

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
S-SERIES SCAN ROOM**

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

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do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The**

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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED



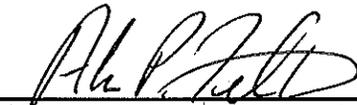
Kimberley W. Sabol, Acting Chief Records Officer
Department of Revenue



Deborah C. Smith, Data Capture Manager
S-Series Scan Room



Kimberley W. Sabol, Acting Director
Documents and Payments Processing Division



Alan P. Felton, Assistant Secretary
Business Systems

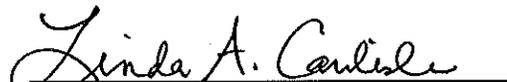


David Brook
Division of Historical Resources



Kenneth R. Lay, Secretary
Department of Revenue

APPROVED



Linda A. Carlisle, Secretary
Department of Cultural Resources

March 6, 2009

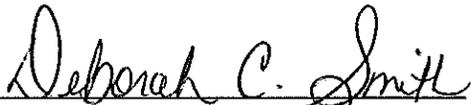
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PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

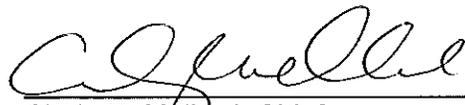
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Amend the program records retention and disposition schedule approved March 6, 2009 by amending Item 48180 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.

APPROVAL RECOMMENDED



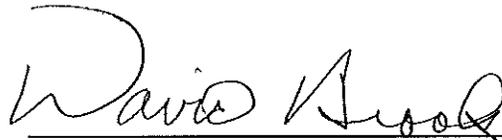
Deborah C. Smith, Data Capture Manager,
S-Series Scan Room



Cindy D. Mallard, Chief
Records Officer and Director,
Documents and Payments
Processing Division

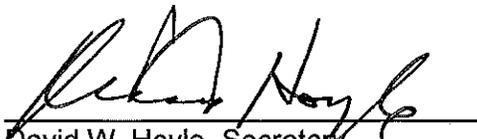


Jerry Coble, Assistant Secretary
Business Systems

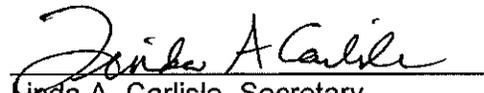


David Brook, Director
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 48180. SCANNED TAX DOCUMENTS FILE.

Records concerning individual income, partnerships, estates, withholding and sales taxes, gift taxes, inheritance taxes, sales and privilege tax licenses, corporate licenses, tax extensions for all schedules, and amended tax returns to be scanned. File includes correspondence, current and prior year(s) taxpayer returns, gift tax forms, inheritance tax forms, tax schedules, withholding and sales tax coupons, applications for cigarette and other tobacco products distributors, amended tax returns, and other related records. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, NCAC T17-C1-S1C.0503, G.S. 105-129, G.S. 105-228.5, G.S. 132-1.1, Internal Revenue Code 1075, Exhibit 3, and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer information.) (File maintenance and backup procedures are performed by Department of Revenue Information Technology.) (Amended 09-01-11)

DISPOSITION INSTRUCTIONS: Scan records into Doc Query Imaging System and Integrated Tax Administration System immediately upon receipt. Destroy in office withholding and sales tax coupons after 10 business days, and after quality control procedures have been completed. Transfer remaining paper copies of scanned records to Central Files, Scanned Documents File (Item 49132) immediately after quality control procedures have been completed. Retain electronic versions of records in Doc Query Imaging System permanently. Erase electronic versions of records in Integrated Tax Administration System (ITAS) when administrative value ends.

ITEM 48239. HEADER SHEETS FILE.

Header sheets in paper format that are used to track all documents received daily and are ready for S-Scanning. Header sheets include names of tax schedules, tax types, receipt dates, actions codes, and other related information.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 48240. HEADER SHEETS STATISTICAL REPORTS FILE.

Reports that indicate how many header sheets are scanned daily, monthly, and yearly. Reports include statistical summaries broken down by names of tax schedules, tax types, receipt dates, action orders, and other related fields of data.

DISPOSITION INSTRUCTIONS: Destroy in office after 1year.

ITEM 48241. REPORT OF SALE OF REAL PROPERTY BY NONRESIDENTS FORM (1099NRS) FILE.

Forms received from the Examination's Division, Central Exam's Section regarding nonresidents who report sale of real property. Form includes names of seller and buyer, social security numbers, federal ID numbers, gross sales price, preparer's signature, deed book and page number, and other related information. Data is populated in the Examination Division, Central Exams Section, Real Property by Nonresidents Database (Electronic) File (Item 48236). (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, NCAC T17-C1-S1C.0503, and G.S. 132-1.1. concerning confidentiality of taxpayer records.) (File maintenance and backup procedures conducted by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Scan records into Doc Query Imaging System and Integrated Tax Administration System immediately upon receipt. Transfer paper copies of scanned records to the Central Files Unit, Scanned Documents File (Item 48235) immediately after quality control procedures have been completed. Retain electronic versions of records in Doc Query Imaging System permanently. Erase electronic versions of records in Integrated Tax Administration System (ITAS) when administrative value ends.

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ITEM 48242. SALES TAX SCANNING FILE.

Requests received from the Sales and Use Tax Division for scanning various dated forms, correspondence, and other related records. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, NCAC T17-C1-S1C.0503, and G.S. 132-1.1. concerning confidentiality of taxpayer records.) (File maintenance and backup procedures conducted by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Scan records in Doc Query Imaging System immediately upon receipt. Destroy in office paper copies of scanned records after 10 business days, and after quality control procedures have been completed. Retain electronic versions of records in Doc Query Imaging System permanently. Erase electronic versions of records in Integrated Tax Administration System (ITAS) when administrative value ends.

ITEM 48243. SECRETARY'S DECISIONS, RULINGS, AND OPINIONS FILE.

Records concerning legal matters of the departments. File includes decisions issued by the Secretary, taxpayer rulings, and legal opinions of the Attorney General's Office. (Electronic records managed by Sales and Use Tax Division.) (File maintenance and backup procedures conducted by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Scan in office paper records immediately upon receipt. Transfer electronic and paper copies of scanned records to the Sales and Use Tax Division, Technical Resources Section immediately. Quality control procedures are completed by the Sales and Tax Division, Technical Resources Section.

ITEM 48244. STANDARD OPERATING PROCEDURES FILE.

Operating procedures in paper and electronic formats concerning step-by-step details of how work is performed, per schedule, in S-Scan Room.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete. Retain 1 copy of superseded standard operating procedures in electronic format for 3 cycles.

ITEM 48245. SUMMARY OF TAX CREDITS LIMITED TO 50% OF TAX FORM (NC-478) FILE.

Forms in paper and electronic formats used by individuals, corporations, partnerships, estates, trusts, and insurance companies for tax credits limited to 50% of tax due. Form includes contact information, social security numbers, legal names, federal employer ID number, and other related information. Data is populated in the Policy Analysis and Statistics Division, W S Lee Tax Credits-NC 478 Series Database (Electronic) File (Item 48237). (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, NCAC T17-C1-S1C.0503, and G.S. 132-1.1 concerning confidentiality of taxpayer records.) (File maintenance and backup procedures conducted by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Scan records in Doc Query Imaging System immediately upon receipt. Transfer paper copies of scanned records to Policy Analysis and Statistics Division, Summary of Tax Credits Limited to 50% of Tax Form (NC-478) File (Item 48238) immediately. Quality control procedures are completed by the Policy Analysis and Statistics Division. Retain in Doc Query Imaging System electronic versions of records permanently.