

566-REVENUE

Dept #: /1110/ Department Name: AUDIT-1110

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00330000.</u>	<u>WISCONSIN REAL ESTATE TRANSFER RETURN (PE-500)</u>	<u>EVT+4</u>	<u>DEST</u>	<u>Y</u>
------------------	---	--------------	-------------	----------

This record series consists of an electronic copy of the Wisconsin Real Estate Transfer return or its equivalent which is used by the Audit Bureau to determine if the property transferred is correctly reported for the Wisconsin income or corporation tax purposes. Copies are stored in Data Warehouse.

RETENTION: EVENT (Audit Bureau closed its action) + 4 years and destroy confidential

Dept #: /1120/ Department Name: AUDIT BUREAU

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00232000.</u>	<u>TAX CORRESPONDENCE OTHER THAN TAX ACCOUNT INFO</u>	<u>CR+3</u>	<u>DEST</u>	<u>Y</u>
------------------	---	-------------	-------------	----------

This record series consist of correspondence and documents related to tax administration that are not associated to a specific tax account. For example, a tax practitioner may inquire about the sales and use tax treatment of a product or a governmental unit may inquire about procedures for requesting a private letter ruling. The documents aren't related specifically to a taxpayer and therefore are not maintained in a customer's tax account (which would be maintained under RDA 470).

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991(2); 77.9941(4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (Creation) + 3 years and destroy confidential

<u>00470000.</u>	<u>TAX ACCOUNT INFORMATION</u>	<u>EVT+7</u>	<u>DEST</u>	<u>Y</u>
------------------	--------------------------------	--------------	-------------	----------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed, whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

- o RDA #470A- Net Business Loss (NBL) - 27 years from the extended due date or date filed (whichever is later) for the return upon which the NBL was incurred
- o RDA #470B - Credit that can be carried forward - 21 years from the extended due date or date filed (whichever is later) for the return upon which the credit was first computed
- o RDA #470C - Audit - 10 years from the date the determination became final
- o RDA #470D - Collections - period has no amount due for 30 days
- o RDA #470E - Warrant- 30 days from the date satisfied
- o RDA #470F - Criminal investigation - 10 years from the date the Office of Criminal investigation case is closed (i.e., prosecution final, prosecution rejected, referred to Audit Bureau for possible civil action)

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991(2); 77.9941(4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17)

RETENTION: EVENT (Extended due date for period or date filed, whichever is later) + 7 years and destroy confidential

<u>00470A00.</u>	<u>TAX ACCOUNT INFORMATION - NET BUSINESS LOSS (NBL)</u>	<u>EVT+27</u>	<u>DEST</u>	<u>Y</u>
------------------	--	---------------	-------------	----------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed, whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

- o Net Business Loss (NBL) - 27 years from the extended due date or date filed (whichever is later) for the return upon which the NBL

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

was incurred

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991 (2); 77.9941(4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (Extended due date for period or date filed, whichever is later) + 27 years and destroy confidential

<u>00470B00.</u>	<u>TAX ACCOUNT INFORMATION - CREDIT THAT CAN BE CARRIED FORWARD</u>	<u>EVT+21</u>	<u>DEST</u>	<u>Y</u>
-------------------------	--	----------------------	--------------------	-----------------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed, whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

o Credit that can be carried forward - 21 years from the extended due date or date filed (whichever is later) for the return upon which the credit was first computed

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991 (2); 77.9941 (4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (Extended due date for period or date filed, whichever is later) + 21 years and destroy confidential

<u>00470C00.</u>	<u>TAX ACCOUNT INFORMATION - AUDIT</u>	<u>EVT+10</u>	<u>DEST</u>	<u>Y</u>
-------------------------	---	----------------------	--------------------	-----------------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed, whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

o Audit - 10 years from the date the determination became final

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991(2); 77.9941(4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (From date the determination became final) + 10 years and destroy confidential

<u>00470D00.</u>	<u>TAX ACCOUNT INFORMATION - COLLECTIONS</u>	<u>EVT+0/1</u>	<u>DEST</u>	<u>Y</u>
-------------------------	---	-----------------------	--------------------	-----------------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed, whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

o Collections - period has no amount due for 30 days

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991 (2); 77.9941(4); 77.9951 (2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (Period has no amount due for 30 days) + 30 days and destroy confidential

<u>00470E00.</u>	<u>TAX ACCOUNT INFORMATION - WARRANT</u>	<u>EVT+0/1</u>	<u>DEST</u>	<u>Y</u>
-------------------------	---	-----------------------	--------------------	-----------------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed,

Dept #: /1120/ Department Name: AUDIT BUREAU

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

o Warrant - 30 days from the date satisfied

16. Wisconsin Stat. §§ 66.0615(1m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991 (2); 77.9941(4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (From the date satisfied) + 30 days and destroy confidential

00470F00.	TAX ACCOUNT INFORMATION - CRIMINAL INVESTIGATION	EVT+10	DEST	Y
------------------	---	---------------	-------------	----------

New RDA created for simplification. Tax Account Information includes the returns, payments, correspondence, appeal documents, collections, audit notices and workpapers, refund claims, images, and attachments associated with a taxpayer's tax account maintained by DOR. There are Tax Accounts for the tax types administered by the IS&E division, including individual income, corporation franchise/income, sales/use, withholding, excise, etc. and debts collected on behalf of other state agencies. This records series does not include unclaimed property accounts.

Records must be kept for seven (7) years from the extended due date for the period at issue or the date the related return was filed, whichever is later, unless one or more of the following special situations is present for the period. If one or more are present, the record will be kept for the latest time noted below of those present in the record:

o Criminal investigation - 10 years from the date the Office of Criminal investigation case is closed (i.e., prosecution final, prosecution rejected, referred to Audit Bureau for possible civil action)

16. Wisconsin Stat. §§ 66.0615(1 m)(f)2; 71.78; 71.83(2)(a)3; 72.06; 73.0301; 77.265; 77.61(5); 77.76(3) and (3m); 77.79; 77.96(4); 77.982(2); 77.991(2); 77.9941(4); 77.9951(2); 77.9964(2); 78.80(3) and (4); 139.11(4); 139.38(6); 139.82(6); 139.91 (2015-17).

RETENTION: EVENT (From the date the Office of Criminal investigation case is closed) + 10 years and destroy confidential

Dept #: /1140/ Department Name: AUDIT-FIELD

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

00132000.	FIELD AUDIT WORKPAPERS	EVT+10	DEST	Y
------------------	-------------------------------	---------------	-------------	----------

This record series is comprised of workpapers prepared by a field auditor in the course of a field audit and contains complete and detailed information describing the audit, what action the auditor took, and what was discovered, and includes background information in support of the field audit report itself.

RETENTION: EVENT (State Audit (DOR)) + 10 years and destroy confidential

Dept #: /1230/ Department Name: COMPLIANCE-CENTRAL COLLECTION

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

00170000.	TAX PAYMENTS RECEIPT BOOKS	EVT+2	DEST	Y
------------------	-----------------------------------	--------------	-------------	----------

This record series contains the Receipt of Tax Payment Booklets which are the pre-numbered receipts issued when accepting payments from customers for cash payments, security deposits, delinquent tax liabilities, amounts assessed but not yet delinquent, permit fees, and payments for late returns. The goldenrod copy is given to the customer, the white original accompanies the payment and related documents through processing, the pink and the yellow copies remain in the receipt book. The data on the receipt includes date of payment, name and address of payee, dollar amount paid, period of liability, tax program, and receiver's signature.

16. Records Series is Confidential or Access is Limited according to Wis. Stat. §§ 139.11(4), 139.38(6), 139.82(6), 77.61(5), 71.78, 72.06, 78.80(3).

RETENTION: EVENT (Returned from internal auditor) + 2 years and destroy confidential

00221A00.	REGISTER OF DELINQUENT TAX ACCOUNT INFORMATION - WARRANTS FILE	P	PERM	Y
------------------	---	----------	-------------	----------

This record series includes history of delinquent accounts: payments, adjustments, and warrant and write-off transactions. Records

Dept #: /1230/ Department Name: COMPLIANCE-CENTRAL COLLECTION

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

contain:

Tax warrant register for debts written off including date issued, warrant number, docket date, tax period covered, and amount due at the time the warrant was filed. Warrants filed between August 1, 1981 and May 5, 2004 have no expiration date according to Wis. Stat. §§ 71.13(2m) and (3) (1981). This record series is permanent because in order to satisfy the warrants, the Department of Revenue needs to access information related to account history, payments, and adjustments.

8. Medium for Records Storage: Records from 1981-1997 are stored on microform and records from 1997-2009 are stored as Adobe PDF documents in a secure department file share.

16. Wisconsin Stat. §§ 139.11(4), 139.38(6), 139.82(6), 77.61(5), 71.78, 72.06, 78.80(3)

RETENTION: Permanent

<u>00221B00.</u>	<u>REGISTER OF DELINQUENT TAX ACCOUNT INFORMATION - WARRANTS FIL</u>	<u>EVT+1</u>	<u>DEST</u>	<u>Y</u>
------------------	--	--------------	-------------	----------

This record series includes accounts with warrants issued on or after May 5, 2004. Within each account is:

1) Tax warrant register including date filed, warrant number, docket date, tax period covered, and amount due at the time the warrant was filed.

2) Tax account information including: initial assessments, estimated taxes assessments, payments and credits, adjustments, and write-off transactions.

Warrants filed after May 5, 2004 expire after 20 years, but may be renewed.

8. Medium for Records Storage: Records from 1997-2009 are stored as Adobe PDF documents in a secure department file share and records from 2009-2012 are stored in a searchable SQL database.

16. Wisconsin Stat. §§ 139.11(4), 139.38(6), 139.82(6), 77.61(5), 71.78, 72.06, 78.80(3)

RETENTION: EVENT (Tax Warrant expiration date) + 1 year and destroy confidential

Dept #: /1310/ Department Name: TAX PROCESSING BUREAU - INCOME TAX SECTION

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00426000.</u>	<u>SCANNED PAPER DOCUMENTS AND RETURNS</u>	<u>EVT+0/1</u>	<u>DEST</u>	<u>Y</u>
------------------	--	----------------	-------------	----------

All returns, documents and correspondence that are scanned through the DOR scanning system. After these items are scanned, data verified and extracted into both a legacy processing system and an image storage application. We hold the paper for 3 weeks after extraction and then confidential waste/shred the paper documents.

RETENTION: EVENT (Entered into Image Retention System) + 3 weeks and destroy confidential

Dept #: /1320/ Department Name: AUDIT - EXCISE TAX

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00447000.</u>	<u>NATIVE AMERICAN REFUND CLAIMS FOR CIGARETTE AND TOBACCO PROD</u>	<u>EVT+6</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of claims for refunds of cigarette taxes (Form CT 001) and tobacco / vapor products taxes (Form TT 001) filed by Wisconsin Native American tribes. A Wisconsin Native American tribal council that has entered into an agreement (per Wis. Stat. § 139.325 or § 139.805) with the Wisconsin Department of Revenue is eligible for two cigarette tax refunds under Wis. Stat. § 139.323 and two tobacco tax refunds under Wis. Stat. § 139.803. Additional reference Wis. Admin. Code ch. Tax 9.08.

The official record will be maintained electronically for the full retention period. To comply with Wis. Stat. § 16.61(7) and § 137.20 for authenticity, accuracy, and accessibility the original input documents will be imaged or reformatted and subject to review, to ensure the images of these refund claims are electronically stored and the quality and retention of the electronic images, the input record will be destroyed.

RETENTION: EVENT (after receipt) + 6 years and destroy confidential

Dept #: /1320/ Department Name: AUDIT - EXCISE TAX

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

Dept #: /1335/ Department Name: TAX PROCESSING-UNCLAIMED PROPERTY

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00001000.</u>	<u>ESCHEATED ESTATE RECORDS</u>	<u>EVT+5</u>	<u>DEST</u>	<u>Y</u>
------------------	---------------------------------	--------------	-------------	----------

Escheated Estate record refers to court orders, legal documents and related property records that are escheated to the State of Wisconsin as estate property not claimed by the distributee per Wis. Stat. § 863.39. This record series does not include unclaimed property records.

Wisconsin Stat. § 863.39 states that a person claiming any amount of an escheated estate must file a petition within ten years of when the estate is turned over to the State of Wisconsin. After ten years, the statutes further provide that the funds must escheat to the Common School fund, per Wis. Stat. § 852.01 (3). As such, we are required to hold any escheated estate for at least ten years.

* DOR must keep escheated estate records for five years beyond the date that the full value of the property is claimed OR the property is turned over to the Common School fund. The property record will include all of the various types of properties and claimed listed above that are related to a specific estate.

RETENTION: EVENT (When DOR gives escheated estate to the common school fund OR when DOR pays to a claimant) + 5* years and destroy confidential

<u>00480000.</u>	<u>UNCLAIMED PROPERTY RECORD</u>	<u>EVT+5</u>	<u>DEST</u>	<u>Y</u>
------------------	----------------------------------	--------------	-------------	----------

New RDA created for simplification and combining of RDA's.

Unclaimed Property Record refers to holder reports, owner claims, property records, records of safe deposit box contents, reciprocal claims, security holding and related certificates, security records, auction records, savings bonds records, audit records, and related correspondence. This record series does not include escheated estates.

Side note:

Section 177.02(2) of the Wisconsin Statutes states that property is payable notwithstanding the owner's failure to make demand. As such the Department of Revenue (DOR) is required to hold any property that has a claimable value (anything greater than \$0.00) permanently.

RETENTION: EVENT (Date that property is paid in full to property owner(s)) + 5 years and destroy confidential

Dept #: /1340/ Department Name: TAX PROCESSING BUREAU - BUSINESS TAX SECTION

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00230A00.</u>	<u>WITHHOLDING TAX MASTER FILE, INACTIVE ACCOUNTS</u>	<u>EVT+5</u>	<u>DEST</u>	<u>Y</u>
------------------	---	--------------	-------------	----------

The withholding master file includes the employer's application for registration, withholding tax deposit report forms, annual reconciliations of taxes withheld, and related notices and correspondence filed by employers who withhold income taxes from the wages of employees pursuant to § 71.64, Stats.

These accounts are subject to review and audit before inactivation.

RETENTION: EVENT (Calendar year) + 5 years and destroy confidential

Dept #: /1370/ Department Name: AUDIT - EXCISE TAX

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00064000.</u>	<u>TRANSPORTER AND VEHICLE REGISTRATION</u>	<u>CR+4</u>	<u>DEST</u>	<u>Y</u>
------------------	---	-------------	-------------	----------

All persons who transport motor vehicle fuel, alternative fuel, or general aviation fuel in Wisconsin must be registered with the

Dept #: /1370/ Department Name: AUDIT - EXCISE TAX

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

Department of Revenue. Transporters must display the registration number furnished by the Department preceded by the letters "W.D.R." on all vehicles. These registrations expire annually and must be renewed.

Registration is required under § 78.77.

RETENTION: EVENT (Creation) + 4 years and destroy confidential

<u>00147000.</u>	<u>SPORTS CLUBS, AIRPORT & VESSEL APPLICATIONS AND PERMITS</u>	<u>CR+4</u>	<u>DEST</u>	<u>Y</u>
------------------	--	-------------	-------------	----------

This file contains information of persons who operate sports clubs, airports, and other public facilities, and vessels who want to sell liquor/beer at retail. A permit from the Wisconsin Department of Revenue must be obtained. These permits are renewed annually.

Permits are required under Wis. Stats. §§ 125.27(1)(2) and 125.51(5)(a)(b)(c).

This file may include AT-105 Application for Airport/Arena License, AT-107 Country Club Application, AT-107A Agents Schedule X, AT-211 Investigators Reporting-Country Club Applicant, and AT-212 Application of Vessel or Permit or their equivalents.

RETENTION: EVENT (Creation) + 4 years and destroy

Dept #: /1612/ Department Name: OCI FRAUD

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00060000.</u>	<u>INVESTIGATION RECORDS</u>	<u>EVT+10</u>	<u>DEST</u>	<u>Y</u>
------------------	------------------------------	---------------	-------------	----------

Investigation records created by auditors and the special agency of the Department of Revenue under section 71.74 of the Wisconsin Statutes, including workpapers, data preliminary reports, summary of tax returns, authority to examine records, conference notes, memoranda and related correspondence and materials.

The Special Investigations Section was created in 1960 to perform audits and investigations for the purpose of gathering evidence to be used in criminal prosecutions of taxpayers who violate the tax laws with fraudulent intent. It also makes background investigations of employees hired for the professional and technical audit and the compliance employees staff.

RETENTION: EVENT (Closed/terminated/death) + 10 years and destroy confidential

Dept #: /1614/ Department Name: OCI - ENFORCEMENT

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00304000.</u>	<u>LIQUOR, BEER, CIGARETTE INSPECTION REPORTS</u>	<u>EVT+10</u>	<u>DEST</u>	<u>Y</u>
------------------	---	---------------	-------------	----------

This record series contains AT-129 field report or its equivalent and inspection reports of inspections conducted by Alcohol & Tobacco Enforcement Unit agents showing pertinent information about premises inspected. It is administered under Wis. Stat. § 125, 134.65 and 139

Box 16: Wisconsin Stat. §§ 139.11(4), 139.82(6) and 139.38(6)

RETENTION: EVENT (Date Alcohol Tobacco Enforcement (ATE) Unit Case closed) + 10 years and destroy confidential

Dept #: /2100/ Department Name: LGS

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00019000.</u>	<u>DISTRIBUTION OF SHARED REVENUE/TAXES-PRINTOUTS/NOTICES</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of (1) detailed back-up tables, (2) distribution rolls of amounts paid, and (3) estimates of aids to be paid. This series also includes computer printed notices to tax district and country clerks detailing payments.

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

Annually the Local Government Services Section determines aids pursuant to Subchapter I, Chapter 79, Wisconsin Statutes, which are paid to towns, villages, cities and counties qualifying for shared revenues.

The state shared revenue program provides no-strings attached revenues to counties and tax districts and counties as provided by statute.

