



Agenda

Archives and Records Commission

January 25, 2024 | 11:00 a.m.

Oklahoma Department of Libraries

200 NE 18 Street

Oklahoma City, OK 73105

All participating members of the Commission will be in person at the above meeting location. The meeting is open to the public. This meeting is being conducted under the provisions of the Open Meeting Act as provided in Title 25, Oklahoma Statutes §§ 301-314.

1. Call to Order and Roll Call

Audrey Rockwell, Chair

Natalie Currie, Vice Chair and Secretary

Mariah Carter, Proxy for Lieutenant Governor

Ruthie Chicoine, Proxy for State Auditor and Inspector

Kiran Nallayahgari, Proxy for State Treasurer

2. Consideration and possible approval of minutes for the October 26, 2023 meeting

3. State Archives and Records Management Division Activity Report

4. Consideration and possible approval of Records Retention Schedules and Records Disposition Authorizations

- a. 1983-09 [AMD] Oklahoma Tax Commission, Ad Valorem
- b. 1984-11 [AMD] Oklahoma Tax Commission, Income Tax
- c. 2023-01 [AMD] Oklahoma Tax Commission, Legal
- d. 2024-01 [NEW] Oklahoma Tax Commission
- e. 1988-01 [AMD] Oklahoma Department of Mental Health and Substance Abuse Services, Griffin Memorial Hospital
- f. 1990-02 [AMD] Oklahoma State Department of Health, Prevention and Preparedness Services
- g. 2002-02 [AMD] Oklahoma State Department of Health, Family Health



Agenda

Archives and Records Commission

January 25, 2024 | 11:00 a.m.

Oklahoma Department of Libraries

200 NE 18 Street

Oklahoma City, OK 73105

- h. 2003-05 [AMD] Oklahoma State Department of Health, County Health Departments
- i. 2021-01 [AMD] Board of Tests for Alcohol and Drug Influence
- j. 2006-03 [AMD] Oklahoma Department of Human Services, Legal Services
- k. 2014-02 [AMD] Oklahoma Department of Human Services, Financial Services
- l. 1982-19 [AMD] Oklahoma Department of Libraries
- m. 2024-01 [RDA] Oklahoma Department of Libraries, Oklahoma Mental Health and Substance Abuse Services

5. Adjournment

Key to abbreviations used above:

[AMD] = Amendment to a Records Disposition Schedule

[NEW] = Records Disposition Schedule

[RDA] = Records Disposition Authorization

Upcoming Archives and Records Commission meetings:

April 25, 2024

July 25, 2024

October 24, 2024



Archives and Records Commission Meeting Minutes, October 26, 2023

Call to Order:

Natalie Currie called the meeting to order at 11:02 a.m.

Members present:

Natalie Currie	Vice Chair and Secretary
Kirby Smith	Proxy for Lt. Governor
Kiran Nallayahgari	Proxy for State Treasurer

Members absent:

Amber Smith	Chair
Ruthie Chicoine	Proxy for State Auditor

Also present:

Madalynn Martin	Office of the Attorney General
Jan Davis	Department of Libraries
Alyssa Vaughn	Department of Libraries
Amanda Chrestensen	Department of Libraries
Cassandra Spindle	Department of Libraries

Posting of Meeting Agenda

The agenda was posted on the window near the front door of the Oklahoma Department of Libraries building on October 6, 2023. The agenda was also posted on the agency's website on October 6, 2023.

Approval of Minutes of the Meeting of July 27, 2023:

Approval of the Minutes was moved by Smith and seconded by Currie.

Currie	aye
Nallayahgari	aye
Smith	aye

Approval of Schedule for Meetings in 2024:

Approval of the proposed dates for Commission meetings was moved by Currie and seconded by Nallayahgari.

Currie	aye
Nallayahgari	aye
Smith	aye

Dates for 2024 meetings, as approved by the Commission, will be:

January 25, 2024
April 25, 2024
July 25, 2024
October 24, 2024

Consideration of Requests:

6a. Amendment to Records Disposition Schedule 82-20, Oklahoma Department of Veterans Affairs

The Oklahoma Department of Veterans Affairs requested Records Disposition Schedule 82-20 be amended. Approval of the amendments to Records Disposition Schedule 82-20 was moved by Currie and seconded by Nallayahgari.

Currie	aye
Nallayahgari	aye
Smith	aye

6b. Amendment to Records Disposition Schedule 84-06, Oklahoma Public Employees Retirement System

The Oklahoma Public Employees Retirement System requested Records Disposition Schedule 84-06 be amended. Approval of the amendments to Records Disposition Schedule 84-06 was moved by Smith and seconded by Currie.

Currie	aye
Nallayahgari	aye
Smith	aye

6c. Amendment to Records Disposition Schedule 92-17, Oklahoma State Department of Health, Protective Health Services

The Oklahoma State Department of Health requested Records Disposition Schedule 92-17 be amended. Approval of the amendments to Records Disposition Schedule 92-17 was moved by Currie and seconded by Nallayahgari.

Currie	aye
Nallayahgari	aye
Smith	aye

6d. Amendment to Records Disposition Schedule 2002-01, Oklahoma State Department of Health, Commissioner of Health

The Oklahoma State Department of Health requested Records Disposition Schedule 2002-01 be amended. Approval of the amendments to Records Disposition Schedule 2002-01 was moved by Currie and seconded by Nallayahgari.

Currie	aye
Nallayahgari	aye
Smith	aye

6e. Amendment to Records Disposition Schedule 2002-02, Oklahoma State Department of Health, Family Health

The Oklahoma State Department of Health requested Records Disposition Schedule 2002-02 be amended. Approval of the amendments to Records Disposition Schedule 2002-02 was moved by Nallayahgari and seconded by Currie.

Currie	aye
Nallayahgari	aye
Smith	aye

6f. Amendment to Records Disposition Schedule 2002-06, Oklahoma State Department of Health, Administrative Services

The Oklahoma State Department of Health requested Records Disposition Schedule 2002-06 be amended. Approval of the amendments to Records Disposition Schedule 2002-06 was moved by Smith and seconded by Nallayahgari.

Currie	aye
Nallayahgari	aye
Smith	aye

6g. Amendment to Records Disposition Schedule 2003-02, Oklahoma State Department of Health, Community and Family Health Services

The Oklahoma State Department of Health requested Records Disposition Schedule 2003-02 be amended. Approval of the amendments to Records Disposition Schedule 2003-02 was moved by Currie and seconded by Smith.

Currie	aye
Nallayahgari	aye
Smith	aye

New Business:

No new business was conducted at this time.

Adjournment:

The meeting was adjourned at 11:10 a.m.

Natalie Currie, Vice Chair and Secretary
Oklahoma Department of Libraries

Archives and Records Management Department Activity Report

October 6, 2023 – January 10, 2024

State Archives

Staffing changes

- Emily Goss resigned on December 20 to be an intern for NASA in Virginia.
- Jan Davis retired at the end of 2023 after over 20 years of service.
- The new director of the Archives and Records Management division starts on January 29th.

Projects

- Processed 100 boxes of election returns from the State Election Board into the State Archives, utilizing 270 cubic feet of open space from records that were recently destroyed.
- Reprocessed 111 cubic feet of Supreme Court case files, Indian Affairs Commission records, and Department of Charities and Corrections records.
- Uploaded 39 items to the Archives.OK.Gov collection on Digital Prairie, including 28 newsletters and 5 documents related to the Osage murders of the 1920s. An additional 5 items from partner institutions were uploaded to the Images of Oklahoma collection.

Records Management

- Provided records management training to staff at the Oklahoma Department of Emergency Management and Homeland Security on October 18.

Outreach

- Assisted Rebecca Quoss-Moore, Associate Professor of Early Modern Literature at the University of Central Oklahoma, in developing a course focused on research with primary sources found in archival collections, October 19 and November 20
- Presented “Celebrating American Archives Month” at the Association of Records Managers and Administrators monthly meeting, October 19
- Provided information and displayed materials for a KFOR news segment on records in the State Archives related to the *Killers of the Flower Moon*. The interview with Natalie Currie aired during the 6:00 p.m. news on October 19, 2023.
- Presented "*Killers of the Flower Moon: Primary Sources in the State Archives*" to Oklahoma Historical Society volunteers on November 18

State Records Center and Annex

- Transfers to the State Records Center include 259 cubic feet from the following agencies: Department of Agriculture, Office of the Attorney General, Department of Education, Secretary of State, and State Senate.
- Staff pulled 299 cubic feet of records for destruction from the following agencies: Department of Agriculture, Employment Security Commission, Ethics Commission, Office of Juvenile Affairs, and OMES.
- Staff completed full inventories of boxes stored by the Department of Agriculture, OMES, and State Senate—a total of 1,436 boxes—to reconcile billing discrepancies.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule 83-09

* January 25, 2024 *

Summary

Agency requests Introduction be amended.

- 1-1 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-1.
- 1-2 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-2.
- 1-3 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-3.
- 1-4 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-4.
- 1-5 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-5.
- 1-6 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-6.
- 1-7 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-7.
- 1-8 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-8.
- 1-9 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-9.
- 1-10 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-10.
- 1-11 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-11.
- 1-12 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-12.
- 1-13 Agency requests series be deleted. The record is no longer created. There is no backlog of records.
- 1-14 Agency requests series be deleted. The record is no longer created. There is no backlog of records.
- 1-15 Agency requests series be transferred to Schedule 2024-01, Series 1-13.
- 1-16 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-14.
- 1-17 Agency requests series be transferred to Schedule 2024-01, Series 1-15.
- 1-18 Agency requests series be deleted. The record is no longer created. There is no backlog of records.
- 1-19 Agency requests series be deleted. The record is no longer created. There is no backlog of records.
- 1-20 Agency requests series be transferred to Schedule 2024-01, Series 1-16.
- 2-1 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-20.
- 2-2 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-21.
- 2-3 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-22.
- 2-4 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-23.
- 2-5 Agency requests series be deleted. The record is no longer created. There is no backlog of records.
- 2-6 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-24.
- 2-7 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-25.
- 3-1 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-26.
- 3-2 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-27.
- 3-4 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-28.
- 5-1 Agency requests series be transferred to Schedule 2024-01, Series 1-29.

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OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

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- 5-5 Agency requests series be transferred to Schedule 2024-01, Series 1-30.
- 5-6 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-31.
- 5-8 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-32.
- 5-12 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-33.
- 5-15 Agency requests series be deleted. The record is no longer created. There is no backlog of records.
- 5-16 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-34.
- 6-1 Agency requests series be transferred to Schedule 2024-01, Series 1-35.
- 6-2 Agency requests series be transferred to Schedule 2024-01, Series 1-36.
- 8-1 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-37.
- 8-2 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-38.
- 8-3 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-39.
- 8-4 Agency requests series be amended and transferred to Schedule 2024-01, Series 1-40.

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Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

*** January 25, 2024 ***

This Consolidated Records Disposition Schedule encompasses the original disposition schedule approved October 12, 1983; amendments to the original schedule approved by the Commission on January 12, 1994, July 16, 2009, and July 15, 2010; two "Repeal and Replace" documents dated October 15, 1986 and January 14, 1987; and an Archives and Records Commission Resolution dated April 15, 1987.

This schedule is superseded by Schedule 2024-01, as approved by the Archives and Records Commission on January 25, 2024.

Records Disposition Schedule 83-09 for the Ad Valorem Tax Division includes a number of confidential records. Title 67 O.S., §305 exempts the confidential records of the Tax Commission from the disposition authority of the Archives and Records Commission. These records are included with other series because of the Tax Commission's desire to schedule confidential records in the same manner as all other records.

Convenience or Reference Copies

Copies of records created for the user's convenience may be destroyed when they are no longer required for administrative purposes. Access restrictions, if any, apply to copies and originals alike. It is not necessary to request approval for destruction of convenience copies of records.

Record Format

Individual agencies, boards, commissions, and institutions shall maintain individual record series in the most efficient and cost-effective format consistent with sound records management principles, state and federal laws, rules and regulations, court decisions, and their individual records keeping needs.

If statutory provisions, court decisions, Code of Federal Regulations (CFR), Oklahoma Rules and Regulations adopted in accordance with the Administrative Procedures Act (75 O.S. §250 *et seq.*), or other state and federal regulations mandate retention periods longer than those stipulated in this Schedule or require that records be retained in hard copy or other format, the applicable statutes, court decisions, CFR, or other state and federal regulations shall govern the retention periods and formats of the records.

Information regarding requirements for specific record formats is located in the Introduction to the General Records Disposition Schedule for State Agencies, Boards and Commissions, which can be found at the Oklahoma Department of Libraries website.

All records, including temporary and permanent records, may be stored at the State Records Center, located at 426 E. Hill Street. For information regarding charges for these services, contact the Oklahoma Department of Libraries State Records Center.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule 83-09

* January 25, 2024 *

Office of Division Management

1-1 **State Board of Equalization**

Description: Tabular compilations, OTC inter-office memoranda, meetings agendas, copies of procedures of meetings of State Board of Equalization (office of record) and other records constituting administrative files pertaining to Series ~~2-2~~ 1-21, Tax Commission Findings and Recommendations (~~q.v.~~).

Disposition: Retain in office five (5) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Transfer to Schedule 2024-01, Series 1-1, January 25, 2024

1-2 **Appraisal Company File**

Description: Incoming correspondence, professional resumes, and other records received from individuals and business firms engaged by or seeking engagement by, or counties as qualified appraisers for revaluation work, together with incoming inquiries from and copies of replies to county assessors about such persons or firms.

Disposition: Review on an annual basis and destroy records pertaining to appraisers who have not worked in state for five (5) previous consecutive years.

Transfer to Schedule 2024-01, Series 1-2, January 25, 2024

1-3 **Legislation and Memoranda**

Description: Copies of legislative bills and of memoranda from division director to Commissioners summarizing content, intent, and potential effect of proposed legislation on ad valorem taxation. (Record copy of memoranda in offices of Commissioners.)

Disposition: Retain in office until no longer required for administrative purposes, then destroy.

