

FUS Tax forms: Records Retention Schedule										
DESCRIPTION	CUSTODIAN	WHO FILES IT?	WHEN IS IT FILED?	TO WHOM IS IT FILED?	FORM #	RETENTION REQUIREMENTS (yrs.)			RECORD FORMAT	SAFEGUARD MEASURES CURRENTLY IN PLACE?
						LEGAL	ACTIVE	NON-ACTIVE		
						(CY: Current Yr)				
Contractor's Statement	A/P	A/P	Certain types of construction orders	Iowa Dept. of Rev. & Finance	IA-625-0249		5		Paper	
Exempt Organization Business Income Tax	Accounting Services	Accounting Services	Annually	IRS	990T	Fed: CY + 3			Paper	
Iowa Corporation Income Tax Return	Accounting Services	Accounting Services	Annually	Iowa Dept. of Rev. & Finance	IA 1120				Paper	
Motor Vehicle Fuel Tax Refund Claim	A/P	A/P	Monthly	Iowa Dept. of Rev. & Finance	82-052		Permanent		Paper	
Proceeds from Real Estate, Broker and Barter Exchange Transactions.	Treasurer's Office	Treasurer's Office	Annually	IRS	1099-B Sales Tax Quarterly/SM Return		Permanent		Paper	
State Sales Tax	Accounting Services	Accounting Services	Quarterly	Iowa Dept. of Rev. & Finance					Paper	
Student Loan Interest Statement	Cashier's Office	Student Financial Aid	Annually	IRS	1098-E	Fed: 25 mos.			Paper	
Telecommunications Tax	ITS	ITS	Annually							
Tuition Payments Statement	Cashier's Office	Cashier's Office	Annually	IRS	1098-T	Fed: 25 mos.			Paper	
Uniform Sales & Use Tax Certificate Form (W-9 Supplemental Information) Tax Exempt Form	Purchasing	Retained within Purchasing	When seller wants exemption on paying sales tax	Retained within Purchasing	PVT 080					
	Vendor	A/P	At the request of the vendor	Vendor	UI-Kvafw995		Permanent		Paper, Microfilm	
<b>Payroll Tax Forms</b>										
Employer Periodic Wage Reporting Summary	Payroll	Payroll	Quarterly	IPERS	PRDSUM	Fed: CY + 4	Permanent		Paper	
Employer Remittance Advice	Payroll	Payroll	Monthly	IPERS	PRDSUM	Fed: CY + 4	Permanent		Paper	
Employer's Quarterly Federal Tax Return	Payroll	Payroll	Quarterly	IRS	941	Fed: CY + 4	Permanent		Paper	

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Annual Return of Withheld Federal Income Tax	Payroll	Payroll	Annually	IRS	945	Fed: CY + 4	Permanent		Paper	
Transmittal of Information Returns Reported Magnetically/Electronically	Payroll	Payroll	Annually	IRS	4804	Fed: CY + 4	Permanent		Paper	
Transmitter Report and Summary of Magnetic Media	Payroll	Payroll	Annually	Soc. Sec. Admin.	6559	Fed: CY + 4	Permanent		Paper	
Employer's Annual Information Return of Tip Income and Allocated Tips	Payroll	Payroll	Annually	IRS	8027	Fed: CY + 4	Permanent		Paper	
Annual Summary and Transmittal of U.S. Information Returns	Payroll	Payroll	Annually	IRS	1096	Fed: CY + 4	Permanent		Paper	
Annual Withholding Agent VSP Report	Payroll	Payroll	Annually	Iowa Dept. of Rev. & Finance		Fed: CY + 4	Permanent		Paper	
Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Payroll	Payroll	Annually	IRS	1042	Fed: CY + 4	Permanent		Paper	
IL-501: Illinois Employer Withholding Tax Payment	Payroll	Payroll	Monthly	ILL. Dept. of Rev. & Finance	IL-492-0053	Fed: CY + 4	Permanent		Paper	
ILL-941; Illinois Employer's Quarterly Withholding Tax Return	Payroll	Payroll	Quarterly	ILL. Dept. of Rev. & Finance	IL-492-0018	Fed: CY + 4	Permanent		Paper	
ILL-W-3; Annual Illinois Withholding Return	Payroll	Payroll	Annually	ILL. Dept. of Rev. & Finance	IL-492-0019	Fed: CY + 4	Permanent		Paper	
<b>Staff Benefits Tax Forms</b>										
Annual Return/Report of Employee Benefit Plan	Staff Benefits	Staff Benefits	Annually	IRS	5500	Fed: CY + 4			Paper	
Fringe Benefit Plan Annual Information Return	Staff Benefits	Staff Benefits	Annually	IRS	5500 (Schedule F)	Fed: CY + 4			Paper	

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NOTES:										
1) The custodian has official responsibility for retention and disposition of the record.										
2) The following units do not file any state or federal tax forms as of 6-1-98;										
Budget Office										
Cashier's Office										
COP										
Financial Analysis										
FSG										
General Counsel										
Grant Acct.										
PMO										