RETENTION: EVENT (Converted electronic) + 3 years and destroy

00019A00. **DISTRIBUTION OF SHARED REVENUE-MICROFORMS AND/OR PDF** **CR+25** **DEST** **N**

These records consist of either step and repeat microfilm of printouts and notices or computer output of both on microfiche or PDF files that displays the data used to calculate the estimated and actual payments to local units of government under the requirements of Subchapter I, Chapter 79, Wisconsin Statutes.

Administrative Note: Copies to DOR Madison Office, and DOA Record Center.

RETENTION: EVENT (Creation) + 25 years and destroy

00019B00. **DISTRIBUTION OF SHARED REV./TAXES-WORKPAPERS, CORRESP., WARRA** **EVT+3** **DEST** **N**

These records consist of material related to payment of aid pursuant to Subchapter I, Chapter 79, Wisconsin Statutes, (1) a copy of the warrant registers produced by DOA, (2) occasional correspondence such as letters to local units of government, internal memos and requests for data processing services, and (3) workpapers such as typed listings of penalties, corrections of data elements, determinations for split municipalities and determinations for new incorporations.

RETENTION: EVENT (Entered electronic) + 3 years and destroy

00020000. **ASSESSMENT LEVELS: REAL, PERSONAL AND AGGREGATE; PRINTOUTS** **EVT+3** **DEST** **N**

Annually the Local Government Services Section prepares a computer printout title, (Year) Equalized and Assessed Value Report. Displayed are Tax District Name and Number, Aggregate Full Value, Aggregate Assessed Value, Full Value Personal Property, Assessed Value Personal Property, Real Estate Ratio, Personal Property Ratio, Aggregate Ratio, for each tax district in Wisconsin. Also shown are appropriate totals. The printout is generated several times per year until all districts re accounted for and all input data are finally corrected. These records consist of such printouts as described above.

RETENTION: EVENT (Converted electronic) + 3 years and destroy

00020A00. **ASSESSMENT LEVELS: REAL, PERSONAL AND AGGREGATE; MICROFORMS** **CR+10** **DEST** **N**

These records consist of either step and repeat microfilm, microfiche, PDF files or computer printouts titled, (Year) 'Equalized and Assessed Value Report.'

Administrative Note: Copies to Madison DOR Office.

RETENTION: EVENT (Creation) + 10 years and destroy

00021000. **TAX DISTRICTS MASTER LISTS** **EVT+3** **DEST** **N**

These records consist of computer generated listings (printouts) of taxing districts '19 - Master List of Tax Districts.' Such listings exist in three formats. The initial format displayed 'Deck Year,' 'District Type,' 'District Name,' 'Split District,' 'Year Effect,' 'County Code' and 'District Code.' The second format began with a county list followed by tax districts displaying 'District Name,' 'Split,' 'Year,' 'Code - County, Municipality,' and abbreviations for selected documents. The third format consists of three sections; Wisconsin Counties, Split Districts and Alphabetical Listing of Wisconsin Taxation Districts.

RETENTION: EVENT (Superseded) + 3 years and destroy

00026000. **DISTRIBUTION OF GENERAL & PERSONAL PROPERTY TAX RELIEF - PRINTC** **EVT+3** **DEST** **Y**

These records consist of detailed printouts which display data elements used in the determinations and the resulting amounts of relief calculated for each taxation district. Data for calculations is from an earlier process related to maximum credit value. These records also consist of computer prepared notices mailed to the taxation district clerks.

The determination of the distribution of the individual amounts of general and personal property tax relief to taxation districts per Subchapter II, Wis. Stat. ch. 79, is made by the Bureau of State and Local Finance.

RETENTION: EVENT (Distribution date) + 3 years and destroy confidential

00026A00. **DISTRIBUTION OF SCHOOL LEVY TAX CREDIT - MICROFORMS AND/OR PDF** **CR+20** **DEST** **N**

These records consist of microfiche and/or PDF files of back up tables and notices for certification and payment.

Previously known as: Distribution of General and Personal Property Tax Relief.

Dept #: /2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

Copies to: Madison DOR Office, and DOA Records Center.

RETENTION: EVENT (Creation) + 20 years and destroy

00026B00. **DISTRIBUTION OF GENERAL & PERSONAL PROPERTY TAX RELIEF-WORKP/** **FIS+3** **DEST** **N**
These records consist of (1) material related to payment of reliefs pursuant to Subchapter II, Chapter 79 Wisconsin Statutes, (2) copies of the warrant registers produced by DOA, (3) occasional correspondence such as letters to individuals or local units of government, internal memos and requests for data processing services, and (4) miscellaneous workpapers.

RETENTION: EVENT (End of fiscal year) + 3 years and destroy

00028000. **CLERKS MANUAL; WORKPAPERS/CORRESPONDENCE/PROOFS/CAMERA R** **EVT+1** **DEST** **N**
These records consist of the workpaper, correspondence, proof copy, camera ready copy and revision materials relating to a manual developed by the Department of Revenue to aid municipal clerks in their assessment and tax roll work. Obsolete material is reviewed prior to destruction, then destroyed by recycling or other suitable method.

RETENTION: EVENT (Superseded) + 1 year and destroy

00031000. **ASSESSMENT ROLL/TAX ROLL CORRESPONDENCE** **CY+3** **DEST** **N**
These records consist of correspondence pertaining to assessment and tax roll forms and is used as a reference file. Retain for three full calendar years after the close of a year .Review for discard material at the beginning of the fourth calendar year. Destruction may be by any suitable method.

RETENTION: EVENT (Calendar year) + 3 years and destroy

00032000. **VENDORS OF DATA PROCESSING SERVICES** **CY+3** **DEST** **N**
These records consist of correspondence and sample forms obtained from private vendors of data processing services. This information is obtained to document the methods and forms used by private vendors of data processing services for preparing and providing assessment and tax rolls to tax districts.

Outdated material and form samples are removed after three years and may be destroyed after review by Section Chief or designee.

RETENTION: EVENT (Calendar year) + 3 years and destroy

00033000. **COUNTY FORMS-CORRESPONDENCE** **CY+3** **DEST** **N**
These records consist of assessment/tax forms and correspondence for each of the 72 counties. They are assembled for the purpose of documenting the methods and format used by each county in preparing and providing assessment/tax rolls to tax districts. This material is maintained and used for informational purposes. Outdated material and forms are removed after three years and may be destroyed after review by bureau director or designee.

RETENTION: EVENT (Calendar year) + 3 years and destroy

00035000. **DISTRIBUTION OF EXEMPT MANUFACTURERS MACHINERY & EQUIPMENT A** **CR+25** **DEST** **N**
These records consist of either step and repeat microfilm of printouts and notices or computer output of both on microfiche or PDF file that displays the data used to calculate the estimated and actual payments to local units of government under the requirements of Section 70.996 of the Wisconsin Statutes.

RETENTION: EVENT (Creation) + 25 years and destroy

00040000. **DISTRIBUTION OF SHARED REVENUE SUPPLEMENT PER S. 79.16(3)-MICROF** **CR+20** **SHSW** **N**
These records consist of either step and repeat microfilm of printouts and notices or computer output of both on microfiche that displays the data used to calculate the estimated and actual payments to local units of government under the requirements of s 79.16(3) Wis. Stat.

RETENTION: EVENT (Creation) + 20 years and transfer to Wisconsin Historical Society

00041000. **DISTRIBUTION OF PERS. PROPERTY TAX RELIEF - TAX BAS LOSS SUPPL. -** **CR+20** **SHSW** **N**
These records consist of either step and repeat microfilm of printouts and notices or computer output of both on microfiche that displays the data used to calculate the estimated and actual payments to tax districts under the requirements of s. 79.20 of the Wisconsin Statutes.

RETENTION: EVENT (Creation) + 20 years and transfer to Wisconsin Historical Society

00042000. **CERTIFICATION OF SCHOOL DISTRICT VALUES-PRINTOUTS** **EVT+3** **DEST** **N**

These records consist of school district valuations which are required of Department of Revenue (DOR) per 121.06 and 38.16 Wis. Stat. The equalized valuation of a school district is the equalized value of all taxable property in a school district. There are two types of equalized values and each serves a different purpose. One for tax apportionment purposes and one for school aid purposes. There are several versions of each type (TID IN, TID OUT, ELIGIBLE TID OUT). They are sorted in alphabetical, CESA and other orders.

RETENTION: EVENT (Converted electronic) + 3 years and destroy

<u>00042A00.</u>	<u>CERTIFICATION OF SCHOOL DISTRICT VALUES-MICROFORMS AND/OR PDF</u>	<u>CR+20</u>	<u>SHSW</u>	<u>N</u>
-------------------------	---	---------------------	--------------------	-----------------

These records consist of school district valuations which are required of Department of Revenue (DOR) per 121.06 and 38.16 Wis. Stat. The equalized valuation of a school district is the equalized value of all taxable property in a school district. There are two types of equalized values and each serves a different purpose. One for tax apportionment purposes and one for school aid purposes. There are several versions of each type (TID IN, TID OUT, ELIGIBLE TID OUT). They are sorted in alphabetical, CESA and other orders.

Copies to: Madison DOR Office and DOA Record Center.

RETENTION: EVENT (Creation) + 20 years and transfer to Wisconsin Historical Society

<u>00042B00.</u>	<u>CERTIFICATIONS OF SCH. DIST. VALUES-WORKPAPERS, CORRESPONDENC</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
-------------------------	---	---------------------	--------------------	-----------------

These records consist of (1) completed School District Estimates (forms SL-702 and SL-702A) or their equivalents, (2) Statements of Assessment (PA-521C) completed by office staff containing the nonmanufacturing equalized value of a tax district and its underlying school district pieces, (3) workpapers such as printouts displaying projections of school district pieces, printouts displaying comparisons of values of school district pieces, printouts displaying partial aggregate ratios (pre 70.57 nonmanufacturing) and file maintenance forms used to update DP file, and (4) correspondence such as certificates, orders affecting boundaries, and letters to and from school district administrators. Beginning in 1987, forms SL-702 and SL-702A are eliminated.

RETENTION: EVENT (Closed/terminated/death) + 3 years and destroy

<u>00044000.</u>	<u>CERTIFICATION OF SPECIAL DISTRICT VALUES-WORKPAPERS, CORRESPO</u>	<u>FIS+3</u>	<u>DEST</u>	<u>N</u>
-------------------------	---	---------------------	--------------------	-----------------

These records consist of (1) workpapers; (2) correspondence such as letters to and from district officials and internal memos; and (3) forms such as completed Certificates of Equalized Full Value.

The Department of Revenue, pursuant to ss. 60.77(6), 66.25(2), 66.91(6), 33.30(3) determines the equalized value of town sanitary districts metropolitan sewerage districts, and public inland lake protection and rehabilitation districts, respectively.

Equalized values are certified to officials of these special purpose districts to enable them to apportion the general property tax (if any) among the tax districts having property within their boundaries. The equalized value is also used to limit the amount of tax which can be levied on each dollar of equalized value. It is also used when borrowing money.

RETENTION: EVENT (Fiscal years) + 3 years and destroy

<u>00044A00.</u>	<u>CERTIFICATIONS OF SPECIAL DISTRICT VALUES-PRINTOUTS/PDF FILES</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
-------------------------	---	---------------------	--------------------	-----------------

These records consist of printouts, multiple district to a page in alpha order and in county order displaying equalized values and percents to total. They include a TID IN type and a TID OUT type.

The Department of Revenue pursuant to ss. 60.77(6), 66.25(2), 66.91(6), 33.30(3) determines the equalized value of town sanitary districts, metropolitan sewerage districts, and public inland lake protection and rehabilitation districts, respectively.

Equalized values are certified to officials of these special purpose districts to enable them to apportion the general property tax (if any) among the tax districts having property within their boundaries. The equalized value is also used to limit the amount of tax which can be levied on each dollar of equalized value. It is also used when borrowing money.

RETENTION: EVENT (Converted electronic) + 3 years and destroy

<u>00044B00.</u>	<u>CERTIFICATION OF SPECIAL DISTRICT VALUES-MICROFORMS AND/OR PDF</u>	<u>CR+20</u>	<u>SHSW</u>	<u>N</u>
-------------------------	--	---------------------	--------------------	-----------------

These records consist of either step and repeat microfilm or computer output on microfiche or PDF Files of printouts displaying equalized values and percents to total. They include a TID IN type and TID OUT type.

The Department of Revenue pursuant to ss. 60.77(6), 66.25(2), 66.91(6), 33.30(3) determines the equalized value of town sanitary districts, metropolitan sewerage districts, and public inland lake protection and rehabilitation districts respectively.

Equalized values are certified to officials of these special purpose districts to enable them to apportion the general property tax (if any) among the tax districts having property within their boundaries. The equalized value is also used to limit the amount of tax which can be levied on each dollar of equalized value. It is also used when borrowing money.

Copies to: Madison DOR Office and DOA Record Center.

RETENTION: EVENT (Creation) + 20 years and transfer to Wisconsin Historical Society

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

00045000. **PRIVATE FOREST CROPLAND WITHDRAWAL-WORKPAPERS, CORRESPOND** **EVT+1** **DEST** **N**

These records consist of (1) completed forms 'Forest Crop Withdrawal Worksheet,' (2) correspondence such as letters to and from the state agency (e.g. DNR, Conserv. Comm. et. al) which administers the program, letters to and from tax district officials and owners (e.g., notices of hearing, determinations), and (3) forms such as copies of 'Order of Withdrawal.'

S. 70.10 provides for discontinuation (withdrawal/declassification) of lands in the private forest cropland program. As part of the declassification process, the Department of Revenue is required to determine the amount of general property tax that would have been levied against such property had it not been entered (ordered by proper agency) into this program. The Department of Revenue uses information obtained from tax district clerks and information contained on its copies of tax district Statements of Assessment and Statements of Taxes to determine the tax due.

RETENTION: EVENT (Closed/terminated/death) + 1 year and destroy

00045A00. **PRIVATE FOREST CROPLAND WITHDRAWAL-LEDGER** **EVT+3** **DEST** **N**

These records consist of a ledger (Excel list of events) for recording dates related to Forest Crop Withdrawal Requests.

RETENTION: EVENT (Withdrawal complete) + 3 years and destroy

00046000. **MANAGED FOREST LANDS WITHDRAWAL-WORKPAPERS, CORRESPONDEN** **FIS+1** **DEST** **N**

These records consist of (1) correspondence such as letters to and from the agency (DNR) which administers the program, letters to and from tax district officials and owners, (2) computer generated worksheet (MFL-1, MFL-2) or their equivalents, and (3) orders of entry and orders of withdrawal issued by DNR. (4) Request for Withdrawal estimates.

S. 77.88 provides for the withdrawal of lands in the managed forest land program. As part of the process, the Department of Revenue is required to determine a withdrawal tax.

RETENTION: EVENT (Fiscal year) + 1 year and destroy

00046A00. **MANAGED FOREST LANDS WITHDRAWAL-LEDGER** **EVT+3** **DEST** **N**

These records consist of a ledger (Excel list of events) for recording dates related to Managed Forest Lands Withdrawal Requests.

RETENTION: EVENT (Withdrawal complete) + 3 years and destroy

00047000. **CERTIFICATION OF THE AVERAGE RATE OF TAXATION-PRINTOUTS, WORKI** **FIS+11** **SHSW** **N**

These records consist of (1) printouts displaying Statement of Taxes data for each and every tax district and the appropriate year, county and state totals, and (2) workpapers such as the 'proof' of the rate calculations.

The Department of Revenue is required by s. 70.57 to determine the value of all property subject to general property taxation, by s. 76.11 to determine the aggregate tax in the whole state, by s. 76.126 to determine the average net rate of taxation and by s. 76.125 to determine the net tax rate for commercial and manufacturing property. These certifications are made in late spring.

RETENTION: EVENT (Fiscal year) + 11 years and transfer to Wisconsin Historical Society

00047A00. **CERTIFICATION OF THE AVERAGE RATE OF TAXATION-MICROFORMS AND/** **CR+20** **SHSW** **N**

These records consist of step and repeat microfilm of the certificates and backup printouts.

Copies to: Madison DOR Office and DOA Record Center.

RETENTION: EVENT (Creation) + 20 years and transfer to Wisconsin Historical Society

00047B00. **CERTIFICATION OF THE AVERAGE RATE OF TAXATION-CERTIFICATES** **CR+20** **SHSW** **N**

These records consist of the certificates signed by the Secretary of Revenue (or designee).

The Department of Revenue is required by s. 76.126 to determine the average net rate of taxation, and by s. 76.125 to determine the net tax rate for commercial and manufacturing property.

The certification of the average rate of taxation is 'backed up' by a printout of tax information from each tax district in the state. The certification is made in late spring. Beginning with the 1969 rate (certified in 1970 through 2007), the certificate has been microfilmed along with the printout.

RETENTION: EVENT (Creation) + 20 years and transfer to Wisconsin Historical Society

00050000. **MUNICIPAL FINANCIAL REPORTING-FINANCIAL REPORTS** **EVT+3** **DEST** **N**

These forms/records are received in paper form or electronically. Those received by paper are keyed and stored electronically.

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

These records consist of data filed by the municipal or county governments on the Municipal Financial Report (MFR) forms SL-001, SL-003 and SL-003T (or their equivalents).

RETENTION: EVENT (Entered into data system) + 3 years and destroy

00050A00. MUNICIPAL FINANCIAL REPORTING-MICROFORMS OR COMPACT DISK EVT+25 DEST N

These records consist of data filed by the municipal or county governments on the Municipal Financial Report (MFR) forms SL-001, SL-003, and SL-003T (or their equivalents) under RDA 00050. The information is transferred to microfiche or compact disk.

RETENTION: EVENT (Year data covers) + 10 years and destroy confidential

00050B00. MUNICIPAL FINANCIAL REPORTING-WORKPAPERS, AUDIT REPORTS, FINAN EVT+5 DEST N

These records consist of audit reports and opinions; printed Financial Reports; State Payment Registers; summary of tax roll entries for cities, villages, and towns; working papers created by staff; computer generated laser copies of Financial Reports; letters filed with the Financial Report forms; and auditor opinions for Administrative Rule Tax 16.

These supplementary materials will be destroyed with the Financial Report forms [S. 73.10(2)].