Transfer to Schedule 2024-01, Series 1-3, January 25, 2024

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Amendments to Records Disposition Schedule 83-09

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Office of Division Management

1-4 **Miscellaneous Correspondence with Federal Government**

Description: ~~Incoming and copies of outgoing~~ correspondence exchanged with and copies of completed questionnaires returned to U.S. Bureau of the Census and other federal agencies.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-4, January 25, 2024

1-5 **Miscellaneous Correspondence with Other States**

Description: ~~Incoming and copies of outgoing~~ correspondence exchanged with agencies, institutions, firms, or individuals in other states.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-5, January 25, 2024

1-6 **Correspondence with Governor's Office**

Description: ~~Incoming and copies of outgoing~~ correspondence exchanged with Office of Governor together with copies of memoranda to other OTC personnel conveying drafts of proposed replies to inquiries received by Governor.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-6, January 25, 2024

1-7 **Correspondence with Legislators**

Description: ~~Incoming and copies of outgoing~~ correspondence exchanged with members of the legislature.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-7, January 25, 2024

1-8 **Correspondence with Other State Agencies**

Description: ~~Incoming and copies of outgoing~~ correspondence exchanged with other state agencies.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-8, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

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Office of Division Management

- 1-9 **Miscellaneous Correspondence with Citizens** (Confidential Record 68 O.S., §205)
- Description: ~~Incoming and copies of outgoing~~ correspondence exchanged with individual members of the public and with commercial and industrial firms.
- Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-9, January 25, 2024
- 1-10 **Inter-office Correspondence with Other OTC Divisions** (Confidential Record 68 O.S., §205)
- Description: Incoming and copies of outgoing memoranda.
- Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-10, January 25, 2024
- 1-11 **Personnel Files (Active)** (Refer to General Records Disposition Schedule, Series 3-1A, 3-1BC)
Amend and transfer to Schedule 2024-01, Series 1-11, January 25, 2024
- 1-12 **Personnel Files (Inactive)** (Refer to General Records Disposition Schedule, Series 3-1C; 3-1D)
Amend and transfer to Schedule 2024-01, Series 1-12, January 25, 2024
- 1-13 **Payroll Certificates**
- Description: ~~Copy of OTC Payroll Certificate (Form A-5), executed each month by Director of division to certify accuracy of record in Series 1-14 and noting any exceptions. (Management Services Division is office of record.)~~
- Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Delete from schedule, January 25, 2024
- 1-14 **Time Book** (~~Refer to General Records Disposition Schedule, Series 3-19A, 3-20A.~~
Delete from schedule, January 25, 2024
- 1-15 **Travel Claims** (Refer to General Records Disposition Schedule, Series 2-12A)
Transfer to Schedule 2024-01, Series 1-13, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

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Office of Division Management

1-16 **Inventory** (Refer to General Records Disposition Schedule, Series ~~2-40A~~ 2-41)
Amend and transfer to Schedule 2024-01, Series 1-14, January 25, 2024

1-17 **Requisition Form G-106-R-1-90**

Description: Files consist of copies of requests submitted to Supply/Microfilm Division (office of record) for supplies.

Disposition: Retain in office three (3) years, then destroy provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies.
Transfer to Schedule 2024-01, Series 1-15, January 25, 2024

~~1-18 **Telephone Equipment Requisitions**~~

~~Description: Convenience copies of OTC Form H 124, Telephone Work Order, submitted to Management Services Division (office of record) for additions to, repairs of, or changes in telephone equipment or services.~~

~~Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Delete from schedule, January 25, 2024~~

~~1-19 **Work Order Form #S-12**~~

~~Description: Convenience copies of requests submitted to Management Services Division (office of record) for printing, equipment repair or maintenance, or other services.~~

~~Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Delete from schedule, January 25, 2024~~

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

*** January 25, 2024 ***

Office of Division Management

1-20 Convention Travel Folders

Description: Announcements, notices, programs, agenda, copies of completed registration forms, approved travel requests, and other record or non-record materials pertaining to conventions, training sessions, etc.

Disposition: Retain record materials five (5) years, then destroy. Destroy non-record materials when no longer required for administrative purposes.
Transfer to Schedule 2024-01, Series 1-16, January 25, 2024

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Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

* January 25, 2024 *

Records Pertaining to Railroads and Public Service Corporations

2-1 **Assessment Files of Public Service Corporations** (Confidential Record 68 O.S. ~~1981~~, §205)

Description: OTC Form 950 assessment worksheets; OTC Form 913-C tax returns; annual financial statements of railroads, airlines, pipeline companies, telephone, gas and water utilities; original incoming and copies of outgoing correspondence; and other records pertaining to properties owned by public service corporations in each county, school district and municipality, and to values of such properties, and constituting supporting documentation for Series ~~2-2~~ 1-21.

Disposition: ~~Retain in office and transfer records to electronic format. Destroy hard copy documents, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully transferred. Store a back up copy of the records in an offsite storage area that meets the manufacturer's recommendations for temperature and humidity controls.~~

Retain twenty (20) years, then destroy. If legal action is pending destroy two (2) years after exhaustion of all legal remedies provided records meet all stipulated retention requirements.

Amend and transfer to Schedule 2024-01, Series 1-20, January 25, 2024

2-2 **Tax Commission Findings and Recommendations**

Description: Copies of annual letters to State Board of Equalization, attaching tabular compilations and lists, reporting OTC findings on assessment of properties of public service corporations' properties as computed from and documented by records in Series ~~2-4~~ 1-20 and as required by 68 O.S., §2858.

Disposition: Retain in office ~~five (5)~~ ten (10) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements with authority to weed for permanent preservation.

Amend and transfer to Schedule 2024-01, Series 1-21, January 25, 2024

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Ad Valorem Tax Division

Amendments to Records Disposition Schedule 83-09

* January 25, 2024 *

Records Pertaining to Railroads and Public Service Corporations

2-3 **Public Service List**

Description: Convenience file, maintained in chronological order, of selected summary tabular listings in Series ~~2-2~~ 1-21.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-22, January 25, 2024

2-4 **Public Service Company Ledger**

Description: Listing for each public service company: number of copies of OTC reporting forms sent to company, in current and in previous years, for completion and submission; dates forms sent; dates returned; total property valuation reported by company each year; valuation recommended to Board of Equalization by OTC each year; and valuation fixed by board each year.

Disposition: Retain in office ~~five (5)~~ ten (10) years ~~following completion of ledger page,~~ then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Amend and transfer to Schedule 2024-01, Series 1-23, January 25, 2024

2-5 **School District Maps**

Description: ~~Printed county maps, overdrawn in colored pencil to outline geographical boundaries of common school and area school districts and revised, from time to time, as boundary changes are reported to agency by Department of Education, maintained as master copy for replication in copies distributed to public service companies owning taxable property within districts and to other companies, agencies, institutions, or persons requesting them.~~

Disposition: ~~Retain in agency, revising as necessary to maintain on current basis.~~
Delete from schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

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Records Pertaining to Railroads and Public Service Corporations

2-6 **School District Boundary Changes**

Description: OTC Lists A-1 (Notice of Declaration of Annexation By Order of County Superintendent) compiled by agency from information provided by Department of Education and copies of agency letters to public service companies affected by changes in school district boundaries.

Disposition: Retain in office ~~until records five (5) or more years, then destroy or accumulate to one (1) cubic foot or more and then transfer records five (5) or more years old to the State Archives for permanent preservation.~~
Amend and transfer to Schedule 2024-01, Series 1-24, January 25, 2024

2-7 **Municipal Boundary Documentation**

Description: File includes documentation received by the Ad Valorem Division from municipalities regarding municipal boundary changes pursuant to 11 O.S. § 21-112. Files may include ordinances, maps, and related correspondence.

Disposition: Retain in office permanently.
Amend and transfer to Schedule 2024-01, Series 1-25, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule 83-09

* January 25, 2024 *

Records Pertaining to Freight Car Tax

3-1 **Railroad Report of Mileage and Earnings**

Description: Annual report submitted on OTC Form 953 by each railroad operating in state reporting for each identified shipper, class and markings of cars used, empty and loaded mileages, rate, earnings, and freight car tax withheld.

Disposition: ~~Retain in office and transfer records to electronic format. Destroy hard copy documents, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully transferred. Store a back up copy of the records in an offsite storage area that meets the manufacturer's recommendations for temperature and humidity controls.~~

Retain in office ten (10) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Amend and transfer to Schedule 2024-01, Series 1-26, January 25, 2024

3-2 **Ledger of Freight Car Owners** Confidential Record 68 O.S. 1981, §205 [Exempt from the disposition authority of the Archives and Records Commission, 67 O.S., §305]

Description: Annual summary compiled by agency on OTC Form 951 (Freight Car Tax) from data on annual railroad reports (Series ~~3-1~~ 1-25), of each car owner's empty and loaded miles, gross earnings, and tax due; together with related incoming and copies of outgoing correspondence exchanged with car owners. ~~(Summary captures data for posting to Series 3-3).~~

Disposition: ~~Retain in office ten (10) years, then destroy and transfer records to electronic format. Destroy hard copy documents, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully transferred. Store a back up copy of the records in an offsite storage area that meets the manufacturer's recommendations for temperature and humidity controls.~~

Amend and transfer to Schedule 2024-01, Series 1-27, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

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Records Pertaining to Freight Car Tax

3-4 **Oklahoma Freight Car Reporting Forms** Confidential Record (68 O.S., §205)
[Exempt from the disposition authority of the Archives and Records Commission, 67 O.S. §305.]

Description: Files contain OTC Form 954-A, Oklahoma Freight Car Tax Report Per Diem Earnings Only, used by private car owners to report any mileage earnings not reported by railroads. OTC 954-B, Oklahoma Freight Car Tax Affidavit, a signed statement by private car owners attesting that all mileage earnings were reported by railroads.

Disposition: Retain in office ten (10) years, then destroy and transfer records to electronic format. ~~Destroy hard copy documents, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully transferred. Store a back up copy of the records in an offsite storage area that meets the manufacturer's recommendations for temperature and humidity controls.~~
Amend and transfer to Schedule 2024-01, Series 1-28, January 25, 2024

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OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule 83-09

* January 25, 2024 *

Records Pertaining to County Assessment and Equalization

5-1 **County Annual Abstract of Valuation and Assessment**

Description: Files contain Form 917-B, a report submitted by county assessors detailing, by categories, quantities of personal and real property in county and for each category total assessed valuations as established by County Board of Equalization and by the State Board of Equalization.

Disposition: Retain in office five (5) years, then transfer to the State Archives for permanent preservation.
Transfer to Schedule 2024-01, Series 1-29, January 25, 2024

5-5 **Homestead Exemption Record**

Description: Printouts of homestead exemption records providing annual updates of information for each county, including average value, number of homestead exemptions, value of homestead exemptions for additional, rural and urban properties, and providing totals for the state.

Disposition: Retain in office until no longer required for administrative purposes, then transfer to the State Archives for permanent preservation.
Transfer to Schedule 2024-01, Series 1-30, January 25, 2024

5-6 **Ratio Study Data for Making Report**

Description: OTC Form 948-R82 Ratio Study of Real Estate and Assessed Value, with supporting OTC Forms 959, describing real properties selected as random samples by field personnel for survey supporting published annual Ratio Study Report.

Disposition: ~~Retain in office five (5) years, then destroy.~~ Retain in office until no longer required for administrative purposes, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-31, January 25, 2024

5-8 **Annual Report of Homestead Exemption**

Description: Completed OTC Forms 923, Annual Report of Homestead Exemption, submitted by county assessors and detailing amount of exemptions on the several classes of homesteads in county and in each school district therein.

Disposition: ~~Retain in office five (5) years, then destroy.~~ Retain in office until no longer required for administrative purposes, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-32, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

*** January 25, 2024 ***

Records Pertaining to County Assessment and Equalization

5-12 Visual Inspection Schedule of Time and Procedures

Description: Files consist of a plan submitted by county assessors at the beginning of each four-year planning period projecting anticipated percentage of completion during forthcoming cycle of revaluation of agricultural, residential and commercial/industrial land and buildings.

Disposition: ~~Retain in office five (5) years, then destroy provided no legal action is pending. If legal actions are pending, destroy two (2) years after the exhaustion of all legal remedies provided records meet all stipulated retention requirements.~~ Retain in office until no longer required for administrative purposes, then destroy.

Amend and transfer to Schedule 2024-01, Series 1-33, January 25, 2024

5-15 County Soil Survey

Description: ~~Files consist of books containing characteristics of and boundaries of soil types for each county in Oklahoma.~~

Disposition: ~~Retain in office until superseded, then destroy.~~
Delete from schedule, January 25, 2024

5-16 Five Year Exempt Manufacturing Confidential Record (68 O.S. §205) [Exempt from the disposition authority of the Archives and Records Commission, 67 O.S. §305.]

Description: OTC Form 900XM, Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research & Development Facilities, with supporting documentation from applicants. OTC inspection, audit data and published annual report.

Disposition: ~~Retain in office and transfer records to electronic format. Destroy hard copy documents, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully transferred. Store a back up copy of the records in an offsite storage area that meets the manufacturer's recommendations for temperature and humidity controls.~~

Retain ten (10) years, then destroy. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Amend and transfer to Schedule 2024-01, Series 1-34, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule **83-09**

*** January 25, 2024 ***

County Claims for Reimbursement

6-1 Claim for Reimbursement of Additional Homestead Exemptions

Description: Copies of OSF Form 969 compiled from attached OTC form 916, Claim for Reimbursement, submitted annually by county assessors to recover money from the Oklahoma Tax Commission for loss of revenues by reason of 68 O.S. §2890 which grants an additional homestead exemption to certain classes of taxpayers, together with copies of outgoing letters to treasurers transmitting warrants for reimbursement and outlining procedures for recovery.

Disposition: Retain in office five (5) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Transfer to Schedule 2024-01, Series 1-35, January 25, 2024

6-2 Claim for Reimbursement of Five-Year Exempt Manufacturing

Description: Copies of OSF Form 3-A submitted annually by county assessors to recover money from the Oklahoma Tax Commission for loss of revenues by reason of 68 O.S. §2902 which grants an exemption for five-year exempt manufacturers, together with copies of outgoing letters to county transmitting warrants for reimbursement and outlining procedures for recovery.

