

STATE OF VERMONT GENERAL RECORD SCHEDULE
Issued to: All Public Agencies
GRS-1570.1170: Tax Assessments and Related Records
Last Revised: 7/25/2014



Vermont State Archives and Records Administration
Vermont Office of the Secretary of State

GRS-1570.1170: Tax Assessments and Related Records

Classification: Taxes (Assessing)

- Authority:** A custodian of public records shall not destroy, give away, sell, discard, or damage any record or records in his or her charge, unless specifically authorized by law or under a record schedule approved by the state archivist pursuant to subdivision 117(a)(5) of Title 3. (1 V.S.A. § 317a)
- Scope:** This general record schedule applies to any agency, board, department, commission, committee, branch, instrumentality, or authority of the state or any agency, board, committee, department, branch, instrumentality, commission, or authority of any political subdivision of the state that produces or acquires the records listed on this record schedule in the course of public agency business. Record means any written or recorded information, regardless of physical form or characteristics, and includes electronic or digital records and data. (1 V.S.A. § 317)
- Use:** State agencies **MUST** have a Notice of Adoption (VSARA-11) acknowledged by the Vermont State Archivist and on file with the Vermont State Archives and Records Administration (VSARA) prior to using any general record schedule. Use of a General Record Schedule (GRS) to destroy records without proper notification is not permitted. In addition, internal policies must be established to assure that the requirements outlined in any GRS are being applied across the agency. General Record Schedule (GRS) numbers shall be cited in all internal policies to demonstrate compliance with 1 V.S.A. § 317a. Local public agencies do not have to submit a Notice of Adoption; however, internal policies should clearly cite any general schedules that have been adopted and associated GRS numbers. If a GRS does not meet an agency's legal or administrative needs, the agency should continue to use any applicable disposition orders that have been issued for its records or seek agency specific record schedules through VSARA's Targeted Assistance Program (TAP).
- Exemptions:** It is the policy of Title 1, Chapter 5, Subchapter 3 of Vermont Statutes Annotated to provide for free and open examination of records consistent with Chapter 1, Article 6 of the Vermont Constitution. All people, however, have a right to privacy in their personal and economic pursuits, which ought to be protected unless specific information is needed to review the action of a governmental officer. Some records listed on GRS-1570.1170 may be exempt from public inspection and copying for this reason. Security measures to protect records and information from unauthorized access, use, and disclosure are necessary if the records are exempt pursuant to 1 V.S.A. §§ 315-320. Please see Appendix B for Access Requirements and Appendix E for related legal references regarding exemptions from public inspection and copying.
- Retention:** GRS-1570.1170 reflects the retention and disposition requirements for the following records regardless of their media, format, or mode of transmission. Duplicate records within the same agency that are used for specific legal, fiscal, or administrative purposes may be either retained using the retention requirement listed in this schedule or in accordance to an internal policy. Any copies of records made only for convenience of reference or informational purposes may be discarded when no longer needed unless otherwise directed through an internal policy. Duplicates or copies of records shall not be retained longer than the original records.

STATE OF VERMONT GENERAL RECORD SCHEDULE

GRS-1570.1170: Tax Assessments and Related Records

Classification: Taxes (Assessing)

GRS-1570.1170: This schedule is reserved for recorded evidence of activities and transactions that relate to or affect, in a specific manner, the assessment of a tax by an assessing official. For records related to the administration of a tax assessment program and/or the formulation or development of policy related to tax assessments, use GRS-1000.1102 (Administrative Policy Records). For records related to the administration of tax accounts, use GRS-1000.1002 (Accounting Records).

Retention: Tax assessments, returns, claims and significant supporting material shall be retained until completed/closed plus three (3) years, then destroyed. For the purposes of this schedule, tax records are completed on the date taxes are filed.

Registers or similar systems that provide for the systematic and regular recording of activities related to tax assessment shall be retained until the system is superseded and then appraised by the Vermont State Archives and Records Administration (VSARA) for continuing value.

Other records shall be retained as specified in this schedule with the exception of transitory records. Transitory records created or received as part of tax assessment may be weeded as appropriate in accordance with GRS-1000.1000 (Transitory Records).

Tax records containing federal taxpayer information are subject to all Internal Revenue Service provisions and may require a longer retention.

