



## This schedule applies to: Department of Revenue

### Scope of records retention schedule

This records retention schedule authorizes the destruction/transfer of the public records of the Department of Revenue relating to the unique agency functions of business licensing, enforcement and regulation, property transfer, and taxation. The schedule is to be used in conjunction with the *State Government General Records Retention Schedule (SGRRS)*, which authorizes the destruction/transfer of public records common to all state agencies.

### Disposition of public records

Public records covered by records series within this records retention schedule (regardless of format) must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of state resources.

Public records designated as “Archival (Permanent Retention)” must not be destroyed. Records designated as “Archival (Appraisal Required)” must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency’s policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with chapter 42.56 RCW. Such public records must be managed in accordance with the agency’s policies and procedures for public records requests.

### Revocation of previously issued records retention schedules

All previously issued records retention schedules to the Department of Revenue are revoked. The Department of Revenue must ensure that the retention and disposition of public records is in accordance with current, approved records retention schedules.

### Authority

This records retention schedule was approved by the State Records Committee in accordance with RCW 40.14.050 on June 5, 2024.

  
Al Rose (Jun 5, 2024 14:11 PDT)

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## REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	June 4, 2014	Consolidation of all existing disposition authorities (with some minor revisions).
2.0	June 14, 2017	Major revision of entire schedule. Consolidation and revision of most existing disposition authorities. Records series reorganized into functional categories.
2.1	June 3, 2020	Minor revisions to the Enforcement Regulation – Appeals and Reviews, Enforcement and Regulation – Auditing and Examinations, Property Transfer – Unclaimed Property, Taxation – Tax Exemptions and Deferrals, and Taxation – Tax Valuation and Apportionment sections.
2.2	June 5, 2024	Minor revisions to the Enforcement Regulation – Appeals and Reviews, Property Transfer – Escheat, Taxation – Filing and Reporting, and Taxation – Tax Valuation and Apportionment sections.

For assistance and advice in applying this records retention schedule,  
please contact the Department of Revenue’s Records Officer  
or Washington State Archives at:  
[recordsmanagement@sos.wa.gov](mailto:recordsmanagement@sos.wa.gov)



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## 1. BUSINESS LICENSING

The function of administering business licensing services.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
11-08-62669 Rev. 2	<p><b><i>Business Licensing Accounts – Other than Summary Records</i></b></p> <p>Records related to the licensing of businesses by the Department of Revenue, provided summary records are retained in accordance with <i>Business Licensing Accounts – Summary Records (DAN 17-06-69043)</i>.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Business License Applications;</li> <li>• Addenda to the Business License Applications;</li> <li>• Business License Renewal Applications, filings, letters, and forms;</li> <li>• Cancellations and amendments;</li> <li>• Dissolution or withdrawal of business;</li> <li>• Correspondence from participating agencies and local jurisdictions;</li> <li>• Licensee correspondence and request for information or payment returned by licensees.</li> </ul>	<p><b>Retain</b> for 6 years after termination of account <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL <b>ESSENTIAL</b> (for Disaster Recovery) OPR</p>
17-06-69043 Rev. 0	<p><b><i>Business Licensing Accounts – Summary Records</i></b></p> <p>Summary record of each license granted to businesses by the Department of Revenue documenting the name of licensee, license location, date first granted, and date last expired.</p>	<p><b>Retain</b> for 6 years after termination of account <i>then</i> <b>Transfer</b> to Washington State Archives for permanent retention.</p>	<p><b>ARCHIVAL</b> (Permanent Retention) NON-ESSENTIAL OPR</p>



## 2. ENFORCEMENT AND REGULATION

The function of ensuring taxpayers, businesses and organizations are compliant with state tax laws.