RETENTION: EVENT (Closed/terminated/death) + 5 years and destroy

00050E00. MUNICIPAL FINANCIAL REPORTS CR+10 SHSW N

Municipal Financial Reports are received annually from each Town, Village, City and County. The reports are stored electronically. Reports from the most current 5 years are used to aid formula calculations.

RETENTION: EVENT (Creation) + 10 years and transfer to Wisconsin Historical Society

00050F00. MUNICIPAL FINANCIAL REPORTING-LINE USE & LINE TOTAL REPORT PRINT FIS+5 DEST N

These records consist of reports used: (1) to identify the frequency of use of the lines, and (2) to display the total dollar amount contained on each line of the Financial Reports by line code. These reports are used for research to identify lines to be eliminated from future Financial Reports. These records started in 1975 with computer generated hard copy. Presently these reports are generated via on-line request. These reports, from 1980 through 2007, were microfiched (COM).

RETENTION: EVENT (Fiscal year) + 5 years and destroy

00050G00. MUNICIPAL FINANCIAL REPORTING - LINE USE & LINE TOTAL REPORT MICF EVT+10 SHSW N

These records consist of the printouts used (1) to identify the frequency of use on the lines, and (2) to display the total dollar amount contained on each line of the Financial Reports by line code. These reports are used for research purposes.

RETENTION: EVENT (Microfilmed) + 10 years and transfer to Wisconsin Historical Society

00051000. STATE PAYMENT REGISTER-WORKPAPERS FIS+1 DEST N

These records consist of numerical order voucher listings, edit File Maintenance runs, chronological listings of state remittances by voucher, State Payments Registers, accounting code manual, data base merge files, audit train report, forest crop aid report from DNR, severance and withdrawal data from DNR, workpapers and other verification documents from other state agencies.

RETENTION: EVENT (Fiscal year) + 1 year and destroy

00051A00. STATE PAYMENT REGISTER-PRINTED COPY EVT+3 DEST N

These records consist of printouts of the State Payment Register.

Annually the Local Government Services Section produces 4 copies of the State Payment Register printout on laser. The copies are (1) for distribution to auditors on request; (2) for use by staff in editing the Financial Report Forms required by s. 73.10; (3) for office copy to be used by researchers, single audit, etc.; and (4) copy for 3 year office retention.

The unused copies of the register in (1) and (3) above are destroyed when administrative use has passed.

The printed copy of the register displays District Code, Fund, Agency and Appropriation, Voucher Number, Date, Amount, Payee, Subtotal and Total Payments to the district.

RETENTION: EVENT (Microfilmed) + 3 years and destroy

00051B00. STATE PAYMENT REGISTER-MICROFORM OR PDF FILE EVT+25 DEST N

These records are created to preserve the State Payment Register data.

RDA #	RDA Title	Retention	Disposition	PII
	RETENTION: EVENT (Microfilmed) + 25 years and destroy			
<u>00051C00.</u>	<u>STATE PAYMENT REGISTER</u>	<u>CR+10</u>	<u>DEST</u>	<u>N</u>
	These records consist of State Payment Registers. Registers are stored electronically.			
	RETENTION: EVENT (Creation) + 10 years and destroy			
<u>00053000.</u>	<u>ALLOWABLE VS. ACTUAL DEBT - BY MUNICIPALITY - PDF FILE</u>	<u>EVT+1</u>	<u>DEST</u>	<u>N</u>
	These records consist of displays of full value, allowable debt limit, actual debt and margin for future debt. Posted on DOR internet.			
	RETENTION: EVENT (Superseded) + 1 year and destroy			
<u>00054A00.</u>	<u>BULLETIN - COUNTY AND MUNICIPAL REVENUES AND EXPENDITURES (CMF</u>	<u>CR+25</u>	<u>DEST</u>	<u>N</u>
	These records consist of microfilm, microfiche, paper, or a PDF file of the CMRE bulletin.			
	Copies to: 2 copies Madison DOR Office and DOA Record Center			
	RETENTION: EVENT (Creation) + 25 years and destroy			
<u>00057000.</u>	<u>TAXES, AIDS AND SHARED TAXES-MICROFORMS</u>	<u>CR+25</u>	<u>DEST</u>	<u>N</u>
	These records consist of Diazo duplicates of Microfilm or Microfiche of finished bulletins prepared under the authority of s. 73.03(17).			
	Administrative Note: Store one copy at office location; send one copy to DOA Record Center.			
	RETENTION: EVENT (Creation) + 25 years and destroy			
<u>00069000.</u>	<u>CERTIFICATION OF THE STATE ASSESSMENT-PRINTOUTS, WORKPAPERS, I</u>	<u>CY+5</u>	<u>DEST</u>	<u>N</u>
	These records consist of a copy of (1) printouts such as those prepared by Equalization titled, "(Year) Stratified State Assessment, and State Assessment - Two Year History, (2) workpapers such as completed ledger cards, (3) listings such as typed or manually prepared listings of values, and (4) copies of certifications signed by appropriate authority (Secretary of Revenue, Commissioner of Taxation, etc.). The total state assessment appears in the Town, Village and City Taxes bulletin.			
	Annually the Department of Revenue in accordance with s. 70.575 determines the state assessment which is to be the full market value of all general property of the state, county and local taxes.			
	RETENTION: EVENT (Calendar year) + 5 years and destroy			
<u>00070000.</u>	<u>DETERMINATION OF ESTIMATED MAJOR STATE AIDS-WORKPAPERS, CORR</u>	<u>FIS+3</u>	<u>DEST</u>	<u>N</u>
	These records consist of material related to the calculation of estimated major state aids, pursuant to Subchapter II, Chapter 74, Wisconsin Statutes, such as correspondence with local units of government, internal memos and requests for information from other state agencies.			
	RETENTION: EVENT (Fiscal year) + 3 years and destroy			
<u>00070A00.</u>	<u>DETERMINATION OF ESTIMATED MAJOR STATE AIDS-PRINTOUTS/NOTICES</u>	<u>FIS+3</u>	<u>DEST</u>	<u>N</u>
	These records consist of (1) detailed summary tables, (2) distribution rolls of amounts, and (3) notices to tax district clerks of aid amounts.			
	Annually the Department of Revenue determines estimated major state aids pursuant to Subchapter II, Chapter 74, Wisconsin Statutes. Notices of major state aids are sent to taxation district clerks who use the aid numbers in preparing annual full disclosure property tax bills.			
	RETENTION: EVENT (Fiscal year) + 3 years and destroy			
<u>00070B00.</u>	<u>DETERMINATION OF ESTIMATED MAJOR STATE AIDS-MICROFORMS AND/O</u>	<u>CR+3</u>	<u>DEST</u>	<u>N</u>
	These records consist of printouts and notices or computer output on microfiche and/or PDF files that display the data used to calculate the estimated major state aids amounts used to prepare full disclosure property tax bills.			
	Administrative Note: Madison DOR Office.			
	RETENTION: EVENT (Creation) + 3 years and destroy			
<u>00071000.</u>	<u>DATE OF RECEIPT REPORTS-WORKPAPERS, PRINTOUTS</u>	<u>EVT+5</u>	<u>DEST</u>	<u>N</u>
	These records consist of dates of receipt produced from Local Government Services computerized document filing status system.			

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

Other information displayed on the system includes number of days filed late, a summary by towns, villages, cities and counties showing number of documents received early, number received on time, number received late and how late, number not filed.

RETENTION: EVENT (Superseded) + 5 years and destroy

00073000. ANNEXATIONS, DETACHMENTS, INCORPORATIONS-CORRESPONDENCE EVT+2 DEST N

These records consist of the Local Government Services Section's copy of correspondence regarding the annexation, detachment, and incorporation of territory in municipalities.

The information is used to update the database regarding new tax districts or boundary changes to existing tax districts.

RETENTION: EVENT (Entered into data system) + 2 years and destroy

00074000. STATEMENT OF ASSESSMENT-WORKPAPERS, PRINTOUTS, CORRESPONDE FIS+1 DEST N

These records consist of (1) workpapers such as computer-generated edit runs, error listings and facsimile forms, and (2) correspondence such as letters to and from tax district and county officials, requests for data processing services, etc.

Annually the Department of Revenue solicits from tax district clerks information regarding the assessment of property under s. 70.53, Statutes. Upon receipt, the data from the completed forms (PA-521C), or their equivalents, is captured in the database.

RETENTION: EVENT (Fiscal year) + 1 year and destroy

00074A00. STATEMENT OF ASSESSMENT CR+25 SHSW N

This record series consists of either step and repeat microfilm of actual Statements of Assessment, or the FINAL Statements of Assessment, or computer output on microfiche. These statements are filed with the Department of Revenue in accordance with Wis. Stat. chs. 68, 70 and 77, more specifically Wis. Stat. § 70.53.

RETENTION: EVENT (Creation) + 25 years and transfer to State Archives (WHS)

00074B00. STATEMENT OF ASSESSMENT-FORMS EVT+3 DEST N

These records consist of completed forms such as the Statement of Assessment (PA-521C, PA-528) and the FINAL Statement of Assessment (PA-521C), or their equivalents, which is computer loaded with corrected assessment data.

The Statement of Assessment summaries for each tax district the aggregate assessed value for each of the statutory classes of real estate and personal property, for all taxable property by type of school district, and the acreages of each of the several types of exempt real property. Partially preprinted Statements of Assessments (SOA) are mailed to tax district clerks in May and are due back to DOR on or before the second Monday in June per s. 70.53, Wis. Stats. Department of Revenue produces final edited SOAs by the first week in the following April, although most are completed by early October upon completion of equating of manufacturing property.

RETENTION: EVENT (Microfilmed) + 3 years and destroy

00075000. SPECIAL DISTRICT SUPPLEMENT; STATEMENT OF ASSESSMENT-WORKPA EVT+3 DEST N

These records consists of (1) workpapers such as computer generated edit runs, error listings, and (2) correspondence such as letters to and from tax district officials, special district officials, Supervisors of Equalization, requests for data processing services, etc.

These records also consist of forms used in preparation of special purpose district valuations. The forms are partially preprinted.

RETENTION: EVENT (Superseded) + 3 years and destroy

00075A00. SPECIAL DISTRICT SUPPLEMENT; STATEMENT OF ASSESSMENT-COMPLET EVT+3 DEST N

These records consist of completed forms such as the Special District Supplement (PA-521-D), or its equivalent. Annually the Local Government Services Section per. 73.03(5) and s. 73.10(2) solicits from tax district clerks information regarding the assessment of property under s. 70.53. Some of this information relates to special purpose districts, particularly town sanitary districts created per Subchapter IX of Chapter 60, public inland lake protection and rehabilitation districts created per Subchapter III of Chapter 33, and metropolitan sewerage districts created per Section 66.882.

Starting in 2011, this form will be combined with the Statement of Assessment Form. Therefore, as of 2014 this RDA will no longer be needed.

RETENTION: EVENT (Entered into data system) + 3 years and destroy

00076000. STATEMENT OF TAXES-WORKPAPERS, PRINTOUTS, CORRESPONDENCE EVT+3 DEST N

These records consist of (1) printouts such as computer-generated edit runs, error listings and facsimile forms; (2) workpapers; and (3) correspondence such as letters to and from tax district and county officials, requests for data processing services, etc.

Annually per s. 73.03(5) and s. 73.10(2) State and Local Finance solicits from tax district clerks information regarding the taxation of

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

property under s. 70.66 Statutes. The completed forms (PA-632A), or their equivalents, are loaded into the database.

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

<u>00076A00.</u>	<u>STATEMENT OF TAXES</u>	<u>CR+25</u>	<u>SHSW</u>	<u>N</u>
------------------	---------------------------	--------------	-------------	----------

This record series consists of either step and repeat microfilm of actual Statements of Taxes, or the FINAL Statements of Taxes, or computer output on microfiche. These statements are filed with the Department of Revenue in accordance with Wis. Stat. chs. 69, 70 and 77 more specifically Wis. Stat. § 69.61.

RETENTION: EVENT (Creation) + 15 years and transfer to State Archives (WHS)

<u>00076B00.</u>	<u>STATEMENT OF TAXES (SOT) - FORMS</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of completed forms such as the Statement of Taxes (PA-632A) and the FINAL Statement of Taxes (PA-632A), or their equivalents, which is computer loaded with corrected data.

The partially preprinted Statement of Taxes (SOT) are distributed the first week in December.

The tax roll is summarized by the tax district clerk on the Statement of Taxes (PA-632) bound in the tax roll. This summary information is transferred by the tax district clerk to the copy of the Statement of Taxes (PA-632A) which is supplied to tax district clerks early in December by DOR. The statutory date for returning the SOT to Local Government Services Section is the third Monday in December. The tax district clerk files the Statement of Taxes pursuant to s. 69.61, Wis. Stats.

RETENTION: EVENT (Microfilmed) + 3 years and destroy

<u>00077000.</u>	<u>MUNICIPAL TREASURER'S SETTLEMENTS-WORKPAPERS, CORRESPONDEN</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consists of workpapers such as computer-generated edit runs, manual or computer compiled error listings, facsimile forms, correspondence such as letters to tax district and county officials, requests for data processing services, etc.

Annually, per s. 73.03(5) and s. 73.10(2) State and Local Finance solicits from county treasurers information regarding the Settlement of Taxes under s. 74.03 or s. 74.25, Statutes. Settlement fixes the composition and distribution of taxes at the close of tax district collection. It shows collected, postponed and delinquent taxes and the distribution of taxes collected.

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

<u>00077A00.</u>	<u>MUNICIPAL TREASURER'S SETTLEMENTS-FORMS</u>	<u>EVT+3</u>	<u>SHSW</u>	<u>N</u>
------------------	--	--------------	-------------	----------

These records consist of completed Municipal Treasurers Settlement Sheets (PC-501).

Annually the Department of Revenue per s. 73.03(5) and 73.10(2) solicits from county treasurers information regarding the settlement of taxes under s. 74.03, Statutes. Settlement fixes the composition and distribution of taxes at the close of tax district collection. It shows collected, postponed and delinquent taxes and the distribution of taxes collected. The information is used to verify information reported on the Statement of Taxes and Municipal Financial Reports.

RETENTION: EVENT (Entered into data system) + 3 years and transfer to Wisconsin Historical Society

<u>00078000.</u>	<u>COUNTY APPORTIONMENT OF TAXES-WORKPAPERS, CORRESPONDENCE</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of workpapers such as computer-generated edit reports, computer-generated facsimiles of the county apportionment sheets, correspondence such as letters to tax district and county clerks, and requests for data processing services.

Annually State and Local Finance collects data regarding the apportionment of taxes by Wisconsin counties pursuant to s. 70.63, Statutes.

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

<u>00078A00.</u>	<u>COUNTY APPORTIONMENT OF TAXES - FORMS</u>	<u>EVT+3</u>	<u>SHSW</u>	<u>N</u>
------------------	--	--------------	-------------	----------

These records consist of completed forms (PC-400). Annually the Department of Revenue collects data regarding the apportionment of taxes by Wisconsin counties pursuant to s. 70.63, Statutes. This information is then preprinted on the Statement of Taxes.

RETENTION: EVENT (Entered into Data System) + 3 years and transfer to Wisconsin Historical Society

<u>00079000.</u>	<u>SCHOOL DISTRICT & VOC. DIST. APPORTIONMENT OF TAXES-WORKPAPER</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	--	--------------	-------------	----------

These records consist of workpapers such as computer edit runs, correspondence such as letters to and from school district administrators, and requests for data processing services, etc.

Annually State and Local Finance collects data regarding the Apportionment of Taxes by school districts and Technical College districts (VTAE).

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

00079A00. SCHOOL DISTRICT & TECHNICAL COLLEGE DISTRICT APPORTIONMENT OF CR+10 SHSW N

Records for regular and Union High schools display county-municipal code, school code, school tax, trust-fund loan (when applicable), and total levy. Beginning with 1979 data, this data was included on school district superfiche, titled School Values, Apportionment, and Levy Data.

Records for Technical College Districts display county-municipal code, tech college code, full values and percent to total. Beginning with 1979 data, this data was included on VTAE superfiche, titled VTAE School Values, Apportionment and Levy Data.

Beginning with 1984 data, school district and VTAE superfiche were replaced by computer output on microfiche. In 2010, data is contained in PDF files.

RETENTION: EVENT (Creation) + 10 years and transfer to Wisconsin Historical Society

00079B00. SCHOOL DISTRICT & TECHNICAL COLLEGE DIST. APPORTIONMENT OF TAX EVT+3 DEST N

These records consist of (1) completed forms PC-401, or their equivalents, and (2) Tech College Apportionment.

Annually the Department of Revenue receives information via form PC-401 (for regular and union high school districts) and from a computer prepared listing (for Tech College districts) regarding the apportionment of taxes. This information is then preprinted on the Statements of Taxes. It is also displayed in the computer printouts, one for regular districts and union high school districts and one for Tech College districts. Printouts are produced on microform on PDF files. Form PC-401 is not microfilmed.

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

00081000. SPECIAL PURPOSE DISTRICT APPORTIONMENT OF TAXES-WORKPAPERS EVT+3 DEST N

These records consist of workpapers such as computer listings, correspondence such as letters to and from special district and tax district officials, memos and requests for data processing services.

Annually the Department of Revenue collects information regarding the amounts of taxes, special assessments and other charges made by special purpose districts.

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

00081A00. SPECIAL PURPOSE DISTRICT APPORTIONMENT OF TAXES-FORMS EVT+3 DEST N

These records consist of completed forms titled Special Purpose District Apportionment of Taxes _ _ _ _ (year), (PC-505) or their equivalents.

Annually the Department of Revenue collects information regarding the amounts of taxes, special assessments and other charges made by special purpose districts. Beginning with the October 1979 revision, number PC-505 has been assigned to the form used to obtain this information.

RETENTION: EVENT (Entered into DataSystem) + 3 years and destroy

00082000. STATE APPORT. OF TAXES & SPEC. CHARGES-CORRES., PRINTOUTS, WOR EVT+1 DEST N

These records consist of (1) printouts such as the Statement of Valuation of Taxable Property of the Counties of Wisconsin, Determined by the Department of Revenue for (Year), and the Apportionment of Taxes and Special Charges for (Year), Collection in (Year), (2) workpapers, and (3) correspondence such as letters to and from counties, tax districts and state agencies.

