



Agency Records Disposition Schedule

Department: Department of Revenue

Section: Processing

Division: Taxation

Sub-Section: Individual Income Tax

TITLE: Certified Mailing Books for Individual Income Tax

CUTOFF: EOSFY

DESCRIPTION: Records documenting Individual income tax deficiency notices sent by certified or registered mail. Proof of the mailing is used in the case of a protest. Per 143.971 RSMo.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7119

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Corporation Income Tax Return File

CUTOFF: EOSFY

DESCRIPTION: Records documenting corporate income and franchise tax returns per 143.431 RSMo.

RETENTION: Years: 20 Months: 0 Days: 0

NOTES: Records imaged. Paper kept 1 year then destroyed. Image kept 20 years.

DISPOSITION ACTION: Destroy

SERIES: 6975

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Debt Offset Listing - MINITS (MO Individual Income Tax System)

CUTOFF: EOSFY in which debt paid

DESCRIPTION: Debt offset listings and reports which document debt offsets from one year to another on an individual income tax account. Records kept per 143.971 RSMo.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 7120

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



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TITLE: Employer Withholding Tax Reports

CUTOFF: EOSFY

DESCRIPTION: Documents detailing the reconciliations of taxes withheld by an employer. Also contains late pay envelopes indicating proof of late payment from the post marked date.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES: Records imaged. Paper kept 1 year then destroyed. Image kept 10 years.

DISPOSITION ACTION: Destroy

SERIES: 6973

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Individual Declaration of Estimated Tax Vouchers (DCL)

CUTOFF: EOSFY

DESCRIPTION: Quarterly Estimated Tax Declaration for Individuals. Document includes individual's name, address, period and amount paid.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES: Paper kept 1 year then destroyed. Image kept for 4 years.

DISPOSITION ACTION: Destroy

SERIES: 6863

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012

TITLE: Individual Income Tax Returns

CUTOFF: EOSFY

DESCRIPTION: Records documenting individual income returns which includes, but are not limited to the 1040 forms, property tax credit (PTC) claims and homestead preservation credit (HPC) applications per 143.971 RSMo.

RETENTION: Years: 4 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 6971

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012



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TITLE: Payee Documents

CUTOFF: EOSFY

DESCRIPTION: Records documenting the payment of individual income taxes. Records are kept in document locator number (DLN) order. Documents include, but are not limited to vouchers, demand letters, and responses for resolution of delinquency court documents.

RETENTION: Years: 6 Months: 0 Days: 0

NOTES: Records Imaged. Paper kept 1 year then destroyed. Image kept 6 years.

DISPOSITION ACTION: Destroy

SERIES: 7122

SERIES STATUS: Approved

APPROVAL DATE:

6/19/2012