### 2.1 APPEALS AND REVIEWS

*The activity of providing a system of review in the assessment or collection of taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
99-08-59245 Rev. 4	<p><b>Closing Agreements</b> Documentation pertaining to the resolution of tax disputes between taxpayer and the Department of Revenue. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Signed written agreement;</li> <li>• Settlement proposal;</li> <li>• Taxpayer letters;</li> <li>• Financial statements;</li> <li>• Medical reports;</li> <li>• Other supporting documents justifying the closing agreement.</li> </ul>	<p><b>Retain</b> for 12 years after paid <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
78-10-21379 Rev. 2	<p><b>Department of Revenue Reconvening Orders</b> Orders issued by the department granting or denying requests to reconvene the County Board of Equalization. Provides a record of cases coming up for review.</p>	<p><b>Retain</b> for 6 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>



## 2.1 APPEALS AND REVIEWS

*The activity of providing a system of review in the assessment or collection of taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
74-08-06606 Rev. 4	<p><b><i>Determinations</i></b></p> <p>Contains a record of decisions rendered by the agency, upon completion of taxpayer appeal of audit findings, to the highest Department of Revenue administrative office. These decisions are statements of departmental policy and become guidelines for future audit procedures.</p> <p>Excludes Determinations covered by <i>Determinations – Paper Source Records (DAN 14-06-68514)</i>.</p>	<p><b>Retain</b> for 12 years after end of calendar year</p> <p><i>then</i></p> <p><b>Transfer</b> to Washington State Archives for permanent retention.</p>	<p><b>ARCHIVAL</b> (Permanent Retention) <b>ESSENTIAL</b> (for Disaster Recovery) OPR</p>
14-06-68514 Rev. 1	<p><b><i>Determinations – Paper Source Records</i></b></p> <p>Paper-based source records of determinations rendered by the agency, upon completion of taxpayer appeal of audit findings, to the highest Department of Revenue administrative office that have been imaged, provided that:</p> <ul style="list-style-type: none"> <li>• Source records have been imaged in accordance with Washington State Archives' <i>Requirements for the Destruction of Non-Archival Paper Records after Imaging</i>; and</li> <li>• Digital images of determinations retained in accordance with <i>Determinations (DAN 74-08-06606)</i>.</li> </ul>	<p><b>Retain</b> until verification of successful conversion</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>



**2.1 APPEALS AND REVIEWS**

*The activity of providing a system of review in the assessment or collection of taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68520 Rev. 2	<p><b><i>Rulings and Requests</i></b></p> <p>Records documenting a taxpayer’s request to the Department for binding written advice on future transactions or general advice of a technical nature per RCW 82.32.A.020.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Taxpayer’s request;</li> <li>• Technical ruling (including details of the response);</li> <li>• Related correspondence and documentation.</li> </ul> <p>Excludes records covered by:</p> <ul style="list-style-type: none"> <li>• <i>Determinations (DAN 74-08-06606);</i></li> <li>• <i>Informational Notifications/Communications (DAN GS 50001).</i></li> </ul>	<p><b>Retain</b> for 12 years after date received <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL <b>ESSENTIAL</b> (for Disaster Recovery) OPR</p>



## 2.2 AUDITING AND EXAMINATIONS

*The activity of verifying financial transactions are reported correctly.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
14-06-68522 Rev. 2	<p><b>Auditing</b></p> <p>Records related to the formal review or examination of a taxpayer’s liability or other financial transaction. Provides the official record of the audit.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Audit working papers;</li> <li>• Instructions to taxpayer or unclaimed property holder;</li> <li>• Final report and assessment;</li> <li>• Related records, documentation, and correspondence.</li> </ul> <p>Excludes records covered by:</p> <ul style="list-style-type: none"> <li>• <i>Sales and Use Tax Deferrals (DAN 78-10-21473);</i></li> <li>• <i>Tax Warrants (DAN 98-10-58762);</i></li> <li>• <i>Taxpayer Accounts (DAN 17-06-69047).</i></li> </ul>	<p><b>Retain</b> for 12 years after date audit issued</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR





**2.3 COLLECTIONS**

*The activity of collecting unpaid tax liability.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
79-09-23426 Rev. 2	<p><b><i>Non-Warrant Taxpayer Records Working File</i></b> Contains documentation on taxpayers such as:</p> <ul style="list-style-type: none"> <li>• Financial information statements;</li> <li>• NSF checks;</li> <li>• Related correspondence and notes.</li> </ul>	<p><b>Retain</b> for 1 year after liability is resolved <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OFM
98-10-58762 Rev. 3	<p><b><i>Tax Warrants</i></b> Records related to a taxpayer’s unpaid liability for the purpose of securing the State’s interest and pursuing collections. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Unpaid assessments;</li> <li>• Liability placed in deferred collections status (including non-warrant liability);</li> <li>• Revenue Agent’s working file;</li> <li>• Related correspondence.</li> </ul> <p><i>Note: Retention is in accordance with RCW 82.32.340 Charge-off of uncollectible taxes – Destruction of files and records.</i></p>	<p><b>Retain</b> for 12 years after date warrant is issued <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR



### 3. PROPERTY TRANSFER

The function of administering escheats and unclaimed property.

#### 3.1 ESCHEAT

*Records relating to the reversion of property to the state in which there is no owner.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
07-01-61396 Rev. 2	<p><b>Escheat Files</b></p> <p>Contains letter of escheat and correspondence. Provides record of estates where there are no known heirs.</p> <p>Excludes records covered by <i>Escheat Files – Paper Source Records (DAN 74-08-06746)</i>.</p> <p><i>Note: Total retention of 25 years is to accommodate the potential minor coming forward at the age of majority - 18 years plus 7 years after to make a claim.</i></p>	<p><b>Retain</b> for 25 years after date property is escheated <i>then</i> <b>Transfer</b> to Washington State Archives for permanent retention.</p>	<p><b>ARCHIVAL</b> (Permanent Retention) NON-ESSENTIAL OPR</p>
74-08-06746 Rev. 5	<p><b>Escheat Files – Paper Source Records</b></p> <p>Paper-based source records relating to escheat that have been imaged, provided that:</p> <ul style="list-style-type: none"> <li>• Source records are imaged in accordance with Washington State Archives’ <i>Requirements for the Destruction of Non-Archival Paper Records after Imaging</i>; and</li> <li>• Digital images of escheat records retained in accordance with <i>Escheat Files (DAN 07-01-61396)</i>.</li> </ul>	<p><b>Retain</b> until verification of successful conversion <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
17-06-69044 Rev. 1	<p><b>Escheat Files – Closed</b></p> <p>Heirs located or no property identified to establish escheat.</p>	<p><b>Retain</b> for 7 years after account is closed <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>



### 3.2 UNCLAIMED PROPERTY

*The activity of returning lost or abandoned property to the lawful owner.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
96-02-56418 Rev. 2	<p><b><i>Safe Deposit Auction Records</i></b></p> <p>Auctioneer records including contracts, appraisals, inventory of items sold, items pulled from sale and auction costs associated with the sale. Includes bank fees paid on items sold.</p>	<p><b>Retain</b> for 12 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
06-10-61367 Rev. 3	<p><b><i>Unclaimed Property Claims</i></b></p> <p>Records related to Department’s decision to approve or deny the claim of Unclaimed Property.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Claimant’s proof of right to claim;</li> <li>• Documents related to claims paid, denied, or returned for further evidence;</li> <li>• Related correspondence and supporting documentation.</li> </ul>	<p><b>Retain</b> for 12 years after approved for payment or denied <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
17-06-69048 Rev. 1	<p><b><i>Unclaimed Property Report and Claims Payment Data</i></b></p> <p>Annual reports, including modifications, received by holders of abandoned or unclaimed property. Records include both reports and payouts (claims paid).</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Holder reports;</li> <li>• Auction proceeds records;</li> <li>• Related records, documentation and correspondence.</li> </ul> <p><i>Note: Retention based on there being no statute of limitations on claims or disputes regarding the Unclaimed Property program and the Department of Revenue has an obligation to keep the property in perpetuity.</i></p>	<p><b>Retain</b> for life of agency.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR



## 4. TAXATION

The function related to the action, process, or system of taxing persons or things.