Annually per s. 70.70 the amount of state taxes and any state special charges are determined by the Department of Administration.

RETENTION: EVENT (Entered into Data System) + 1 year and destroy

00083000. TRUST FUND LOAN PAYMENTS-PRINTOUTS, LISTINGS CR+1 DEST N

These records consist of the Department of Revenue's copy of a computer printout that displays the principal and interest due on state trust fund loans issued by authority of s. 24.61(3). The printouts are generally titled, School District Loan Payments For (Year), for school districts, and Municipal Loan Payments For (Year), for towns, villages, cities, special districts and counties. The records also include typed listings displaying loan data.

RETENTION: EVENT (Creation) + 1 year and destroy

00085000. PRIVATE FOREST CROPLANDS-PRINTOUTS, WORKPAPERS EVT+1 DEST N

These records consist of (1) forms such as Transfer of Ownership - Forest Crop Law, received from the Department of Natural Resources (DNR); (2) printouts provided by DNR; and (3) workpapers such as computer listings and edit reports. Private Forest Croplands are administered by the DNR per Subchapter I, Chapter 77, Wisconsin Statutes.

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

Annually the DNR provides a listing of the Private Forest Croplands in each town, village and city for each county in Wisconsin to DOR. The information is entered into the IPAS database and is part of the edit of Statements of Assessment.

RETENTION: EVENT (Entered into DataSystem) + 1 year and destroy

00086000. MANAGED FOREST LANDS-PRINTOUTS, WORKPAPERS, FILES EVT+1 DEST N

These records consist of (1) forms such as Transfer of Ownership - Managed Forest Lands, received from the Department of Natural Resources (DNR); (2) printouts provided by DNR; and (3) workpapers such as computer listings and edit reports. Managed Forest Lands are administered by the DNR per Subchapter VI, Chapter 77, Wisconsin Statutes. These printouts are furnished by the Forest Tax Unit of DNR through administrative arrangement.

Annually the DNR provides a listing of the Managed Forest Lands in each town, village and city for each county in Wisconsin to DOR. The information is entered into the IPAS database and is part of the edit of Statements of Assessment.

RETENTION: EVENT (Entered into DataSystem) + 1 year and destroy

00087000. COUNTY OWNED FOREST CROPLANDS-PRINTOUTS, WORKPAPERS EVT+1 DEST N

These records consist of workpapers Country Forest Crop Acres, which are bound with the private forest crop and woodland tax law listings and computer listings and edit reports. Forest Croplands are administered by the Department of Natural Resources (DNR).

Annually the DNR provides a listing of acres of county-owned forest croplands to the Department of Revenue. The information is entered into the IPAS database and is part of the edit of Statements of Assessment.

RETENTION: EVENT (Entered into DataSystem) + 1 year and destroy

00088000. REVIEW OF STATE'S ASSESSMENT OF MANUF. PROPERTY-WORKPAPERS, EVT+3 DEST N

These records consist of (1) correspondence such as copies of letters regarding changes in manufacturing assessments by the Wisconsin State Board of Assessors/Wisconsin Tax Appeals Commission and (2) workpapers such as copies of dockets, listings of values, etc.

RETENTION: EVENT (Entered into Data System) + 3 years and destroy

00089000. STATEMENT OF MERGED EQUALIZED VALUES-PRINTOUTS EVT+3 DEST N

These records consist of the Statement of Merged Equalized Values. This is a computer printout displaying equalized values by class of property. It displays real and personal property. The printouts are created by the Equalization Section.

RETENTION: EVENT (Superseded) + 3 years and destroy

00092000. STATEMENT OF MERGED STATE VALUES-MICROFORMS EVT+3 DEST N

These records consist of microfiche/PDF files displaying the information on the printouts entitled Statement of Merged State Values.

The microfiched are generally titled:

_____(Date) YR/_____(Year) STRAT #1 STATE MRG _____ (Administrative area and county municipal code.)

For 1978, 1979, and 1980 there are two versions. One with Line A at 100%. One with the percentage of taxable value as required by s. 70.57(5).

RETENTION: EVENT (Superseded) + 3 years and destroy

00093000. SECTION 70.57 CHANGES-WORKPAPERS, CORRESPONDENCE EVT+3 DEST N

These records consist of workpapers such as completed State Assessed Manufacturing (SAM) School District Changes - Personal Property, and SAM School District Changes - Real Estate, and printouts of s. 70.57 changes and correspondence such as internal memos.

Annually the Equalization Section prepares a listing of the changes to the value of property per s. 70.57. These values are used by the Local Government Services Section in the preparation of school district value certifications.

RETENTION: EVENT (Entered into Data System) + 3 years and destroy

00094000. VALUES OF QUALIFYING UTIL. PROP-PRINTOUTS, WORKPAPERS, CORRES. EVT+3 DEST N

These records consist of computer printouts entitled (1) Estimated Value of Utility Property for (county name), for purposes of projecting December 31 utility values, and (2) Utility Data for Shared Funds Distribution - Municipal Sequence, which provides actual December 31 utility values. Also included in these records are listings showing (1) \$100,000,000/125,000,000 limitation, (2) tax districts and counties containing plants of 200 megawatt capacities, and (3) tax districts and counties containing plants of 250 megawatts rated capacity which are under construction. Letters, memos, listings, and worksheets showing corrections of utility values are also included in these records. Eventually, these data are reflected in shared revenue printouts/tables.

Dept #: 2100/ Department Name: LGS

RDA # RDA Title Retention Disposition PII

Local Government Services annually receives these values and other data related to qualifying utility property for purposes of administering one portion of shared revenues/taxes per Chapter 79 (specifically s. 79.04, Wisconsin Statutes.

RETENTION: EVENT (Entered into Data System) + 3 years and destroy

00095000. **EQL. VAL. OF VAL. INC. IN TAX INC. DIST.-WKPR, CORR, FORM, LST, PRT** **EVT+3** **DEST** **N**

These records consist of (1) correspondence to or from Supervisors of Equalization; (2) completed forms such as Tax Incremental District (TID) Value Increment, (PE-770) which lists the incremental value by class and designates the county, municipality, and school district; (3) workpapers such as calculations of school values reduced by TID; (4) listings such as listings of school district codes with corresponding value of TID increments; and (5) printouts displaying TID incremental values. These include Report Used For Apportionment of County Levy, Tax Incremental District Statement of Changes in TID Values, and Tax Incremental District Statement of Merged Equalized Values.

Annually Local Government Services receives information from Equalization regarding the equalized values of value increments in Tax Incremental Districts. This information is used in the certification of equalized values for school districts and Technical College districts and adult education districts, town sanitary districts, public inland lake protection and rehabilitation districts, and metropolitan sewerage districts.

RETENTION: EVENT (Entered into Data System) + 3 years and destroy

00096000. **ANNEXATION REPORTS - PRINTOUTS** **EVT+3** **DEST** **N**

These records consist of a computer printout displaying county municipal code, tax district name, and changes in value by class for land and improvements. The printout is prepared by the Equalization Section.

The data are used to aid in estimating full values of pieces of school districts for which no Statement of Assessment has been timely filed and for adjustments in the calculation of state property tax credits.

RETENTION: EVENT (Entered into Data System) + 3 years and destroy

00097000. **TABULATION OF GENERAL PROPERTY ASSESSMENTS-PRINTOUTS, WORKI** **EVT** **DEST** **N**

These records consist of (1) workpapers such as completed ledger cards titled Tabulation of General Property Assessments, and (2) printouts such as those titled Tabulation of General Property Assessments, and showing local assessment, count adopted values, and state determined values.

Every three years beginning with 1971 the Department of Revenue summarizes property assessment data. Prior to 1971 (1925-1967 data) the information was recorded on ledger cards. Beginning in 1989 the printout was produced annually.

RETENTION: EVENT (CD Disk) and destroy

00097A00. **TABULATION OF GENERAL PROPERTY ASSESSMENTS (TX42514B)-MICROFILM** **CR+25** **DEST** **N**

These records consist of either step and repeat microfilm of ledger cards or printouts, or computer output on microfiche and/or PDF file.

Every three years beginning with 1971 the Department of Revenue summarizes property assessment data. Prior to 1971 (1925-1967) the information was recorded on ledger cards. Beginning in 1989 the printout was produced annually.

Copies to: Madison DOR Office, DOA Record Center.

RETENTION: EVENT (Creation) + 25 years and destroy

00098A00. **BULLETIN: TOWN, VILLAGE AND CITY TAXES-MICROFORM AND/OR PAPER** **CR+20** **DEST** **N**

These records consist of microfilm, paper or a PDF file of the finished bulletin.

Copies to: Madison DOR Office and DOA Record Center.

RETENTION: EVENT (Creation) + 20 years and destroy

00100000. **SUMMARY OF AGGREGATE RATIOS** **EVT+1** **DEST** **N**

These records consist of printouts showing the level of assessment (aggregate ratio) for each town, village, and city in a county. The aggregate ratio is used to calculate the estimated fair market value on property tax bills.

RETENTION: EVENT (Converted electronic) + 1 year and destroy

00100A00. **SUMMARY OF AGGREGATE RATIOS (TX42554A)-MICROFORMS AND/OR PAPER** **CR+10** **DEST** **N**

These records consist of computer output on microfiche, paper or a PDF file. Report shows the level of assessment (aggregate ratio)

RDA #	RDA Title	Retention	Disposition	PII
	for each town, village and city in a county. The aggregate ratio is used to calculate the estimated fair market value on property tax bills. Copies to: Madison DOR Office and DOA Record Center. RETENTION: EVENT (Creation) + 10 years and destroy			
<u>00181000.</u>	<u>WISCONSIN REAL ESTATE TRANSFER RETURN</u>	<u>CR+5</u>	<u>DEST</u>	<u>Y</u>
	This record series is comprised of the Wisconsin Real Estate Transfer Form (PE-500), the Wisconsin Real Estate Transfer Fee Return, or its equivalent. This data is used as an aid to determine general levels of assessment of property. It includes the sale price, assessment (land, improvement and total), legal description and related information. Box 16: Wis. Stat. § 77.22 and 77.23 RETENTION: EVENT (Creation) + 5 years and destroy confidential			
<u>00261000.</u>	<u>REAL ESTATE TRANSFER FEE TRANSMITTAL</u>	<u>FIS+4</u>	<u>DEST</u>	<u>N</u>
	This record series contains Real Estate Transfer Fee Transmittal Reports (Form P-520) or its equivalent, filed under Wis. Stat. § 77.22, by the Register of Deeds in each county, and shows monthly totals for number of transfers, fee collections and fee remittances. RETENTION: EVENT (Fiscal) + 4 years and destroy			
<u>00289000.</u>	<u>REAL ESTATE TRANSFER AUDIT WORK PAPERS</u>	<u>EVT+10</u>	<u>DEST</u>	<u>Y</u>
	This record series is comprised of work papers prepared by a field auditor in the course of a Wisconsin Real Estate Transfer, audit of the conveyance of property including, but not exclusive to: partnership, corporations/shareholders/subsidiaries, financial institutions, personal or family, and contains complete and detailed, confidential information describing the audit: what action the auditor took and what was covered including background information in support of the field audit report itself. Wisconsin Stat. § 77.23 for confidentiality and Wis. Stat. § 77.26 for audit authority. RETENTION: EVENT (Audit complete) + 10 years and destroy confidential			
<u>00312A00.</u>	<u>DISTRIBUTION OF LOTTERY CREDIT RELIEF</u>	<u>CR+25</u>	<u>SHSW</u>	<u>N</u>
	These records consist of notices of lottery credit claimed and payment. RETENTION: EVENT (Creation) + 25 years and transfer to State Archives (WHS)			
<u>00322A00.</u>	<u>DISTRIBUTION OF LOTTERY CREDIT - PAYMENT</u>	<u>EVT+2</u>	<u>SHSW</u>	<u>N</u>
	These records consist of listings of Lottery and Gaming Credit payment summaries to counties, towns, villages, cities, and other generated payment tables. Annually, the Local Government Services section determines aids pursuant to Subchapter II, Wis. Stat. ch. 79, which are paid to towns, villages, cities, and counties reporting Lottery and Gaming Credit claims. RETENTION: EVENT (Payment issued) + 2 years and transfer to State Archives (WHS)			
<u>00322C00.</u>	<u>DISTRIBUTION OF LOTTERY-NOTICES</u>	<u>EVT+1</u>	<u>DEST</u>	<u>N</u>
	These records consist of (1) March payment notices and (2) September payment notices specifying the total amount of lottery credit aid and administrative reimbursement paid to each town, village, and city. Annually, the Department of Revenue determines aid pursuant to Subchapter II, Chapter 7, Wisconsin Statutes which are paid to towns, villages, cities, and counties reporting lottery credit claims. RETENTION: EVENT (Microfilmed) + 1 year and destroy			
<u>00323000.</u>	<u>AUDIT CLAIMS FOR LOTTERY CREDIT - INDIVIDUAL MISC. WORKPAPERS</u>	<u>CR+2</u>	<u>DEST</u>	<u>Y</u>
	These records consist of individual reimbursement receipts resulting from lottery and Gaming Credit claims refunded or claims refunded by the property owner after failing an audit. This series includes checks and back-up documents. Annually, the Local Government Services Section verifies the distribution of individual amounts pursuant to Subchapter II, Wis. Stat. ch. 79, which are paid to towns, villages, cities, and counties reporting Lottery and Gaming Credit claims. RETENTION: EVENT (Creation) + 2 years and destroy confidential			
<u>00323A00.</u>	<u>AUDIT CLAIMS FOR LOTTERY CREDIT - INDIVIDUAL PRINTOUTS</u>	<u>CR+0/1</u>	<u>DEST</u>	<u>Y</u>
	This record series consists of output reports resulting from computer upload of county tape/files of Lottery and Gaming Credit claimant			

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

data.

Annually, the Local Government Services Section verifies the distribution of individual amounts of Lottery and Gaming Credit to taxation districts pursuant to Subchapter II, Wis. Stat. ch. 79.

RETENTION: EVENT (Creation) + 1 month and destroy confidential

<u>00323B00.</u>	<u>AUDIT CLAIMS OF LOTTERY CREDIT - INDIVIDUAL AUDIT QUESTIONNAIRES</u>	<u>CR+4</u>	<u>DEST</u>	<u>Y</u>
------------------	---	-------------	-------------	----------

These records consist of:

- 1) County flagged for audit date
- 2) Questionnaires or letters requesting claimant to verify eligibility for Lottery and Gaming Credit

Annually, the Local Government Services Section verifies the distribution of individual amounts of Lottery and Gaming Credit to taxation districts pursuant to Subchapter II, Wis. Stat. ch. 79.

RETENTION: EVENT (Creation) + 4 years and destroy confidential

<u>00323C00.</u>	<u>AUDIT CLAIMS FOR LOTTERY CREDIT - INDIVIDUAL-GENERAL CORRESPON</u>	<u>CR+0/6</u>	<u>DEST</u>	<u>Y</u>
------------------	---	---------------	-------------	----------

These records consist of letters from taxpayers inquiring about Lottery and Gaming Credit against property taxes. This series also includes the response letters from the Department of Revenue.

Annually, the Local Government Services Section verifies the distribution of individual amounts of Lottery and Gaming Credit to taxation districts pursuant to Subchapter II, Wis. Stat. ch. 79.

RETENTION: EVENT (Creation) + 6 months and destroy confidential

<u>00324A00.</u>	<u>DISTRIBUTION OF SHARED REVENUES - PAYMENTS/PRINTOUTS</u>	<u>CR+25</u>	<u>SHSW</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of printouts and notices of computer output (microfiche and paper) that display the data used to calculate the estimated and actual payments to local units of government under the requirements of Subchapter I, Wis. Stat. ch. 79. Electronic data is sent to WI Historical Society annually.

RETENTION: EVENT (Creation) + 25 years and transfer to State Archives (WHS)

<u>00391000.</u>	<u>TAX EXEMPTION REPORTING</u>	<u>EVT+2</u>	<u>DEST</u>	<u>N</u>
------------------	--------------------------------	--------------	-------------	----------

These records consist of completed Taxation District Summary of Tax Exemptions forms (PC-226). These forms are filed by Wisconsin taxation districts (towns, villages, cities) in even-numbered years. The forms are required to be filed per Wis. Stat. § 70.337.

RETENTION: EVENT (Filing date) + 2 years and destroy

<u>00392000.</u>	<u>MANAGED FOREST LAW RATE ADJUSTMENT</u>	<u>EVT+5</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

This record series consists of a computer printout showing the calculation of the rate to be used to determine the acreage share levied on land enrolled in the Managed Forest Land program. This calculation is completed once every five years and the calculated rate remains in effect for the five years. After a new calculation is completed the prior calculation is destroyed.

Administrative note: Printout created each year. Rate change implemented every 5 years {2023, 2028, 2033, 2038, etc). Retain printout from every 5th year per RDA.

RETENTION: EVENT (When the rate is updated (every 5 yrs)) + 5 years and destroy

<u>00393000.</u>	<u>TAX INCREMENT WORKSHEET</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	--------------------------------	--------------	-------------	----------

This record series consists of completed Tax Increment Worksheet forms (PC-202). The forms are electronically filed by Wisconsin villages, cities and towns that have Tax Incremental Finance Districts. Some cities and villages file by using a Department of Revenue Internet site. The records include a printed version of the completed form.

RETENTION: EVENT (Filing date) + 3 years and destroy

<u>00394000.</u>	<u>74.41 MATERIALS</u>	<u>EVT+6</u>	<u>DEST</u>	<u>N</u>
------------------	------------------------	--------------	-------------	----------

This record series consists of the following:

- 1) Completed inquiry regarding Chargeback of Refunded or Rescinded Taxes form (PC-201). Forms are filed by Wisconsin taxation districts (towns, villages, cities). The authorization for the process is found in Wis. Stat. § 74.41.
- 2) Facsimile forms generated by the mainframe computer
- 3) Letters informing the taxing jurisdictions of the amount charge backed, due dates and other items.
- 4) Letters denying chargebacks
- 5) Ledgers showing the steps in the chargeback process and the taxation districts involved for each year
- 6) Computer printouts showing various edits, flag status, etc.

