566-REVENUE

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

RDA #	RDA Title	Retention	Disposition	PII
00330000.	**WISCONSIN REAL ESTATE TRANSFER RETURN**	**EVT+4**	**DEST**	**Y**

This record series consists of Wisconsin Real Estate Transfer Returns which are used by the Audit Bureau to determine if the property transferred is correctly reported for Wisconsin income or corporation tax purposes.

Return is issued under Wis. Stat. §77.21 Real Estate Transfer Fee.

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

Dept # **/1120/** Department Name **AUDIT BUREAU**

RDA #	RDA Title	Retention	Disposition	PII
00232000.	**TAX CORRESPONDENCE OTHER THAN TAX ACCOUNT INFO**	**CR+3**	**DEST**	**Y**

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

00470000.	**TAX ACCOUNT INFORMATION**	**EVT+7**	**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 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

00470A00.	**TAX ACCOUNT INFORMATION - NET BUSINESS LOSS (NBL)**	**EVT+27**	**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 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

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

00470B00. TAX ACCOUNT INFORMATION - CREDIT THAT CAN BE CARRIED FORWARD EVT+21 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 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

00470C00. TAX ACCOUNT INFORMATION - AUDIT 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 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

00470D00. TAX ACCOUNT INFORMATION - COLLECTIONS EVT+0/1 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 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

00470E00. TAX ACCOUNT INFORMATION - WARRANT EVT+0/1 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.

Dept #	/1120/	Department Name	AUDIT BUREAU

RDA #	RDA Title	Retention	Disposition	PII

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 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 #	/1230/	Department Name	COMPLIANCE

RDA #	RDA Title	Retention	Disposition	PII

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

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

00221B00. **REGISTER OF DELINQUENT TAX ACCOUNT INFORMATION - WARRANTS FIL** **EVT+1** **DEST** **Y**

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)

Dept #	/1230/	Department Name	COMPLIANCE		
RDA #	RDA Title		Retention	Disposition	PII

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

Dept #	/1320/	Department Name	AUDIT - EXCISE TAX (1320)		
RDA #	RDA Title		Retention	Disposition	PII

00447000. **NATIVE AMERICAN REFUND CLAIMS FOR CIGARETTE AND TOBACCO PROD** **EVT+6** **DEST** **N**

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 #	/1335/	Department Name	TAX PROCESSING-UNCLAIMED PROPERTY		
RDA #	RDA Title		Retention	Disposition	PII

00001000. **ESCHEATED ESTATE RECORDS** **EVT+5** **DEST** **Y**

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

00480000. **UNCLAIMED PROPERTY RECORD** **EVT+5** **DEST** **Y**

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 # /1370/ Department Name AUDIT - EXCISE TAX (1370)

RDA #	RDA Title	Retention	Disposition	PII
00064000.	APPLICATIONS AND FUEL LICENSES	EVT+4	DEST	Y

Registration is required under Wis. Stat. §78.77.

Form MF-100: Application for Fuel License and supporting documentation received with application are scanned and attached to the applicant's account in WIN PAS (Wisconsin's tax system). These fuel licenses and registrations expire bi-annually and must be renewed.

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.

RETENTION: EVENT (Date of approval or denial) + 4 years and destroy confidential

Dept # /1612/ Department Name OCI FRAUD

RDA #	RDA Title	Retention	Disposition	PII
00060000.	INVESTIGATION RECORDS	EVT+10	DEST	Y

Investigation records created by a uditors a nd special agents of the Department of Revenue u nder Wis. Stat. § 71.74, includi ng workpa pers, preli m inary reports, summary of tax returns, a uthority to exami ne records, conference n otes, memora nda and related correspondence and materia ls. Event that initiates sta rt of retention time pe riod is date w hen case is closed by Office of Crimi nal Investigations.

The Special Investigations Section was created i n 1960 to perform a ud its and investigations for the purpose of gathering evid ence to be used in criminal prosecutions of taxpayers who violate the tax l aws with fraud ulent intent. It also makes backgrou nd investigations of employees hired for the professional and technical audit and the compliance employee staff.