Disposition: Retain in office five (5) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Transfer to Schedule 2024-01, Series 1-36, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Ad Valorem Tax Division

Amendments to Records Disposition Schedule 83-09

* January 25, 2024 *

Assessor Training and Assistance

8-1 **District Meetings of County Assessors**

Description: Record copy of announcements, notices, agenda, correspondence, bulletins, and other records pertaining to district training meetings conducted by agency for county tax assessors.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-37, January 25, 2024

8-2 **Assessors' ~~School~~ Conferences**

Description: Same records as is Series ~~8-1~~ 1-36 and educational and training information pertaining to annual and special ~~schools~~ conferences conducted by agency for county assessors and deputies.

Disposition: Retain in office five (5) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-38, January 25, 2024

8-3 **Correspondence with County Officials**

Description: ~~Incoming and copies of outgoing~~ correspondence with county officials pertaining to ad valorem taxation.

Disposition: Retain in office ~~five (5) years~~ until no longer required for administrative purposes, then destroy.
Amend and transfer to Schedule 2024-01, Series 1-39, January 25, 2024

8-4 **Bulletin Letters to County Assessors**

Description: Record copies of numbered bulletins (form letters) addressed to assessors.

Disposition: Retain ~~two (2) copies~~ in office and review on an annual basis. After completing the review, destroy duplicate and ancillary materials as well as substantive records five (5) or more years old no longer required for administrative purposes.
Amend and transfer to Schedule 2024-01, Series 1-40, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule **84-11**

*** January 25, 2024 ***

Summary

Agency requests the Introduction be amended.

- 1-1 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-1.
- 1-2 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-2.
- 1-3 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-3.
- 1-4 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-4.
- 1-5 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-5.
- 1-6 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-6.
- 1-7 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-7.
- 1-8 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-8.
- 1-9 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-9.
- 1-10 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-1.
- 1-11 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-10.
- 1-12 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-11.
- 1-13 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-12.
- 1-14 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-13.
- 1-15 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-3, 11-4, 11-5, 11-6, or 11-7.
- 1-16 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-1.
- 1-17 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-14.
- 1-18 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-15.
- 1-19 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-16.
- 1-20 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-17.
- 1-21 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-18.
- 1-22 Agency requests series be deleted. This record is no longer created. There is no backlog of records.
- 1-23 Agency requests series be deleted. This record is no longer created. There is no backlog of records.
- 1-24 Agency requests series be deleted. This series is in the General Records Disposition Schedule.
- 1-25 Agency requests series be deleted. This series is in the General Records Disposition Schedule.
- 1-26 Agency requests series be deleted. This series is in the General Records Disposition Schedule.
- 1-27 Agency requests series be transferred to Schedule 2024-01, Series 11-19.
- 1-28 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-20.
- 1-29 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-21.
- 1-30 Agency requests series be amended and transferred to Schedule 2024-01, Series 11-22.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule **84-11**

*** January 25, 2024 ***

This consolidated schedule encompasses the original schedule approved January 16, 1985; subsequent amendments approved January 15, 1986, April 13, 1988 and, October 12, 1988; a "Repeal and Replace" document dated January 14, 1987; and an Archives and Records Commission resolution dated April 15, 1987. In accordance with an Archives and Records Commission Resolution of July 15, 1998, where applicable, references to the General Records Disposition Schedule have been updated to reflect current titles and series numbers.

This schedule is superseded by Schedule 2024-01, as approved by the Archives and Records Commission on January 25, 2024.

Convenience or Reference Copies

Copies of records created for the user's convenience may be destroyed when they are no longer required for administrative purposes. Access restrictions, if any, apply to copies and originals alike. It is not necessary to request approval for destruction of convenience copies of records.

Record Format

Individual agencies, boards, commissions, and institutions shall maintain individual record series in the most efficient and cost-effective format consistent with sound records management principles, state and federal laws, rules and regulations, court decisions, and their individual records keeping needs.

If statutory provisions, court decisions, Code of Federal Regulations (CFR), Oklahoma Rules and Regulations adopted in accordance with the Administrative Procedures Act (75 O.S. §250 *et seq.*), or other state and federal regulations mandate retention periods longer than those stipulated in this Schedule or require that records be retained in hard copy or other format, the applicable statutes, court decisions, CFR, or other state and federal regulations shall govern the retention periods and formats of the records.

Information regarding requirements for specific record formats is located in the Introduction to the General Records Disposition Schedule for State Agencies, Boards and Commissions, which can be found at the Oklahoma Department of Libraries website.

All records, including temporary and permanent records, may be stored at the State Records Center, located at 426 E. Hill Street. For information regarding charges for these services, contact the Oklahoma Department of Libraries State Records Center.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

1-1 ~~Declaration of Estimated Tax Form OW8~~ Tax Form Series OW Confidential Record (68 O.S. 1981, §205)

Description: File consists of Tax Commission Form ~~OW8~~ used to remit periodic ~~prepayment for income tax~~ Series "OW" Forms.

Volume: 60 cubic feet per year

Disposition: ~~Retain in office three (3) years, then microfilm. Destroy hard copy documents: (1) upon certification that the microfilm meets all standards established by the Archives and Records Commission, (2) after depositing the master negative with the Records Management Division of the Oklahoma Department of Libraries, and (3) after retaining at least one (1) user copy in the agency.~~

Retain ten (10) years, then destroy.

Amend and transfer to Schedule 2024-01, Series 11-1, January 25, 2024

1-2 **Optional Income Tax Return Form 510** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Optional Individual Income Tax Returns, Tax Commission Form 510, used for persons who earn less than \$10,000 dollars annually. Information includes W-2 Form.

Volume: 575 cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission.~~

Retain ten (10) years, then destroy.

Amend and transfer to Schedule 2024-01, Series 11-2, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

1-3 **Income Tax Return Form 511** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Oklahoma Individual Income Tax Returns, including all attachments to the return, such as Oklahoma forms, statements, and third-party income forms. ~~Tax Commission Form 510, used for persons who earn less than \$10,000 dollars annually. Information includes W-2 Form.~~

Volume: ~~12,670~~ cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission.~~
Retain ten (10) years, then destroy.

Amend and transfer to Schedule 2024-01, Series 11-3, January 25, 2024

1-4 **Income Tax Return Form 512** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Oklahoma Corporation Income Tax Return, Tax Commission Form 512, including all attachments to the return, such as Oklahoma forms, statements, and third-party income forms, and may include forms as in Series 1-3 11-3.

Volume: ~~290~~ cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission.~~
Retain fifteen (15) years, then destroy.

Amend and transfer to Schedule 2024-01, Series 11-4, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

1-5 **Income Tax Return 512S** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Oklahoma Small Business Tax Return, Tax Commission Form 512S, including all attachments to the return, including Oklahoma forms, statements and third-party income forms, and may include forms as in Series ~~1-3~~ 11-3.

Volume: 290 cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission. Retain fifteen (15) years, then destroy.~~
Amend and transfer to Schedule 2024-01, Series 11-5, January 25, 2024

1-6 **Income Tax Return Form 513** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Oklahoma Fiduciary Return of Income, including all attachments to the return, including Oklahoma forms, statements and third-party income forms, and may include forms as in Series ~~1-3~~ 11-3.

Volume: 230 cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission. Retain fifteen (15) years, then destroy.~~
Amend and transfer to Schedule 2024-01, Series 11-6, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

1-7 **Income Tax Return Form 514** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Oklahoma Partnership Return of Income, Tax Commission Form 514, including all attachments to the return, including Oklahoma forms, statements and third-party income forms, and a copy of Federal Form 1065 and K-1's, a state of each partners' share of distribution, and may include forms as in Series 4-3 11-3.

Volume: 230 cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission. Retain fifteen (15) years, then destroy.~~
Amend and transfer to Schedule 2024-01, Series 11-7, January 25, 2024

1-8 ~~**Refund of Property Tax Form 538-H**~~ **Claim for Refund Forms** Confidential Record (68 O.S. 1981, §205)

Description: File consists of Tax Commission Claim for Refund Forms, including Form 538-H used for claims for credit or refund of property taxes and/or Double Homestead Exemption and Form 538-S Claim for Credit Refund of Sales Tax.

Volume: 4 cubic feet per year

Disposition: ~~Tax returns upon receipt at Tax Commission are: (1) sorted in the mail room, (2) checks or money orders are sent to revenue processing, (3) returns are sent to Supply and Microfilm for microfilming. Two (2) master negatives are made, one is deposited with the Records Management Division of the Oklahoma Department of Libraries for permanent retention and one is transferred to Income Tax Division, (4) the hard copy document is transferred to Management Information Systems for data processing and (5) transferred to Income Tax Division. When edit/audit has been completed destroy hard copy document upon certification that the microfilm meets all standards established by the Archives and Records Commission. Retain ten (10) years, then destroy.~~
Amend and transfer to Schedule 2024-01, Series 11-8, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

- 1-9 **Fiche Index** Confidential Record (68 O.S. 1981, §205)
- Description: Fiche index of entries of Master file, the machine readable record of taxpayers and actions.
- ~~Volume:~~ ~~1 cubic foot per year~~
- Disposition: ~~Retain in office until superseded, then destroy.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-9, January 25, 2024
-
- 1-10 **Extension Request Form OW-22R2** Confidential Record (68 O.S. 1981, §205)
- Description: ~~File consists of request for extended filing period. Pursuant to 68 O.S. 1981, §216. File consists of Tax Commission Series "OW" Forms.~~
- ~~Volume:~~ ~~2 cubic feet per year~~
- Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-1, January 25, 2024
-
- 1-11 **Bill for Delinquent Income Tax, Form 547P** Confidential Record (68 O.S. 1981, §205)
- Description: File consists of Statement of Delinquent Income Tax, Tax Commission Form 547P used to bill taxpayers for non-payment of income tax.
- ~~Volume:~~ ~~40 cubic feet per year~~
- Disposition: ~~Retain copy in office until remittance is received, then microfilm. Destroy hard copy documents: (1) upon certification that the microfilm meets all standards established by the Archives and Records Commission, (2) after depositing the master negative with the Records Management Division of the Oklahoma Department of Libraries, and (3) after retaining at least one (1) user copy for the agency.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-10, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

-
- 1-12 **Refund Voucher** Confidential Record (68 O.S. 4981, §205)
- Description: File consists of vouchers returned to Tax Commission due to inaccurate addresses.
- ~~Volume:~~ ~~24 cubic feet per year~~
- Disposition: ~~Unless reissued, retain in office five (5) years then destroy.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-11, January 25, 2024
- 1-13 **Tax Warrant**
- Description: File consists of copy of Lien placed against Property of Record owned by delinquent taxpayers. Property can either be in county of taxpayer's residence or county where taxpayer is known to own property. Office of Record is County Clerk for County of Property of Record.
- ~~Volume:~~ ~~less than 1 cubic foot per year~~
- Disposition: ~~Retain copy in office until remittance is received, then microfilm. Destroy hard copy documents: (1) upon certification that the microfilm meets all standards established by the Archives and Records Commission, (2) after depositing the master negative with the Records Management Division of the Oklahoma Department of Libraries, and (3) after retaining at least one (1) user copy for the agency.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-12, January 25, 2024
- 1-14 **Lien Index**
- Description: 3" X 5" card file of taxpayers who have had liens placed on their property. Information includes year of tax, amount of tax, payment date if applicable, and lien number.
- ~~Volume:~~ ~~less than 1 cubic foot per year~~
- Disposition: ~~Retain copy in office until remittance is received, then microfilm. Destroy hard copy documents: (1) upon certification that the microfilm meets all standards established by the Archives and Records Commission, (2) after depositing the master negative with the Records Management Division of the Oklahoma Department of Libraries, and (3) after retaining at least one (1) user copy for the agency.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-13, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

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Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

- 1-15 **Information Return Form 1099** Confidential Record (68 O.S. 4981, §205)
- Description: File consists of statements of payment other than wages (such as rent, royalties, interest and dividends) from banks, savings and loans, institutions and business.
- Volume: ~~225 cubic feet per year~~
- Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Retain fifteen (15) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-3, 11-4, 11-5, 11-6, or 11-7, January 25, 2024
-
- 1-16 **Withholding Report Form OW3** Confidential Record (68 O.S. 4981, §205)
- Description: File consists of monthly and quarterly reports of income tax withheld by employer. File consists of Tax Commission Series “OW” Forms.
- Volume: ~~62 cubic feet per year~~
- Disposition: ~~Retain in office three (3) years to verify machine readable record, then destroy.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-1, January 25, 2024
-
- 1-17 **Earnings Statement Form W-2** Confidential Record (68 O.S. 4981, §205)
- Description: File consists of Earnings Statements for every employee, public or private in Oklahoma.
- Volume: ~~900 cubic feet per year~~
- Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-14, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule **84-11**

*** January 25, 2024 ***

1-18 **Penalty and Interest Letter** Confidential Record (68 O.S. 4981, §205)

Description: File consists of Letters sent to taxpayers assessing penalty and interest for delinquent or non-payment of withholding, income and underpayment of estimated tax.

Volume: 3 cubic feet per year

Disposition: ~~Retain in office until payment is received then, microfilm. Destroy hard copy documents: (1) upon certification that the microfilm meets all standards established by the Archives and Records Commission, (2) after depositing the master negative with the Records Management Division of the Oklahoma Department of Libraries, and (3) after retaining at least one (1) user copy in the agency.~~
Retain ten (10) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-15, January 25, 2024

1-19 **Delinquent List** Confidential Record (68 O.S. 4981, §205)

Description: ~~Computer printout~~ List of all employers who did not file a withholding report for their employees.