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

RETENTION: EVENT (Determination date) + 6 years and destroy

<u>00438000.</u>	<u>FIRST DOLLAR CREDIT</u>	<u>EVT+6</u>	<u>DEST</u>	<u>N</u>
------------------	----------------------------	--------------	-------------	----------

These records consist of (1) request waiver from a political subdivision, and (2) approval or denial of the request by the state agency responsible for the applicable program. Per Wisconsin Stat. § 66.0143; An administrative agency, or the department of revenue, may grant a political subdivision (city, village, town, or county) a waiver from a state mandate.

The official record will be maintained electronically for the full retention period. To comply with Wis. Stat. §§ 16.61 (7) and 137.20 for authenticity, accuracy, and accessibility the original input documents will be imaged or reformatted and subject to review, to ensure the images of these applications are electronically stored and the quality and retention of the electronic images, the input record will be destroyed.

RETENTION: EVENT (Date of determination) + 6 years and destroy

<u>00440000.</u>	<u>MANDATE WAIVER REQUEST / DETERMINATION</u>	<u>EVT+6</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of (1) request waiver from a political subdivision, and (2) approval or denial of the request by the state agency responsible for the applicable program. Per Wisconsin Stat. § 66.0143; An administrative agency, or the department of revenue, may grant a political subdivision (city, village, town, or county) a waiver from a state mandate.

The official record will be maintained electronically for the full retention period. To comply with Wis. Stat. §§ 16.61 (7) and 137.20 for authenticity, accuracy, and accessibility the original input documents will be imaged or reformatted and subject to review, to ensure the images of these applications are electronically stored and the quality and retention of the electronic images, the input record will be destroyed.

RETENTION: EVENT (Date of determination) + 6 years and destroy

<u>00443000.</u>	<u>REQUEST FOR DIRECT DISTRIBUTION OF FIRST DOLLAR, LOTTERY, GAMING</u>	<u>EVT+2</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

These records consist of requests for direct payment of the First Dollar, Lottery and Gaming, and School Levy Tax credits to a municipality instead of to the county based on the \$3 million or 3 installment or more qualifying exemption under Wis. Stat. § 79.10.

The official record will be maintained electronically for the full retention period. To comply with Wis. Stat. §§ 16.61(7) and 137.20 for authenticity, accuracy, and accessibility the original input documents will be imaged or reformatted and subject to review, to ensure the images of these applications are electronically stored and the quality and retention of the electronic images, the Input record wUI be destroyed.

RETENTION: EVENT (Date request completed) + 2 years and destroy

<u>00474000.</u>	<u>ROOM TAX REPORT</u>	<u>CR+7</u>	<u>DEST</u>	<u>N</u>
------------------	------------------------	-------------	-------------	----------

New report created. Every municipality that imposes room tax must file an annual report with the Wisconsin Department of Revenue, Form SL-304, Room Tax Report, for room taxes collected each year. Year consists of January 1 - December 31.

Records consist of:

- municipality name
- gross amount of room taxes collected each year
- room tax rate imposed as of the end of the year
- if the room tax rate changed during the year
- the amount forwarded to a tourism entity/commission
- name of the tourism entity/commission
- first and last names of each member of the entity/commissions governing body
- name of the business entity the member owns, operates, or is employed by if any
- for expenditures greater than \$1,000, the date forwarded and the recipient name
- if the municipality collected a room tax on May 13, 1994, a copy of their ordinance in effect on May 13, 1994, and a copy of the municipality's financial statement closest to May 13, 1994.

RETENTION: EVENT (Creation) + 7 years and destroy

<u>00476000.</u>	<u>DISTRIBUTION OF LOTTERY CREDIT</u>	<u>FIS+4</u>	<u>DEST</u>	<u>N</u>
------------------	---------------------------------------	--------------	-------------	----------

This new RDA was created for simplification of current RDA's.

These records consist of Lottery Credit Relief printouts, notices, work papers, correspondence, warrant register, Lottery Credit notices, payments and reports:

- Reports submitted by taxation districts of lottery credits claimed
- Notices with instructions for distribution to taxation districts of lottery credits
- Printouts which display amounts paid and other calculations
- Warrant register(s)

Dept #: /2100/ Department Name: LGS

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

- Correspondence such as letters to local units of government, internal memorandums, work papers and requests
- Printed notices to taxation districts detailing the Equalized Value School Tax rate and credit value used to calculate the Lottery Credit in each given school district
- Payment edits of the number and total amount of Lottery Credit reported by each county, town, village and city
- Computer generated listings of Lottery and Gaming Credit payment summaries to counties, towns, villages, cities and other pc generated payment tables
- March report of Lottery and Gaming Credit claims from counties, towns, villages and cities
- Unused Mobile Home Parking Fee reports
- Correction and late claim reports

Annually, the Local Government Services Section determines aids pursuant to Subchapter II Wis. Stat. ch 79 which are paid to towns, villages, cities and counties reporting Lottery and Gaming Credit claims.

Electronic data is sent to WI Historical Society annually.

RETENTION: EVENT (Fiscal) + 4 years and destroy

Dept #: /2200/ Department Name: UTILITY & SPECIAL TAXES

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00015000.</u>	<u>WASTE TREATMENT FILES</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	------------------------------	-------------	-------------	----------

This record series consists of a copy of the exemption form UT-008 and UT-009 or their equivalents for waste treatment sec. 76.02(10) Stats. These files may contain miscellaneous correspondence, schematic drawings, and blue prints of the waste treatment facility. These files generally will be retained in the office location.

Change #10 from 10 years to 5 years

Revision to sunseting RDA, Maintain same RDA number

RETENTION: EVENT (Creation) + 5 years and destroy

<u>00012000.</u>	<u>UTILITY TAX ROLLS</u>	<u>CR+10</u>	<u>DEST</u>	<u>Y</u>
------------------	--------------------------	--------------	-------------	----------

Tax roll of public utilities required by Chapter 76 of Wisconsin Statutes, showing the type of public utility, the name of each utility company, description of property tax valuation and taxes levied on each company.

RETENTION: EVENT (Creation) + 10 years and destroy confidential

<u>00013000.</u>	<u>ASSOCIATION OF MUNICIPAL ELECTRIC / CONSERVATION & REGULATION /</u>	<u>CR+5</u>	<u>DEST</u>	<u>Y</u>
------------------	--	-------------	-------------	----------

This record series is comprised of the Wisconsin Department of Revenue's copy of the annual reports of municipal utilities and conservation/regulation to the Public Service Commission. The reports detail organizational operations, finances and physical data for political subdivisions served. It is a correct statement of the business and affairs of said utility for the period covered by they return. The Public Service Commission has incorporated schedules required by the Department of Revenue, under Sections 76.07 and 70.04, relating to the assessment and distribution of utility taxes in their required report. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and destroy confidential

<u>00014000.</u>	<u>MUNICIPAL & PRIVATE UTILITY - ANNUAL REPORT</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

This record series is comprised of the Wisconsin Department of Revenue's copy of Annual Reports (Form LM-003, LP-003), or their equivalents, to the Public Service Commission for private and municipal light, heat, and power.

Reports of the larger, privately owned public utilities are Class A and B and the smaller companies are Class C and D. The Public Service Commission requires completion of this report and an additional copy is filed with the Department of Revenue. Items reported by category include a financial section, electric operating section, water operating section and a gas operating section. These schedules depict a correct statement of the business and affairs of said utility for the period covered. The financial section for light, heat and power utilities requires more detail regarding the number of schedules required to be completed for Class A and B utilities. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and destroy

<u>00016000.</u>	<u>PIPELINES AND NATURAL GAS COMPANIES, ANNUAL REPORTS & TERMINA</u>	<u>CR+5</u>	<u>SHSW</u>	<u>Y</u>
------------------	--	-------------	-------------	----------

This record series is comprised of the Wisconsin Department of Revenue's copy of the annual reports (Forms PI-001, PF-001), or their

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

equivalents. These reports depict a statement of the business and affairs of pipeline common carriers and natural gas companies for the period covered by the return and are used as the basis for determining property values. Pipeline terminal valuation records including memos and appraisal inventory concerning valuation and appraisal of terminal properties, pursuant to Section 76.16, and related correspondence and material. These files generally will be retained in the office location. Statutory Reference: 76.04.

RETENTION: EVENT (Creation) + 5 years and transfer to State Historical Society

<u>00117000.</u>	<u>METAL MINING APPORTIONMENTS</u>	<u>CR+5</u>	<u>SHSW</u>	<u>N</u>
------------------	------------------------------------	-------------	-------------	----------

Records of apportionment from net proceeds tax on metal mining and supporting documents as required by Section 70.395 (1) of the Wisconsin Statutes (Form number MT001) or their equivalents. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and transfer to State Historical Society

<u>00118000.</u>	<u>POLICY CORRESPONDENCE, UTILITY & SPECIAL TAXES</u>	<u>CR+5</u>	<u>SHSW</u>	<u>N</u>
------------------	---	-------------	-------------	----------

Correspondence, relating to utility programs, including legislative council proceedings, general correspondence, circular letters and other related policy materials. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and transfer to State Historical Society

<u>00119000.</u>	<u>AIR CARRIER ANNUAL REPORT</u>	<u>CR+5</u>	<u>SHSW</u>	<u>Y</u>
------------------	----------------------------------	-------------	-------------	----------

This record series is comprised of the Wisconsin Department of Revenue Annual Report (form AC-001), or its equivalent. This report reflects the accounts and records of the company including statement of the operating revenues and expenses, income items, assets, liabilities, capital, surplus, operating statistics and related information. Also included is the company's stockholder's report and correspondence regarding assessment data. These files generally will be retained in the office location.

These records are confidential.

RETENTION: EVENT (Creation) + 5 years and transfer to State Historical Society

<u>00120000.</u>	<u>TAX COLLECTION DATA</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	----------------------------	-------------	-------------	----------

This record series is comprised of forms used by the utilities when paying their taxes. Receipt of these forms occurs in May and November of each year when taxes are due and are compiled on a yearly basis by type of utility.

Forms covered:

- UT-300, or its equivalent, Estimated Tax Payment Notice for Railroads and Utilities (May)
- UT-310, or its equivalent, Final Tax Payment Notice for Railroads and Utilities (November)
- GR-300, or its equivalent, REA & Light, Heat & Power Tax Schedule (May)
- GR-310, or its equivalent, REA & Light, Heat & Power Tax Schedule (November)
- TP-300, or its equivalent, Telephone Tax Schedule (May)
- TP-310, or its equivalent, Telephone Tax Schedule (November)

Statutory References: Chapter 76, Wisconsin Stats. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and destroy

<u>00122000.</u>	<u>LESSOR DATA REPORT</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	---------------------------	-------------	-------------	----------

Lessor Data Report (Form LS-001), or its equivalent, is Wisconsin Department of Revenue reports. These forms are used to report personal property equipment leased to utilities and assessed by the Manufacturing & Utility section. These files generally will be retained in the office location.

Statutory Reference: 76.03

RETENTION: EVENT (Creation) + 5 years and destroy

<u>00123000.</u>	<u>RURAL ELECTRIC COOPERATIVE ASSOCIATION ANNUAL REPORT</u>	<u>CR+5</u>	<u>SHSW</u>	<u>N</u>
------------------	---	-------------	-------------	----------

Wisconsin Department of Revenue Annual Report (Form RE-001), or its equivalent, contains gross revenue and allocation for license fee, including distribution information. Also contains correspondence regarding license fees and distribution. These files generally will be retained in the office location.

Statutory Reference: 76.48.

RETENTION: EVENT (Creation) + 5 years and transfer to State Historical Society

<u>00125000.</u>	<u>RAILROAD-ANNUAL REPORT OF TAXES WITHHELD FROM CAR LINE COMPA</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	---	-------------	-------------	----------

This report is a statement of gross earnings and taxes withheld and depict a true and accurate statement of all payments made to care line companies and others for the use of their equipment in Wisconsin for the year indicated and is required by the Wisconsin

Dept #: /2200/ Department Name: UTILITY & SPECIAL TAXES

RDA # RDA Title Retention Disposition PII

Department of Revenue under Section 76.39. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and destroy

00126000. RAILROAD-ANNUAL REPORT, ICC REPORT & CORRESPONDENCE TO THE V CR+5 DEST Y

Correspondence, Interstate Commerce Commission (ICC) and annual report (RA-001) or its equivalent required by Wisconsin Department of Revenue, pursuant to Section 76.04 correctly reflecting the accounts and records of the railroad, and are complete and accurate statements of the operating revenues and expenses, income items, assets, liabilities, capital, surplus, and operating statistics for the periods reported in the several schedules; and the various items reported have been determined in accordance with the Uniform System of Accounts prescribed by the ICC. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and destroy confidential

00128000. RAILROAD TERMINAL VALUATION CR+5 SHSW Y

Railroad terminal valuation records including memos and appraisal inventory concerning valuation and appraisal of terminal properties, showing unit quantity, unit price, less depreciation; railroad terminal valuations containing locations, valuation taxes, also terminal valuations as reported as adjusted by the Wisconsin Department of Revenue pursuant to Section 76.16; and related correspondence and material. These files generally will be retained in the office location.

RETENTION: EVENT (Creation) + 5 years and transfer to State Historical Society

Dept #: /2310/ Department Name: EQUALIZATION

RDA # RDA Title Retention Disposition PII

00182000. REAL ESTATE WORKSHEET SUMMARY CR+3 DEST N

This record series, the Real Estate Worksheet, is the source document for changes to the real estate property tax base and shows the coded reasons for change by the six classes of realty. The major categories of increase or decreases to the base are: ss. 70.57 adjustments; economic; annexation; property added or removed; increased or decreased utility; shift in class; and changes resulting from field review.

RETENTION: EVENT (Creation) + 3 years and destroy

00183000. ASSESSOR'S FINAL REPORT CR+5 DEST N

This record series aids the Department in determining the valuation of the taxing districts and is comprised of reports submitted to the five seven Property Assessment Offices, specifically the Supervisor of Equalization, by the local assessors. The report is due by the first Monday of May and consists of 1) PA-100 or its equivalent which indicates the total acres of the municipality; total number of acres assessed; percent of increase in each class of property i.e. residential, mercantile, agricultural, swamp and waste and forest lands; last year's assessment roll totals 2) PA101 and PA110 or their equivalents which are utilized to report changes discovered while performing annual assessment; to list new construction by class and location, and to itemize other assessment changes and 3) PA 1-2 or its equivalents the personal property worksheet summary which includes owner's name, data for each of the five classes or personalty.

The statutory references are 73.03(5) which prescribes the report and 70.09 under which they are designed and prescribed.

RETENTION: EVENT (Creation) + 5 years and destroy

00185000. FOREST CROP LANDS EVT+3 DEST N

This record series is comprised of the Department of Revenue's informational copies of the petition and orders which result from the provisions of Chapter 77, Subchapter 1 of the Wisconsin Statutes. It also includes any computerized reports received from the Department of Natural Resources. Orders made under Section 77.02(3) constitute a contract between the state and the owner for periods of 25 or 50 years. The Department of Revenue discards printouts as new cumulative reports are received.

RETENTION: EVENT (Superseded) + 3 years and destroy

00186000. WOODLAND TAX LANDS EVT+3 DEST N

This record series is comprised of the Department of Revenue's Supervisor of Equalization informational copy of the orders issued by the Department of Natural Resources under Section 77.16 of the Wisconsin Statutes and includes computerized reports. Such orders constitute a contract running with the involved land for a period of 15 years. Any declassification orders, renewals, withdrawals or work sheets relevant to the tract of land are included in this series. The Department of Revenue discards printouts as new cumulative reports are received.

