

UI Official Records Retention Schedule

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Tax Records	Form 8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business. Must be filed with IRS w/in 15 days of receipt of cash.	Tax Manager - UI Controller's Office	10 Years	Y	N	Local units receiving payments are required to file and maintain record. Notification copies must also be sent to Tax Manager Office (105 JH)
Tax Records	Cash Payer Notification Statement	Statement filed annually (by January 31) to cash payer for \$10,000 Received in Trade or Business.	Tax Manager - UI Controller's Office	10 Years	Y	N	Local units receiving payments are required to file and maintain record. Notification copies must also be sent to Tax Manager Office (105 JH)

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Tax Records	Form 1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return filed annually with IRS for Iowa Medical Mutual Insurance Co. (IMMIC)	UI Health Care - VPMA Financial Planning & Capital Budget	Permanent	Y	N	UI Health Care - VPMA Financial Planning & Capital Budget
Tax Records	Iowa Premium Tax Return	Tax Return Filed annually to Iowa Dept. of Revenue and Finance for Iowa Medical Mutual Insurance Co. (IMMIC)	UI Health Care - VPMA Financial Planning & Capital Budget	Permanent	Y	N	UI Health Care - VPMA Financial Planning & Capital Budget
Tax Records	Form 1120 - U.S. Corporation Income Tax Return	Income Tax Return filed annually with IRS for U of I Health System Inc. and Subsidiaries.	UI Health Care - VPMA Legal Affairs	Permanent	Y	N	UI Health Care - VPMA Legal Affairs
Tax Records	Iowa Form IA 1120 - Corporation Income Tax Return	Filed annually with Iowa Dept. of Revenue and Finance by UIHC for U of I Health System Inc. and subsidiaries.	UI Health Care - VPMA Legal Affairs	Permanent	Y	N	UI Health Care - VPMA Legal Affairs

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Tax Records	Form 8282 - Donee Information Return	Filed with IRS when donated property received is sold within 3 years. Filed only if UI sells or disposes of charitable deduction property within 3 years of receipt. (Dept. should consult with Tax Manager Office prior to selling donated property).	Tax Manager - UI Controller's Office	10 Years	Y	N	Tax Manager - UI Controller's Office

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Tax Records	Form 990 - Return of Organization Exempt from Income Tax	Return filed annually with IRS on behalf of tax exempt entities controlled by the University of Iowa.	Tax Manager - UI Controller's Office	10 Years	N	N	Iowa Medical Research Foundation Return - Tax Manager; UI Research Foundation Return - UIRF Finance; UI Research Park Return - UIRP Finance; Musser Davis - UI Accounting & Financial Reporting
Tax Records	Form 1099-MISC	Form filed annually with IRS by UI Accounts Payable regarding miscellaneous income paid to recipients.	UI Purchasing/Accounts Payable	10 Years	Y	N	UI Purchasing/Accounts Payable
Tax Records	Form 990-PF Return of Private Foundation	Return filed annually with IRS for Lelia Lintner and Goldia Linter Scholarship Trusts.	Tax Manager - UI Controller's Office	10 Years	N	N	Tax Manager - UI Controller's Office

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Tax Records	Form 8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales filed on or before the 15th day of the second calendar month after the close of the calendar quarter in which the issue is issued with IRS for copier leasing program utilizing tax-exempt financing.	UI Purchasing/Accounts Payable	10 Years	N	N	UI Purchasing/Accounts Payable

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Tax Records	Form 35-003 (Construction Contract Claim for Refund)	Iowa Sales Tax Treatment for Construction Contracts filed by Purchasing with Iowa Dept. of Revenue & Finance based on Form 35-002 provided by Contractor on certain types of construction orders. Special Iowa sales tax exemption certificate instead may be provided to Contractor that would eliminate sales tax issues.	UI Purchasing/Accounts Payable	5 Years	N	N	UI Purchasing/Accounts Payable
Tax Records	Form 990T	Exempt Organization Business Income Tax (Unrelated Business income Tax) filed annually with IRS by the Controller's Office.	Tax Manager - UI Controller's Office	Permanent	N	N	Tax Manager - UI Controller's Office

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Tax Records	Form IA 1120	Iowa Corporation Income Tax (UBIT) Return filed annually with Iowa Dept. of Revenue & Finance by the Controller's Office.	Tax Manager - UI Controller's Office	Permanent	N	N	Tax Manager - UI Controller's Office
Tax Records	Form 40 North Dakota Income Tax Return	Unrelated business income tax return filed annually with the North Dakota Department of Revenue by the Controller's Office.	Tax Manager - UI Controller's Office	Permanent	N	N	Tax Manager - UI Controller's Office
Tax Records	Motor Vehicle Fuel Tax Refund Claim	Monthly filing to Iowa Dept. of Revenue & Finance by Accounts Payable to obtain state motor fuel tax refund.	UI Purchasing - Accounts Payable	Permanent			Claim reference # and other info. maintained by UI Purchasing/Accounts Payable
Tax Records	Form 1099-B (2010 and later)	Proceeds from Broker and Barter Exchange Transactions filed as necessary with IRS by Accounts Payable.	UI Purchasing - Accounts Payable	10 Years	Y	N	UI Purchasing/Accounts Payable