Volume: ~~less than 1 cubic foot per year~~

Disposition: ~~Transfer to Enforcement Division.~~
Retain twenty (20) years, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-16, January 25, 2024

1-20 **Collection Reports** (Refer to General Records Disposition Schedule, Series 3-10)

Description: ~~Reference file on performance of auditors.~~

Volume: ~~less than 1 cubic foot per year~~

Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Amend and transfer to Schedule 2024-01, Series 11-17, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

-
- 1-21 **Revenue Agents Reports** Confidential Record (68 O.S. 4984, §205) (I.R.S. State Exchange Agreement)
- Description: File consists of reports of the Internal Revenue agents' adjustments to Federal Income Tax Return Form 1040. These reports are used to identify Oklahoma Income Tax returns that must also be adjusted.
- Disposition: ~~Retain in office until audit is completed and payment is received, then return to I.R.S.~~
Retain ten (10) years after audit is completed and payment is received, then destroy.
Amend and transfer to Schedule 2024-01, Series 11-18, January 25, 2024
- 1-22 ~~**Paid Voucher Listing** Confidential Record (68 O.S. 1981, §205)~~
- Description: ~~Computer Printout of all refund vouchers paid by State Treasurer for calendar year.~~
- Volume: 6 cubic feet per year
- Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Delete from schedule, January 25, 2024
- 1-23 **Log Record**
- Description: ~~Columnar pad used to record receipt of bundles of tax return transferred from Management Information Services.~~
- Volume: 1 cubic foot per year
- Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Delete from schedule, January 25, 2024
- 1-24 ~~**Miscellaneous Claims and Invoices (Except OSF Form 14 and OSF Form 9)** (Refer to General Records Disposition Schedule, Series 2-12)~~
Delete from schedule, January 25, 2024
- 1-25 ~~**Purchase Order Files** (Refer to General Records Disposition Schedule, Series 2-19)~~
Delete from schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

1-26 ~~**Inventories**~~ (Refer to General Records Disposition Schedule, Series 2-41)
Delete from schedule, January 25, 2024

1-27 **Personnel Records of Permanent State Employees (Active)** (Refer to General Records Disposition Schedule, Series 3-1)
Transfer to Schedule 2024-01, Series 11-19, January 25, 2024

1-28 **Time Books** (Refer to General Records Disposition Schedule, Series 3-45)

Description: ~~Ledger used to record the amounts of leave accrued and used by Division employees.~~

Volume: ~~less than 1 cubic foot per year~~

Disposition: ~~Retain in office five (5) years, then destroy.~~
Amend and transfer to Schedule 2024-01, Series 11-20, January 25, 2024

1-29 **Administrative Correspondence**

Description: Reference file of ~~intra-agency~~ correspondence. Information includes letters, legislative bills, responses, reports and other related documents.

Volume: ~~6 cubic feet per year~~

Disposition: ~~Retain in office and review on an annual basis. Destroy duplicate and ancillary materials as well as substantive materials five (5) or more years old.~~

Retain (5) years, then destroy.

Amend and transfer to Schedule 2024-01, Series 11-21, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Income Tax Division

Amendments to Records Disposition Schedule 84-11

* January 25, 2024 *

1-30 **Refund Vouchers** Confidential Record (68 O.S. 1981, §205)

Description: Refund vouchers (checks) issued to persons who have paid more in withholdings than their state income tax returns indicate is due.

Volume: 40 cubic feet per year

Disposition: ~~Retain in office and microfilm on as needed basis. Retain hard copy documents in office for one (1) year, then transfer to the State Records Center: (1) upon certification that the microfilm meets all standards established by the Archives and Records Commission, (2) after depositing the master negative of the microfilm with the Records Management Division of the Oklahoma Department of Libraries, and (3) after retaining at least one (1) user copy in the agency. Destroy hard copy documents when they become five (5) years old.~~

Retain ten (10) years, then destroy.

Amend and transfer to Schedule 2024-01, Series 11-22, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Legal Division

Amendments to Records Disposition Schedule **2023-01**

***January 25, 2024 ***

Summary

Agency requests Introduction be amended.

- 1-1 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-1.
- 1-2 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-2.
- 1-3 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-3.
- 1-4 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-4.
- 1-5 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-5.
- 1-6 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-6.
- 1-7 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-7.
- 1-8 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-8.
- 1-9 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-9.
- 1-10 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-10.
- 1-11 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-11.
- 1-12 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-12.
- 1-13 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-13.
- 1-14 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-14.
- 1-15 Agency requests series be amended and transferred to Schedule 2024-01, Series 16-15.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Legal Division

Amendments to Records Disposition Schedule **2023-01**

***January 25, 2024 ***

This records disposition schedule encompasses the original schedule approved by the Archives and Records Commission on January 26, 2023 and supersedes Schedule 84-09. This schedule is superseded by Schedule 2024-01, as approved by the Archives and Records Commission on January 25, 2024.

Convenience or Reference Copies

Copies of records created for the user's convenience may be destroyed when they are no longer required for administrative purposes. Access restrictions, if any, apply to copies and originals alike. It is not necessary to request approval for destruction of convenience copies of records.

Retention of Confidential Records

Records Disposition Schedule 84-09 for the Legal Division includes a number of confidential records. Title 67 O.S., § 305 exempts the confidential records of the Oklahoma Tax Commission from the disposition authority of the Archives and Records Commission. These records are included with other series because of the Oklahoma Tax Commission's desire to schedule confidential records in the same manner as all other records.

Record Format

Individual agencies, boards, commissions, and institutions shall maintain individual record series in the most efficient and cost-effective format consistent with sound records management principles, state and federal laws, rules and regulations, court decisions, and their individual records keeping needs.

The records governed by this schedule may be retained in hard copy, digital, microfilm, or electronic format. Records may be converted from their original format into electronic format for their retention so long as the resulting electronic record will accurately and completely reproduce all of the information and images in the records being converted; the imaged records will not be rendered unusable due to changing or proprietary technology before their retention and preservation requirements are met; and the imaging system will not permit additions, deletions, or changes to the images without leaving a record of such additions, deletions, or changes; and the conversion will provide continuity and accessibility to these record(s).

If statutory provisions, court decisions, Code of Federal Regulations (CFR), Oklahoma Rules and Regulations adopted in accordance with the Administrative Procedures Act (75 O.S. § 250 *et seq.*), or other state and federal regulations mandate retention periods longer than those stipulated in this Schedule or require that records be retained in hard copy or other format, the applicable statutes, court decisions, CFR, or other state and federal regulations shall govern the retention periods and formats of the records.

Additional information regarding requirements for specific record formats is located in the Introduction to the General Records Disposition Schedule for State Agencies, Boards and Commissions, which can be found at the Oklahoma Department of Libraries website.

All records, including temporary and permanent records, may be stored at the State Records Center, located at 426 E. Hill Street. For information regarding charges for these services, contact the Oklahoma Department of Libraries State Records Center.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Legal Division

Amendments to Records Disposition Schedule **2023-01**

***January 25, 2024 ***

1-1 **Administrative Records** (Confidential Record 68 O.S. §205)

Description: Files consist of correspondence, reports and related papers not covered elsewhere in this schedule, pertaining to the managerial and program activities of the Legal Division and not involving the tax liability of specific taxpayer or made a part of a specific tax case.

Disposition: Retain five (5) years, then destroy.
Transfer to Schedule 2024-01, Series 16-1, January 25, 2024

1-2 **Reference Files** (Confidential Record 68 O.S. §205)

Description: Maintained by individuals or offices, including extra copies of correspondence, internal management documents, or other materials that are retained solely for convenience of reference.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer to Schedule 2024-01, Series 16-2, January 25, 2024

1-3 **Correspondence Files** (Confidential Record 68 O.S. §205)

Description: Files consist of incoming letters and memos and copies of outgoing responses.

Disposition: Retain five (5) years, then destroy.
Transfer to Schedule 2024-01, Series 16-3, January 25, 2024

1-4 **Protest Files** (Confidential Record 68 O.S. §205)

Description: Files consist of taxpayers' formal written protests to a particular tax, and related documents.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer to Schedule 2024-01, Series 16-4, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Legal Division

Amendments to Records Disposition Schedule **2023-01**

***January 25, 2024 ***

1-5 **Litigation Files** (Confidential Record 68 O.S. §205)

Description: Files consist of any documents pertaining to litigation involving the Oklahoma Tax Commission.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer to Schedule 2024-01, Series 16-5, January 25, 2024

1-6 **Partial Release Files** (Confidential Record 68 O.S. §205)

Description: Files consist of any documents pertaining to partial release applications processed by or involving the Oklahoma Tax Commission.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer to Schedule 2024-01, Series 16-6, January 25, 2024

1-7 **Miscellaneous Files** (Confidential Record 68 O.S. §205)

Description: Files consist of miscellaneous requests, correspondence and other documents which may include confidential taxpayer information.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer to Schedule 2024-01, Series 16-7, January 25, 2024

1-8 **Voluntary Disclosure Files** (Confidential Record 68 O.S. §205)

Description: Files consist of voluntary disclosure applications, agreements, related correspondence, and documents.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer to Schedule 2024-01, Series 16-8, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Legal Division

Amendments to Records Disposition Schedule **2023-01**

***January 25, 2024 ***

1-9 **Opinions and Letter Rulings** (Confidential Record 68 O.S. §205)

Description: File consists of requests for opinions on legal issues received from Oklahoma Tax Commission Divisions and taxpayers and the legal opinions pertaining to those issues.

Disposition: Retain permanently.
Transfer to Schedule 2024-01, Series 16-9, January 25, 2024

1-10 **Quiet Title Files** (Confidential Record 68 O.S. §205)

Description: Files consist of notices of suit to quiet title and petitions in mortgage foreclosures, along with Oklahoma Tax Commission's answer and cross petition setting forth tax warrants filed, or disclaimer disclaiming any interest in the subject property, correspondence, and other related documents.

Disposition: Retain five (5) years, then destroy, provided cases have been resolved and closed by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer to Schedule 2024-01, Series 16-10, January 25, 2024

1-11 **Bankruptcy File** (Confidential Record 68 O.S. §205)

Description: Notice to creditors of individuals or corporations in bankruptcy, Oklahoma Tax Commission proofs of Claim as filed in Bankruptcy Court setting forth any taxes due, correspondence, and other related material.

Disposition: Retain five (5) years, then destroy, provided cases have been resolved and closed by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer to Schedule 2024-01, Series 16-11, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION

Legal Division

Amendments to Records Disposition Schedule **2023-01**

***January 25, 2024 ***

1-12 **Collections Files** (Confidential Record 68 O.S. §205)

Description: Files consist of documents pertaining to collection of final taxpayer liabilities.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer to Schedule 2024-01, Series 16-12, January 25, 2024

1-13 **Open Records Act Files** (Confidential Record 68 O.S. §205)

Description: Files consist of requests for records under provisions of the Oklahoma Open Records Act (51 O.S., § 24A.1, *et seq.*), the Oklahoma Tax Commission's related correspondence and responsive documents.

Disposition: Destroy five (5) years after closure of the file.
Transfer to Schedule 2024-01, Series 16-13, January 25, 2024

1-14 **Log Book of Checks** (Confidential Record 68 O.S. §205)

Description: Used to log all incoming checks. Information includes dates, amount, and type of tax.

Disposition: Retain in office five (5) years, then destroy.
Transfer to Schedule 2024-01, Series 16-14, January 25, 2024

1-15 **Log of File Assignments** (Confidential Record 68 O.S. §205)

Description: Records used to assign ID numbers for claims for refund, litigation, opinions, partial releases, protests, and other matters receiving an assigned file number.

Disposition: Retain five (5) years after closure of the case, then delete the entry.
Transfer to Schedule 2024-01, Series 16-15, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Summary

Agency requests new schedule be created.

Series 1 – Ad Valorem

- 1-1 Agency requests series be transferred from Schedule 1983-09, Series 1-1.
- 1-2 Agency requests series be transferred from Schedule 1983-09, Series 1-2.
- 1-3 Agency requests series be transferred from Schedule 1983-09, Series 1-3.
- 1-4 Agency requests series be transferred from Schedule 1983-09, Series 1-4.
- 1-5 Agency requests series be transferred from Schedule 1983-09, Series 1-5.
- 1-6 Agency requests series be transferred from Schedule 1983-09, Series 1-6.
- 1-7 Agency requests series be transferred from Schedule 1983-09, Series 1-7.
- 1-8 Agency requests series be transferred from Schedule 1983-09, Series 1-8.
- 1-9 Agency requests series be transferred from Schedule 1983-09, Series 1-9.
- 1-10 Agency requests series be transferred from Schedule 1983-09, Series 1-10.
- 1-11 Agency requests series be transferred from Schedule 1983-09, Series 1-11.
- 1-12 Agency requests series be transferred from Schedule 1983-09, Series 1-12.
- 1-13 Agency requests series be transferred from Schedule 1983-09, Series 1-15.
- 1-14 Agency requests series be transferred from Schedule 1983-09, Series 1-16.
- 1-15 Agency requests series be transferred from Schedule 1983-09, Series 1-17.
- 1-16 Agency requests series be transferred from Schedule 1983-09, Series 1-20.
- 1-17 Agency requests series be added to its schedule.
- 1-18 Agency requests series be added to its schedule.
- 1-19 Agency requests series be added to its schedule.
- 1-20 Agency requests series be transferred from Schedule 1983-09, Series 2-1.
- 1-21 Agency requests series be transferred from Schedule 1983-09, Series 2-2.
- 1-22 Agency requests series be transferred from Schedule 1983-09, Series 2-3.
- 1-23 Agency requests series be transferred from Schedule 1983-09, Series 2-4.
- 1-24 Agency requests series be transferred from Schedule 1983-09, Series 2-6.
- 1-25 Agency requests series be transferred from Schedule 1983-09, Series 2-7.
- 1-26 Agency requests series be transferred from Schedule 1983-09, Series 3-1.
- 1-27 Agency requests series be transferred from Schedule 1983-09, Series 3-2.
- 1-28 Agency requests series be transferred from Schedule 1983-09, Series 3-4.
- 1-29 Agency requests series be transferred from Schedule 1983-09, Series 5-1.
- 1-30 Agency requests series be transferred from Schedule 1983-09, Series 5-5.
- 1-31 Agency requests series be transferred from Schedule 1983-09, Series 5-6.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

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- 1-32 Agency requests series be transferred from Schedule 1983-09, Series 5-8.
 - 1-33 Agency requests series be transferred from Schedule 1983-09, Series 5-12.
 - 1-34 Agency requests series be transferred from Schedule 1983-09, Series 5-16.
 - 1-35 Agency requests series be transferred from Schedule 1983-09, Series 6-1.
 - 1-36 Agency requests series be transferred from Schedule 1983-09, Series 6-2.
 - 1-37 Agency requests series be transferred from Schedule 1983-09, Series 8-1.
 - 1-38 Agency requests series be transferred from Schedule 1983-09, Series 8-2.
 - 1-39 Agency requests series be transferred from Schedule 1983-09, Series 8-3.
 - 1-40 Agency requests series be transferred from Schedule 1983-09, Series 8-4.