### 4.1 ACCREDITATION

*Records relating to the accreditation of persons responsible for valuing real property for purposes of taxation.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
97-05-57739 Rev. 4	<p><b>Accreditation Program</b></p> <p>Records relating to the accreditation of persons responsible for valuing real property for purposes of taxation. Information is maintained on over 700 accredited ad valorem appraisers and their continuing education requirements to maintain accreditation status. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Applications and renewal requests;</li> <li>• Accreditation status of appraisers.</li> </ul> <p>Excludes records covered by <i>Training – Mandatory or Certification/Hours/Credit Provided (DAN GS 22008)</i>.</p>	<p><b>Retain</b> for 7 years after last entry for the person <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>



**4.2 FILING AND REPORTING**

*Records relating to the administration of taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
83-08-32826 Rev. 5	<p><b><i>Inheritance Tax Files</i></b> File contains inheritance tax forms, correspondence with taxpayer and receipts of payments.</p>	<p><b>Retain</b> for 6 years after account closed <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
14-06-68519 Rev. 1	<p><b><i>Tax Distribution Records</i></b> Records relating to the distribution of local taxes and fees. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Local Sales and Use Tax Distribution Reports;</li> <li>• Leasehold Tax Distribution Reports;</li> <li>• Forest Excise Tax Distribution Reports;</li> <li>• Real Estate Excise Tax Distribution Reports;</li> <li>• Related summaries and tables.</li> </ul>	<p><b>Retain</b> for 6 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL <b>ESSENTIAL</b> (for Disaster Recovery) OPR</p>



**4.2 FILING AND REPORTING**

*Records relating to the administration of taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
17-06-69047  Rev. 1	<p><b><i>Taxpayer Accounts</i></b>            Records relating to taxpayer registration, returns, payments, assessments, refunds, credits, and related correspondence, information, and supporting documents, <b><i>where not covered by a more specific records series.</i></b></p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Amended returns/refund requests;</li> <li>• Applications for refund of Use Tax paid to another state or agency;</li> <li>• Applications for credits;</li> <li>• Assessments of tax (not related to formal audit findings);</li> <li>• Tax Reporting Registration;</li> <li>• Taxpayer Credits and Refunds;</li> <li>• Consultation Reports;</li> <li>• Taxpayer Correspondence pertaining to tax status, penalty questions, general account maintenance and informational purposes;</li> <li>• Trust Fund Accountability records.</li> </ul> <p>Excludes records covered by:</p> <ul style="list-style-type: none"> <li>• <i>Tax Warrants (DAN 98-10-58762);</i></li> <li>• <i>Auditing (DAN 14-06-68522);</i></li> <li>• <i>Ruling and Requests (DAN 14-06-68520).</i></li> </ul>	<p><b>Retain</b> for 7 years after date received or issued <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL <b>ESSENTIAL</b> (for Disaster Recovery) OPR</p>



### 4.3 TAX EXEMPTIONS AND DEFERRALS

*The activity of reducing or deferring certain taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
83-08-32809 Rev. 4	<p><b><i>Property Tax Exemptions and Deferrals</i></b></p> <p>Records related to the process of reducing or deferring the amount of taxes due from an individual or organization.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Applications and required supporting documents;</li> <li>• Declarations to defer special assessments and/or property taxes;</li> <li>• Re-certifications for renewals;</li> <li>• Letters of determination;</li> <li>• Nonprofit Exemption Program;</li> <li>• Senior Citizens Tax Deferral Program;</li> <li>• Tribal Exemption Registration Files;</li> <li>• Widows/Widowers of Veterans Benefits Program; and</li> <li>• Related correspondence with registrant.</li> </ul> <p>Provides information and records necessary to determine exempt or taxable status in accordance with the provisions of RCW 84.36.815.</p>	<p><b>Retain</b> for 7 years after account closed</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21473 Rev. 5	<p><b><i>Sales and Use Tax Deferrals</i></b></p> <p>Records documenting a complete transaction file from application to when the application is denied or the facility is determined operationally complete.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Applications;</li> <li>• Assessments and related correspondence;</li> <li>• Correspondence with Taxpayer and Economic Assistance authorities.</li> </ul>	<p><b>Retain</b> for 7 years after all requirements are met, final adjustment completed, and any required payments are made</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OFM