RETENTION: EVENT (Superseded) + 3 years and destroy

<u>RDA #</u>	<u>RDA Title</u>	<u>Retention</u>	<u>Disposition</u>	<u>PII</u>
<u>00187000.</u>	<u>MANAGED FOREST LANDS</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
<p>This record series is comprised of the Department of Revenue's Supervisor of Equalization informational copy of the orders issued by the Department of Natural Resources under Section 77.82 of the Wisconsin Statutes. Such orders constitute a contract running with the involved land for a period of 25 or 50 years. The Department of Revenue discards printouts as new cumulative reports are received.</p> <p>RETENTION: EVENT (Superseded) + 3 years and destroy</p>				
<u>00188000.</u>	<u>SALES ANALYSIS SYSTEM MASTER FILE</u>	<u>EVT+4</u>	<u>DEST</u>	<u>N</u>
<p>The Sales Analysis System (SAS) master file contains data on approximately 200,000 real estate transactions per year. The data is used to calculate the ratio of assessed to market value of real property. The file contains data on the location of the property, size, intended use, the assessed and sales value of land and improvements and the type of conveyance.</p> <p>The source document is the electronic Wisconsin Real Estate Transfer Return (PE-500) or its equivalent.</p> <p>RETENTION: EVENT (Creation) + 4 years and destroy</p>				
<u>00251000.</u>	<u>SECTION 70.75 REASSESSMENTS</u>	<u>CR+8</u>	<u>DEST</u>	<u>N</u>
<p>This record series contains all material relevant to reassessments and supervised assessments made under Section 70.75 of the Wisconsin Statutes. Included are petitions and applications; correspondence; proposals for reassessment contracts; contracts and all supporting documentation.</p> <p>RETENTION: EVENT (Creation) + 8 years and destroy</p>				
<u>00265000.</u>	<u>SECTION 70.055 EXPERT ASSESSMENT HELP</u>	<u>EVT+8</u>	<u>DEST</u>	<u>N</u>
<p>This record series contains all materials relevant to expert assessment help under Section 70.055 of the Wisconsin Statutes. If the Department of Revenue orders a revaluation with expert help, this record series will include all correspondence; copies of the contracts; contract approvals and miscellaneous forms.</p> <p>If the governing body of any town, village or city not subject to assessment by a county assessor or under s. 70.99 determines that it is in the public interest to employ expert help to aid in making an assessment in order that the assessment may be equitably made in compliance with law, the governing body may employ such necessary help from persons currently certified by the Department of Revenue as expert appraisers.</p> <p>RETENTION: EVENT (Completion of the assessment) + 8 years and destroy</p>				
<u>00291000.</u>	<u>SECTION 70.85 MATERIALS</u>	<u>EVT+7</u>	<u>DEST</u>	<u>Y</u>
<p>This record series contains all material relevant to the revaluation of specific pieces of property as a result of appeals under Section 70.85 of the Wisconsin Statutes. Included are the original hard copies of correspondence, findings of the investigation, original copy of the final order of disposition, other miscellaneous forms and possibly the original copy of the hearing. Generally, these records are stored in-house for two years after completion and then retired to the records center.</p> <p>This record series was combined with 00291A, 00291B and 00291C.</p> <p>RETENTION: EVENT (Completion of appeal) + 7 years and destroy confidential</p>				
<u>00292000.</u>	<u>FIELD REVIEW APPRAISAL FILES</u>	<u>EVT+5</u>	<u>DEST</u>	<u>N</u>
<p>This record series includes appraisals on residential, commercial, agricultural and residual lands. It also includes field books, plat maps, sample appraisal summations, copies of parts of the assessment rolls; Acquisition Program orders for land classified as Managed Forest Land, Woodland Tax Land, Private Forest Crop and Outdoor Recreational; Other work papers used to aid the Wisconsin Department of Revenue in determining equalized values pursuant to Section 70.57 of the Wisconsin Statutes.</p> <p>Purge the individual municipal file at the time a new field review begins.</p> <p>RETENTION: EVENT (When files are purged at the time a new field review begins) + 5 years and destroy</p>				
<u>00293000.</u>	<u>STATISTICAL REPORT OF PROPERTY VALUATIONS</u>	<u>EVT+3</u>	<u>SHSW</u>	<u>N</u>
<p>Per Sec. 73.06(5), Wis. Stats., this record series consists of the Department of Revenue, Bureau of Property Tax, through its Supervisors of Equalization to make a report to the County Board of each county showing in detail the work of local assessors, regarding the assessed valued and full values of property in each taxation district. This information shall be filed with the County Clerk of each county.</p> <p>RETENTION: EVENT (Closed/terminated/death) + 3 years and transfer to State Historical Society</p>				
<u>00294000.</u>	<u>SALES ANALYSIS REPORTS</u>	<u>CR+2</u>	<u>DEST</u>	<u>N</u>

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

Annually, all real estate transfer returns are entered into the Sales Analysis System, which produce reports that are used as indicators of assessment performance and measuring market changes used in the development of the states Equalized Value.

This record series contains the microfiche of the following four reports: Sales Ratio & Dispersion Analysis, Assessment/Sales Ratio Analysis, Sales Sample Size Analysis, and Detailed Sales Listing or their equivalents.

Beginning with 2010 sales, these sales are now electronically contained in .PDF at the Department of Revenue.

This record series contains the following reports: Useable Sales for Ratio Projection, Ratio Reject/Arms Length Useable, Arms Length Reject, Assessment/Sales Ratio Analysis, Sales Ratio Analysis Extract.

Both of these record series, Microfiche and .PDF, will be kept at the Department of Revenue.

RETENTION: EVENT (Creation) + 2 years and destroy

<u>00295000.</u>	<u>FIELDDED SALES ANALYSIS REPORTS</u>	<u>CR+3</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

The Fielded Sales Analysis process is to annually determine the average market value per acre of various types of land within a taxation district. The average market value per acre is referred to as the market unit value. Large acre sales that occurred in the taxation district and in similar taxation districts are analyzed and used as a basis for determining the market values. The Fielded Sales Analysis Report is used in determining equalized values statewide as provided in Section 70.57 of the Wisconsin Statutes.

This record series includes but is not limited to the following reports:

Sales Mix Report: Last published 2008 sales

Detailed Sales List: An up-to-date and accurate list of all the data records on file

Composite Agricultural Value Per Acre Report

Condensed Sales Summary Report

Fielded Sales Summary Report: Shows large (38+) acre sales per acre value for various land classifications (Agriculture, Forest, Swamp, Res . . .)

RETENTION: EVENT (Creation) + 3 years and destroy

<u>00295A00.</u>	<u>FIELDDED SALES ANALYSIS SYSTEMS REPORTS, MICROFICHE</u>	<u>P</u>	<u>PERM</u>	<u>N</u>
------------------	--	----------	-------------	----------

This record series includes but is not limited to the microfiched of the following reports.

"Sales Mix Report" -- Shows percentages of various parcel information to the total number of sales for the municipality or total level.

"Detailed Sales List" -- An up-to-date and accurate list of all the data records on file.

"Composite Agricultural Value Per Acre Report" -- Calculates by strata for various real estate class within each municipality.

"Condensed Sales Summary Report"

Administrative Note: One copy at office, one copy at DOA Records Center.

RETENTION: Permanent

<u>00295B00.</u>	<u>FIELDDED SALES ANALYSIS DOCUMENTS</u>	<u>CR+3</u>	<u>DEST</u>	<u>Y</u>
------------------	--	-------------	-------------	----------

The Fielded Sales Analysis process is to annually determine the average market value per acre of various types of land within a taxation district. Large acre sales that occurred in the taxation district and in similar taxation districts are analyzed and used as a basis for determining the market values. This information is used in determining equalized values statewide as provided in Section 70.57 of the Wisconsin Statutes.

This record series includes all the documentation used to verify the sales of large (38+) acres in various land classifications (Res., Swamp, Ag, Forest . . .). Some examples of documentation may be but not limited to, real estate transfer returns, plat maps and form PE500E.

RETENTION: EVENT (Creation) + 3 years and destroy confidential

<u>00295C00.</u>	<u>FIELDDED SALES ANALYSIS REJECTION LISTING</u>	<u>CR+1</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

The Fielded Sales Analysis process is to annually determine the average market value per acre of various types of land within a taxation district. Large acre sales that occurred in the taxation district and in similar taxation districts are analyzed and used as a basis for determining the market values.

This record series contains the multiple data requirements of the Sales Analysis program which requires edit routines to restrict erroneous data which is entered into the master file. A byproduct of this edit routine is a rejection listing which displays sales transactions unable to pass the criteria of a usable sale. This listing is generated out of IPAS and is contained at the Department of Revenue.

RETENTION: EVENT (Creation) + 1 year and destroy

Dept #: /2310/ Department Name: EQUALIZATION

RDA # RDA Title Retention Disposition PII

00296000. EQUALIZED VALUES REPORTS CR+3 DEST N

Under Chapters 70 and 73 of the Wisconsin Statutes, the Department of Revenue is required to establish the Equalized Value of property in the state. The full value of six classes of real estate and four classes of personal property must be established for each county, city, village and town.

There are eight areas of change (increase/decrease to the base) of the state's full value. They are:

1. Section 70.57 adjustments
2. Economics
3. Annexations
4. Property added or removed
5. Increased or diminished utility
6. Shift in class
7. Mass appraisal
8. Section 70.99 adjustments

This record series consists of the reports generated from these changes. Examples of the reports generated out of IPAS but are not restricted are: County Equalization, Equalized Value by Cities, Towns or Villages, Equalized Value by Counties RE and PP, State Summary Report Totals, Changes in Equalized Value by Type and Reason, Changes in Equalized Value Two Year Comparison, County Equalized Value by Class and Category, Statement of Merged Base Values, Statement of Merged Equalized Values.

RETENTION: EVENT (Creation) + 3 years and destroy

00296B00. STRATIFICATION SYSTEM MASTER FILE, MACHINE READABLE EVT+5 DEST N

The Stratification System Master File contains values whereby under Chapter 70 of the Wisconsin Statutes, the Wisconsin Department of Revenue is required to establish the equalized valuation of the property in the state. The equalized value of six real estate classes and four items of personal property is established for each county, city, village and town. There are eight basic reasons for changes (increase or decrease to the equalized value base) in development of these values. They are: 1) Section 70.57 adjustments, 2) economic, 3) annexation, 4) property added or removed, 5) increased or diminished utility, 6) shift in class, 7) mass appraisals, and 8) sec. 70.99 adjustments. The master file is a tape of values from the data base which can be arranged to provide three different file versions: 1) Base Values, 2) State Values, and 3) Equalized Values.

RETENTION: EVENT (Microfilmed) + 5 years and destroy

00401000. EQUALIZED VALUE REAL ESTATE WORKSHEET CR+3 DEST N

This worksheet is the source document for changes to the real estate property tax base and shows the coded reasons for change by the seven classes of realty. The major categories of increases or decreases to the base are: ss. 70.57 adjustments; economic; annexation; property added or removed; increased or decreased utility; shift in class; and changes resulting from field review.

RETENTION: EVENT (Creation) + 3 years and destroy

Dept #: /2410/ Department Name: MANUFACTURING & UTILITY

RDA # RDA Title Retention Disposition PII

00277000. MANUFACTURING SELF REPORTING FORMS - REAL ESTATE EVT+6 DEST Y

This record series contains the Manufacturing Self Report Forms - M-Forms, PA-750R, PA-750P, PA-750L. Form M-R is used to report real property. Form PA-750P is used to report personal property and is known as the M-P Form. Form PA-750L is used to report leased personal property and is known as the M-L Form.

Section 70.995 of the Wisconsin Statutes requires the filing of the appropriate form(s) annually by the owners of manufacturing property.

Department of Revenue (DOR) legal opinion and Wis. Admin. Code ch. Adm 12.10 specify personal property reports and lists as confidential.

RETENTION: EVENT (Date filed) + 6 years and destroy confidential

00281000. STATE BOARD OF ASSESSORS APPEAL FILES EVT+8 DEST N

This record series contains the original objection form, correspondence, and Board of Assessor actions. The state Board of Assessors (BOA) investigates any appeal filed under Wis. Stat. § 70.995(8)(c) or (d). The BOA, having made the investigation, notifies the objector of its determination. The BOA determination contains the property owners name, property computer number, the appeal number, the

Dept #: /2410/ Department Name: MANUFACTURING & UTILITY

<u>RDA #</u>	<u>RDA Title</u>	<u>Retention</u>	<u>Disposition</u>	<u>PII</u>
--------------	------------------	------------------	--------------------	------------

original assessment, the revised assessment and signature of the BOA Chairman.

RETENTION: EVENT (When appeal period ends) + 8 years and destroy

<u>00412000.</u>	<u>STATE ASSESSMENT OF MANUFACTURING SALES BOOKS</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

This record series consists of the digital and paper output of sales analysis. These sales are researched and fielded annually for use by the Bureau Staff in completing manufacturing property valuation.

RETENTION: EVENT (Creation) + 5 years and destroy

<u>00477000.</u>	<u>MANUFACTURING PROPERTY ASSESSMENT REPORTS AND DATA</u>	<u>CR+8</u>	<u>DEST</u>	<u>N</u>
------------------	---	-------------	-------------	----------

New RDA created for simplification. This record series consists of all data and digital outputs from the Property Assessment System used for the state assessment of manufacturing property.

- Parcel/Account level file maintenance history. Maintenance includes changes to name, address, legal description, school codes, etc.
- Real Estate property attributes
- Parcel/Account level history of valuation
- Manufacturing assessment data
- Manufacturing assessment rolls
- Manufacturing assessment notices and filing penalty bills mailed to manufacturing property owners under Wis. Stat. § 70.995.

RETENTION: EVENT (Creation) + 8 years and destroy

<u>00478000.</u>	<u>TELCO ASSESSMENT REPORTS AND DATA</u>	<u>CR+6</u>	<u>DEST</u>	<u>Y</u>
------------------	--	-------------	-------------	----------

New RDA created for simplification. This record series consists of all the data, reports and outputs from the Telco system. This series also contains forms and data collected and stored for use in the state assessment of telecommunications (Telco) property. The series includes:

- Telco Annual property returns
- Output from the Telco system
- Real Estate valuation change record (PA-531T) or its equivalent
- Parcel/Account/Company file maintenance records
- Telecommunication assessment notices and property tax bills
- Correspondence, or other information contained in the telco company file

RETENTION: EVENT (Creation) + 6 years and destroy confidential

Dept #: /2600/ Department Name: OTAS

<u>RDA #</u>	<u>RDA Title</u>	<u>Retention</u>	<u>Disposition</u>	<u>PII</u>
--------------	------------------	------------------	--------------------	------------

<u>00287000.</u>	<u>TAX INCREMENTAL FINANCE (TIF) - TERMINATED / DISSOLVED FILES</u>	<u>EVT+7</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

This record series contains individual documents retained by the Department of Revenue (DOR) related to the TIF program. These documents demonstrate compliance with state law for district creations, amendments and terminations. DOR uses these documents to assist in the value certification and to monitor compliance with state law. The record series includes the following related individual TIF program documents: legal documents demonstrating compliance with state law; value information; district maps; project plans; final accounting reports; correspondence; miscellaneous forms. The record series is sorted by the state assigned county/municipal code and district number in the year the district terminated.

RETENTION: EVENT (TIF district termination) + 7 years and destroy

<u>00414000.</u>	<u>BOARD OF REVIEW MEMBER TRAINING AFFIDAVIT</u>	<u>CR+7</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

This record series includes sworn training affidavits for Board of Review members that are submitted by municipal officials to the Wisconsin Department of Revenue. These Documents include, but are not limited to, the State-Prescribed PA-107.

RETENTION: EVENT (Creation) + 7 years and destroy

<u>00471000.</u>	<u>ASSESSORS - SPECIFIC INFORMATION RELATED TO INDIVIDUAL</u>	<u>EVT+1</u>	<u>DEST</u>	<u>Y</u>
------------------	---	--------------	-------------	----------

New RDA created for simplification. These records are used to administer the assessment certification and education process for individuals:

- All assessor certification exam application materials including, but not limited to, emails and phone logs
- All materials relating to complaints filed including, but not limited to, emails and phone logs
- All assessor recertification materials including, but not limited to, emails and phone logs

Dept #: /2600/ Department Name: OTAS

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

RETENTION: EVENT (End of certification) + 1 year and destroy confidential

<u>00472000.</u>	<u>ASSESSORS - NON SPECIFIC EDUCATION</u>	<u>CR+5</u>	<u>DEST</u>	<u>N</u>
------------------	---	-------------	-------------	----------

New RDA created for simplification. This record series contains the documents and related material used by the Wisconsin Department of Revenue to certify individuals for assessment work

- Consists of application forms, outlines and qualifications of class instructors, including 30-day notices
- Documents and related material used to approve continuing education courses
- Most recent computerized exam information summary
- Exam roster of all persons signed up to take the specific cycle exams
- Computer printout of assessor certification statewide and county cumulative alpha listing of passing applicants
- Computer printout which provides exam analysis for each exam cycle
- Exam answer sheet
- All taskforce and committee agendas, minutes and communications (example WAAO/DOR Subcommittee)
- Miscellaneous correspondence
- Registration forms completed by local assessors attending the annual meetings

RETENTION: EVENT (Creation) + 5 years and destroy

<u>00473000.</u>	<u>TAX INCREMENTAL DISTRICTS ANNUAL REPORT</u>	<u>CR+7</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

New report created. This record series contains annual reports submitted to the Department of Revenue (DOR) and posted on the external website based on Wis. Stat. § 60.85(6)(1), 66.1105(6m)(d), 66.1106(10m). The reports contain information on revenue and expenditures for each Tax Incremental District in the state for the specific year. Paper copies of these reports are not accepted.

RETENTION: EVENT (Creation) + 7 years and destroy

<u>00475000.</u>	<u>TAX INCREMENTAL FINANCE (TIF) REPORTS</u>	<u>CR+7</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

New RDA created for simplification and combining RDA's.

This records series contains various yearly statewide reports with general information about all TIF districts (TID) for the associated timeframe and parameters. The reports can include a list of TIDs showing the municipality, county, type of TID. They may also include TID number, year created, TID values (base, current or increment), municipal values or other information from Department of Revenue (DOR) systems. These reports are posted on the DOR website. Some examples include creations/amendments/terminations by year, active TIDs, certification report, value limitation, statement of changes (this list is not all-inclusive.) This record series excludes on-time data queries not posted to the website.

RETENTION: EVENT (Creation) + 7 years and destroy

Dept #: /3110/ Department Name: INFORMATION SYSTEMS

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00009000.</u>	<u>DIRECTOR'S SUBJECT FILES</u>	<u>CR+6</u>	<u>DEST</u>	<u>Y</u>
------------------	---------------------------------	-------------	-------------	----------

Subject files pertaining to materials received by and produced by Technology Services including files within MS Office Suite. Files include: bulletins, budget, organization and reorganization, correspondence, data processing information, meetings, reports, projects, statistics, vendor information and related materials.

Revision to sun setting RDA. Changed boxes, #5, #8, and #12.

RETENTION: EVENT (Creation) + 6 years and destroy confidential

Dept #: /4000/ Department Name: RESEARCH & POLICY

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00013000.</u>	<u>WISCONSIN-MINNESOTA TAX RECIPROCITY</u>	<u>EVT+7</u>	<u>DEST</u>	<u>N</u>
------------------	--	--------------	-------------	----------

The record series contains documents related to the Minnesota-Wisconsin individual income tax reciprocity rebenchmark.

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

The documents include the following items: Sample code sheets, sample process (verification) sheets, sample selection lists, and reciprocity tax foregone calculation printouts.

Minnesota and Wisconsin have an individual income tax reciprocity agreement. This agreement requires Wisconsin to pay Minnesota for taxes foregone. This payment is based on periodic samples of Minnesota and Wisconsin tax returns.

These records include Wisconsin Department of Revenue Form P-038, '1983 Reciprocity Sample Wisconsin Screen Sheet' or their equivalents.

The sample sheets have been duplicated on computer files.

These records contain data extracted from tax returns and hence, are confidential.

These records are kept in-house.

Any future records will be electronic.