Series 2 – Administration

- 2-1 Agency requests series be added to its schedule.
- 2-2 Agency requests series be added to its schedule.
- 2-3 Agency requests series be added to its schedule.

Series 6 – Central Processing

- 6-1 Agency requests series be added to its schedule.
- 6-2 Agency requests series be added to its schedule.
- 6-3 Agency requests series be added to its schedule.
- 6-4 Agency requests series be added to its schedule.
- 6-5 Agency requests series be added to its schedule.
- 6-6 Agency requests series be added to its schedule.
- 6-7 Agency requests series be added to its schedule.
- 6-8 Agency requests series be added to its schedule.
- 6-9 Agency requests series be added to its schedule.
- 6-10 Agency requests series be added to its schedule.
- 6-11 Agency requests series be added to its schedule.
- 6-12 Agency requests series be added to its schedule.
- 6-13 Agency requests series be added to its schedule.
- 6-14 Agency requests series be added to its schedule.
- 6-15 Agency requests series be added to its schedule.

Series 11 – Income Tax Accounts

- 11-1 Agency requests series be transferred from Schedule 1984-11, Series 1-1, 1-10, and 1-16.
- 11-2 Agency requests series be transferred from Schedule 1984-11, Series 1-2.
- 11-3 Agency requests series be transferred from Schedule 1984-11, Series 1-3 and 1-15.
- 11-4 Agency requests series be transferred from Schedule 1984-11, Series 1-4 and 1-15.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

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- 11-5 Agency requests series be transferred from Schedule 1984-11, Series 1-5 and 1-15.
 - 11-6 Agency requests series be transferred from Schedule 1984-11, Series 1-6 and 1-15.
 - 11-7 Agency requests series be transferred from Schedule 1984-11, Series 1-7 and 1-15.
 - 11-8 Agency requests series be transferred from Schedule 1984-11, Series 1-8.
 - 11-9 Agency requests series be transferred from Schedule 1984-11, Series 1-9.
 - 11-10 Agency requests series be transferred from Schedule 1984-11, Series 1-11.
 - 11-11 Agency requests series be transferred from Schedule 1984-11, Series 1-12.
 - 11-12 Agency requests series be transferred from Schedule 1984-11, Series 1-13.
 - 11-13 Agency requests series be transferred from Schedule 1984-11, Series 1-14.
 - 11-14 Agency requests series be transferred from Schedule 1984-11, Series 1-17.
 - 11-15 Agency requests series be transferred from Schedule 1984-11, Series 1-18.
 - 11-16 Agency requests series be transferred from Schedule 1984-11, Series 1-19.
 - 11-17 Agency requests series be transferred from Schedule 1984-11, Series 1-20.
 - 11-18 Agency requests series be transferred from Schedule 1984-11, Series 1-21.
 - 11-19 Agency requests series be transferred from Schedule 1984-11, Series 1-27.
 - 11-20 Agency requests series be transferred from Schedule 1984-11, Series 1-28.
 - 11-21 Agency requests series be transferred from Schedule 1984-11, Series 1-29.
 - 11-22 Agency requests series be transferred from Schedule 1984-11, Series 1-30.
 - 11-23 Agency requests series be added to its schedule.
 - 11-24 Agency requests series be added to its schedule.

Series 16 – Legal

- 16-1 Agency requests series be transferred from Schedule 2023-01, Series 1-1.
- 16-2 Agency requests series be transferred from Schedule 2023-01, Series 1-2.
- 16-3 Agency requests series be transferred from Schedule 2023-01, Series 1-3.
- 16-4 Agency requests series be transferred from Schedule 2023-01, Series 1-4.
- 16-5 Agency requests series be transferred from Schedule 2023-01, Series 1-5.
- 16-6 Agency requests series be transferred from Schedule 2023-01, Series 1-6.
- 16-7 Agency requests series be transferred from Schedule 2023-01, Series 1-7.
- 16-8 Agency requests series be transferred from Schedule 2023-01, Series 1-8.
- 16-9 Agency requests series be transferred from Schedule 2023-01, Series 1-9.
- 16-10 Agency requests series be transferred from Schedule 2023-01, Series 1-10.
- 16-11 Agency requests series be transferred from Schedule 2023-01, Series 1-11.
- 16-12 Agency requests series be transferred from Schedule 2023-01, Series 1-12.
- 16-13 Agency requests series be transferred from Schedule 2023-01, Series 1-13.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

16-14 Agency requests series be transferred from Schedule 2023-01, Series 1-14.

16-15 Agency requests series be transferred from Schedule 2023-01, Series 1-15.

Series 18 – Taxpayer Resources Center

18-1 Agency requests series be added to its schedule.

18-2 Agency requests series be added to its schedule.

18-3 Agency requests series be added to its schedule.

18-4 Agency requests series be added to its schedule.

18-5 Agency requests series be added to its schedule.

18-6 Agency requests series be added to its schedule.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

This records disposition schedule encompasses the original schedule approved by the Archives and Records Commission on January 25, 2024 and supersedes Schedules 1983-09, 1984-11, and 2023-01.

Legal Requirements

Records may be destroyed at their stated retention provided all audits have been completed and accepted by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies.

Confidentiality of Records

The records of the Oklahoma Tax Commission concerning the administration of the Uniform Tax Procedure Code or of any state tax law shall be considered confidential and privileged, except as otherwise provided for by law (68 O.S. §205).

Convenience or Reference Copies

Copies of records created for the user's convenience may be destroyed when they are no longer required for administrative purposes. Access restrictions, if any, apply to copies and originals alike. It is not necessary to request approval for destruction of convenience copies of records.

Record Format

Individual agencies, boards, commissions, and institutions shall maintain individual record series in the most efficient and cost-effective format consistent with sound records management principles, state and federal laws, rules and regulations, court decisions, and their individual records keeping needs.

If statutory provisions, court decisions, Code of Federal Regulations (CFR), Oklahoma Rules and Regulations adopted in accordance with the Administrative Procedures Act (75 O.S. §250 *et seq.*), or other state and federal regulations mandate retention periods longer than those stipulated in this Schedule or require that records be retained in hard copy or other format, the applicable statutes, court decisions, CFR, or other state and federal regulations shall govern the retention periods and formats of the records.

In order to maintain individual record series in the most efficient and cost-effective format, the Oklahoma Tax Commission maintains most agency records in electronic format. Records not initially created in electronic format may be converted to that format by creating a digital image of the original record or by entering data from the original record. After this process is complete and verified, the original record will be destroyed. Electronic backup copies of records are stored in an off-site storage area operated and managed by the Office of Management and Enterprise Services.

Information regarding requirements for specific record formats is located in the Introduction to the General Records Disposition Schedule for State Agencies, Boards and Commissions, which can be found at the Oklahoma Department of Libraries website.

All records, including temporary and permanent records, may be stored at the State Records Center, located at 426 E. Hill Street. For information regarding charges for these services, contact the Oklahoma Department of Libraries State Records Center.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-1 State Board of Equalization

Description: Tabular compilations, OTC inter-office memoranda, meetings agendas, copies of procedures of meetings of State Board of Equalization (office of record) and other records constituting administrative files pertaining to Series 1-21, Tax Commission Findings and Recommendations.

Disposition: Retain in office five (5) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Transfer from Schedule 1983-09, Series 1-1, January 25, 2024

1-2 Appraisal Company File

Description: Incoming correspondence, professional resumes, and other records received from individuals and business firms engaged by or seeking engagement by, or counties as qualified appraisers for revaluation work, together with incoming inquiries from and copies of replies to county assessors about such persons or firms.

Disposition: Review on an annual basis and destroy records pertaining to appraisers who have not worked in state for five (5) previous consecutive years.

Transfer from Schedule 1983-09, Series 1-2, January 25, 2024

1-3 Legislation and Memoranda

Description: Copies of legislative bills and memoranda from division director to Commissioners summarizing content, intent, and potential effect of proposed legislation on ad valorem taxation. (Record copy of memoranda in offices of Commissioners.)

Disposition: Retain in office until no longer required for administrative purposes, then destroy.

Transfer from Schedule 1983-09, Series 1-3, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-4 Miscellaneous Correspondence with Federal Government

Description: Correspondence exchanged with and copies of completed questionnaires returned to U.S. Bureau of the Census and other federal agencies.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-4, January 25, 2024

1-5 Miscellaneous Correspondence with Other States

Description: Correspondence exchanged with agencies, institutions, firms, or individuals in other states.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-5, January 25, 2024

1-6 Correspondence with Governor's Office

Description: Correspondence exchanged with Office of Governor together with copies of memoranda to other OTC personnel conveying drafts of proposed replies to inquiries received by Governor.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-6, January 25, 2024

1-7 Correspondence with Legislators

Description: Correspondence exchanged with members of the Legislature.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-7, January 25, 2024

1-8 Correspondence with Other State Agencies

Description: Correspondence exchanged with other state agencies.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-8, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

- 1-9 **Miscellaneous Correspondence with Citizens** (Confidential Record 68 O.S., §205)
- Description: Correspondence exchanged with individual members of the public and with commercial and industrial firms.
- Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-9, January 25, 2024
- 1-10 **Inter-office Correspondence with Other OTC Divisions** (Confidential Record 68 O.S., §205)
- Description: Incoming and copies of outgoing memoranda.
- Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 1-10, January 25, 2024
- 1-11 **Personnel Files (Active)** (Refer to General Records Disposition Schedule, Series 3-1A, 3-1C)
Transfer from Schedule 1983-09, Series 1-11, January 25, 2024
- 1-12 **Personnel Files (Inactive)** (Refer to General Records Disposition Schedule, Series 3-1D)
Transfer from Schedule 1983-09, Series 1-12, January 25, 2024
- 1-13 **Travel Claims** (Refer to General Records Disposition Schedule, Series 2-12A)
Transfer from Schedule 1983-09, Series 1-15, January 25, 2024
- 1-14 **Inventory** (Refer to General Records Disposition Schedule, Series 2-41)
Transfer from Schedule 1983-09, Series 1-16, January 25, 2024
- 1-15 **Requisition Form G-106-R-1-90**
- Description: Files consist of copies of requests submitted to Supply/Microfilm Division (office of record) for supplies.
- Disposition: Retain in office three (3) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies.
Transfer from Schedule 1983-09, Series 1-17, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-16 Convention Travel Folders

Description: Announcements, notices, programs, agenda, copies of completed registration forms, approved travel requests, and other record or non-record materials pertaining to conventions, training sessions, etc.

Disposition: Retain record materials five (5) years, then destroy. Destroy non-record materials when no longer required for administrative purposes.
Transfer from Schedule 1983-09, Series 1-20, January 25, 2024

1-17 Microsoft Access Public Service Database (Confidential Record 68 O.S. §205)

Description: Computer database consisting of historical files, data, valuations, and related tabular data and reports necessary to value all railroad, air carriers, and public service corporation property.

Disposition: Retain database for ten (10) years, then destroy.
Add to schedule, January 25, 2024

1-18 Databases (Confidential Record 68 O.S. §205)

Description: Computer databases consisting of current and historical files, data, valuations, and related tabular data and reports necessary to value all railroad, air carriers, and public service corporation property; to conduct county audits for the Equalization Study and Performance Study on behalf of the Oklahoma State Board of Equalization; to assess Freight Car Tax and assist county assessors by providing various tax information and data; and to assist county assessors with various county-level tax information and data.

Disposition: Retain databases permanently.
Add to schedule, January 25, 2024

1-19 Training Materials

Description: Manuals, checklists, and guidelines available to employees of the Ad Valorem Division for training of various duties within the Ad Valorem Division.

Disposition: Retain materials for ten (10) years after no longer used, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-20 Assessment Files of Public Service Corporations (Confidential Record 68 O.S. §205)

Description: OTC Form 950 assessment worksheets; OTC Form 913-C tax returns; annual financial statements of railroads, airlines, pipeline companies, telephone, gas and water utilities; original incoming and copies of outgoing correspondence; and other records pertaining to properties owned by public service corporations in each county, school district and municipality, and to values of such properties, and constituting supporting documentation for Series 1-21.

Disposition: Retain twenty (20) years, then destroy. If legal action is pending destroy two (2) years after exhaustion of all legal remedies provided records meet all stipulated retention requirements.
Transfer from Schedule 1983-09, Series 2-1, January 25, 2024

1-21 Tax Commission Findings and Recommendations

Description: Copies of annual letters to State Board of Equalization, attaching tabular compilations and lists, reporting OTC findings on assessment of properties of public service corporations' properties as computed from and documented by records in Series 1-20 and as required by 68 O.S. §2858.

Disposition: Retain in office ten (10) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements with authority to weed for permanent preservation.
Transfer from Schedule 1983-09, Series 2-2, January 25, 2024

1-22 Public Service List

Description: Convenience file, maintained in chronological order, of selected summary tabular listings in Series 1-21.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer from Schedule 1983-09, Series 2-3, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-23 Public Service Company Ledger

Description: Listing for each public service company: number of copies of OTC reporting forms sent to company, in current and in previous years, for completion and submission; dates forms sent; dates returned; total property valuation reported by company each year; valuation recommended to Board of Equalization by OTC each year; and valuation fixed by board each year.

Disposition: Retain in office ten (10) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Transfer from Schedule 1983-09, Series 2-4, January 25, 2024

1-24 School District Boundary Changes

Description: OTC Lists A-1 (Notice of Declaration of Annexation By Order of County Superintendent) compiled by agency from information provided by Department of Education and copies of agency letters to public service companies affected by changes in school district boundaries.

Disposition: Retain in office five (5) years, then destroy.

Transfer from Schedule 1983-09, Series 2-6, January 25, 2024

1-25 Municipal Boundary Documentation

Description: File includes documentation received by the Ad Valorem Division from municipalities regarding municipal boundary changes pursuant to 11 O.S. §21-112. Files may include ordinances, maps, and related correspondence.

Disposition: Retain in office permanently.