16.Wisconsin Stat. § 71.78 (Wis. Stat. ch. 139 references Wis. Stat. § 71.28)

RETENTION: EVENT (Date case is closed by office of criminal investigations) + 10 years and destroy confidential

Dept # /1614/ Department Name ISE TOBACCO ENFORCEMENT

RDA #	RDA Title	Retention	Disposition	PII
00304000.	LIQUOR, BEER, CIGARETTE INSPECTION REPORTS	EVT+10	DEST	Y

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 # /1621/ Department Name ALCOHOL BEVERAGES

RDA #	RDA Title	Retention	Disposition	PII
00147000.	SPORTS CLUBS, AIRPORT & VESSEL APPLICATIONS AND PERMITS	EVT+4	DEST	Y

Appl ication forms and supporti ng d ocu mentation received are attached to the account of the applica nt in WI N PAS (Wisconsin's tax

system). These registrations expire bia n nua l ly and m ust be renewed.

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 accessi bi lity the origi nal i n put docu ments will be i maged or reformatted and subject to review, to ensu re the i mages of these a ppl i cations are electron ically stored and the q uality of these images is acceptable. U pon verification of the qual ity an d retention of the electron ic i mages, the input record wfl l be destroyed confidentia l ly.

The forms i ncluded in this authorization:
- Application form AT-107. Sports Club Permit per Wis. Stat. §125.51(5)(a).
- Application form AT-105. Airport / Public Facility Permit per Wis. Stat. §125.Sl(S)(b).
- Application form AT-212. Vessel Permit per Wis. Stat. §§12S.27(2) and 125.5l(S)(c).

Confidential under: Wis. Stat. §139.11(4).

RETENTION: EVENT (Date of application for permit) + 4 years and destroy

00019A00. DISTRIBUTION OF SHARED REVENUE / TAXES EVT+20 DEST N

These records consist of distribution rolls of amounts paid and estimates of aids to be paid. This series also includes notices to tax district and county clears detailing payments.

These records also consist of the data used to calculate the estimated and actual payments to local units of government under the requirements of Wis. Stat.§ 70.996 and Subchapter I, Wis. Stat.§ 79.

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.

RETENTION: EVENT (Date Register Issued) + 20 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 EVT+20 DEST N

These records consist of files and notices for the distribution of the school levy tax credit certification and payment.

RETENTION: EVENT (Date of Payment) + 20 years and destroy

00042A00. CERTIFICATION OF SCHOOL DISTRICT VALUES AND CERTIFICATION OF SPI EVT+20 SHSW N

These records consist of school district valuations which are required by the Department of Revenue. The equalized valuation of a school district is the equalized value of all taxable property in the school district. There are two types of equalized values and they each serve a different purpose. One for tax apportionment purposes and one for school aid purposes. These records also consist of step and repeat value files displaying equalized values and totals.

These records also consist of either step and repeat output displaying equalized vales and percent to total. They include a Tax Incremental District (TID) in type and TID out type. Equalized values are certified and sent 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 or equalized value. It is also used when borrowing money.

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

RDA #	RDA Title	Retention	Disposition	PII
00047B00.	CERTIFICATION OF THE AVERAGE RATE OF TAXATION - CERTIFICATES	EVT+20	SHSW	N

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

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

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)

00076A00.	STATEMENT OF TAXES	CR+25	SHSW	N

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)

00089000.	STATEMENT OF MERGED EQUALIZED VALUES	EVT+5	DEST	N

These records consist of the Statement of Merged Equalized Values. This is a summary of equalized values by class of property. It displays real and personal property.

RETENTION: EVENT (Statement Date) + 5 years and destroy

00181000.	WISCONSIN REAL ESTATE TRANSFER RETURN	CR+5	DEST	Y

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

00261000.	REAL ESTATE TRANSFER FEE TRANSMITTAL	FIS+4	DEST	N

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

00289000.	REAL ESTATE TRANSFER AUDIT WORK PAPERS	EVT+10	DEST	Y

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 is 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

00312A00.	DISTRIBUTION OF LOTTERY CREDIT RELIEF	CR+25	SHSW	N

These records consist of notices of lottery credit claimed and payment.