Public Access: Exempt

MINIMUM RECORDKEEPING REQUIREMENTS for Tax Assessments and Related Records (see APPENDIX E for related legal references)

Record Category/Type:	Applicability/Use:	Appraised Value:	Minimum Retention/Disposition:
GRS-1570.1170.5 Agreements Public Access: <i>Redact</i>	Use for written agreements between an assessing official and a taxpayer concerning tax liabilities, including payment agreements, subordination agreements, and statute of limitation waivers. Includes significant supporting materials.	Temporary (Legal)	RETAIN UNTIL: Expired PLUS: 3 Year(s) THEN: Destroy (Shred)
GRS-1570.1170.9 Appraisals Public Access: <i>Redact</i>	Use for written statements of valuation or estimates of market or other value. Includes significant supporting materials, as well as property valuation appeals and reappraisals. For records related to the appeal of tax assessment after finalization of property appraisal, use GRS-1570.1108 (Tax Appeals).	Temporary (Legal)	RETAIN UNTIL: Superseded PLUS: 3 Year(s) THEN: Destroy (Shred)

STATE OF VERMONT GENERAL RECORD SCHEDULE

<p>GRS-1570.1170.182 Assessments Public Access: <i>Redact</i></p>	<p>Use for written statements issued by an assessing official declaring an amount estimated or determined as payable.</p>	<p>Temporary (Legal)</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Destroy (Shred)</p>
<p>GRS-1570.1170.170 Claims Public Access: <i>Redact</i></p>	<p>Use for official demands or taxpayer assertions of rights that may be submitted as part of a tax return or property tax adjustment form, including refunds, rebates and exemptions.</p>	<p>Temporary (Legal)</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Destroy (Shred)</p>
<p>GRS-1570.1170.48 Inventories Public Access: <i>Redact</i></p>	<p>Use for legal tax inventories, including municipal grand lists, prepared by or filed with an assessing official. Does not include certified copies of grand lists filed and lodged with town clerks.</p>	<p>Temporary (Legal)</p>	<p>RETAIN UNTIL: Superseded PLUS: 2 Year(s) THEN: Destroy (General)</p>
<p>GRS-1570.1170.50 Notices, Legal Public Access: <i>Redact</i></p>	<p>Use for formal announcements, notifications, or warnings issued or received by an assessing official.</p>	<p>Temporary (Legal)</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 1 Year(s) THEN: Destroy (Shred)</p>
<p>GRS-1570.1170.81 Registers Public Access: <i>Redact</i></p>	<p>Use for registers, databases, recording books, and similar systems that provide for the systematic and regular recording of activities related to the assessment of taxes.</p>	<p>Conditional Archival</p>	<p>RETAIN UNTIL: Superseded PLUS: 0 Year(s) THEN: Confirm</p>
<p>GRS-1570.1170.151 Returns Public Access: <i>Exempt</i></p>	<p>Use for tax returns, declarations of estimated taxes, reports, or similar documents required by law to be filed with an assessing official. Includes any necessary attachments, certifications, schedules, and transmittals.</p>	<p>Temporary (Legal)</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Destroy (Shred)</p>

STATE OF VERMONT GENERAL RECORD SCHEDULE

Appendix A: Appraisal Values

An appraisal value establishes the usefulness or importance of a record after its original purpose has passed. The value of a record also dictates how it must be disposed after retention requirements are met (also see "Retention Requirements"). The appraisal values below represent categories of values that may be assigned to records following the record appraisal process. See "Vermont Archival Records" in the Archives and Records Management Handbook for conditions a record must meet to be appraised as "archival."

Appraisal Value	Description	Usage
Conditional Archival	Records may have archival value.	Assigned to records that meet the conditions of a "Vermont Archival Record" under special conditions.
Permanent (Archival)	Records have archival value.	Assigned to records that meet the conditions of a "Vermont Archival Record" and are therefore permanent (archival) records.
Temporary (Administrative)	Records have temporary administrative value.	Assigned to records that do not meet the conditions of a "Vermont Archival Record" but are needed for administrative reasons.
Temporary (Legal)	Records have temporary legal value.	Assigned to records that do not meet the conditions of a "Vermont Archival Record" but have legal requirements governing their retention.
Unappraised	Default value for records that have not been appraised.	Assigned to records that have not been appraised and do not yet have retention or disposition requirements.

