THE UNIVERSITY OF BRITISH COLUMBIA

University Archives
Irving K. Barber Learning Centre
1961 East Mall
Vancouver, BC, V6T 1Z1

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FM3350: Financial Management – Tax Reporting	
University of British Columbia **RECORDS SCHEDULE**	**Schedule Number:** FM3350
Primary Title: Tax Reporting	**Office of Primary Responsibility (OPR):** UBCV: Financial Operations ; Treasury ; Enrolment services UBCO: Procurement and Finance Services ; Finance Operations and Strategies
Records in this series relate to university payment and reporting of taxes. This includes GST and PST. **Note:** Once records are approved in Workday the record holder should securely destroy the referent records.	
Vital: Yes	**PIB:** No
Authority: Income Tax Act (RSC 1985, c. I-5, ss. 230(4) and 231.1) Excise Tax Act (RSC 1985, c. E-15, s. 286[3]) Records Management Office Digitization Standard	**Date Approved:** 20220729

Secondary No.	Secondary Title	Retention, Destruction & Disposition
01	**Policies and Procedures**	EV+5Y, FR EV=Date superseded or obsolete FR=UA will fully retain records from this series
05	**General** Includes informational resources.	EV+5Y, D EV=when record is superseded or obsolete
10	**Account Files**	FY+7Y, D
25	**Tax returns**	FY+7Y, D
45	**Issues**	FY+5Y, D
60	**Reports**	FY+5Y, D
61	**Taxable payment reporting** Include T4s, T4As, T5s.	FY+7Y, D

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Acronym Key. AY = Academic Year; CY=Calendar Year; D=Destroy; EV=Event; FY=Fiscal Year; FR=Full Retention by University Archives unless otherwise noted; OPR=Office or Department responsible for *source of truth* records; SO=When superseded or obsolete; SR=Selective Retention by University Archives; UA=University Archives; Y=Year