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

00322A00.	DISTRIBUTION OF LOTTERY CREDIT - PAYMENT	EVT+2	SHSW	N

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)

RDA #	RDA Title	Retention	Disposition	PII

00323000. **AUDIT CLAIMS FOR LOTTERY CREDIT - INDIVIDUAL MISC. WORKPAPERS** CR+2 DEST Y

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

00323A00. **AUDIT CLAIMS FOR LOTTERY CREDIT - INDIVIDUAL PRINTOUTS** CR+0/1 DEST Y

This record series consists of output reports resulting from computer upload of county tape/files of Lottery and Gaming Credit claimant 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

00323B00. **AUDIT CLAIMS OF LOTTERY CREDIT - INDIVIDUAL AUDIT QUESTIONNAIRES** CR+4 DEST Y

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

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

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

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

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)

00391000. **TAX EXEMPTION REPORTING** EVT+2 DEST N

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

00392000. **MANAGED FOREST LAW RATE ADJUSTMENT** EVT+5 DEST N

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

00393000. **TAX INCREMENT WORKSHEET** EVT+3 DEST N

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

00394000. 74.41 MATERIALS EVT+6 DEST N

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.

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

00438000. FIRST DOLLAR CREDIT EVT+6 DEST N

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

00440000. MANDATE WAIVER REQUEST / DETERMINATION EVT+6 DEST N

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

00443000. REQUEST FOR DIRECT DISTRIBUTION OF FIRST DOLLAR, LOTTERY, GAMIN EVT+2 DEST N

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 Wls. Stat. §§ 16.61(7) and 137.20 for authenticity, accuracy, and accessibility the original input documents will beimaged 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

00474000. ROOM TAX REPORT CR+7 DEST N

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

00476000. DISTRIBUTION OF LOTTERY CREDIT | FIS+4 | DEST | N

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)
- 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 cites
- 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

00015000. WASTE TREATMENT FILES | EVT+5 | DEST | N

This record series consists of the exemption form UT-008 and UT-009, or their equivalents, for waste treatment. These files may contain form attachments of supplemental correspondence, schematic drawings, and blueprints of the waste treatment facility.

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.

RETENTION: EVENT (Date exemption approved, denied, or withdrawn) + 5 years and destroy confidential

00112000. UTILITY TAX ROLLS | EVT+10 | DEST | Y

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

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.

RETENTION: EVENT (date superseded) + 10 years and destroy confidential

00113000. ASSOCIATION OF MUNICIPAL ELECTRIC / CONSERVATION & REG UTILITY A | EVT+5 | DEST | Y

This record series is comprised of the annual reports of municipal and conservation/regulation utilities. The reports detail organizational operations, finances and physical data for political subdivisions served.

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.

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

00114000. MUNICIPAL & PRIVATE UTILITY - ANNUAL REPORT EVT+5 DEST N

This record series is comprised of Annual Reports (Form LM-003, LP-003), or their equivalents. Reports of the larger, privately owned public utilities are Class A and B and the smaller companies are Class C and D. Items reported by category include a financial section, electric operating section, water operating section and a gas operating section. These schedules depict a statement of the business for the period covered.

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 appropriately.

RETENTION: EVENT (date of receipt) + 5 years and destroy

00116000. PIPELINES AND NATURAL GAS COMPANIES, ANNUAL REPORTS & TERMINA EVT+5 SHSW Y

This record series is comprised of the annual reports (Forms PI-001, PF-001), or their equivalents, required by the Interstate Commerce Act and the Federal Power Commission. 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 Wis. Stat. § 76.16, and related correspondence and material. Statutory reference Wis. Stat. § 76.04.

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.

RETENTION: EVENT (date of receipt) + 5 years and transfer to State Historical Society

00117000. METAL MINING APPORTIONMENTS EVT+5 SHSW N

Records of apportionment from net proceeds tax on metal mining and supporting documents as required by Wis. Stat. §70.395(1) of the Wisconsin Statutes (Form number MT001), or their equivalents.

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 appropriately.

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

00118000. POLICY CORRESPONDENCE, MANUFACTURING & UTILITY BUREAU EVT+5 SHSW N

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 (date received) + 5 years and transfer to State Historical Society

00119000. AIR CARRIER ANNUAL REPORT EVT+5 SHSW Y

This record series is comprised of the 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.

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.

RETENTION: EVENT (date of receipt) + 5 years and transfer to State Historical Society

00120000. TAX COLLECTION DATA - UTILITIES EVT+5 DEST N

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: Estimated Tax Payment for Railroads and Utilities (May), or its equivalent

RDA #	RDA Title	Retention	Disposition	PII

Final Tax Payment Notice for Railroads and Utilities (November), or its equivalent. REA & Light, Heat & Power Tax Schedule (May), or its equivalent.
REA & Light, Heat & Power Tax Schedule (November), or its equivalent
Telephone Tax Schedule (May), or its equivalent
Telephone Tax Schedule (November), or its equivalent

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.