STATE OF VERMONT GENERAL RECORD SCHEDULE

Appendix B: Public Access Requirements

A public access requirement is the availability of a record for public use and inspection pursuant to 1 V.S.A. §§ 315-320. Unless exempt from public inspection and copying pursuant to 1 V.S.A. § 317, records are expected to be promptly produced for public inspection upon request. Public agencies shall follow the procedure outlined in 1 V.S.A. § 318. The access requirements below represent actions agencies must take based on specific laws associated with the accessibility of their records. With general record schedules, the default requirement is always REVIEW unless it is clear that certain records or information within a record are exempt from public use and inspection pursuant to 1 V.S.A. § 317. Agencies using general record schedules should defer to their internal policies for specific access requirements.

Access	Description	Usage
Exempt	Records shall not be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that are wholly exempt from public use and inspection pursuant to 1 V.S.A. § 317.
General	Records may be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that are not exempt from public inspection and copying pursuant to 1 V.S.A. § 317.
Redact	Records contain specific information that shall not be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that contain specific information that is exempt from public inspection and copying pursuant to 1 V.S.A. § 317 and require exempt information to be redacted from the records prior to public use, inspection and/or copying.
Review	Records may be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320 but not always. Default value for general schedules, which require agencies to establish internal policies.	Assigned to records that are generally not exempt from public inspection and copying pursuant to 1 V.S.A. § 317 but, in limited circumstances, may be exempt. Internal review and/or policy is required.

STATE OF VERMONT GENERAL RECORD SCHEDULE

Appendix C: Retention Requirements

A retention requirement is the length of time a record must be retained by an agency before it may be destroyed or transferred to the State Archives or an agency archives (also see "Disposition Requirements"). The retention requirements below represent events or triggers that cause records to move from an active to inactive state. An "event" is tied to a specific time requirement: i.e. Retain Until "Calendar Year Ends" PLUS 3 Years.

Retention	Description	Usage
Audit Complete	Retain until an audit or verification is complete.	Assigned to records that are actively used or needed until the information contained therein has been audited or verified.
Calendar Year Ends	Retain until the end of the calendar year.	Assigned to records that are actively used or needed until the end of the calendar year.
Completed/Closed	Retain until the activity or process supported by the record is completed.	Assigned to records that are actively used or needed until the activity is formally completed, closed, or finalized (includes appeals).
Expired	Retain until the conditions or requirements supported by the record are satisfied and no further action is needed.	Assigned to records that are actively used or needed until the conditions or requirements are satisfied and complete.
Fiscal Year Ends	Retain until the end of the fiscal year.	Assigned to records that are actively used or needed until the end of the fiscal year.
Life of Asset Ends	Retain for the life of the person, structure, object, organization, etc. that is the subject of the record.	Assigned to records that are actively used or needed for the life of person, structure, object, organization, etc.
Obsolete	Retain until the record is no longer needed and is valueless.	Assigned to records that have limited administrative value and may be purged when they no longer have any administrative value. Agency must develop internal policy that states when records no longer have administrative value.
Superseded	Retain until the record is superseded, updated, or revised.	Assigned to records that will be superseded, updated, or revised.

STATE OF VERMONT GENERAL RECORD SCHEDULE

Appendix D: Disposition Requirements

A disposition requirement is how an agency must dispose of a record from its legal custody once retention requirements have been met. Disposition is based on the record's appraisal value. If the record has been appraised as non-archival it will be destroyed after retention requirements are met. If appraised as archival the record will be transferred to the State Archives or agency archives for permanent preservation and access. The disposition requirements below represent actions that an agency must take once a record has met its retention requirements.

Disposition	Description	Usage
Archives	Retain permanently. These records are eligible for transfer to the State Archives or agency archives.	Assigned to records that have been appraised as having archival value and are therefore permanent records.
Confirm	Confirm disposition with the Vermont State Archives and Records Administration after retention requirement has been met.	Assigned to records that are maintained in a centralized database or information system or are appraised as conditional archival.
Destroy (General)	Destroy by recycling or deleting the record.	Assigned to records that have been appraised as non-archival and are not exempt from public access. Agency discretion advised for general record schedules.
Destroy (Shred)	Destroy by shredding (includes electronic shredding).	Assigned to records that have been appraised as non-archival and are exempt from public access or contain sensitive information.
Unappraised	Default value for records that have not been appraised.	Assigned to records that have not been appraised and do not yet have retention or disposition requirements.
Weed	Separate records that meet the conditions of a "Vermont Archival Record" from those that do not (temporary).	Assigned to records that have been appraised as conditional archival. Upon weeding the temporary records from the archival records, transfer archival records to Archives and destroy temporary records.

