### Business Registration/Permit Files
**Reviewed:** 1/14/2015

**Description:**
These records are used to administer and document the licensing of businesses or permitting for the purposes of tax collection. The files may contain, but are not limited to: Nevada Business Registration and Supplemental Registration with related documentation; Sales Tax Account Closeout Request with supportive records; Notice of reinstatement and other insurance and surety company forms; Pledge of Securities, copies of surety bonds, Bond of Retailer and/or User and notarized statements; Affidavit of qualification; Explanation of Claim for Bond and related documents; Related correspondence.

**Retention:**
Retain these records for a period of eight (8) calendar years from the end of the calendar year in which the associated account(s) were closed.

**Disposition:**
Destroy Securely

### Cigarette Dealer Licensing Records
**Reviewed:** 7/22/2009

**Description:**
These records are used to administer and document the licensing of dealers (See NRS Chapter 370 and NAC Chapter 370). The files may contain but are not limited to: License applications and associated documents; Surety bonds, security pledges, bond waiver, etc.; Claims for refund of excise tax; Supportive documentation; Related correspondence.

**Retention:**
Retain the original application documentation and the three (3) most current years of records for a period of three (3) calendar years after the expiration of the certification, registration or license. Documents older than three (3) calendar years may be purged from the files.

**Disposition:**
Destroy

### Cigarette Excise Tax Administrative Records
**Reviewed:** 7/22/2009

**Description:**
These records are used for administrative purposes to control and monitor cigarette taxes (See NRS Chapter 370 and NAC Chapter 370). The files may contain, but are not limited to: Administrative, statistical, and other reports; Similar documentation; Related correspondence.

**Retention:**
Retain these records for a period of three (3) fiscal years from the fiscal year to which the records pertain.

**Disposition:**
Destroy

### Cigarette Excise Tax Revenue Accounting Records
**Reviewed:** 7/22/2009

**Description:**
These records are used for revenue accounting purposes (See NRS Chapter 370 and NAC Chapter 370). The files may contain, but are not limited to: Monthly stamp inventory report and associated documentation (including stamp purchase orders, unstamped purchase orders and reports of same); Stamp meter receipts; Copies of claims for refunds; Records of destroyed tax stamps; Cigarette seizure forms; Purchase contracts for state purchase of stamps; Similar documentation; Related correspondence.

**Retention:**
Retain these records for a period of three (3) fiscal years from the fiscal year to which the records pertain.

**Disposition:**
Destroy

### Estate Tax Records
**Reviewed:** 11/18/1998

**Description:**
These records are maintained in accordance with a reciprocal agreement with the Internal Revenue Service for the exchange of information concerning the estates of deceased taxpayers. The records may consist of, but are not limited to: Estate folders which include federal estate tax returns, extensions and forms; Billings with associated documentation; Transmittals to IRS; Estate Tax Distribution and Statistical records which includes copies of deposit slips, refund requests, etc.; Statistical listings of social security numbers, names of decedents, dates of death, amounts paid and date paid; Copies of distributions; Estate Tax records; Estate Tax General Correspondence; Estate Tax Mail Log; Estate Tax Tickler File.

**Retention:**
Retain these records for a period of six (6) calendar years from the calendar year to which they pertain.

**Disposition:**
Destroy Securely
### 1998059  Journal Vouchers
**Reviewed:** 11/29/1998  
**Description:** These documents are used to process changes to sales tax accounts, such as bond refunds, removing and transferring credits and accounts receivables, adjusting and transferring returns, transferring cash bond, refunds of overpayments, and similar. The files may include, but are not limited to: Original and copies of Journal Vouchers with associated documentation; Journal Voucher Activity computer printouts; Data processing printouts; Related documentation.  
**Retention:** Retain these records for a period of six (6) fiscal years from the fiscal year to which the records pertain.  
**Disposition:** Destroy Securely

### 1998066  Surety Bond Claims Files
**Reviewed:** 11/18/1998  
**Description:** These records document claims made against surety companies for defaulted payment of taxes. The files may include, but are not limited to: Validity of surety bond claim documentation; Demand letters with supportive documentation; Withdrawal of surety bond claim with related records; Related correspondence.  
**Retention:** Retain these records for a period of six (6) calendar years from the date the liability is satisfied, or other final determination has been made.  
**Disposition:** Destroy

### 2012023  Tax Returns
**Reviewed:** 6/24/2013  
**Description:** These records document the actual tax returns of sales and use tax, consumer use tax and modified business tax reported to the Department (See NRS chapter 372 and NAC chapter 372 and for business tax NRS chapters 363A and 363B, and NAC chapters 363A and 363B). The files may include, but are not limited to: Sales and Use Tax returns; Consumer Use Tax returns; Modified Business Tax returns; Delinquent returns including amnesty files; related correspondence.  
**Retention:** Retain these records for a period of fourteen (14) calendar years from the end of the tax reporting year to which they pertain.  
**Disposition:** Destroy Securely