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Tax Records	Form 1099-INT (2010 and later)	Interest Income Paid to Recipients filed as necessary with IRS by Accounts Payable.	UI Purchasing - Accounts Payable	10 Years	Y	N	UI Purchasing/Accounts Payable
Tax Records	Form 1099-INT and 1099-B (pre year 2010)	Forms 1099-INT and 1099-B filed with IRS for registered bond transactions prior to 2010.	Treasury Operations	10 Years	Y	N	Treasury Operations
Tax Records	Iowa State Sales Tax Return	Sales Tax Quarterly/Semi-Monthly Payments Return filed quarterly with Iowa Dept. of Revenue & Finance by UI Accounting Services.	Accounting & Financial Reporting	5 Years	N	N	Accounting & Financial Reporting
Tax Records	Form 1098-E	Student Loan Interest Statement filed annually with IRS by Student Financial Aid.	Treasury Operations - Cashier's Office	10 Years	Y	N	Treasury Operations - Cashier's Office
Tax Records	Form 1098-T	Tuition Statement filed annually with IRS by University Billing/Treasury Operations.	Treasury Operations - Cashier's Office	10 Years	Y	N	Treasury Operations - Cashier's Office

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Tax Records	Form UI-Kvafw995	W-9 Supplemental Information - Tax Exempt Form filed at the request of the vendor.	UI Purchasing - Accounts Payable	Permanent			UI Purchasing - Accounts Payable
Tax Records	W-2	Wage and Tax Statement filed annually with IRS and employee.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form 720 - Quarterly Federal Excise Tax Return	PCORI fee from the Affordable Care Act payable annually from 2013 - 2019; filed annually with IRS by July 31.	University Human Resources - Benefits	10 Years	N	N	University Human Resources - Benefits
Tax Records	Form 941	Employer's Quarterly Federal Tax Return filed quarterly with IRS by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form 945	Annual Return of Withheld Federal Income Tax filed annually to IRS by Accounts Payable.	UI Purchasing - Accounts Payable	Permanent	Y	N	UI Purchasing - Accounts Payable

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Tax Records	Form 4804	Transmittal of Information Returns Reported Magnetically/Electronically filed annually with IRS by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form 6559	Transmitter Report and Summary of Magnetic Media filed annually with Social Security Administration by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form IA-44-105	Iowa Employer Withholding Tax Payment filed semi-monthly with Iowa Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form IA-44-095	Iowa Employer's Quarterly Withholding Tax Return filed quarterly with Iowa Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll

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Tax Records	Annual Withholding Agent Voluntary Savings Plan Report	Report Filed annually with Iowa Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons filed annually with IRS by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Form 1042-S	Foreign Person's U.S. Source Income Subject to Withholding filed annually with IRS and employee.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	IL-501: Form IL-492-0053	Illinois Employer Withholding Tax Payment filed monthly with Illinois Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	ILL-941: Form IL-492-0018	Illinois Employer's Quarterly Withholding Tax Return filed quarterly with Illinois Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll

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Tax Records	Ill-W-3: Form IL-492-0019	Annual Illinois Withholding Return filed annually with Illinois Department of Revenue & Finance	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	States other than Iowa or Illinois Employer Withholding Tax Payment	State specific forms filed monthly with State's Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	States other than Iowa or Illinois Employer's Quarterly Withholding Tax Return	State specific forms filed quarterly with State's Dept. of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	States other than Iowa or Illinois Annual Withholding Return	State specific forms filed annually with State's Department of Revenue & Finance by UI Payroll.	University Human Resources - Payroll	Permanent	Y	Y	University Human Resources - Payroll
Tax Records	Multi-state quarterly unemployment tax returns	State specific forms filed annually with State's Department of Revenue & Finance by UI Payroll.	University Human Resources - Benefits	5 yrs.	Y	N	University Human Resources - Benefits

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Tax Records	Form W-2G: Raffle Reporting	Reports of winnings and tax withholding for university sponsored raffles where the value of the prize less amounts paid for participating is over \$600 AND the value of the prize is over 300 times the amount the winner paid to participate. (Depts. must notify UI Office of the General Counsel and UI Accounts Payable when holding raffles.)	UI Purchasing - Accounts Payable	Permanent	Y	N	UI Purchasing - Accounts Payable
Tax Records	Form 1094-B: Transmittal of Health Care Information Returns	Summary transmittal filed annually with the IRS for the Affordable Care Act.	University Human Resources - Benefits Office	10 Years	Y	N	University Human Resources - Benefits Office
Tax Records	Form 1095-B: Health Coverage	Report filed annually with IRS and employees for the Affordable Care Act	University Human Resources - Benefits Office	10 Years	Y	N	University Human Resources - Benefits Office

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Tax Records	Form 1094-C: Transmittal of Employer Provided Health Insurance Offer & Coverage	Summary transmittal filed annually with the IRS for the Affordable Care Act.	University Human Resources - Benefits Office	10 Years	Y	N	University Human Resources - Benefits Office
Tax Records	Form 1095-C: Employer Provided Health Insurance Offer and Coverage	Report filed annually with IRS and employees for the Affordable Care Act	University Human Resources - Benefits Office	10 Years	Y	N	University Human Resources - Benefits Office
Tax Records	Form PRDSUM- Employer Periodic Wage Reporting Summary	Summary report filed monthly to IPERS.	University Human Resources - Benefits Office	Permanent	Y	N	University Human Resources - Benefits Office
Tax Records	Form PRDSUM Employer Remittance Advice	Report/form filed monthly with IPERS.	University Human Resources - Benefits Office	Permanent	Y	N	University Human Resources - Benefits Office