RETENTION: EVENT (date of receipt) + 5 years and destroy confidential

00122000. LESSOR DATA REPORT — EVT+5 — DEST — N

Lessor Data Reports (Form LS-001), or its equivalent, are Wisconsin Department of Revenue reports. These forms are used to report personal property equipment leased to utilities and assessed by the Manufacturing & Utility Bureau.

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.

RETENTION: EVENT (date of receipt) + 5 years and destroy confidential

00123000. RURAL ELECTRIC COOPERATIVE ASSOCIATION ANNUAL REPORT — EVT+5 — SHSW — N

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.

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 appropriately.

RETENTION: EVENT (date of receipt) + 5 years and transfer to State Historical Society

00125000. CAR LINE COMPANY - ANNUAL REPORT & CORRESPONDENCE — EVT+5 — DEST — N

This report is a statement of gross earnings and taxes withheld. It depicts a true and accurate statement of all payments made to car line companies, and others, for the use of their equipment in Wisconsin for the year indicated.

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.

RETENTION: EVENT (date of receipt) + 5 years and destroy confidential

00126000. RAILROAD - STB ANNUAL REPORT — EVT+5 — SHSW — Y

Surface Transportation Board (STB) annual reports (Form RA-001), or its equivalent, and correspondence. Records reflect 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 that the various items reported have been determined in accordance with the Uniform System of Accounts prescribed by the STB.

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.

RETENTION: EVENT (date of receipt) + 5 years and transfer to WHS

00128000. RAILROAD TERMINAL VALUATION — CR+5 — SHSW — Y

Railroad terminal valuation records including, but not limited to, memos and appraisal inventory concerning valuation and appraisal of terminal properties, unit quantity, unit price, less depreciation; railroad terminal valuations containing locations, valuation taxes, also terminal valuations, and related correspondence.

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.

RETENTION: EVENT (date of receipt) + 5 years and transfer to State Historical Society

00183000. ASSESSOR'S FINAL REPORT EVT+5 DEST Y

This record series is comprised of reports submitted to the seven Property Assessment Offices, specifically the Supervisor of Equalization in each office, by the local assessors under Wis. Stat. §§ 73.03(5) and 70.09. The report consists of, but is not limited to:
1) PA-100, in each office 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
3) PA-102, or its equivalents, the personal property worksheet summary, which includes owner's name, data for each of the five classes of property.

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.

RETENTION: EVENT (Report year) + 5 years and destroy confidentially

00188000. SALES ANALYSIS SYSTEM MASTER FILE EVT+4 DEST N

The Sales Analysis System (SAS) master file contains data on approximately 200,000 real estate transactions made each 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.

The source document is the Wisconsin Real Estate Transfer Return (PE-500), or its equivalent.

RETENTION: EVENT (Real estate transaction year) + 4 years and destroy

00251000. REASSESSMENTS & SUPERVISED ASSESSMENTS EVT+8 DEST Y

This record series contains all material relevant to assessment complaint investigations, reassessments, and supervised assessments made under Wis. Stat. § 70.75. Records include, but are not limited to, petitions and applications; correspondence; proposals for reassessment contracts; contracts and all supporting documentation.

Records may contain Real Estate Transfer Returns, confidential under Wis. Stats § 77.265.

RETENTION: EVENT (Date of Assessment) + 8 years and destroy confidential

00265000. SECTION 70.055 EXPERT HELP FOR ASSESSMENT EVT+8 DEST N

This record series contains all material relevant to revaluations of property assessments made under Wis. Stat. § 70.055. Expert Appraisers are employed by the local units of government, with the approval of the Department of Revenue, to aid in making an equitable assessment. Included are correspondence; contracts; contract approvals and supporting documentation.

RETENTION: EVENT (Completion of assessment) + 8 years and destroy

00291000. SECTION 70.85 REVALUATIONS EVT+7 DEST N

This record series contains all material relevant to the revaluation of specific pieces of property as a result of appeals under Wis. Stat. § 70.85. Included are correspondence, findings of the investigation, the final order of disposition and supporting documentation.