RETENTION: EVENT (Tax year) + 7 years and destroy confidential

<u>00190000.</u>	<u>SUBJECT FILES</u>	<u>CR+7</u>	<u>SHSW</u>	<u>N</u>
-------------------------	-----------------------------	--------------------	--------------------	-----------------

The records series consists of all the subject files for the Division of Research and Analysis. This includes but is not limited to: general correspondence; data and research relating to subjects such as, the Homestead and General Property Tax Relief Programs, Economic Forecasts, Reciprocity, Property Tax Deferral Program, the Wisconsin Tax Model, Mining, the Tax Burden Study background materials, Technical Notes, Research Memos, Theory Notes, Budget Materials, etc.

Since CY2000, this records series is also available electronically and can be found at: \\files2\RPsubject.

RETENTION: EVENT (Creation) + 7 years and transfer to State Archives (WHS)

<u>00191000.</u>	<u>STATISTICAL REPORTS</u>	<u>EVT+25</u>	<u>SHSW</u>	<u>N</u>
-------------------------	-----------------------------------	----------------------	--------------------	-----------------

This records series is comprised of computer printouts of individual income tax statistics by: 1) adjusted gross income class (husband and wife returns combined), and 2) net taxable income. The records are used for historical purposes, tracking economic trends and developing proposed legislation. These printouts are arranged alphabetically by Wisconsin counties; with the exception of Menominee County being at the end.

Beginning in 1979, electronic records are available at: \\srv168\library\Research + Policy.

RETENTION: EVENT (Tax year) + 25 years and transfer to State Archives (WHS)

<u>00192000.</u>	<u>RESEARCH AND ANALYSIS ADMINISTRATIVE FILES</u>	<u>CR+7</u>	<u>DEST</u>	<u>N</u>
-------------------------	--	--------------------	--------------------	-----------------

This records series is comprised of internal correspondence, copies of reports, studies, etc. concerning the administrative activities of the division. This record series does not contain subject files of data and research collected and performed by the division or policy issues researched by the division.

Beginning in CY2000 these records are also stored electronically at: \\file2\RPsubject.

RETENTION: EVENT (Creation) + 7 years and destroy

<u>00257000.</u>	<u>FISCAL NOTES</u>	<u>CR+6</u>	<u>DEST</u>	<u>N</u>
-------------------------	----------------------------	--------------------	--------------------	-----------------

This record series contains fiscal analysis developed by the Wisconsin Department of Revenue as well as correspondence and miscellaneous documents related to proposed legislation.

This includes: all fiscal estimates, fiscal estimate worksheets and technical memoranda of Assembly Bills, Senate Bills, Special Session Bills, Assembly and Senate Joint Resolutions which relate to the Wisconsin Department of Revenue.

Since the 2011-03 Legislative Session and all future sessions, this records series is also available electronically in a data base located at: L:\files2\legisfiles\$.

RETENTION: EVENT (Creation) + 6 years and destroy

<u>00264000.</u>	<u>CORPORATE INCOME TAX DATA</u>	<u>EVT+2</u>	<u>DEST</u>	<u>N</u>
-------------------------	---	---------------------	--------------------	-----------------

This record series contains computer printouts of Corporate Income Tax data by file number and summary.

Generally these records are stored in-house.

Starting in TY2005, electronic data is available in the SAS-RP library.

RETENTION: EVENT (Tax year) + 2 years and destroy

Dept #: 4000/ Department Name: RESEARCH & POLICY

RDA # RDA Title Retention Disposition PII

00468000. **INCOME TAX SAMPLE, MODEL, AND AGGREGATED STATISTICS** **CR+5** **DEST** **Y**

The individual income tax sample is a random sampling of taxpayers' individual income tax returns compiled to produce an individual income tax model. The model is then used to forecast state revenue collections and estimate the state fiscal impact of proposed legislation.

The model is used to create hypothetical tax situations and produce state tax aggregate statistics. Situations can include budget proposals, estimating the fiscal impact of proposed or enacted legislation, and other in-house studies.

Box 16 -Wisconsin Stat. § 71.78 (1) DIVULGING INFORMATION. Except as provided in subs. (4), (4m) and (10), no person may divulge or circulate or offer to obtain, divulge, or circulate any information derived from an income, franchise, withholding, fiduciary, partnership, or limited liability company tax return or tax credit claim, including information which may be furnished by the department as provided in this section.

RETENTION: EVENT (Creation) + 5 years and destroy confidential

Dept #: 5000/ Department Name: LEGAL SERVICES

RDA # RDA Title Retention Disposition PII

00007000. **CERTIFIED MAIL BOOKS** **EVT+2** **DEST** **Y**

This record series is a log of all certified mail sent by the Legal Services Unit and Resolution Unit staff. The log includes: number of article, name of addressee and address, postage fee, R.R. fee, total pieces listed by sender, total pieces received at post office, and date of postal stamp at post office.

These logs are needed to provide evidence that legal notices were sent and to track mailing problems.

We need to keep these records two years because some cases are appealed beyond the Wisconsin Tax Appeals Commission level and it could take at least two years until final dispositions are received.

RETENTION: EVENT (After last entry & book is filled) + 2 years and destroy confidential

00010000. **DECLARATORY RULINGS BY THE WISCONSIN DEPARTMENT OF REVENUE** **EVT+4** **SHSW** **Y**

Declaratory rulings by the Wisconsin Department of Revenue under sec. 227.41, Stats. This was a matter of first impression involving taxation of the complex telecommunications industry. At issue was the validity of the sales tax under sec. 77.52, Stats., imposed on the sale of certain tangible personal property and access services by Wisconsin Bell for interexchange carriers and resellers. The records consist of the petition, amended petition, the Department's procedural papers, the record including the transcript and exhibits of the hearing, briefs of seven parties, the proposed decision, objections to the decision, and the declaratory ruling, all of which were transmitted to the Dane County Circuit Court in Case No. 85-CV-3770 and returned in 1988 after the case was closed.

RETENTION: EVENT (Closed/terminated/death) + 4 years and transfer to State Historical Society

00059000. **TAX CASE FILES** **EVT+10** **DEST** **Y**

The Department of Revenue Legal case files are of cases brought before the Wisconsin Tax Appeals Commission and the courts. Files include correspondence, briefs, exhibits and other material but do not contain tax returns, which are returned to the master files of the Department of Revenue when cases are closed.

Case files are maintained by the Wisconsin Tax Appeals Commission, the Department of Justice and the courts.

RETENTION: EVENT (Closed/terminated/death) + 10 years and destroy confidential

00239000. **NONPROFIT ORGANIZATIONS - A-Z** **EVT+10** **DEST** **Y**

File contains correspondence regarding exempt status of nonprofit organizations.

RETENTION: EVENT (Closing of organization) + 10 years and destroy confidential

00258000. **COURT CASES - MISCELLANEOUS ACTIONS** **EVT+10** **DEST** **Y**

Departmental informational use while cases are active before various courts. The Attorney General represents the Department in these matters and their (Dept. of Justice) file would be considered the record file.

Files contain complaints involving various types of taxation, actions against Department employees and requests for declaratory judgments where original actions are commenced in courts or records.

Dept #: /5000/ Department Name: LEGAL SERVICES

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

RETENTION: EVENT (Case closed) + 10 years and destroy confidential

<u>00333000.</u>	<u>COLLECTION COURT ACTION FILES</u>	<u>EVT+10</u>	<u>DEST</u>	<u>Y</u>
------------------	--------------------------------------	---------------	-------------	----------

This record series includes, but is not limited to, garnishments, executions, receiverships, foreclosures, liens, compromises, bankruptcies, surety bonds, probates, release of liens, and out-of-state cases.

These records contain the Department of Revenue's legal actions taken to collect delinquent tax accounts.

RETENTION: EVENT (Case closed) + 10 years and destroy confidential

Dept #: /6100/ Department Name: OFFICE OF THE SECRETARY

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

<u>00067000.</u>	<u>SECRETARY OF REVENUE'S FILES</u>	<u>CR+10</u>	<u>SHSW</u>	<u>Y</u>
------------------	-------------------------------------	--------------	-------------	----------

This records series covers the administrative subject file of the Secretary of Revenue including correspondence, rulings, regulations, related material, speeches, and miscellaneous memoranda.

Some of the record series may contain confidential taxpayer information pursuant to Wis. Stat. § 71.78 and Wis. Stat. § 77.61(5) and other similar statutes protecting taxpayer information.

RETENTION: EVENT (Creation) + 10 years and transfer to State Archives (WHS)

<u>00238A00.</u>	<u>PITTS PROJECT FILES - CHURCHES</u>	<u>EVT+35</u>	<u>DEST</u>	<u>Y</u>
------------------	---------------------------------------	---------------	-------------	----------

File contains correspondence between nonprofit organizations known as churches and the Department of Revenue relating to the administration of the judicial decree in Pitts vs. Wisconsin Department of Revenue. Data in this series includes the constitution, rules and bylaws of both parent and subsidiary organizations.

RETENTION: EVENT (Calendar year) + 35 years and destroy confidential

<u>00245000.</u>	<u>DELEGATION/AUTHORIZATION LETTERS</u>	<u>CR+4</u>	<u>DEST</u>	<u>N</u>
------------------	---	-------------	-------------	----------

This record series is comprised of documents authorizing departmental employees to perform delegated responsibilities. Examples would be letters referencing the internal organization of agencies provided by s. 15.02(4); the powers and duties of heads of agencies under ss. 15.04 and 16.52(5)(b); delegation from the Department of Administration under s. 16.53(1)(a) and 16.71; designation of legal custodians of records as required by s. 19.33(4) and chapter 889; a designation of records and forms personnel discussed in s. 16.61(2)(bm); identification of Chief of Compensation under s. 41.02(29)(a); and delegation from DER's Division of Personnel under s. 230.05(2)(a).

Delegation and/or authorization letters are maintained by the appointing authority in a central file. They are also distributed to the designee.

This disposition authorization covers the central file. Generally the records are maintained in the office location until the period covered has lapsed or until reappointment occurs. Records are reviewed at the close of each biennium for transfer or discard material.

RETENTION: EVENT (Creation) + 4 years and destroy

<u>00395000.</u>	<u>TAX REFORM COMMISSION-FINAL REPORT</u>	<u>P</u>	<u>PERM</u>	<u>N</u>
------------------	---	----------	-------------	----------

This record series covers the work of the 1979 Tax Reform Commission - Final Report. Tax reform is an ongoing issue and these records should be kept for historic purposes.

Currently records are covered under RDA #16480002 V-box # 285461 & 285462, user Box OB#0001 & OB#0002 which need to be moved to this new RDA and retained permanently.

Rational for permanent retention is: The record series contains the 1979 Tax Reform Commissions final report. The report has historical value to DOR as it contains the basis for some current tax laws. There is no one currently at DOR that served on this commission, therefore the commissions report will be referenced in future ongoing tax reform issues. The report should be retained permanently to provide chronological history of Tax Reform.

RETENTION: Permanent

Dept #: 7000/ Department Name: ILIF ADMINISTRATION

RDA # RDA Title Retention Disposition PII

00479000. INVESTMENT & LOCAL IMPACT FUND BOARD (MINING BOARD) CR+20 SHSW N

The Investment and Local Impact Fund Board (Mining Board) created under Wis. Stat. §15.435

Investment and Local Impact Fund created under Wis. Stat. § 70.395(2)

This record series covers all materials relating to The Investment and Local Impact Fund Board (Mining Board), including:
Administrative files comprised of background papers pertaining to funding requests submitted to the Mining Board and correspondence with municipalities, counties, school districts and tribal governments.
Board meeting materials, agendas, minutes, press releases and background memoranda
Program documents and policy analysis
Grant files: covers contracts between the Mining Board and recipients of discretionary payments
News clippings

*Retention justification: At times the mining board does not meet for 15-20 years. Without these records board members will have no information on past practice and decisions to guide their work.

RETENTION: EVENT (Creation) + 20* years and transfer to State Archives (WHS)

Dept #: 8421/ Department Name: LOTTERY

RDA # RDA Title Retention Disposition PII

00344000. BUILDING ACCESS SIGN-IN LOGS CR+3 DEST N

Visitors to areas the Wisconsin Lottery has designated as sensitive must sign a visitor's log. These areas include:

Lottery Validations Room (Rimrock)
Lottery Claims Mail Room (Rimrock)
Lottery Internal Control System Room (Rimrock)
Lottery Secondary Internal Control System Room (Dairy Drive)
Lottery Vendor Facility (Dairy Drive)
Lottery Vendor Computer Room (Dairy Drive)
Lottery Security Office (Rimrock)

*These records are maintained for three years and not destroyed until after the annual Legislative Audit Bureau's audit, authorized by Wis. Stat. § 565.37(1) and the biennial security audit authorized by Wis. Stats. § 565.37(6) are completed.

RETENTION: EVENT (Creation) + 3* years and destroy

00358000. APPLICATION TRACKING AND LICENSING EVT+3 DEST Y

A retailer completes an application form which includes the type of business, owner's name, electronic fund transfer account number and other information needed to determine qualifications. The forms are forwarded to the Lottery headquarters along with the application fee.

The data is entered from the form into the Application Tracking and Licensing file on the gaming vendor's system and is used for the selection and monitoring of those retailers who sell Lottery tickets according to Wis. Stat. § 565.10. Business and owner information are sent to the Department of Revenue to determine if state taxes are due, to the Department of Workforce Development to determine if liabilities exist and a background check is done by the Department of Justice. If the application passes all checks, a license is printed and a record is created on the retailer file in the gaming vendor's system.

A contract is mailed to the retailer for signature. When a signed contract is received, the retailer's record is enabled and the gaming system vendor is notified to place a terminal at the retailer location.

Periodic changes and updates are made to the retailer's contract and application file. An existing Lottery retailer's contract can be renewed, terminated, or discontinued.

The official record will be maintained electronically for the full retention period. To comply with Wis. Stat. §§ 16.61(7) and 137.20 for authenticity, accuracy, and accessibility the original input documents will be imaged or reformatted and subject to review, to ensure the images of these applications are electronically stored and the quality of these images is acceptable. Upon verification of the quality and retention of the electronic images, the input record will be destroyed [confidentially].

Box 16: Wis. Stat. § 134.98

RETENTION: EVENT (Renewal, termination or discontinuation) + 3 years and destroy confidential

RDA #	RDA Title	Retention	Disposition	PII
<u>00360000.</u>	<u>INVENTORY AND DISTRIBUTION (ELECTRONIC)</u>	<u>EVT+2</u>	<u>DEST</u>	<u>N</u>
	<p>This subsystem handles the inventory and distribution of all tickets for the various games.</p> <p>Inventory: The inventory file tracks the movement of a ticket from the time it arrives in the warehouse until it is sold or destroyed. It also tracks a ticket that is stolen or has been omitted from shipment because it failed to pass a quality control check. There is no indication in the inventory file on whether or not a ticket is a winner.</p> <p>Distribution: Ticket distribution is done through telephone sales by Lottery Telemarketing staff. The order is placed by game number then electronically sent to the warehouse pick and pack lines. Warehouse personnel enter the pack(s) for each game ordered by scanning each pack bare code. Upon completion of the order a packing slip is printed which is placed in with the shipment. At day's end a shipping manifest is generated and verified by warehouse and shipper. A copy of the manifest is filed in the warehouse and in Lottery Purchasing. The system prints the amount the retailer owes for ticket purchases and the billing is done via EFT sweeps. The accounts receivable transaction is put on the file to be used in the night balancing to post against the retailer's account.</p> <p>Retain master file on tape two (2) years, with end of game intact, and destroy, provided full resolution of Legislative Audit Bureau performance audit, per s. 565.37 Wis. Stats.</p> <p>RETENTION: EVENT (After LAB audit) + 2 years and destroy</p>			
<u>00362000.</u>	<u>TICKETS, CLAIM FORMS, CORRESPONDENCE & VALIDATION PROCESSING</u>	<u>CR+7</u>	<u>DEST</u>	<u>Y</u>
	<p>All tickets may be processed at the Madison Lottery Headquarters by the Validation Unit. The winning ticket and a claim form are used for payment of prizes. Players also send in non-winning or damaged tickets requiring our staff to correspond with the owner of a ticket prior to completing the transaction.</p> <p>Madison Validation unit maintains the claim form, referral logs, batch headers and any correspondence. The Milwaukee Validation Center is required to send their claim forms, referral logs and reconciliation sheets to Madison Validation Center for filing.</p> <p>All files relating to Super 2nd Chance Drawing as well as any special drawings (including audit papers & checks) are processed at Madison Lottery Headquarters. These documents contain names and addresses; copies of checks issued, spreadsheets with information on prizes won, amount deducted for taxes (and if so the amount deducted from the winnings prior to issuance of a check). In addition, calculations from the independent auditors are kept with this file which is maintained by the Validations Unit in Madison.</p> <p>Logs of the administrative checks issued are also maintained by Lottery Services Section.</p> <p>*These records are maintained for seven years and not destroyed until after the annual Legislative Audit Bureau's audit, authorized by Wis. Stat. § 565.37(1) and the biennial security audit authorized by Wis. Stats. § 565.37(6) are completed.</p> <p>Records contain personally identifiable information including address, social security number, driver's license and bank account numbers. Record series is confidential per Wis. Stat. § 71. 78.</p> <p>RETENTION: EVENT (Creation) + 7* years and destroy confidential</p>			
<u>00363000.</u>	<u>NON-WINNING SUPER 2ND CHANCE LOTTERY TICKETS AND VARIOUS DRAI</u>	<u>EVT+0/1</u>	<u>DEST</u>	<u>N</u>
	<p>On a periodic basis, the Lottery will have games in which drawings of non-winning tickets or tickets that allow for entry into a subsequent drawing, etc. will be used. These may require the public to mail the ticket(s) to a specific address. At the conclusion of the drawings the non-winning tickets will be destroyed.</p> <p>RETENTION: EVENT (Conclusion of the drawing) + 1 day and destroy</p>			
<u>00364000.</u>	<u>LOTTERY TICKETS UNSOLD OR RETURNED BY RETAILERS</u>	<u>EVT+0/1</u>	<u>DEST</u>	<u>N</u>
	<p>When a retailer purchases scratch tickets, the Lottery Gaming System assigns those packs of tickets to the retailer by recording the game and pack number. At the close of a game, unsold tickets are returned to the warehouse where they are then credited against the retailer's account. The returned tickets in the system must match the return documentation from the retailers and field marketing representatives. This process is a paper and electronic match. Any exceptions are reviewed manually.</p> <p>Returned tickets and unsold tickets are reconciled against Inventory accounts, accounts receivable and the tickets physically in the warehouse.</p> <p>Tickets are immediately destroyed provided reconciliation has been accomplished. This process must be approved by the Bureau Director.</p> <p>RETENTION: EVENT (Reconciliation complete) + 1 day and destroy</p>			
<u>00365000.</u>	<u>VIDEO / AUDIO TAPES OF DRAWINGS</u>	<u>CR+0/6</u>	<u>DEST</u>	<u>N</u>

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

Wis. Stat. § 565.27(2)(b)(3) requires that drawings be video and audio taped.