STATE OF VERMONT GENERAL RECORD SCHEDULE

Appendix E: Legal References

GRS-1570.1170: Tax Assessments and Related Records		<i>Review for Exemption?</i>
1 V.S.A. § 315	Statement of policy [related to free and open examination of records]	Yes
1 V.S.A. § 316	Access to public records and documents	No
1 V.S.A. § 317	Definitions; public agency; public records and documents	Yes
1 V.S.A. § 318	Procedure [related to producing records for inspection]	No
1 V.S.A. § 319	Enforcement [related to the denial of a request for public records]	No
1 V.S.A. § 320	Penalties [related to court orders for the production of any public agency records]	No
10 060 CVR 004	Confidentiality of records [related to department of taxes]	Yes
10 060 CVR 006	Consolidated returns by corporations	No
10 060 CVR 011	Extension of time for filing corporate returns	No
10 060 CVR 012	Extension of time for filing individual returns	No
10 060 CVR 014	Form of Vermont corporate income tax return	No
10 060 CVR 019	Joint filings of married couples	No
10 060 CVR 025	Property transfer tax definitions	No
10 060 CVR 033	Sales and use tax regulations	Yes
10 060 CVR 038	Homestead	No
10 061 CVR 004	Reasonable progress toward completing a reappraisal	No
10 062 CVR 001	Rules for implementing use value appraisal of agricultural and forest land in Vermont	No
10 V.S.A. § 6306	Exemption from taxation [related to the acquisition of interests in land by public agencies]	No
11A V.S.A. § 14.09	Tax liabilities [related to dissolution of Vermont corporations]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

24 V.S.A. § 138	Local option taxes	No
24 V.S.A. § 1521	Tax bills and warrants	No
24 V.S.A. § 1522	Receipt for tax bills	No
24 V.S.A. § 1528	Collector of taxes	No
24 V.S.A. § 1531	Payment of money; inspection of tax book	No
24 V.S.A. § 1538	Assessment of tax to pay execution	No
24 V.S.A. § 3349	Annual budget, apportionment, assessment, taxes [related to consolidated water districts]	No
24 V.S.A. § 3350	Special tax assessment for payment of execution	No
32 V.S.A. § 10006	Liability for tax [related to tax on gains from the sale or exchange of land]	No
32 V.S.A. § 10007	Withholding at source; payment [related to tax on gains from the sale or exchange of land]	No
32 V.S.A. § 3101	Powers and duties of commissioner [related to the department of taxes]	No
32 V.S.A. § 3102	Confidentiality of tax records	Yes
32 V.S.A. § 3108	Establishment of interest rate [related to the department of taxes]	No
32 V.S.A. § 3201	Administration of taxes	No
32 V.S.A. § 3203	Notice of deficiencies; assessment of penalties and interest; denial of refund	No
32 V.S.A. § 3410	Maintenance of duplicate property records	No
32 V.S.A. § 3434	Meetings for instruction [related to duties of listers]	No
32 V.S.A. § 3485	Records to be kept relating to deeds and mortgages [related to property tax returns]	No
32 V.S.A. § 3756	Qualification for use value appraisal	No
32 V.S.A. § 3757	Land use change tax	No
32 V.S.A. § 3777	Lien subordination [related to agricultural and forest lands]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

32 V.S.A. § 4003	Distribution of inventories [related to grand tax lists]	No
32 V.S.A. § 4004	Return of inventories by individuals [related to grand tax lists]	No
32 V.S.A. § 4041	Examination of property; appraisal	No
32 V.S.A. § 4181	Form and deposit of abstract [related to grand tax lists]	No
32 V.S.A. § 4183	Certification by clerk [related to grand tax lists]	No
32 V.S.A. § 4301	Basis for county taxes	No
32 V.S.A. § 4404	Appeals from listers as to grand list	No
32 V.S.A. § 4407	Appeal from proceedings to correct abstracts [related to appeals; grand tax lists]	No
32 V.S.A. § 4409	Certification of changes [related to board of civil authority]	No
32 V.S.A. § 4411	Modifying grand list to conform with results of an appeal	No
32 V.S.A. § 4452	Valuations	No
32 V.S.A. § 4608	Resident ownership ratio	No
32 V.S.A. § 4646	Duty to pay over collections [related to assessment and collection of taxes]	No
32 V.S.A. § 4671	Delivery of tax bill to successor	No
32 V.S.A. § 4772	Notice to taxpayers	No
32 V.S.A. § 4774	Discount allowed [related to assessment and collection of taxes]	No
32 V.S.A. § 5135	Returns to director [related to assessment and collection of taxes]	No
32 V.S.A. § 5137	Recording delinquent payments [related to assessment and collection of taxes]	No
32 V.S.A. § 5162	List of delinquent taxpayers	No
32 V.S.A. § 5163	Certification [related to delinquent taxes]	No
32 V.S.A. § 5255	Report of sale; form [related to assessment and collection of taxes]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