**4.3 TAX EXEMPTIONS AND DEFERRALS**

*The activity of reducing or deferring certain taxes.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
98-10-58760 Rev. 4	<p><b><i>Sales Tax Exemption Permits and Certificates</i></b></p> <p>Records related to permits and certificates issued upon request to qualifying corporations or businesses for sales tax exemptions on certain items or services.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Corporate Non-Resident Permits;</li> <li>• Reseller Permits;</li> <li>• Sales Tax Exemption Certificates.</li> </ul>	<p><b>Retain</b> for 7 years after date expired <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>





#### 4.4 TAX VALUATION AND APPORTIONMENT

*The activity of determining the proper value of property for the purpose of uniform taxation.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21389 Rev. 4	<p><b>County Property Revaluation Plans and Reports of Progress</b></p> <p>Contains county revaluation plans as required by RCW 84.41.041, annual reports of county progress completing county revaluation plan as required by RCW 84.41.130, correspondence with county assessors, and graphs, tables, and reports on the revaluation program in the counties. Provides information on the proposed plans to complete a revaluation cycle.</p>	<p><b>Retain</b> for 12 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
08-09-61833 Rev. 2	<p><b>County Report Files</b></p> <p>Records related to the review of specific areas and duties of the county assessor’s office to ensure proper administration of property tax laws.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Audit plans, working papers, and reports;</li> <li>• Levy review files, including tax levy calculations and reports;</li> <li>• County Board of Equalization review files and working documents.</li> </ul> <p>Excludes records covered by <i>County Property Revaluation Plans and Reports of Progress (DAN 78-10-21389)</i>.</p>	<p><b>Retain</b> for 6 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>



#### 4.4 TAX VALUATION AND APPORTIONMENT

*The activity of determining the proper value of property for the purpose of uniform taxation.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21401 Rev. 5	<p><b><i>Operating/Non-Operating Property File</i></b></p> <p>Records related to documenting which public utility or railroad company property is valued by the department or the country assessor.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Legal descriptions, maps, deeds;</li> <li>• Correspondence relating to Tax Commission Operating (TCO) and Tax Commission Non-Operating (TCNO) property;</li> <li>• Railroad leases, related correspondence, and documents;</li> <li>• Real Property Transfer Notification forms.</li> </ul>	<p><b>Retain</b> for 4 years after property is sold to a non-utility</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21372 Rev. 2	<p><b><i>Property Ratio Studies</i></b></p> <p>Records related to determining ratios of real and personal property for each county for the purpose of uniform taxation statewide. Studies are used to equalize the state school levy for public schools, apportion public utility assessments to local counties, and apportion private car company valuations to each county.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Annual Ratio Study;</li> <li>• Lists of sales used for ratio study;</li> <li>• Property Tax Ratios by County;</li> <li>• Real property sales study data (summarized statewide report, and individual county summaries);</li> <li>• Related pertinent data.</li> </ul>	<p><b>Retain</b> for 7 years after end of calendar year</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR



#### 4.4 TAX VALUATION AND APPORTIONMENT

*The activity of determining the proper value of property for the purpose of uniform taxation.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
78-10-21413 Rev. 4	<p><b>Property Tax Code Area Boundaries</b></p> <p>Records related to taxing districts' boundaries and changes to apportion the operating property of each company among the various counties and taxing districts.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Taxing District Maps and Index of Tax Codes;</li> <li>• Tax Code Area Statements;</li> <li>• Summary of Change Report;</li> <li>• Records related to boundary changes and annexations as filed with the department by the county assessor as provided by WAC 458-12-140 and WAC 458-50-130.</li> </ul> <p>Excludes records covered by <i>State Publications (DAN GS 15008)</i>.</p>	<p><b>Retain</b> for 6 years after superseded <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
78-10-21400 Rev. 6	<p><b>Public Utility and Private Car Annual Reports and Files</b></p> <p>Provides the data on which the department bases its valuation and apportionment of public utility and private car companies. Annual reports are required under RCW 84.12.230 and 84.16.020. Provides backup for value assessments that are developed based on the annual reports.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Cost of capital reports;</li> <li>• Apportionment reports;</li> <li>• Final property assessment, including final decision;</li> <li>• Public Utility District Annual Reports;</li> <li>• Worksheets, statistics, and computations.</li> </ul>	<p><b>Retain</b> for 7 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OFM



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*The activity of determining the proper value of property for the purpose of uniform taxation.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
17-06-69046 Rev. 0	<p><b><i>Tax Valuations by the Department of Revenue</i></b> Records related to determining the proper value of property for the purpose of taxation. Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• County Advisory Appraisals;</li> <li>• Depreciable asset sheets, graphs, surveys, statistics, worksheets, etc.</li> <li>• Real and Personal Property Ratio Appraisals;</li> <li>• Stumpage value files;</li> <li>• Utility Valuations;</li> <li>• Valuation tables.</li> </ul> <p>Excludes records covered by <i>State Publications (DAN GS 15008)</i>.</p>	<p><b>Retain</b> for 7 years after end of calendar year <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OFM



## GLOSSARY

### ***Appraisal***

The process of determining the value and disposition of records based on their current administrative, legal, and fiscal use; their evidential and informational or research value; and their relationship to other records.

### ***Archival (Appraisal Required)***

Public records which may possess enduring legal and/or historic value and must be appraised by the Washington State Archives on an individual basis. *Public records will be evaluated, sampled, and weeded according to archival principles by archivists from Washington State Archives (WSA). Records not selected for retention by WSA may be disposed of after appraisal.*

### ***Archival (Permanent Retention)***

Public records which possess enduring legal and/or historic value and must not be destroyed. State government agencies must transfer these records to Washington State Archives (WSA) at the end of the minimum retention period. *WSA will not sample, weed, or otherwise dispose of records fitting the records series description designated as “Archival (Permanent Retention)” other than the removal of duplicates.*

### ***Disposition***

Actions taken with records when they are no longer required to be retained by the agency. *Possible disposition actions include transfer to Washington State Archives and destruction.*

### ***Disposition Authority Number (DAN)***

Control numbers systematically assigned to records series or records retention schedules when they are approved by the State Records Committee.

### ***Essential Records***

Public records that state government agencies must have in order to maintain or resume business continuity following a disaster. While the retention requirements for essential records may range from very short-term to archival, these records are necessary for an agency to resume its core functions following a disaster.

*Security backups of these public records should be created and may be deposited with Washington State Archives in accordance with Chapter 40.10 RCW.*



### **Non-Archival**

**Public records which do not possess sufficient historic value to be designated as “Archival”. Agencies must retain these records for the minimum retention period specified by the appropriate, current records retention schedule.**

*Agencies should destroy these records after their minimum retention period expires, provided that the records are not required for litigation, public records requests, or other purposes required by law.*

### **Non-Essential Records**

**Public records which are not required in order for an agency to resume its core functions following a disaster, as described in Chapter 40.10 RCW.**

### **OFM (Office Files and Memoranda)**

**Public records which have been designated as “Office Files and Memoranda” for the purposes of RCW 40.14.010.**

*RCW 40.14.010 – Definition and classification of public records.*

*(2) “Office files and memoranda include such records as correspondence, exhibits, drawings, maps, completed forms, or documents not above defined and classified as official public records; duplicate copies of official public records filed with any agency of the state of Washington; documents and reports made for the internal administration of the office to which they pertain but not required by law to be filed or kept with such agency; and other documents or records as determined by the records committee to be office files and memoranda.”*

