505C-TAX APPEALS COMM

Dept # **I401I** Department Name **TAX APPEALS COMM**

RDA #	RDA Title	Retention	Disposition	PII
00001000.	**TAX APPEALS CASES DECISIONS AND RULINGS**	**EVT+10**	**SHSW**	**Y**

These are cases filed under Wis. Stats. ch. 73 and Wis. Admin. Code ch. Tax 1..

Case files contain: any higher court decisions; decision or ruling of the Commission, if in writing, and affidavit of mailing; briefs of the parties; any required transcript of testimony of hearing, that many contain an oral decision; calendar and certified mail receipts scheduling the case for hearing; written fact stipulation; pre-hearing memorandums; motions; Department of Revenue answer to petition for review; and petition for review.

RETENTION: EVENT (after all appeal periods have expired) + 10 years and Transfer to WHS

RETENTION: EVENT (Closed/terminated/death) + 10 years and transfer to State Archives (WHS)

00002000.	**TAX APPEALS CASES - DISMISSAL FILES**	**EVT+3**	**DEST**	**Y**

These are cases filed under Wis. Stats. ch. 73 and Wis. Admin. Code ch. Tax 1.

These are cases where the Commission enters a written or oral order of dismissal. Case files contain: petition for review; answer or motion by Department of Revenue; calendar and certified mail return receipts scheduling the case for hearing; pre-hearing memorandums, written stipulation, withdrawal of petition, or cancellations of assessment; and the order dismissing the case.

Dismissal occurs when either party no longer chooses to pursue the matter or when the Commission dismissed the case on grounds of failure by a Petitioner to timely file a petition, appear at a Commission hearing, prosecute a petition, or comply with an order of the Commission.

RETENTION: EVENT (After all appeal periods have expired) + 3 years and destroy confidential

00005000.	**DOCKET PAGES**	**EVT+3**	**DEST**	**Y**

These docket pages are created under Wis. Stats. ch. 73 and Wis. Admin. Code ch. Tax 1.

These are docket pages created when a petition is filed and are chronologically updated until the final disposition of a case, which may include higher court actions.

RETENTION: EVENT (after all appeal periods have expired) + 3 years and destroy confidential

00006000.	**NEW PETITIONS LIST: DISPOSITION LIST**	**EVT+1**	**DEST**	**Y**

These are cases filed under Wis. Stats. ch. 73 and Wis. Admin. Code ch. Tax 1.

The new petition list is a list of petitions filed during a month. It contains the name of a petitioner, whether a petitioner has a representative, and the docket number of a case. This list is updated during the month, and a final monthly list is retained for 1 year.

The disposition list is a list of petitions disposed during a month. It contains a docket number, the name of the petitioner, the type of disposition, and the date of the disposition. This list is electronically updated during the month, and a final monthly list is electronically retained for 1 year.

RETENTION: EVENT (Date of final monthly list) + 1 year and destroy confidential

00007000.	**STATISTICS**	**EVT+5**	**DEST**	**N**

These are fiscal year statistical lists created under Wis. Stats. ch. 73 and Wis. Admin. Code ch. Tax 1.

These are statistical compilations showing: 1) the status of cases, compiled every six months; 2) the number of petitions received and disposed of, compiled monthly and annually; and 3) the number of petitions received and disposed of by type of appeal, compiled monthly and annually. These lists are printed when compilation is completed.

RETENTION: EVENT (End of fiscal year) + 5 years and destroy

00008000.	**LIST OF PETITIONS**	**P**	**PERM**	**Y**

These are cases filed under Wis. Stats. ch. 73 and Wis. Admin. Code ch. Tax 1.

This is a list of petitions filed. The list contains: the name of the petitioner; the date a petition is filed; the city of the petitioner's residence; the city of a representative's residence; whether a residence is in or out of Wisconsin; the docket number assigned to the

petition; whether the petition is a small claims case; and the name of the attorney representing the Department of Revenue. The list is updated and printed monthly. A final yearly list is printed.

Retention Justification: This list is used as a reference guide, to provide answers to inquiries from the public and Department of Revenue regarding cases filed since 1939, the year the Commission's predecessor (Board of Tax Appeals) was created. No other list with this information exists, making permanent retention necessary.

RETENTION: Permanent