

State of Nevada Approved Records Retention and Disposition Schedule

Audit Division

Schedule ID # 1200200

Version Date: 10/08/2014

This version supersedes all previous versions.

1993051 Audit Files

Last Reviewed: 06/13/2012

Description: These records document the audits performed of sales and use tax, business tax and excise taxes. The files may include, but are not limited to: Copies of financial reports; Deficiency determinations; Schedules; Supportive documentation; Audit leads; Related correspondence.

Retention: Retain these records for a period of fourteen (14) calendar years from the end of the calendar year in which the mailing, service of determination or final billing to the affected taxpayer occurred.

Disposition: Destroy Securely

1998052 Deferred Tax Records

Last Reviewed: 10/08/2014

Description: These records and reports document taxes that have been deferred. They may include, but are not limited to: Deferred Tax Statistics; Deferred Accounts Folders and Work papers; Deferred Account Status List.

Retention: Retain these records for a period of eight (8) fiscal years from the date of deferment.

Disposition: Destroy Securely

1993055 FAA Aircraft Registration Lists

Last Reviewed: 08/19/1993

Description: Monthly computer printout received from the Federal Aviation Administration which lists all aircraft based in Nevada. This is used as a reference source for the collection of sales tax.

Retention: Retain for a period of three (3) fiscal years from the fiscal year to which the listing pertains.

Disposition: Destroy Securely

The Committee to Approve Schedules for the Retention and Disposition of Official State Records

NRS 239.073 et seq.

Scott Anderson, Chairman

Retention Guidelines

A Records Retention and Disposition Schedule identifies the minimum time period the listed records must be retained in accordance with NRS 239.080, meaning records disposition must not occur before this retention time period expires. When the minimum retention period has been met, the recommended disposition of the records, such as destruction or transfer to the State Archives, may be initiated. You are advised to implement regular, routine disposition procedures and not to "selectively retain" some records longer than others. Certain events called "disposition holds" may occur that will require a stop to the regular destruction, recycling or normal tossing of records.

Disposition Holds include:

Audits.

When an audit of your agency is begun, all destruction of records in your legal custody must cease. During the audit process, records should be made available to the auditors subject to confidentiality laws. Upon the completion and resolution of the audit, the agency may begin to dispose of records in accordance with the approved records retention and disposition schedule.

Investigations.

When you are notified by a regulatory authority, a law enforcement agency, a court of record, the governor, the Legislature or other similar oversight entities that an investigation is being conducted, all records must be preserved until the investigation is over. You should consult with your legal counsel and/or the Attorney General's Office for specific advice.

Litigation.

When an agency receives notification or reasonably anticipates that a lawsuit has been filed against (or in behalf of) them, they should immediately stop the destruction or dumping of records and consult their legal counsel and/or the Attorney General's Office. The agency must comply with Federal Rule of Civil Procedure 26. All records pertaining to the litigation should be identified, separated from other files and protected. All destruction of records pertaining to the lawsuit must be stopped until the legal action has been resolved. When the litigation has been concluded (your legal counsel can advise you of this), all of the records pertaining to the lawsuit must be retained as required by an Agency Specific Records Retention and Disposition Schedule or the General Records Retention and Disposition Schedule. Your legal counsel may advise you not to destroy any records in the legal custody of the agency until after the disposition of the litigation. You should seek the advice of your legal counsel. Records Management staff are also available for consultation on these issues.

Disposition Guidelines

Most records may be disposed of by normal means, such as recycling or deleting. Some record types are identified on retention schedules as "confidential" (See NRS 239.010) or "restricted" (See NRS 239C.090). These records must be destroyed in a secure manner that will prevent reconstruction or retrieval of the information (See NAC 239.722 for details). However, many other records may contain "sensitive" information that has not been declared by law or regulation to be confidential. Some types of "sensitive" information are described in NRS 205.4617 "Unlawful Acts Regarding Personal Identifying Information." NRS chapter 239B "Disclosure of Personal Information to Governmental Agencies" (See especially NRS 239B.030) also describes such records. Since serious consequences may result if these records fell into the wrong hands you are advised to destroy these records in accordance with the guidelines identified in NAC 239.722. If you are in doubt about the sensitivity of certain documents or about an appropriate disposal method, you should contact your legal counsel, the Attorney General's Office, or a records management officer.