Division: Taxation

Sub-Section:

**TITLE:** Accrual Audit Files

**CUTOFF:** EOSFY

**DESCRIPTION:** Audits of businesses for corporation income tax and sales/use tax, conducted by field personnel. These are audits of corporations and businesses that sign waivers which keep periods open for refunds. Used for processing, lag time, research and documentation.

**RETENTION:** Years: 5 Months: 0 Days: 0

**NOTES:**

**DISPOSITION ACTION:** Destroy

**SERIES:** 7150

**SERIES STATUS:** Approved

**APPROVAL DATE:**

10/27/2009