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 of the original input documents will be imaged and formatted 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.

RETENTION: EVENT (Completion of appeal) + 7 years and destroy

RDA #	RDA Title	Retention	Disposition	PII
00292000.	FIELD REVIEW APPRAISAL FILES	EVT+5	DEST	N

This record series includes appraisals on residential, commercial, agricultural, and residual lands. Records include field books, plat maps, sample appraisal summations, assessment rolls, Manages Forest Land/Woodland Tax Land/Private Forest Crop/Outdoor Recreational acquisition Program orders and work papers, and supporting documentation, used to aid the Wisconsin Department of Revenue in determining equalized values pursuant to Wis. Stat. § 70.57.

RETENTION: EVENT (field review superseded) + 5 years and destroy

RDA #	RDA Title	Retention	Disposition	PII
00293000.	STATISTICAL REPORT OF PROPERTY VALUATIONS	EVT+3	SHSW	N

This record series consists of the Statistical Report of Property Values, published under Wis. Stat. § 73.06. The Department of Revenue's Bureau of Equalization must annually make a report to each county's board showing, in detail, the work of the local assessors related to property assessed values and full values in each taxation district. This information must be provided to the County Clerk.

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 appropriately.

RETENTION: EVENT (Date of report) + 3 years and transfer to State Historical Society

RDA #	RDA Title	Retention	Disposition	PII
00294000.	SALES ANALYSIS SYSTEM REPORTS	CR+2	DEST	N

Reports produced and used as indicators of assessment performance and measuring of market changes used in development of states equalized value. Data used for analysis is from annual real estate transfer returns. The reports are Assessment/Sales Ratio Analysis and Detailed Sales Listing or their equivalents.

RETENTION: EVENT (Creation) + 2 years and destroy

RDA #	RDA Title	Retention	Disposition	PII
00295000.	FIELDED SALES ANALYSIS SYSTEM REPORTS	CR+3	DEST	N

This record series consists of the documents containing field-verified information about agricultural, swamp and waste, and forest land sales transactions. This information is used in determining equalized values statewide as provided in Wis. Stat. § 70.57.

“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”

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 appropriately.

RETENTION: EVENT (Creation) + 3 years and destroy

RDA #	RDA Title	Retention	Disposition	PII
00295A00.	FIELDED SALES ANALYSIS SYSTEMS REPORTS	CR+7	DEST	N

This record series includes, but is not limited to, the following reports: "Condensed Sales Summary Report" Shows percentage of various parcel information to the total number of sales for the municipality or total level and summarizes the aggregate sale price per acre for each subclass.

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 appropriately.

RETENTION: EVENT (Date of creation) + 7 years and destroy

RDA #	RDA Title	Retention	Disposition	PII
00296000.	CERTIFIED EQUALIZED VALUE REPORTS	CR+3	DEST	N

Under Chapters 70 and 73 of the Wisconsin Statutes, the Department of Revenue is required to establish the equalized valuation of property in the state. The full value of eight classes of real estate and four items of personal property must be established for each county, city, village, and town. There are basically eight areas of change (increase or decrease to the base) to the state's full value. They are: 1) § 70.57 adjustments, 2) economic, 3) annexation, 4) property added or removed, 5) increased or diminished utility, 6) shift in class, 7) mass appraisal, and 8) § 70.99 adjustments.

This records series includes, but is not restricted to, the reports listed below:

Report 2 Statement of Changes in Equalized Value by Class and Item
Report 3 Statement of Changes in Equalized Value by Type of Change

RDA #	RDA Title	Retention	Disposition	PII

Report 4 Equalized Value Summary Statistics,
Report 6 Formal State Certification
Report 7 Statement of Assessed Value
Report 8 District Ratio for two years, Annexation Report, and New Construction Report

RETENTION: EVENT (Creation) + 3 years and destroy

00296B00. EQUALIZED VALUES TRANSACTION RECORDS — EVT+5 — DEST — N

The Equalized Values Transaction Records contains values required under Wis. Stat. ch. 70. The Wisconsin Department of Revenue is required to establish the equalized valuation of the property in the state. The equalized value of eight real estate classes and six 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) Wis. Stat. § 70.57 adjustments, 2) economic, 3) annexation, 4) property added or removed, 5) increased or diminished utility, 6) shift in class, 7) mass appraisal, and 8) Wis. Stat. § 70.99 adjustments.