32 V.S.A. § 5256	Sale of lands subject to lease [related to assessment and collection of taxes]	No
32 V.S.A. § 5404	Determination of education property tax grand list	No
32 V.S.A. § 5406	Notice of fair market value and coefficient of dispersion	No
32 V.S.A. § 5410	Declaration of homestead	No
32 V.S.A. § 5830c	Tax credits; charitable investments in housing	No
32 V.S.A. § 5832a	Digital business entity franchise tax	No
32 V.S.A. § 5842	Return and payment of withheld taxes [related to income taxes]	No
32 V.S.A. § 5843	Failure to account; maintenance of trust account	No
32 V.S.A. § 5844	Liability; penalty; trust for the state	No
32 V.S.A. § 5847	Withholding on sales or exchanges of real estate	No
32 V.S.A. § 5852	Payment of estimated income tax	No
32 V.S.A. § 5856	Declaration of estimated tax [related to income taxes]	No
32 V.S.A. § 5857	Filing dates [related to income taxes]	No
32 V.S.A. § 5861	Returns by individuals, trusts and estates	No
32 V.S.A. § 5861a	Returns by partnerships	No
32 V.S.A. § 5862	Returns by corporations	No
32 V.S.A. § 5862d	Filing of federal form 1099	No
32 V.S.A. § 5863	Additional returns [related to income taxes]	No
32 V.S.A. § 5864	Failure to file a return; petition and computation of tax	No
32 V.S.A. § 5866	Supplemental information; changes in federal tax liability or taxable income	No
32 V.S.A. § 5867	Form and verification of returns [related to income taxes]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

32 V.S.A. § 5868	Extension of time for filing of returns [related to income taxes]	No
32 V.S.A. § 5873	Extension of time for payment [related to income taxes]	No
32 V.S.A. § 5884	Refunds; petitions for refunds [related to income taxes]	No
32 V.S.A. § 5901	Consent to use or disclosure of information [related to income taxes]	Yes
32 V.S.A. § 5914	Returns and mandatory payments [related to income taxes]	No
32 V.S.A. § 5920	Returns and mandatory payments [related to income taxes]	No
32 V.S.A. § 5922	Financial services development tax credit	No
32 V.S.A. § 5930b	Vermont employment growth incentive	Yes
32 V.S.A. § 5930h	Carry-forward, carry-back, and recapture for substantial curtailment of trade or business	No
32 V.S.A. § 5934	Procedure for setoff [related to income taxes]	No
32 V.S.A. § 5952	Imposition of tax [related to franchise tax on waste facilities]	No
32 V.S.A. § 5954	Filing of return and payment of tax [related to franchise tax on waste facilities]	No
32 V.S.A. § 6062	Number and identity of claimants; apportionment	No
32 V.S.A. § 6063	Claim as personal; adjustment amount at time of transfer	No
32 V.S.A. § 6064	Claim applied against outstanding liabilities	No
32 V.S.A. § 6065	Forms; tables; notices [related to homestead property tax income sensitivity adjustment]	No
32 V.S.A. § 6066a	Determination of property tax adjustments	No
32 V.S.A. § 6068	Application and time for filing [related to the homestead property tax income sensitivity adjustment]	No
32 V.S.A. § 6069	Landlord certificate	No
32 V.S.A. § 6074	Amendment of certain claims	No
32 V.S.A. § 7202	Agreement; filing; interest and penalties [related to interstate compromise of death taxes]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