The drawings are conducted for various games including Super Second Chance drawings for non-winning tickets.

A Lottery employee conducts the recording and it is retained at a Lottery facility. The recordings may be reviewed as needed.

The law does not specify a time frame for retention.

RETENTION: EVENT (Creation) + 6 months and destroy

<u>00366000.</u>	<u>SECURITY INVESTIGATION FILES-CONFIDENTIAL</u>	<u>EVT+5</u>	<u>DEST</u>	<u>Y</u>
------------------	--	--------------	-------------	----------

Lottery Security becomes involved with law enforcement in cases that involve violation of Wis. Stat. § 565.50 and other state and federal crimes. Records within these cases include but are not limited to, video, system reports, interview notes, police reports, lottery tickets, background investigation reports and other related supporting documents.

Investigation materials may be confidential based on the following statutes: Wis. Stat. § 134.98; Wis. Stat. § 134.90; Wis. Stat. § 19.36 (2)(5)(10)

RETENTION: EVENT (case closed) + 5 years and destroy confidential

<u>00367000.</u>	<u>EMPLOYEE BACKGROUND INVESTIGATIONS-CONFIDENTIAL</u>	<u>EVT+7</u>	<u>DEST</u>	<u>Y</u>
------------------	--	--------------	-------------	----------

Before appointment of Lottery employees is made, Lottery Security staff, with the assistance of the Department of Justice, shall conduct background investigations of proposed employees, per s. 565.02(2)(d), Wis. Stats. Proposed employees must be photographed and fingerprinted. The Department of Justice forwards these fingerprint cards to the Federal Bureau of Investigation for the purpose of verifying the identity of the person fingerprinted and to obtain records of his/her criminal arrests of convictions.

Employee background checks will be retained by the Security Division for seven (7) years following the termination of an employee, and also seven (7) years for prospective employees not hired, and will be destroyed, on-site, as confidential records, provided full resolution of LAB Financial Audit, per s. 535.37, Wis. Stats.

RETENTION: EVENT (Closed/terminated/death; see body of RDA) + 7 years and destroy confidential

<u>00372000.</u>	<u>ROBO LOGS</u>	<u>EVT+2</u>	<u>DEST</u>	<u>Y</u>
------------------	------------------	--------------	-------------	----------

The Robo Server Logs showing all entries into or prompts generated by the computer services contract vendor's On-Line Central System is printed in one continuous form whenever the computers are in operation. The Robo Server logs all access commands, whether successful or not, all commands entered on the system Robo Server or on a management terminal, all unsuccessful attempts by retailers to sign on their terminals or validate a ticket, and certain messages.

Lottery Security reviews and evaluates these logs daily.

RETENTION: EVENT (Date of generation) + 2 years and destroy confidential

<u>00378000.</u>	<u>ACCOUNT ADJUSTMENTS TO RETAILERS</u>	<u>CR+2</u>	<u>DEST</u>	<u>Y</u>
------------------	---	-------------	-------------	----------

There are three primary records used on a daily basis by Lottery Services Section staff as management/audit tools of Lottery retailer account activity.

1. Retailer Manual Adjustment: Accounting entries to manual adjustments to lottery retailer account for use In STAR. Any supporting documentation Is attached and a copy is provided to the DOR-Lottery Accounting staff.
2. Notice of Non-Transfer of Funds form: this report is completed by Lottery Services Section staff for each electronic fund transfer (EFT) transaction that Is returned unpaid for Lottery retailer accounts. It Is used as a management and audit tool in the collections of past due retailer accounts receivable and to evaluate the contract renewal or contract termination of retailers with a bad payment history.
3. Invoice/ Statement: manual request for payment by delinquent retailer accounts. This process became more automated as of May 16, 2017 but supporting documentation will still need to be maintained.

*These records are maintained for two years and not destroyed until after the annual Legislative Audit Bureau's audit, authorized by Wis. Stat. § 565.37(1) and the biennial security audit authorized by Wis. Stats. § 565.37(6) are completed.

Records contain personally identifiable Information including address, social security number, driver's license and bank account numbers.
Record series is confidential per Wis. Stat. § 71.78.

RETENTION: EVENT (Creation) + 2* years and destroy confidential

<u>00397000.</u>	<u>DRAWING FILES / DAILY & WEEKLY REPORTS</u>	<u>CR+2</u>	<u>DEST</u>	<u>N</u>
------------------	---	-------------	-------------	----------

The Lottery Gaming System contractor is responsible for generating a daily and weekly report used by Lottery staff. The internal control

RDA #	RDA Title	Retention	Disposition	PRI
-------	-----------	-----------	-------------	-----

system (ICS) vendor is responsible for generating these same reports. All transactions produced on the Lottery Gaming System are received and processed by both systems.

Each system generates reports for each on-line drawing and provide accounting and winner information. Both systems must balance and produce the same results in order for the draw to take place. The reports and files are for all terminal generated games which include the following: Drawing results for each game with winning numbers drawn; Draw Sales Summary Report; Winning Numbers Report; Winner Summary; Big Winners Report; and Game Summary Report. These reports and the Auditor's checklist are retained by Lottery draw staff in a daily draw file.

RETENTION: EVENT (Creation) + 2 years and destroy

<u>00428000.</u>	<u>VENDOR BACKGROUND INVESTIGATIONS - CONFIDENTIAL</u>	<u>EVT+7</u>	<u>DEST</u>	<u>Y</u>
------------------	--	--------------	-------------	----------

Before a contract is entered into, Lottery Security staff, with the assistance of the Department of Justice (DOJ), shall conduct background investigations, per Wis. Stat. § 565.25 (4). Proposed vendors must provide a photograph, finger prints and complete a background questionnaire. DOJ performs the background check and notifies Lottery Security.

*These background checks are retained by the Security Operations Section for seven years, following the termination of the vendor, and will be destroyed, on-site, as confidential records provided the Legislative Audit Bureau's audit, authorized by Wis. Stat. § 565.37(1) and the security audit authorized by Wis. Stats. § 565.37(6) are completed.

Records contain personally identifiable information including address, social security number, driver's license and bank account numbers. Record series is confidential per Wis. Stat. § 71. 78.

RETENTION: EVENT (Termination of vendor) + 7* years and destroy confidential

<u>00431000.</u>	<u>RNG CABINET SEAL LOGS</u>	<u>CR+2</u>	<u>DEST</u>	<u>N</u>
------------------	------------------------------	-------------	-------------	----------

The Random Number Generator (RNG) Cabinet Seal Log is maintained for each cabinet that contains a RNG computer. The cabinets are continuously locked and sealed when not in use. When the RNG is in use, the cabinet is unlocked and the seal is broken by authorized Lottery personnel or the Capitol Police. When the use of the RNG is finished, the cabinet is locked and a new seal is put in place. The RNG Cabinet Seal Log is the vehicle to document the RNG use and track the changing of seals to ensure the security of the RNG when not in use. Log sheets are kept with the RNG cabinet until full and then they are collected and placed in a file in the Lottery Security Office.

RETENTION: EVENT (Creation) + 2 years and destroy

<u>00432000.</u>	<u>INSTANT TICKET RECONSTRUCTION FILES / VENDOR MONTHLY REPORT</u>	<u>EVT+3</u>	<u>DEST</u>	<u>N</u>
------------------	--	--------------	-------------	----------

Damaged instant tickets that are submitted to the Lottery for payment determination need to be placed in a ticket reconstruction process before payment authorization can be made. Formal reconstruction Information requests are sent to the Instant ticket printing vendor by designated Lottery personnel. Instant ticket reconstruction information received from the ticket printing vendor is used to verify the status of the damaged instant ticket and payment authorization determination.

Instant ticket printing vendors provide monthly reports to Lottery Security on the number of reconstruction requests submitted to, and responded by, the vendor. These reports are used to monitor the ticket reconstruction process and are maintained in electronic files.

The instant ticket reconstruction files and vendor monthly report files will be retained for three (3) calendar years and then destroyed, provided full resolution of the Legislative Audit Bureau Financial Audit per Wis, Stat. § 565.37.

RETENTION: EVENT (Calendar year) + 3 years and destroy

<u>00433000.</u>	<u>ANNUAL INSTANT TICKET INVENTORY</u>	<u>CR+3</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

On an annual basis, a complete physical inventory is taken of all Wisconsin Lottery instant and pull-tab games tickets contained in vendor's warehouse. This inventory is performed under Lottery Security direction in conjunction with warehouse personnel and Lottery Accounting staff. The inventory count sheets, the inventory count control spreadsheet and the annual inventory report and attachments are maintained in both a paper and an electronic file located in the Lottery Security office and on the Lottery Security shared drive.

The annual instant ticket inventory files will be retained for three (3) years after the date of creation.

RETENTION: EVENT (Creation) + 3 years and destroy

<u>00434000.</u>	<u>SECURITY AUDITS AND COMPLIANCE REVIEWS</u>	<u>EVT+4</u>	<u>DEST</u>	<u>N</u>
------------------	---	--------------	-------------	----------

On a biennial basis, the Wisconsin Lottery contracts with independent contractor(s) to perform general and IT security audits of the Lottery's operations and the vendor provided Computer Gaming System (CGS) that supports the Lottery's operations.

On a biennial basis, the Multi-State Lottery Association (MUSL), which the Wisconsin Lottery is a participating member through the Powerball game, conducts a Compliance Review of the Wisconsin Lottery's adherence to the mandatory MUSL Member Rule 2 and their confidential Standards for the operation of the Powerball game.

Exhibits, attachments, notes, the formal reports and the formal Lottery response to the reports are maintained in a paper file located in

the Lottery Security Office.

Box 16: Lottery security audits identify strengths and weaknesses in Lottery security, so that Lottery can maintain good security and take corrective steps on areas of weakness. There is an extremely strong case that, under the balancing test used in reviewing open records requests on a case-by-case basis under Wis. Stat. § 19.35, the public benefits more from nondisclosure than disclosure of these records. Nondisclosure keeps the Lottery secure from hackers, thieves and fraudsters; ensures a fair game for all players; and protects the investment of the citizens of Wisconsin in the Lottery. Additionally, the Lottery limits access to these records to a handful of employees.

RETENTION: EVENT (Date the Security Audit Report and Compliance Reviews are completed) + 4 years and destroy confidential

<u>00435000.</u>	<u>MULTI-STATE LOTTERY ASSOCIATION (MUSL) COMPLIANCE REVIEW</u>	<u>EVT+4</u>	<u>DEST</u>	<u>Y</u>
------------------	---	--------------	-------------	----------

On a biennial basis, the Multi-State Lottery Association, which the Wisconsin Lottery is a participating member through the Powerball game, conducts a Compliance Review of the Wisconsin Lottery's adherence to mandatory MUSL Member Rule 2 and their confidential Standards for the operation of the Powerball game. This Review is considered to be confidential. Exhibits, attachments, notes, the MUSL Review Report, and the formal Lottery response to the report are maintained in a paper file and an electronic file located in the Lottery Security Office and on the Lottery Security shared drive.

The MUSL Compliance Review file will be retained for four (4) years after the date of creation, provided full resolution of the LAB Financial Audit, per s. 535.37 Wis. Stats.

RETENTION: EVENT (LAB audit) + 4 years and destroy confidential

<u>00436000.</u>	<u>SUPER SECOND CHANCE DISQUALIFICATION NOTICE EMAILS</u>	<u>CR+3</u>	<u>DEST</u>	<u>Y</u>
------------------	---	-------------	-------------	----------

The Super Second Chance drawing is conducted once a week, currently on Thursday afternoon. Mailed entries must meet certain specified standards or they will be disqualified if drawn. When an entry is drawn and then disqualified, an email is sent by Capitol Police to Lottery Security identifying the disqualified entry and the reason for disqualification. Lottery Security stores the email in a folder on the Lottery Security shared drive. The email is also printed by Capitol Police and placed in the draw file.

RETENTION: EVENT (Creation) + 3 years and destroy confidential

<u>00437000.</u>	<u>LOTTERY CHECK STOCK - CHAIN OF CUSTODY FORM</u>	<u>CR+2</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

Lottery Security maintains an inventory of blank check stock for use by the Madison Validations Office and the Milwaukee Redemption Center for printing prize payment checks. The Chain of Custody form is used to track and monitor the transfer of blank check stock inventory from the Lottery Security Office to the Madison Validations Office and Milwaukee Redemption Center.

RETENTION: EVENT (Creation) + 2 years and destroy

<u>00469000.</u>	<u>INSTANT SCRATCH GAME MASTER FILE</u>	<u>EVT+10</u>	<u>DEST</u>	<u>Y</u>
------------------	---	---------------	-------------	----------

Each Lottery instant scratch game has its own master file. Each lottery bonus drawing that involves multiple instant scratch games may have its own master file.

Contents of each master file includes that game's...

- Features and Procedures, including the prize structure, which are the official rules for that game as outlined in Wis. Stat. § 565.27(1)(1).
- Lottery Administrator and Legal Counsel Features & Procedures approval documents.
- Legal opinions, trademark clearance letters, and game audits. Client-legal counsel communications are confidential information.
- Working papers (a contractor initiated document signed by both the Lottery and the contractor that includes the specifications for that game). Working papers contain trade secrets and therefore should be treated as confidential per Wis. Stat. § 134.90 and, on occasion, the FEIN number of contractors on materials related to procurement.
- Emails, letters, or other correspondence related to the game.

* The retention time period for a particular game may exceed 10 years if payments are still being made for one or more annuity prizes in that game. The event for any such game is the end date of that game or until the last payment of the annuity prize is made, whichever is later.

RETENTION: EVENT (See description*) + 10 years and destroy confidential

<u>00481000.</u>	<u>LOTTERY RETAILER ACCOUNTING REPORTS, FORMS AND LOGS</u>	<u>CR+2</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

This RDA includes forms, reports, files, and logs related to Lottery retailer accounting and accounting for the Gaming System and Internal Control System.

There are three primary files using Microsoft applications (Excel or Access) that are maintained by the Retailer Accounting. These files are updated weekly to create a fiscal year period. They are used as management/audit tools of retailer accounts activity and of State accounting (STAR) reconciliation.

- Electronic Fund Transfer (EFT) Accounts Receivable workbook: updated daily for each billing week & is used by DOR-Lottery

RDA #	RDA Title	Retention	Disposition	PII
-------	-----------	-----------	-------------	-----

Accounting staff to record the deposit of amounts received by EFT from retailer accounts into Star. The file is retained on the Lottery's local area network (LAN).
 - Non Fund Transfer (NFS) Subsidiary Ledger: updated daily & used as management/audit tool in the collection of past due amounts owed the Lottery by retailer accounts. The file is retained on the Lottery's LAN.
 - Retailer Manual Adjustment Log: contain listing of all manual adjustments made to accounts receivable subsidiary ledger during fiscal year. DOR-Lottery accounting staff also receives weekly to aid in correct recording of entries into STAR

On-line Unreadable Ticket Envelopes are mailed in from retailers on a daily basis. They contain unreadable terminal generated tickets for which retailer are requesting credit adjustment. The retailers are charged for the tickets when they are generated through their terminals but they cannot sell the tickets if they are unreadable; therefore we must reimburse them by way of a credit to their accounts.

Paper reports and logs are generated by staff to provide information on credits given to retailers based on information provided in the unreadable ticket envelopes. Each envelope is audited and a credit memo is issued based on the audit findings.

Daily/ weekly system reports are generated from the Lottery Gaming System to reconcile all activity produced on the Lottery Gaming System to STAR and to the accounts receivable subsidiary ledger. A second system, the Internal Control System (ICS) is located on the Lottery premises. All transactions produced on the Lottery Gaming System are received and processed by the ICS. Both the ICS and the Lottery Gaming System generate daily and weekly reports used by the Lottery to compare transactions processed.

These reports must balance because they are used as an internal control mechanism to guarantee the honesty and integrity of the daily and bi-weekly drawings for computer-generated games and to meet the requirements set by the Multi State Lottery Association for games in which the Lottery participates.

RETENTION: EVENT (Creation) + 2 years and destroy

<u>00482000.</u>	<u>FORMS, REPORTS, FILES, LOGS AND NOTES</u>	<u>CR+2</u>	<u>DEST</u>	<u>N</u>
------------------	--	-------------	-------------	----------

This RDA is being created for simplification - the RDAs 346,356,361, and 354 will be superseded into it.

This RDA includes forms and reports related to Lottery Security.

Checksums - The Lottery Vendor runs a Checksum report against the production gaming system to ensure no unauthorized software changes have been made. When the checksums change due to an authorized software update to the gaming system, a "Checksum Diff" report is provided to Lottery Security via email. This report is saved electronically by Lottery Security.

Ticket return forms - Ticket return forms are used when retailers return unsold Lottery tickets for credit against their account. The return forms are received in either paper or electronic format. The ticket return forms are retained as part of the audit trail for Lottery operations.

Terminal shutdown reports - In an attempt to identify clerks or owners that may be looking for winners without revealing the entire ticket, the Lottery retailer terminals are configured to shut down from instant ticket activity after 25 non-winning tickets in a row have attempted to be validated. The retailers have been instructed to call the Retailer Hotline, staffed by the Lottery vendor IGT Corp., if the terminal has shut down. The operators send the information to the Lottery for review.

Security reports - The Lottery Security Section receives a summary of all instant tickets currently in inventory from the warehouse contractor IGT Corp. This list is compared to the active inventory list maintained in the Lottery Gaming System for the same time period. Lottery Security investigates any discrepancies.

RETENTION: EVENT (Creation) + 2 years and destroy