Transfer from Schedule 1983-09, Series 2-7, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-26 Railroad Report of Mileage and Earnings

Description: Annual report submitted on OTC Form 953 by each railroad operating in state reporting for each identified shipper, class and markings of cars used, empty and loaded mileages, rate, earnings, and freight car tax withheld.

Disposition: Retain in office ten (10) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Transfer from Schedule 1983-09, Series 3-1, January 25, 2024

1-27 Ledger of Freight Car Owners Confidential Record 68 O.S. 1981, §205 [Exempt from the disposition authority of the Archives and Records Commission, 67 O.S., §305]

Description: Annual summary compiled by agency on OTC Form 951 (Freight Car Tax) from data on annual railroad reports (Series 1-25), of each car owner's empty and loaded miles, gross earnings, and tax due; together with related incoming and copies of outgoing correspondence exchanged with car owners.

Disposition: Retain in office ten (10) years, then destroy.

Transfer from Schedule 1983-09, Series 3-2, January 25, 2024

1-28 Oklahoma Freight Car Reporting Forms Confidential Record (68 O.S., §205) [Exempt from the disposition authority of the Archives and Records Commission, 67 O.S. §305]

Description: Files contain OTC Form 954-A. Oklahoma Freight Car Tax Report Per Diem Earnings Only, used by private car owners to report any mileage earnings not reported by railroads. OTC 954-B, Oklahoma Freight Car Tax Affidavit, a signed statement by private car owners attesting that all mileage earnings were reported by railroads.

Disposition: Retain in office ten (10) years, then destroy.

Transfer from Schedule 1983-09, Series 3-4, January 25, 2024

1-29 County Annual Abstract of Valuation and Assessment

Description: Files contain Form 917-B, a report submitted by county assessors detailing, by categories, quantities of personal and real property in county and for each category total assessed valuations as established by County Board of Equalization and by the State Board of Equalization.

Disposition: Retain in office five (5) years, then transfer to the State Archives for permanent preservation.

Transfer from Schedule 1983-09, Series 5-1, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-30 Homestead Exemption Record

Description: Printouts of homestead exemption records providing annual updates of information for each county, including average value, number of homestead exemptions, value of homestead exemptions for additional, rural and urban properties, and providing totals for the state.

Disposition: Retain in office until no longer required for administrative purposes, then transfer to the State Archives for permanent preservation.
Transfer from Schedule 1983-09, Series 5-5, January 25, 2024

1-31 Ratio Study Data for Making Report

Description: OTC Form 948-R82 Ratio Study of Real Estate and Assessed Value, with supporting OTC Forms 959, describing real properties selected as random samples by field personnel for survey supporting published annual Ratio Study Report.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer from Schedule 1983-09, Series 5-6, January 25, 2024

1-32 Annual Report of Homestead Exemption

Description: Completed OTC Forms 923, Annual Report of Homestead Exemption, submitted by county assessors and detailing amount of exemptions on the several classes of homesteads in county and in each school district therein.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer from Schedule 1983-09, Series 5-8, January 25, 2024

1-33 Visual Inspection Schedule of Time and Procedures

Description: Files consist of a plan submitted by county assessors at the beginning of each four-year planning period projecting anticipated percentage of completion during forthcoming cycle of revaluation of agricultural, residential and commercial/industrial land and buildings.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer from Schedule 1983-09, Series 5-12, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-34 **Five Year Exempt Manufacturing** Confidential Record (68 O.S. §205) [Exempt from the disposition authority of the Archives and Records Commission, 67 O.S. §305]

Description: OTC Form 900XM, Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research & Development Facilities, with supporting documentation from applicants. OTC inspection, audit data and published annual report.

Disposition: Retain ten (10) years, then destroy. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer from Schedule 1983-09, Series 5-16, January 25, 2024

1-35 **Claim for Reimbursement of Additional Homestead Exemptions**

Description: Copies of OSF Form 969 compiled from attached OTC form 916, Claim for Reimbursement, submitted annually by county assessors to recover money from the Oklahoma Tax Commission for loss of revenues by reason of 68 O.S. §2890 which grants an additional homestead exemption to certain classes of taxpayers, together with copies of outgoing letters to treasurers transmitting warrants for reimbursement and outlining procedures for recovery.

Disposition: Retain in office five (5) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer from Schedule 1983-09, Series 6-1, January 25, 2024

1-36 **Claim for Reimbursement of Five-Year Exempt Manufacturing**

Description: Copies of OSF Form 3-A submitted annually by county assessors to recover money from the Oklahoma Tax Commission for loss of revenues by reason of 68 O.S. §2902 which grants an exemption for five-year exempt manufacturers, together with copies of outgoing letters to county transmitting warrants for reimbursement and outlining procedures for recovery.

Disposition: Retain in office five (5) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer from Schedule 1983-09, Series 6-2, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Ad Valorem

1-37 **District Meetings of County Assessors**

Description: Record copy of announcements, notices, agenda, correspondence, bulletins, and other records pertaining to district training meetings conducted by agency for county tax assessors.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 8-1, January 25, 2024

1-38 **Assessors' Conferences**

Description: Same records as in Series 1-36 and educational and training information pertaining to annual and special conferences conducted by agency for county assessors and deputies.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 1983-09, Series 8-2, January 25, 2024

1-39 **Correspondence with County Officials**

Description: Correspondence with county officials pertaining to ad valorem taxation.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer from Schedule 1983-09, Series 8-3, January 25, 2024

1-40 **Bulletin Letters to County Assessors**

Description: Record copies of numbered bulletins (form letters) addressed to assessors.

Disposition: Retain in office and review on an annual basis. After completing the review, destroy duplicate and ancillary materials as well as substantive records five (5) or more years old no longer required for administrative purposes.
Transfer from Schedule 1983-09, Series 8-4, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Administration

2-1 **Correspondence** Confidential Record 68 O.S. §205

Description: Reference file of non-substantive correspondence. Information includes emails, text messages, letters, legislative bills, responses, reports and other related documents.

Disposition: Retain five (5) years, then destroy.
Add to schedule, January 25, 2024

2-2 **Presentations Materials**

Description: Record copy of announcements, notices, agenda, correspondence, multi-media presentations, bulletins and other records pertaining to the Oklahoma Tax Commission published by the Administration Division at meetings.

Disposition: Retain two (2) years after no longer used, then destroy.
Add to schedule, January 25, 2024

2-3 **Meeting Notes**

Description: Notes taken by a designated notetaker at meetings.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 3 reserved for Audit Services

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 4 reserved for Business Operations

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 5 reserved for Business Tax Services

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Central Processing

6-1 Imaging Business Machine Data

Description: File consists of production data for each staff member, the number of batches scanned, how many jams occurred during scanning and status information for the scanning machine.

Disposition: Retain for five (5) years, then destroy.
Add to schedule, January 25, 2024

6-2 Division Printing Data

Description: Data consisting of the number of letters sent, the batch number of the letters, and the username of the employee that printed the letter.

Disposition: Retain one (1) year, then destroy.
Add to schedule, January 25, 2024

6-3 Division Mailing Data

Description: Data relating to number of letters sent, the batch number of the letters, and the username of the employee that mailed the letter.

Disposition: Retain five (5) years, then destroy.
Add to schedule, January 25, 2024

6-4 Technician Service Requests

Description: Documentation related to the request and completion of the maintenance and repair of equipment.

Disposition: Retain six (6) months, then destroy.
Add to schedule, January 25, 2024

6-5 Returned Refund Check Log Confidential Record (68 O.S. § 205)

Description: Log of checks received by the Central Processing Division consisting of returned refund checks previously issued by the Oklahoma Tax Commission.

Disposition: Retain one (1) year, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Central Processing

6-6 Shredded Check Log Confidential Record (68 O.S. § 205)

Description: Log of paper checks shredded.

Disposition: Retain one (1) year, then destroy.
Add to schedule, January 25, 2024

6-7 Check Printing Logs Confidential Record (68 O.S. § 205)

Description: Log of refund checks printed including the check number, signature of the employee who printed the check, and signature of the employee who mailed the check.

Disposition: Retain three (3) years, then destroy.
Add to schedule, January 25, 2024

6-8 Manually Deposited Check Logs Confidential Record (68 O.S. § 205)

Description: Log of checks that are given to the Business Operation Division including the check number, amount of the check, deposit information and the signature of both the employee giving the checks to the Business Operations Division and the employee receiving the checks for Business Operations Division.

Disposition: Retain one (1) year, then destroy.
Add to schedule, January 25, 2024

6-9 Administrative Correspondence Confidential Record (68 O.S. § 205)

Description: Reference file of correspondence. Information includes letters, legislative bills, responses, reports, and other related documents.

Disposition: Retain five (5) years, then destroy.
Add to schedule, January 25, 2024

6-10 Training Materials

Description: Manuals, checklists, and guidelines available to employees of the Central Processing Division for training of various duties within the Central Processing Division.

Disposition: Retain two (2) years after no longer used, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Central Processing

6-11 Reports Confidential Record (68 O.S. §205)

Description: File includes record copy of reports submitted by Division employees to other employees of the Oklahoma Tax Commission.

Disposition: Retain (5) years, then destroy.
Add to schedule, January 25, 2024

6-12 Fiscal End Close Out

Description: File includes internal business records prepared on the last day of the year and sent to state auditors and business operations.

Disposition: Retain two (2) years, then destroy.
Add to schedule, January 25, 2024

6-13 Returned Federal Taxpayer Information (FTI) Mail Log Confidential Record (68 O.S. §205)

Description: File includes log of undeliverable mail returned to the Oklahoma Tax Commission containing FTI.

Disposition: Retain seven (7) years, then destroy.
Add to schedule, January 25, 2024

6-14 Outgoing Postal Ticket

Description: File consists of tickets for outgoing mail and includes the username of the employee who mailed the letters and the cost of postage used.

Disposition: Retain six (6) months, then destroy.
Add to schedule, January 25, 2024

6-15 AMS Data Confidential Record (68 O.S. §205)

Description: File includes underlying data to track production and run reports.

Disposition: Retain (5) years, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
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*** January 25, 2024 ***

Section 7 reserved for Collections

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 8 reserved for Digital Communications and Marketing

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 9 reserved for Headquarters

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 10 reserved for Human Resources

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Income Tax Accounts

11-1 **Tax Form Series OW** Confidential Record (68 O.S. §205)

Description: File consists of Tax Commission Series “OW” Forms.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-1, 1-10, and 1-16, January 25, 2024

11-2 **Optional Income Tax Return Form 510** Confidential Record (68 O.S. §205)

Description: File consists of Optional Individual Income Tax Returns, Tax Commission Form 510, used for persons who earn less than \$10,000 dollars annually. Information includes W-2 Form.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-2, January 25, 2024

11-3 **Income Tax Return Form 511** Confidential Record (68 O.S. §205)

Description: File consists of Oklahoma Individual Income Tax Returns, including all attachments to the return, such as Oklahoma forms, statements, and third-party income forms.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-3 and 1-15, January 25, 2024

11-4 **Income Tax Return Form 512** Confidential Record (68 O.S. §205)

Description: File consists of Oklahoma Corporation Income Tax Return, Tax Commission Form 512, including all attachments to the return, such as Oklahoma forms, statements, and third-party income forms, and may include forms as in Series 11-3.

Disposition: Retain fifteen (15) years, then destroy.
Transfer from Schedule 1984-11, Series 1-4 and 1-15, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Income Tax Accounts

11-5 **Income Tax Return 512S** Confidential Record (68 O.S. §205)

Description: File consists of Oklahoma Small Business Tax Return, Tax Commission Form 512S, including all attachments to the return, including Oklahoma forms, statements and third-party income forms, and may include forms as in Series 11-3.

Disposition: Retain fifteen (15) years, then destroy.
Transfer from Schedule 1984-11, Series 1-5 and 1-15, January 25, 2024

11-6 **Income Tax Return Form 513** Confidential Record (68 O.S. §205)

Description: File consists of Oklahoma Fiduciary Return of Income, including all attachments to the return, including Oklahoma forms, statements and third-party income forms, and may include forms as in Series 11-3.

Disposition: Retain fifteen (15) years, then destroy.
Transfer from Schedule 1984-11, Series 1-6 and 1-15, January 25, 2024

11-7 **Income Tax Return Form 514** Confidential Record (68 O.S. §205)

Description: File consists of Oklahoma Partnership Return of Income, Tax Commission Form 514, including all attachments to the return, including Oklahoma forms, statements and third-party income forms, and a copy of Federal Form 1065 and K-1's, a state of each partners' share of distribution, and may include forms as in Series 11-3.

Disposition: Retain fifteen (15) years, then destroy.
Transfer from Schedule 1984-11, Series 1-7 and 1-15, January 25, 2024

11-8 **Claim for Refund Forms** Confidential Record (68 O.S. §205)

Description: File consists of Tax Commission Claim for Refund Forms, including Form 538-H used for claims for credit or refund of property taxes and/or Double Homestead Exemption and Form 538-S Claim for Credit Refund of Sales Tax.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-8, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Income Tax Accounts

11-9 **Fiche Index** Confidential Record (68 O.S. §205)

Description: Fiche index of entries of Master file, the machine-readable record of taxpayers and actions.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-9, January 25, 2024

11-10 **Bill for Delinquent Income Tax, Form 547P** Confidential Record (68 O.S. §205)

Description: File consists of Statement of Delinquent Income Tax, Tax Commission Form 547P used to bill taxpayers for non-payment of income tax.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-11, January 25, 2024

11-11 **Refund Voucher** Confidential Record (68 O.S. §205)

Description: File consists of vouchers returned to Tax Commission due to inaccurate addresses.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-12, January 25, 2024

11-12 **Tax Warrant**

Description: File consists of copy of Lien placed against Property of Record owned by delinquent taxpayers. Property can either be in county of taxpayer's residence or county where taxpayer is known to own property. Office of Record is County Clerk for County of Property of Record.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-13, January 25, 2024

11-13 **Lien Index**

Description: 3" X 5" card file of taxpayers who have had liens placed on their property. Information includes year of tax, amount of tax, payment date if applicable, and lien number.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-14, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Income Tax Accounts

11-14 **Earnings Statement Form W-2** Confidential Record (68 O.S. §205)

Description: File consists of Earnings Statements for every employee, public or private in Oklahoma.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-17, January 25, 2024

11-15 **Penalty and Interest Letter** Confidential Record (68 O.S. §205)

Description: File consists of Letters sent to taxpayers assessing penalty and interest for delinquent or non-payment of withholding, income and underpayment of estimated tax.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-18, January 25, 2024

11-16 **Delinquent List** Confidential Record (68 O.S. §205)

Description: List of all employers who did not file a withholding report for their employees.