32 V.S.A. § 7444	Return by executor	No
32 V.S.A. § 7445	Copies of federal estate tax returns to be filed	No
32 V.S.A. § 7446	When returns to be filed [related to estate and gift taxes]	No
32 V.S.A. § 7448	Extension of time for payment [related to estate and gift taxes]	No
32 V.S.A. § 7449	Register of probate to send commissioner notice of estate	No
32 V.S.A. § 7460	Generation-skipping transfers [related to estate and gift taxes]	No
32 V.S.A. § 7476	Additional returns [related to estate and gift taxes]	No
32 V.S.A. § 7479	Supplemental information; changes in federal tax liability or in taxable gifts or estate	No
32 V.S.A. § 7480	Form and verification of returns [related to estate and gift tax]	No
32 V.S.A. § 7481	Extension of time for filing of returns [related to estate and gift taxes]	No
32 V.S.A. § 7487	Determination of deficiency, penalty or interest [related to estate and gift taxes]	No
32 V.S.A. § 7737	Bonding [related to cigarettes and tobacco products]	No
32 V.S.A. § 7771	Rate of tax [related to cigarette and tobacco products]	No
32 V.S.A. § 7777	Records required; inspection and examination; assessment of tax deficiency	Yes
32 V.S.A. § 7785	Monthly report [related to cigarettes and tobacco products]	No
32 V.S.A. § 7813	Returns and payment of tax by distributor [related to cigarettes and tobacco products]	No
32 V.S.A. § 7816	Records to be kept; examination [related to cigarette and tobacco products]	No
32 V.S.A. § 7817	Determination of tax on failure to file return [related to cigarette and tobacco products]	No
32 V.S.A. § 8122	Execution of returns [related to corporation taxes]	No
32 V.S.A. § 8123	Time and place of filing [related to corporation taxes]	No
32 V.S.A. § 8141	Examination of documents [related to corporation taxes]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

32 V.S.A. § 8283	Single or separate appraisals [related to corporation taxes]	No
32 V.S.A. § 8285	Defective, insufficient, or invalid appraisals	No
32 V.S.A. § 8341	Record of appraisals [related to corporation taxes]	No
32 V.S.A. § 8342	Sufficiency of record and notice [related to corporation taxes]	No
32 V.S.A. § 8343	Notice of appraisal; time appraisal in force	No
32 V.S.A. § 8552	Returns [related to corporation taxes]	No
32 V.S.A. § 8661	Tax levy [related to electrical energy]	No
32 V.S.A. § 8701	Uniform capacity tax	No
32 V.S.A. § 8904	Completion of form [related to motor vehicle purchase and use tax]	No
32 V.S.A. § 8905	Collection of tax [related to motor vehicle purchase and use tax]	No
32 V.S.A. § 8906	Tax form contents [related to motor vehicle purchase and use tax]	No
32 V.S.A. § 8918	Records [related to motor vehicle purchase and use tax]	No
32 V.S.A. § 9203	Records; inspection [related to meals and rooms tax]	No
32 V.S.A. § 9206	Notices [related to meals and rooms tax]	No
32 V.S.A. § 9243	Returns and payment [related to meals and rooms tax]	No
32 V.S.A. § 9244	Optional dates; extensions [related to meals and rooms tax]	No
32 V.S.A. § 9273	Assessment of additional tax [related to meals and rooms tax]	No
32 V.S.A. § 9604	Liability for tax [related to property transfer tax]	No
32 V.S.A. § 9605	Payment of tax [related to property transfer tax]	No
32 V.S.A. § 9607	Acknowledgment of return and tax payment [related to property transfer tax]	No
32 V.S.A. § 9608	Prohibition against certain recordings [related to property transfer tax]	No

STATE OF VERMONT GENERAL RECORD SCHEDULE

32 V.S.A. § 9610	Remittance of return and tax; inspection of returns [related to property transfer tax]	No
32 V.S.A. § 9618	Duty to report stock acquisitions [related to property transfer tax]	No
32 V.S.A. § 9702	General powers of the commissioner or court [related to sales and use tax]	No
32 V.S.A. § 9709	Records to be kept [related to sales and use tax]	No
32 V.S.A. § 9745	Certificate or affidavit of exemption [related to sales and use tax]	No
32 V.S.A. § 9746	Snowmobile, motorboat, and vessel sales	No
32 V.S.A. § 9775	Returns [related to sales and use tax]	No
32 V.S.A. § 9781	Refunds [related to sales and use tax]	No
32 V.S.A. § 9815	Notice and limitations of time [related to sales and use tax]	No
7 V.S.A. § 302	Application [related to distribution of malt and vinous beverages]	No