RETENTION: EVENT (Equalized values certification date) + 5 years and destroy

00401000. EQUALIZED VALUE REAL ESTATE WORKSHEET — EVT+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 eight classes of realty. The major categories of increases or decreases to the base are: They are: 1) Wis. Stat. § 70.57 adjustments, 2) economic, 3) annexation, 4) property added or removed, 5) increased or diminished utility, 6) shift in class, 7) mass appraisal, and 8) Wis. Stat. § 70.99 adjustments.

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 appropriately.

RETENTION: EVENT (Equalized values certification date) + 3 years and destroy

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

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

00412000. STATE ASSESSMENT OF MANUFACTURING SALES BOOKS — CR+5 — DEST — N

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

00477000. MANUFACTURING PROPERTY ASSESSMENT REPORTS AND DATA — CR+8 — DEST — N

RDA #	RDA Title	Retention	Disposition	PII

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

00478000. **TELCO ASSESSMENT REPORTS AND DATA** **CR+6** **DEST** **Y**

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

RDA #	RDA Title	Retention	Disposition	PII

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

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

00414000. **BOARD OF REVIEW MEMBER TRAINING AFFIDAVIT** **CR+7** **DEST** **N**

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

00471000. **ASSESSORS - SPECIFIC INFORMATION RELATED TO INDIVIDUAL** **EVT+1** **DEST** **Y**

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

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

00472000. **ASSESSORS - NON SPECIFIC EDUCATION** **CR+5** **DEST** **N**

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

00473000. TAX INCREMENTAL DISTRICTS ANNUAL REPORT | CR+7 | DEST | N

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

00475000. TAX INCREMENTAL FINANCE (TIF) REPORTS | CR+7 | DEST | N

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

00013000. WISCONSIN INDIVIDUAL INCOME TAX RECIPROCITY | P | PERM | Y

The record series currently contains documents related to the Minnesota-Wisconsin individual income tax reciprocity re-benchmarks. In the future, other states may require benchmark studies, which would be added to this record series. The documents/files include, but are not limited to: Sample code sheets, sample process (verification) sheets, sample selection lists, and reciprocity tax foregone calculation printouts/files.

Minnesota and Wisconsin have had 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 but are not limited to, Wisconsin Department of Revenue form P-038 '1983 Reciprocity Sample Wisconsin Screen Sheet' or their equivalents.

Retention justification: Reciprocity is an agreement subject to modification and revision by WI and other states. Historical information is imperative to shaping future agreements.

Some of the information in these records is confidential pursuant to Wis. Stat. § 71.78(1), which prohibits disclosure of information derived from income and sales tax returns.

RETENTION: PERMANENT

00190000. SUBJECT FILES - NON-APPOINTED STAFF | CR+7 | SHSW | N

The records series consists of all the subject files for the Division of Research and Policy, for non-appointed staff. This includes, but is not limited to, general correspondence, data and research relating to various tax program subjects such as the Homestead and General Property Tax Relief programs, Economic Forecasts,. Reciprocity, the Wisconsin Tax Model, Mining, the Tax Burden Study background materials, technicalnotes, research memos, theory notes, budget materials, etc.

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

00191000. STATISTICAL REPORTS | EVT+25 | SHSW | N

The records series consists of individual income tax statistics by:
1. Adjusted gross income class (husband and wife returns combined)

2. Net taxable Income
The records are used for historical purposes, tracking economic trends and developing proposed legislation.

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

00257000. FISCAL ANALYSES CR+6 DEST N

This record series contains fiscal analysis developed by the Wisconsin Department of Revenue. This includes: all fiscal estimates, fiscal estimate worksheets and technical memoranda of Assembly bills, Senate bills, Special Session bills, Assembly and Senate joint resolutions, and proposed legislation that may not have been introduced yet, which relate to the Wisconsin Department of Revenue.

RETENTION: EVENT (Creation) + 6 years and destroy

00264000. CORPORATE INCOME TAX DATA EVT+2 DEST N

This record series is for Corporate Income Tax data by file number, summary,and tax year. The data covers state tax attributes and contains no federal data. The source is corporate returns processed in DOR's tax processing system.

Generally, these records are stored in-house, in Research & Policy. Data is in printed format for years before 2005 and is stored electronically for years 2005 and after. The electronic records are stored in a network file share with access limited to R&P staff and selected DTS staff.