Disposition: Retain twenty (20) years, then destroy.
Transfer from Schedule 1984-11, Series 1-19, January 25, 2024

11-17 **Collection Reports (Refer to General Records Disposition Schedule, Series 3-10)**

Transfer from Schedule 1984-11, Series 1-20, January 25, 2024

11-18 **Revenue Agents Reports** Confidential Record (68 O.S. §205) (I.R.S. State Exchange Agreement)

Description: File consists of reports of the Internal Revenue agents' adjustments to Federal Income Tax Return Form 1040. These reports are used to identify Oklahoma Income Tax returns that must also be adjusted.

Disposition: Retain ten (10) years after audit is completed and payment is received, then destroy.
Transfer from Schedule 1984-11, Series 1-21, January 25, 2024

11-19 **Personnel Records of Permanent State Employees (Active)** (Refer to General Records Disposition Schedule, Series 3-1)

Transfer from Schedule 1984-11, Series 1-27, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Income Tax Accounts

11-20 **Time Books (Refer to General Records Disposition Schedule, Series 3-45)**

Transfer from Schedule 1984-11, Series 1-28, January 25, 2024

11-21 **Administrative Correspondence**

Description: Reference file of correspondence. Information includes letters, legislative bills, responses, reports, and other related documents.

Disposition: Retain (5) years, then destroy.
Transfer from Schedule 1984-11, Series 1-29, January 25, 2024

11-22 **Refund Vouchers** Confidential Record (68 O.S. §205)

Description: Refund vouchers (checks) issued to persons who have paid more in withholdings than their state income tax returns indicate is due.

Disposition: Retain ten (10) years, then destroy.
Transfer from Schedule 1984-11, Series 1-30, January 25, 2024

11-23 **Reports**

Description: File includes record copy of reports submitted by Division employees to other employees of the Oklahoma Tax Commission.

Disposition: Retain (5) years, then destroy.
Add to schedule, January 25, 2024

11-24 **Power of Attorney**

Description: Oklahoma Power of Attorney Form BT-129

Disposition: Retain fifteen (15) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 12 reserved for Information Technology and IT Security

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 13 reserved for Innovation

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 14 reserved for Internal Affairs

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 15 reserved for Internal Audit

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Legal

16-1 Administrative Records (Confidential Record 68 O.S. §205)

Description: Files consist of correspondence, reports and related papers not covered elsewhere in this schedule, pertaining to the managerial and program activities of the Legal Division and not involving the tax liability of specific taxpayer or made a part of a specific tax case.

Disposition: Retain five (5) years, then destroy.
Transfer from Schedule 2023-01, Series 1-1, January 25, 2024

16-2 Reference Files (Confidential Record 68 O.S. §205)

Description: Maintained by individuals or offices, including extra copies of correspondence, internal management documents, or other materials that are retained solely for convenience of reference.

Disposition: Retain in office until no longer required for administrative purposes, then destroy.
Transfer from Schedule 2023-01, Series 1-2, January 25, 2024

16-3 Correspondence Files (Confidential Record 68 O.S. §205)

Description: Files consist of incoming letters and memos and copies of outgoing responses.

Disposition: Retain five (5) years, then destroy.
Transfer from Schedule 2023-01, Series 1-3, January 25, 2024

16-4 Protest Files (Confidential Record 68 O.S. §205)

Description: Files consist of taxpayers' formal written protests to a particular tax, and related documents.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer from Schedule 2023-01, Series 1-4, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Legal

16-5 Litigation Files (Confidential Record 68 O.S. §205)

Description: Files consist of any documents pertaining to litigation involving the Oklahoma Tax Commission.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer from Schedule 2023-01, Series 1-5, January 25, 2024

16-6 Partial Release Files (Confidential Record 68 O.S. §205)

Description: Files consist of any documents pertaining to partial release applications processed by or involving the Oklahoma Tax Commission.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer from Schedule 2023-01, Series 1-6, January 25, 2024

16-7 Miscellaneous Files (Confidential Record 68 O.S. §205)

Description: Files consist of miscellaneous requests, correspondence and other documents which may include confidential taxpayer information.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer from Schedule 2023-01, Series 1-7, January 25, 2024

16-8 Voluntary Disclosure Files (Confidential Record 68 O.S. §205)

Description: Files consist of voluntary disclosure applications, agreements, related correspondence, and documents.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer from Schedule 2023-01, Series 1-8, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Legal

16-9 Opinions and Letter Rulings (Confidential Record 68 O.S. §205)

Description: File consists of requests for opinions on legal issues received from Oklahoma Tax Commission Divisions and taxpayers and the legal opinions pertaining to those issues.

Disposition: Retain permanently.
Transfer from Schedule 2023-01, Series 1-9, January 25, 2024

16-10 Quiet Title Files (Confidential Record 68 O.S. §205)

Description: Files consist of notices of suit to quiet title and petitions in mortgage foreclosures, along with Oklahoma Tax Commission's answer and cross petition setting forth tax warrants filed, or disclaimer disclaiming any interest in the subject property, correspondence, and other related documents.

Disposition: Retain five (5) years, then destroy, provided cases have been resolved and closed by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer from Schedule 2023-01, Series 1-10, January 25, 2024

16-11 Bankruptcy File (Confidential Record 68 O.S. §205)

Description: Notice to creditors of individuals or corporations in bankruptcy, Oklahoma Tax Commission proofs of Claim as filed in Bankruptcy Court setting forth any taxes due, correspondence, and other related material.

Disposition: Retain five (5) years, then destroy, provided cases have been resolved and closed by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.
Transfer from Schedule 2023-01, Series 1-11, January 25, 2024

16-12 Collections Files (Confidential Record 68 O.S. §205)

Description: Files consist of documents pertaining to collection of final taxpayer liabilities.

Disposition: Destroy five (5) years after closure of the file unless it is a significant case. Significant cases selected by the Assistant General Counsel or above for file retention to be destroyed fifteen (15) years after case is closed.
Transfer from Schedule 2023-01, Series 1-12, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Legal

16-13 Open Records Act Files (Confidential Record 68 O.S. §205)

Description: Files consist of requests for records under provisions of the Oklahoma Open Records Act (51 O.S., § 24A.1, et seq.), the Oklahoma Tax Commission's related correspondence and responsive documents.

Disposition: Destroy five (5) years after closure of the file.
Transfer from Schedule 2023-01, Series 1-13, January 25, 2024

16-14 Log Book of Checks (Confidential Record 68 O.S. §205)

Description: Used to log all incoming checks. Information includes dates, amount, and type of tax.

Disposition: Retain in office five (5) years, then destroy.
Transfer from Schedule 2023-01, Series 1-14, January 25, 2024

16-15 Log of File Assignments (Confidential Record 68 O.S. §205)

Description: Records used to assign ID numbers for claims for refund, litigation, opinions, partial releases, protests, and other matters receiving an assigned file number.

Disposition: Retain five (5) years after closure of the case, then delete the entry.
Transfer from Schedule 2023-01, Series 1-15, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Section 17 reserved for Tax Policy and Research

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Taxpayer Resources Center

18-1 Phone Calls Confidential Record (68 O.S. §205)

Description: File consists of audio recordings of phone calls between taxpayers and employee(s) of the Taxpayer Resources Division of the Oklahoma Tax Commission.

Disposition: Retain for ninety (90) days, then destroy when no longer needed for administrative purposes.
Add to schedule, January 25, 2024

18-2 Customer Engagement Data

Description: Data relating to customer interactions, including the number of calls, length of calls, call waiting time, number of emails received and sent, and email response time.

Disposition: Retain ten (10) years, then destroy.
Add to schedule, January 25, 2024

18-3 Employee Notes Confidential Record (68 O.S. §205)

Description: Notes of Oklahoma Tax Commission employees' interactions with taxpayers.

Disposition: Retain fifteen (15) years, then destroy.
Add to schedule, January 25, 2024

18-4 Administrative Correspondence

Description: Reference file of correspondence. Information includes letters, legislative bills, responses, reports and other related documents.

Disposition: Retain five (5) years, then destroy.
Add to schedule, January 25, 2024

18-5 Training Materials

Description: Manuals, checklists, and guidelines available to employees of the Taxpayer Resources Division for training of various duties within the Taxpayer Resource Division.

Disposition: Retain two (2) years after no longer used, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA TAX COMMISSION
NEW Records Disposition Schedule **2024-01**

*** January 25, 2024 ***

Taxpayer Resources Center

18-6 **Reports** Confidential Record (68 O.S. §205)

Description: File includes record copy of reports submitted by Division employees to other employees of the Oklahoma Tax Commission.

Disposition: Retain (5) years, then destroy.
Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES

Griffin Memorial Hospital

Amendments to Records Disposition Schedule **88-01**

*** January 25, 2024 ***

Summary

31-29 Agency requests series be amended.

31-39 Agency requests series be amended.

ARCHIVES AND RECORDS COMMISSION

DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES

Griffin Memorial Hospital

Amendments to Records Disposition Schedule 88-01

* January 25, 2024 *

Norman Alcohol and Drug Treatment Center

31-29 **Daily Gain and Loss Sheets** (Record Copy)

Description: Daily record of the number of patients admitted to or discharged from the Center.

Volume: less than 1 cubic foot per year

Disposition: ~~Retain in office permanently.~~ Retain in office until no longer required for administrative purposes, then destroy.

31-39 **Admissions Book** (Record Copy) Confidential Record

Description: Entries list patient names, admissions dates, ages, sex, types of admission, and other admission data. This includes the Master Patient Index (MPI) cards.

Volume: less than 1 cubic foot per year

Disposition: ~~Retain in office permanently.~~ Retain in office ten (10) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH
Prevention and Preparedness Services
Amendments to Records Disposition Schedule **90-02**

*** January 25, 2024 ***

Summary

Agency requests Division 8 name, “Acute Disease Service – Tuberculosis Program,” be amended to “Office of State Epidemiologist - Tuberculosis Program.”

9-13 Agency requests series be deleted. This record is no longer created. There is no backlog of records.

9-14 Agency requests series be amended.

9-15 Agency requests series be amended.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH
Prevention and Preparedness Services
Amendments to Records Disposition Schedule **90-02**

*** January 25, 2024 ***

~~Acute Disease Service – Tuberculosis Program~~ Office of State Epidemiologist – Tuberculosis Program

8-1 **Patient Files (January 1, 2011 -)** Record Copy Confidential Record 63 O.S. §1-502.2

Description: File includes medical records for clients who are being evaluated for Tuberculosis (TB) infection, disease or contact to TB. Information includes reports of physical examinations/assessments, medical histories, tests results and evaluations, hospital records, pathological/lab reports, treatment plans and other clinical records.

Volume: 20 cubic foot per year

Disposition: Transfer records to an electronic format and retain permanently. Destroy hard copy documents, except those that cannot be reproduced in a legible and readable condition, upon verification that all records have been successfully entered into an electronic format. Maintain a backup copy in a storage area that meets the manufacturer's recommendations for temperature and humidity controls.

This series is included as an example.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH
Prevention and Preparedness Services
Amendments to Records Disposition Schedule 90-02

* January 25, 2024 *

Immunization Service

9-13 **Supply Order Database**

Description: ~~File includes requests from providers for forms and other materials, including temperature logs, certificate of exemptions, educational materials about vaccines, immunization schedules, pamphlets, guides, and posters. This file includes requests and shipping information.~~

Disposition: ~~Retain in office until no longer required for administrative purposes, then destroy.~~
Delete from schedule, January 25, 2024

9-14 **Vaccines for Children Provider Files (VFC)**

Description: File includes demographic information about clinics that are Vaccines for Children (VFC) providers. A file contains the VFC enrollment, VFC agreement contract, license, verifications, quality assurance visits, information about vaccine inventory, Vaccine Storage Incident Reports (VSIR), monthly temperature logs and correspondence. File includes correspondence with the public about shot records, lists of all active enrolled Vaccines for Children (VFC) providers sent to Health Care Authority quarterly, and Immunization Service replies for exemption requests.

~~**Volume:** Five (5) cubic feet per year~~

Disposition: Retain in office for (3) years after provider has been terminated or left the VFC program, then destroy.

9-15 **Correspondence**

Description: ~~File includes correspondence with the public about shot records, enrollment letters to the Oklahoma Health Care Authority when new Vaccines for Children (VFC) enrollments are completed, and Immunization Service replies for exemption requests. File includes Immunization Service staff's incoming and copies of outgoing substantive correspondence maintained in electronic mail systems.~~

Disposition: Retain in office until no longer required for administrative purposes, then destroy.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA STATE DEPARTMENT of HEALTH

Family Health

Amendments to Records Disposition Schedule **2002-02**

*** January 25, 2024 ***

Summary

- 8-6 Agency requests series be amended.
- 8-8 Agency requests series be amended.
- 10-14 Agency requests series be amended.
- 10-15 Agency requests series be deleted from schedule. This record is no longer created. There is no backlog of records.
- 10-17 Agency requests series be deleted from schedule. This record is no longer created. There is no backlog of records.
- 10-18 Agency requests series be deleted from schedule. This record is no longer created. There is no backlog of records.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA STATE DEPARTMENT of HEALTH
Family Health
Amendments to Records Disposition Schedule 2002-02

* January 25, 2024 *

Office of Child Abuse Prevention

8-6 **Child Abuse ~~Procedure Manual~~ Prevention Program Materials**

Description: ~~Guidelines of policies and procedures for the Child Abuse Procedure Manual.~~ File includes policy memos, training materials, and additional program information.

