

Tax Appeals, Mississippi Board of

Division	Schedule #	Title	Description	Disposition
Tax Appeals	5472	Meeting and Hearing Files	This series consists of transaction documents related to hearings and special meetings of the Mississippi Board of Tax Appeals. Hearings and special meetings are of taxpayers, permittees and others who have disputes with the Department of Revenue. Included are copies of agendas, minutes, orders, lists of outstanding matters, lists of hearings scheduled, attendance sign-in sheets, exhibits, briefs prepared by attorneys and related files.	Hold in current files for one (1) year after hearing has been completed; transfer to the SRC; hold three (3) years, then dispose.
Tax Appeals	5474	Public Record Orders	This series consists of public orders issued by the Board of Tax Appeals as a result of appeal hearings. These files consist of written orders of rulings regarding taxpayer ad valorem assessments of statewide properties and Alcoholic Beverage Control (ABC) permits being issued, renewed, suspended or revoked. Documentation may include permittees or taxpayer's name, address, docket number, decision made, date, conclusion and signatures.	Authentically reproduce paper files and verify. Hold paper files in the current files area ten (10) years, then dispose. Hold authenticated reproduction files permanently.
Tax Appeals	5476	Exempt Orders	This series consists of written orders issued by the Mississippi Board of Tax Appeals as a result of appeal hearings. These orders contain matters such as individual income tax issues, car tag issues, car title issues, International Fuel Tax Agreements (IFTA) licenses and International Registration Plan (IRP) registration issues. Documentation includes taxpayer's personal and financial information, docket number, decision made, date and signatures.	Authentically reproduce paper files and verify. Hold paper files in the current files area ten (10) years, then dispose. Hold authenticated reproduction files permanently.

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Tax Appeals	5477	Tax Appeal Hearings (Audio Tape Records)	This series consists of audio tape recordings of appeal hearings held by the Mississippi Board of Tax Appeals concerning disputes that taxpayers, permittees, title holders, tag holders, International Fuel Tax Agreements (IFTA) and International Registration Plan (IRP) registrants, or others have with actions of the Department of Revenue (DOR). The audio recordings are made for the executive director to use in preparation of minutes of the meetings and the board's orders.	Hold in the current files area three (3) years, then dispose.
Tax Appeals	5478	Tax Commission Hearings (Audio Tape Records)	This series consists of audio tape recordings of appeal hearings concerning disputes that taxpayers, permittees, title holders, tag holders, International Fuel Tax Agreements (IFTA) and International Registration Plan (IRP) registrants or others have with the Mississippi State Tax Commission. These audio recordings were made during full commission hearings at the Mississippi State Tax Commission.	Hold in the current files area three (3) years, then dispose.