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

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

00007000. CERTIFIED MAIL BOOKS EVT+2 DEST Y

This record series is a log of all certified mailsent by the Legal Services Unit and Resolution Unit staff. The log includes: number of article,name of addressee and address, postage fee, return receipt 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.

Wis.Stats. §§71.78, 72.06,77.265,78.80(3), 139.035(1), 139.11(4)(a), 139.38(6) & 139.82(6) IRC § 6103(b)

RETENTION: EVENT (After last entry) + 2 years and destroy confidential

00010000. DECLARATORY RULINGS EVT+10 SHSW N

Declarntory rulings by the Wisconsin Depnrtment of Revenue under Wis. Stnt § 227.41.

These nre infrequent. For exnmple, the first one occurred in 1984 ns n mntter of first imp1·ession involving taxation of the complex

telecommunications industry. Recently, we have had more requests for rulings. It is helpful to hnve files for reference when we get n new declnrntory ruling request.

Records include, but nre not limited to, the petition, nmended petition, the Dcpnrtment's proccdurnl papers, the record including the transcript and exhibits of the hearing, briefs of seven pnrties, the proposecf decision, objections to the decision, and the declarntory ruling.

RETENTION: EVENT (Case Closed) + 10 years and transfer to State Historical Society

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

The Department of Revenue Legal.case files are of cases brought before the Wisconsin Tax Appeals Comm ission and the courts. Electronic and paper 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.

Wis.Stats.§§70.35(3), 70.47(7)(af), 71.78,72.06,76.30, 77.265, 78.80(3), 139.035(1), 139.11(4)(a), 139.38(6) & 139.82(6) IRC § 6103(b)

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

00258000. **COURT CASES - NON-TAX APPEAL FILES** **EVT+10** **DEST** **Y**

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. These do not include appeals from the Wisconsin Tax Appeals Commission.

Some of the information in these records is confidential pursuant to Wis. Stat. §§ 71.78(1) and 77.61 (5), which prohibit disclosure of information derived from income and sales tax returns, some information is confidential personnel information pursuant to Wis. Stat.§§ 19.36(10) and 230.13, and some information may include documents or records subject to attorney-client privilege pursuant to Wis. Stat. § 905.03(2) or work-product privilege pursuant to Wis. Stat. § 804.01 (2)(c)1.

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

00333000. **COLLECTION COURT ACTION FILES** **EVT+10** **DEST** **Y**

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.

Some of the information in these records is confidential pursuant to Wis. Stat. §§ 71.78(1) and 77.61 (5), which prohibit disclosure of information derived from income and sales tax returns, and some information may include documents or records subject to attorney-client privilege pursuant to Wis. Stat.§ 905.03(2) or work-product privilege pursuant to Wis. Stat.§ 804.01(2)(c)1.

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

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)

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

00362000. TICKETS, CLAIM FORMS, CORRESPONDENCE & VALIDATION PROCESSING CR+7 DEST Y

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.

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.

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.

Logs of the administrative checks issued are also maintained by Lottery Services Section.

*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.

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) + 7* years and destroy confidential

00363000. **NON-WINNING ENTRIES FOR LOTTERY DRAWINGS** **EVT+0/1** **DEST** **Y**

On a periodic basis, the Lottery will offer games in which drawings of non-winning tickets, tickets, or entries, are allowed for entry into a subsequent drawing, etc. This may require individuals to mail in ticket(s) or entries to a specific address or produce files that contain specific data entries. Records include, but are not limited to, nonwinning tickets, tickets, entry forms and envelopes these materials were mailed in.

Event: Conclusion of drawing – all entries have been drawn, including any alternates if required, and the results have been audited.

RETENTION: EVENT + 1 day and destroy confidential

00364000. **LOTTERY TICKETS UNSOLD OR RETURNED BY RETAILERS** **EVT+0/1** **DEST** **N**

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.

Returned tickets and unsold tickets are reconciled against Inventory accounts, accounts receivable and the tickets physically in the warehouse.

Tickets are immediately destroyed provided reconciliation has been accomplished. This process must be approved by the Bureau Director.

RETENTION: EVENT (Reconciliation complete) + 1 day and destroy

00365000. **VIDEO & AUDIO RECORDINGS OF DRAWINGS** **EVT+0/6** **DEST** **N**

Wis. Stat. § 565.27(2)(b)(3) requires that drawings be documented with a video and audio recording.

