

A thick black L-shaped frame is positioned on the left and bottom right sides of the slide, framing the central text.

RECORD RETENTION

Pat Amedee

RECORD RETENTION:

WHAT MUST I KEEP?

WHAT SHOULD I KEEP?

HOW LONG?

RECORD RETENTION:

WHAT IS CONSIDERED A “RECORD”?

RECORD RETENTION:

WHAT IS CONSIDERED A “RECORD”?

LA. R.S. 44:1(A)(2)(a) All books, records, writings, accounts, letters and letter books, maps, drawings, photographs, cards, tapes, recordings, memoranda, and papers, and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment, having been used, being in use, or prepared, possessed, or retained for use in the conduct, transaction, or performance of any business, transaction, work, duty, or function which was conducted, transacted, or performed by or under the authority of the constitution or laws of this state, or by or under the authority of any ordinance, regulation, mandate, or order of any public body or concerning the receipt or payment of any money received or paid by or under the authority of the constitution or the laws of this state, are "public records", except as otherwise provided in this Chapter or the Constitution of Louisiana.

RECORD RETENTION:

“PUBLIC VS. PRIVATE (CONFIDENTIAL)” RECORDS

RS 44:§4. Applicability

This Chapter shall not apply:

(1) To any tax return or the information contained in any tax return. However, the name and address of any person who obtains an occupational license, the information on the face of the license, and information as to whether an occupational license has been issued to a particular person shall be public records.

....

(48) To any tax information in the possession of the Board of Tax Appeals that is required by law to be held confidential or privileged or to any internal correspondence among the members and staff of the Board of Tax Appeals pertaining to discussion of a case being adjudicated by the board.

RECORD RETENTION:

HOW LONG SHOULD THE COLLECTOR KEEP RECORDS

RS 44:§36. Preservation of records

B. All existing records or records hereafter accumulated by the Department of Revenue may be destroyed after five years from the thirty-first day of December of the year in which the tax to which the records pertain became due; provided that these records shall not be destroyed in any case where there is a contest relative to the payment of taxes or where a claim has been made for a refund or where litigation with reference thereto is pending.

RECORD RETENTION:

SHOULD THE COLLECTOR KEEP RECORDS
BEYOND 5-YEAR PROVISION?

RECORD RETENTION:

WHAT EVIDENCE IS IMPORTANT TO YOUR
LEGAL COUNSEL?

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application

Prior period filings

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application

Prior period filings

Copies of checks

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application

Prior period filings

Copies of checks

E-mails, records of telephone calls

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
E-mails, records of telephone calls

Prior period filings

Copies of checks

History of prior delinquencies

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
calls

History of prior delinquencies

Prior period filings

Copies of checks

E-mails, records of telephone

Prior repayment agreements

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
calls

History of prior delinquencies

Prior period filings

Prior repayment agreements

Copies of checks

E-mails, records of telephone

Audits

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
calls

History of prior delinquencies

Prior period filings

Prior repayment agreements

Copies of checks

Audits

E-mails, records of telephone

Notices (Delinquency, Notice of Intent,
Assessments)

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
calls
History of prior delinquencies
Notice of Intent, Assessments)

Prior period filings

Prior repayment agreements

Copies of checks

Audits

E-mails, records of telephone
Notices (Delinquency,

Proof of Certified Mailing

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
calls
History of prior delinquencies
Notice of Intent, Assessments)

Prior period filings
Prior repayment agreements
Proof of Certified Mailing

Copies of checks
Audits

E-mails, records of telephone
Notices (Delinquency,

Proof of Mailing

RECORD RETENTION:

TAXPAYER RECORDS

Taxpayer Registration/Application
calls
History of prior delinquencies
Notice of Intent, Assessments)

Prior period filings
Prior repayment agreements
Proof of Certified Mailing

Copies of checks
Audits
Proof of Mailing

E-mails, records of telephone
Notices (Delinquency,

Other.....



RECORD RETENTION:

WHAT MUST THE TAXPAYER/DEALER KEEP?



RECORD RETENTION:

WHAT MUST THE TAXPAYER/DEALER KEEP?

§R.S. 47:337.29 Dealers required to keep records

RECORD RETENTION:

§R.S. 47:337.29 Dealers required to keep records

A.(1) Every dealer required to make a report and pay any tax under this Chapter shall keep and preserve suitable records of the sales, purchases, or leases taxable pursuant to this Chapter, and such other books of accounts as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the collector; and each dealer shall secure, maintain and keep until the taxes to which they relate have prescribed, a complete record of tangible personal property received, used, sold at retail, distributed, or stored, leased or rented, within the taxing jurisdiction by the said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the collector for the reasonable administration of the tax, and a complete record of all sales or purchases of services taxable as provided in this Chapter until the taxes to which they relate have prescribed.

RECORD RETENTION:

§R.S. 47:337.29 Dealers required to keep records

A (2) These records shall be open for inspection to the collector at all reasonable hours.

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§R.S. 47:337.29 Dealers required to keep records

A (3) The collector is authorized to require all dealers who take deductions on their sales tax returns for total sales under the minimum taxable bracket prescribed pursuant to R.S. 47:304 to support their deductions by keeping written or printed detailed records of said sales in addition to their usual books and accounts.

RECORD RETENTION:

§R.S. 47:337.29 Dealers required to keep records

B. Any dealer subject to the provisions of this Chapter who violates the provisions of this Section shall be fined not more than five hundred dollars or imprisoned for not more than sixty days, or both, for any such offense.

RECORD RETENTION:

§R.S. 47:337.29 Dealers required to keep records

C. Any dealer shall have an obligation to use reasonable means to notify and provide a collector with accurate and updated information pertaining to its proper address and the names and contact information for those officers or directors, or members or managers having direct control or supervision over its local sales and use taxes and those charged with the responsibility of filing a dealer's sales and use tax return with the collector. This obligation shall be continuing and a dealer shall notify the collector of any changes, additions, or deletions within thirty calendar days of any change.

RECORD RETENTION:

**YESTERDAYS OF LAKE CHARLES, INC. VERSUS
CALCASIEU PARISH SALES AND USE TAX DEPARTMENT
CONSOLIDATED WITH
COWBOY'S NIGHTLIFE, INC. VERSUS CALCASIEU PARISH
SALES AND USE TAX DEPARTMENT
NO. 2015-C-1676
SUPREME COURT OF LOUISIANA
May 13, 2016**

RECORD RETENTION:

(pg. 32) Furthermore, although La. Rev. Stat. 47:337.28.1, entitled "Arbitrary assessments prohibited," forbids the Collector from "issuing an arbitrary assessment," the Collector's assessment cannot be considered an "arbitrary assessment" if the taxpayer fails to comply with the records requirements of La. Rev. Stat. 47:337.29. ..., **the collector shall be prohibited from issuing an arbitrary assessment.**

RECORD RETENTION:

For purposes of this Chapter, the term "arbitrary assessment" shall mean an estimated assessment issued by the local collector which does not comply with R.S. 47:337.28, 47:337.48(A), or 47:337.53. However, no provision of this Chapter shall prevent the collector from determining correct tax as provided for in R.S. 47:337.35. **An assessment shall not be considered an "arbitrary assessment" if the taxpayer does not provide records as required by R.S. 47:337.29 and/or R.S. 47:337.36. The taxpayer shall bear the burden of proving that the assessment was not in compliance with the law. (Emphasis added.)**

RECORD RETENTION:

QUESTIONS

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