### **OPR (Official Public Records)**

**Public records which have been designated as “Official Public Records” for the purposes of RCW 40.14.010.**

*RCW 40.14.010 – Definition and classification of public records.*

*(1) “Official public records shall include all original vouchers, receipts, and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use, and disposition of all public property and public income from all sources whatsoever; all agreements and contracts to which the state of Washington or any agency thereof may be a party; all fidelity, surety, and performance bonds; all claims filed against the state of Washington or any agency thereof; all records or documents required by law to be filed with or kept by any agency of the state of Washington; ... and all other documents or records determined by the records committee... to be official public records.”*

### **Public Records**

**RCW 40.14.010 – Definition and classification of public records.**

*“... The term “public records” shall include any paper, correspondence, completed form, bound record book, photograph, film, sound recording, map drawing, machine-readable material, compact disc meeting current industry ISO specifications, or other document, regardless of physical form or characteristics, and*



*including such copies thereof, that have been made by or received by any agency of the state of Washington in connection with the transaction of public business...”*

### **Records Series**

**A group of records, performing a specific function, which is used as a unit, filed as a unit, and may be transferred or destroyed as a unit. A records series may consist of a single type of form or a number of different types of documents that are filed together to document a specific function.**

### **State Records Committee**

**The committee established by RCW 40.14.050 to review and approve disposition of state government records.**

*Its four members include the State Archivist and one representative each from the Office of the Attorney General, Office of the State Auditor, and the Office of Financial Management.*



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# Department of Revenue Records Retention Schedule v.2.2 (June 2024)


Final Audit Report


2024-06-05


Created:	2024-06-05
By:	Rachel Wilson (rachel.wilson@sos.wa.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsY6VFOnis6DII1t6fDU7kZUGM8suS-0


## "Department of Revenue Records Retention Schedule v.2.2 (June 2024)" History

-  Document created by Rachel Wilson (rachel.wilson@sos.wa.gov)  
2024-06-05 - 7:47:55 PM GMT
-  Document emailed to Suzanne Becker (suzanne.becker@atg.wa.gov) for signature  
2024-06-05 - 7:48:04 PM GMT
-  Document emailed to Al Rose (al.rose@sao.wa.gov) for signature  
2024-06-05 - 7:48:04 PM GMT
-  Document emailed to Gwen Stamey (gwen.stamey@ofm.wa.gov) for signature  
2024-06-05 - 7:48:04 PM GMT
-  Document emailed to Heather Hirotaka (heather.hirotaka@sos.wa.gov) for signature  
2024-06-05 - 7:48:04 PM GMT
-  Email viewed by Suzanne Becker (suzanne.becker@atg.wa.gov)  
2024-06-05 - 7:52:41 PM GMT
-  Document e-signed by Suzanne Becker (suzanne.becker@atg.wa.gov)  
Signature Date: 2024-06-05 - 7:54:00 PM GMT - Time Source: server
-  Email viewed by Gwen Stamey (gwen.stamey@ofm.wa.gov)  
2024-06-05 - 8:14:13 PM GMT
-  Document e-signed by Gwen Stamey (gwen.stamey@ofm.wa.gov)  
Signature Date: 2024-06-05 - 8:14:25 PM GMT - Time Source: server
-  Email viewed by Al Rose (al.rose@sao.wa.gov)  
2024-06-05 - 9:11:08 PM GMT

 Document e-signed by Al Rose (al.rose@sao.wa.gov)  
Signature Date: 2024-06-05 - 9:11:23 PM GMT - Time Source: server

 Email viewed by Heather Hirota (heather.hirota@sos.wa.gov)  
2024-06-05 - 9:39:10 PM GMT

 Document e-signed by Heather Hirota (heather.hirota@sos.wa.gov)  
Signature Date: 2024-06-05 - 9:39:42 PM GMT - Time Source: server

 Agreement completed.  
2024-06-05 - 9:39:42 PM GMT