The drawings are conducted for various lottery games including raffles, mail-in drawings or limited time offers, for example, 50/50 Raffle, Packers Drawing, or May Madness Raffle.

RETENTION: EVENT (date of drawing) + 6 months and destroy

00366000. **SECURITY INVESTIGATION FILES-CONFIDENTIAL** **EVT+5** **DEST** **Y**

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

00378000. **ACCOUNT ADJUSTMENTS TO RETAILERS** **EVT+2** **DEST** **Y**

The primary records used daily by Retailer Contracting and Financial Services (RCFS) staff as management/audit tools of Lottery retailer account activity are:

Retailer Manual Adjustment Log and Documentation: These are manual entries that may create accounting entries, on Lottery retailer accounts, that may interface into the State's accounting system. Supporting documentation is created for each batch of adjustments and provided to DOR Lottery Accounting upon request.

Non-Funds Transfer (NFT) Activity Ledger: Any Electronic Fund Transfer (NFT) that is rejected and returned unpaid for Lottery retailer accounts are tracked in the ledger. It is used to manage and audit the collections of past due retailer accounts receivable and to evaluate the contract status of retailers with poor payment history in accordance with the Lottery's NFT policy.

NFT Invoices/Statements: Documentation of manual requests and processing of payments by retailer accounts for NFTs.

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 (Required audits completed) + 2 years and destroy confidential

00397000. **DRAWING FILES / DAILY & WEEKLY REPORTS** **CR+2** **DEST** **N**

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

00428000. **VENDOR BACKGROUND INVESTIGATIONS - CONFIDENTIAL** **EVT+7** **DEST** **Y**

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

00431000. **RNG CABINET SEAL LOGS** **CR+2** **DEST** **N**

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

00432000. **INSTANT TICKET RECONSTRUCTION FILES / VENDOR MONTHLY REPORT** **EVT+3** **DEST** **N**

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 flies 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

00433000. **ANNUAL INSTANT TICKET INVENTORY** **CR+3** **DEST** **N**

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

00434000. **SECURITY AUDITS AND COMPLIANCE REVIEWS** **EVT+4** **DEST** **N**

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

00437000. **LOTTERY CHECK STOCK - CHAIN OF CUSTODY FORM** **CR+2** **DEST** **N**

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

00469000. **INSTANT SCRATCH GAME MASTER FILE** **EVT+10** **DEST** **Y**

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.

Master file may include, but is not limited to:
- Features and Procedures, including the prize structure.
- Lottery Administrator and Legal Counsel Features & Procedures approval documents.
- Legal opinions, trademark clearance letters, and game audits.
- Working papers (a contractor-initiated document signed by both the Lottery and the contractor that includes the specifications for that game).
- Additional materials such as ticket testing forms, inventory load reports, prize load reports, and post-production balancing reports.
- Emails, letters, or other correspondence related to the game.

*The Event for any game is the end date of the game or until the last payment of the annuity prize is made for that game (if the game had an annuity prize), whichever is later.

Confidential: Wis. Stat. §§ 134.90; 804.01(2)(c); 905.03.

The official record will be maintained electronically for the full retention period. To comply with Wis. Stats. §§ 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.

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

00481000. **LOTTERY RETAILER ACCOUNTING REPORTS, FORMS AND LOGS** **CR+2** **DEST** **N**

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 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

00482000. FORMS, REPORTS, FILES, LOGS AND NOTES **CR+2** **DEST** **N**

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

00484000. WINNER AWARENESS **EVT+10** **DEST** **Y**

The Wisconsin Lottery Winner Awareness records document the Wisconsin Lottery player prize winners who win prizes of $600 or more and may include: Winner information including, but not limited to, player name, county, city, state, claim ID, date of win, claim date, draw number, game information, and prize amount won. In addition, included is certain retailer information, including, but not limited to, selling retailer name, the retailer number, retailer chain, chain number, Doing Business As (DBA), city, state, and zip.

Event: the date of the last possible payment of the prize. For any prize, the date of the last possible payment refers also to the date of the last payment for an annuity prize and the date on which all investigations, cases, and possible appeals related to a prize are closed.

RETENTION: EVENT + 10 YEARS AND DESTROY CONFIDENTIAL