~~Volume:~~ ~~less than one (1) cubic foot per year~~

Disposition: Retain in office until five (5) years after superseded, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

8-8 **Child Abuse Neglect Case Files**

Description: ~~Convenience~~ Copies of Oklahoma State Department of Health, ODH-333F, used to report suspected cases of child abuse to the Department of Human Services. Information includes child's name, names of parents or guardians, names of brothers and sisters, home address, and summaries of child's behavior and suspected type of abuse. ~~The form is completed in triplicate and the record copy filed with the Department of Human Services.~~ Copies are maintained by county health departments in the client records.

~~Volume:~~ ~~less than one (1) cubic foot per year~~

Disposition: Retain in office two (2) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA STATE DEPARTMENT of HEALTH
Family Health
Amendments to Records Disposition Schedule 2002-02

* January 25, 2024 *

WIC Service

10-14 **Civil Rights Training File** (Record Copy)

Description: Files consist of names and training dates of WIC central office staff who have received civil rights training during the ~~current federal fiscal year~~ calendar year.

~~Volume:~~ ~~less than one (1) cubic foot per year~~

Disposition: Retain in office four (4) years, then destroy.

10-15 **Nutritionist File**

~~Description: File contains, schedules, and phone logs for nutritionists who work for the WIC program.~~

~~Volume:~~ ~~less than one (1) cubic foot per year~~

~~Disposition: Retain until no longer required for administrative purposes, then destroy. Delete from schedule, January 25, 2024~~

10-17 **Complaint File** (Restricted Access 51 O.S. § 24 A.14)

~~Description: This electronic file consists of complaints from vendors, WIC clients, and WIC clinic sites.~~

~~Volume:~~ ~~less than one (1) cubic foot per year~~

~~Disposition: Retain in office for two (2) years, then destroy. Delete from schedule, January 25, 2024~~

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA STATE DEPARTMENT of HEALTH
Family Health
Amendments to Records Disposition Schedule 2002-02

* January 25, 2024 *

WIC Service

10-18 ~~Formula Inventory Log~~ (electronic)

~~Description: This electronic file consists of the Formula Inventory Log which is completed for each type of infant formula used by the WIC program. When WIC clients are required to substitute infant formula because of formula intolerance the unused formula is returned to the WIC site. The type of formula and number of returned containers is recorded on the Formula Inventory Log. The infant formula is secured until the formula is issued to WIC clinics or client or is destroyed when expiration date is reached.~~

~~Disposition: Retain in office and transfer data to disk(s). Store a back up copy of the disk in an off site storage area that meets the manufacturer's recommendations for temperature and humidity controls; or if no recommendations are provided by the manufacturer, store the back up disk in an off site storage area whose temperature is between 65° and 75° Fahrenheit and whose relative humidity is between 30% and 50%; and after retaining at least one (1) user copy of the disk in the agency. Destroy/purge disk(s) when they become four (4) years old, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies provided records meet all stipulated retention requirements and provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies.~~
Delete from schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH

County Health Departments

Amendments to Records Disposition Schedule **2003-05**

*** January 25, 2024 ***

Summary

1-13A Agency requests series be amended.

1-13C Agency requests series be amended.

1-25 Agency requests series be amended.

5-11 Agency requests series be amended.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH

County Health Departments

Amendments to Records Disposition Schedule 2003-05

* January 25, 2024 *

Administration

1-13A **Child Client Records (Record Copy) (Confidential Record 43A O.S. § 3-422)**

Description: File pertains to medical records for clients who are unable to self-consent when services were initiated. Records include summary sheets, reports of physical examinations, medical histories, tests results and evaluations, nursing staff assessments, screenings, admission data, operative reports, pathological reports, treatment plans, limited visit records, and other clinical records. This includes Parent Pro files and all their associated programs, Sports Physicals maintained in event folders, and all Tuberculosis (TB) records, including preventative care and/or active TB.

Volume: two (2) cubic feet per year

Disposition: Retain in office until the client reaches the age of twenty-one (21) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

OR

Retain in office and transfer records to an electronic format. Destroy hard copy documents two (2) years after last visit or date of last medical contact, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully entered into an electronic format. Maintain a backup copy in a storage area that meets the manufacturer's recommendations for temperature and humidity controls. Delete electronic records and destroy all below standard documents after the client reaches the age of twenty-one (21) years, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH

County Health Departments

Amendments to Records Disposition Schedule 2003-05

* January 25, 2024 *

Administration

1-13C Adult Client Records (Record Copy) (Confidential Record 43A O.S. §3-422)

Description: File includes medical records for clients who are able to self consent when services were initiated. Records include summary sheets, reports of physical examinations, medical histories, tests results and evaluations, nursing staff assessments, screenings, admission data, operative reports, pathological reports, treatment plans, limited visit records, and other clinical records. This includes Parent Pro files and all their associated programs, and all Tuberculosis (TB) records, including preventative care and/or active TB.

Volume: four (4) cubic feet per year

Disposition: Retain in office until seven (7) years after last visit or date of last medical contact, then destroy provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

OR

Retain in office and transfer records to an electronic format. Destroy hard copy documents two (2) years after last visit or date of last medical contact, except those that cannot be reproduced in a legible and readable condition, upon certification that all records have been successfully entered into an electronic format. Maintain a backup copy in a storage area that meets the manufacturer's recommendations for temperature and humidity controls. Delete electronic records and destroy all below standard documents seven (7) years after last visit or date of last medical contact, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH

County Health Departments

Amendments to Records Disposition Schedule 2003-05

* January 25, 2024 *

Administration

1-25 **Screening Record (Confidential Record 43A O.S. §3-422 & 45 CFR 164.530(j))**

Description: The file contains mass screenings completed at county health departments and at facilities (school, head-start, and day care) outside the county health departments, which are not maintained in an individual client's record. The screenings are not conducted to address a specific concern but are intended to identify those who may be in need of further assessment, referral or monitoring. Results communicated are usually pass/fail, and recommendations indicate whether or not there is a need for further services. Examples can include TB cards, ~~head lice checks, lead screenings,~~ blood pressure screenings, hearing screenings, ~~newborn metabolic screenings, Sexually Transmitted Diseases (STD) Fast Track Screenings,~~ and COVID-19 Screening and Test forms.

Volume: one (1) cubic foot per year

Disposition: Retain in office three (3) years, then destroy, provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

ARCHIVES AND RECORDS COMMISSION

STATE DEPARTMENT OF HEALTH

County Health Departments

Amendments to Records Disposition Schedule 2003-05

* January 25, 2024 *

WIC

5-11 **WIC Nutrition Records (Confidential Record 51 O.S. § 24 A.13)**

Description: This file contains individual WIC (Women, Infant, & Children) participant records from county health department WIC clinic sites. Individuals qualifying for WIC must meet income guidelines and must also have nutritional needs. The certifying competent professional authority reviews qualify guidelines and then certifies the participant for the issuance of benefits. The records may include the following: WIC Nutrition /Health Assessment (Infant), ODH 380; WIC Nutrition/Health Assessment (Child), ODH 381; WIC Nutrition/Health Assessment (Pregnant Woman), ODH 383; WIC Nutrition/Health Assessment (Postpartum Women), ODH 384; WIC Certification Statement (Statement of Nonparticipation in Any Other WIC Program), ODH 382; Consent for Service, ODH 303C or ODH 397 (for independent clinics); Prenatal Weight Gain Grid, ODH 321; Girls Growth charts, ODH 396H; Boys Growth Charts, ODH 396G; PHOCIS/WIC Encounter; Verification of Certification (VOC); copies of lab results; and WIC Program Client Master Record. The file also includes Spanish translations of the listed forms. Any services that are part of child/adult health, such as lead, oral health, and PHQ9, are not included in the WIC record and must be maintained according to series 1-13A, Child Client Records, and series 1-13C, Adult Client Records.

Volume: two (2) cubic feet per year

Disposition: Retain in office four (4) years, then destroy, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

ARCHIVES AND RECORDS COMMISSION

BOARD OF TESTS FOR ALCOHOL AND DRUG INFLUENCE

Amendments to Records Disposition Schedule **2021-01**

*** January 25, 2024 ***

Summary

1-15 Agency requests series be added to its schedule.

1-16 Agency requests series be added to its schedule.

BOARD OF TESTS FOR ALCOHOL AND DRUG INFLUENCE

Amendments to Records Disposition Schedule **2021-01**

*** January 25, 2024 ***

1-15 Training Curriculum (Restricted Access Record 51 O.S. § 24A.8E)

Description: File includes lesson plans, outlines, PowerPoint presentations, test questions, study guides, and course curriculum utilized for obtaining occupational licensures governed by the Board or other hosted trainings.

Disposition: For CLEET accredited curriculum, maintain in office for two (2) years after CLEET accreditation lapses, then destroy. For non-CLEET accredited curriculum, maintain in office until superseded or updated, then destroy.

Add to schedule, January 25, 2024

1-16 Training Rosters (Restricted Access Record 51 O.S. § 24A.8E)

Description: File includes rosters of attendance from continuing education courses presented which are accredited by CLEET. Roster contains name, social security number, badge number, and employing agency of each person in attendance. Rosters are used for input into database maintained by the Board.

Disposition: Retain in office permanently.

Add to schedule, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

DEPARTMENT OF HUMAN SERVICES

Legal Services

Amendments to Records Disposition Schedule **2006-03**

*** January 25, 2024 ***

Summary

4-18 Agency requests series be transferred from Schedule 2014-02, Series 7-32.

ARCHIVES AND RECORDS COMMISSION

DEPARTMENT OF HUMAN SERVICES

Legal Services

Amendments to Records Disposition Schedule 2006-03

* January 25, 2024 *

Legal Division

4-18 **Original Federal/State Agreements and Modifications for Social Security Coverage**
(20 CFR 404)

Description: File contains original documents pertaining to Social Security Act, Section 218, which is the agreement between the State of Oklahoma and various entities and municipalities. The agreement grants permission for the withholding of full Social Security for employee wages. The file also includes correspondence including, but not limited to, modifications to original agreement, school district annexations, and dissolutions. Requirements related to these records are described in the Social Security Administration Program Operations Manual System (POMS), State and Local Coverage Handbook, SL 10001.130, State Social Security Administrator Responsibilities.

Records may be in a variety of formats including paper, electronic, or microfilm.

Volume: one (1) cubic foot per year

Disposition: Retain in office permanently. If the Social Security Administration amends its policy allowing offsite storage, transfer hard copy documents to the State Archives for permanent preservation.
Transfer from Schedule 2014-02, Series 7-32, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

DEPARTMENT OF HUMAN SERVICES

Financial Services

Amendments to Records Disposition Schedule **2014-02**

*** January 25, 2024 ***

Summary

7-32 Agency requests series be amended and transferred to Schedule 2006-03, Series 4-18.

ARCHIVES AND RECORDS COMMISSION

DEPARTMENT OF HUMAN SERVICES

Financial Services

Amendments to Records Disposition Schedule 2014-02

* January 25, 2024 *

Financial Services/Operations

7-32 **Original Federal/State Agreements and Modifications for Social Security Coverage** (20 CFR 404)

Description: File contains original documents pertaining to Social Security Act, Section 218, which is the agreement between the State of Oklahoma and various entities and municipalities. The agreement grants permission for the withholding of full Social Security for employee wages. The file also includes correspondence including, but not limited to, modifications to original agreement, school district annexations, and dissolutions. Requirements related to these records are described in the Social Security Administration Program Operations Manual System (POMS), State and Local Coverage Handbook, SL 10001.130, State Social Security Administrator Responsibilities.

Records may be in a variety of formats including paper, electronic, or microfilm.

Volume: one (1) cubic foot per year

Disposition: Retain in office permanently. If the Social Security Administration amends its policy allowing offsite storage, transfer hard copy documents to the State Archives for permanent preservation.

OR

~~Retain in office and transfer records to an electronic format. If the Social Security Administration amends its policy allowing offsite storage, transfer hard copy documents to the State Archives for permanent preservation upon certification that all records have been successfully entered into an electronic format. Retain electronic records permanently.~~

Amend and transfer to Schedule 2006-03, Series 4-18, January 25, 2024

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA DEPARTMENT OF LIBRARIES
Amendment to Records Disposition Schedule **82-19**

*** January 25, 2024 ***

Summary

5-8 Agency requests series be amended.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA DEPARTMENT OF LIBRARIES
Amendment to Records Disposition Schedule **82-19**

*** January 25, 2024 ***

Oklahoma Publications Clearinghouse

5-8 **Shipping Lists**

Description: File includes lists of the publications included in shipments from the Clearinghouse to depository libraries.

Disposition: ~~Retain in office five (5) years, then destroy.~~ Retain in office until no longer required for administrative purposes, then destroy.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA DEPARTMENT OF LIBRARIES
Northwest Center for Behavioral Health, formerly Western State Hospital
Records Disposition Authorization **2024-01**

*** January 25, 2024 ***

Summary

Agency requests approval for the destruction of the following records.

ARCHIVES AND RECORDS COMMISSION

OKLAHOMA DEPARTMENT OF LIBRARIES
Northwest Center for Behavioral Health, formerly Western State Hospital
Records Disposition Authorization 2024-01

*** January 25, 2024 ***

The Oklahoma Department of Libraries, with the approval of the Northwest Center for Behavioral Health (formerly Western State Hospital) of the Department of Mental Health and Substance Abuse Services, requests authorization for the destruction of the following records:

Description: Patient medical records from Western State Hospital, which is now the Northwest Center for Behavioral Health

Date: 1980 and prior

Volume: Six (6) cubic feet

These records are included in the Oklahoma Department of Mental Health and Substance Abuse Services records retention schedule for the Northwest Center for Behavioral Health, Schedule 99-03, Series 11-5.

11-5 Patient Records (Inactive) (Confidential Record 43A O.S. §1-109)

Description: File includes patient records for NCBH inpatient, outpatient, and residential programs. The medical records include documentation of client episodes. The records may be in paper and electronic format.

Volume: eight (8) cubic feet per year

Disposition: For Adult Patients: Retain in office ten (10) years from the last time the patient was seen, then destroy, provided no legal actions are pending.
For Deceased Patients: Retain in office six (6) years past date of death, then destroy, provided no legal actions are pending.
For Minor Patients who are not at least twenty-one (21): Retain in office until the patient reaches 21 or ten (10) years from the last date of services, whichever is longer, then destroy, provided no legal actions are pending.
If legal actions are pending, destroy two (2) years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.