

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
VERIFICATION UNIT

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 This schedule is to remain in effect until superseded.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



Jerry L. Coble, Chief Records Officer
Department of Revenue



Sandra Swiger, Team Leader
Verification Unit



Linda S. Millsaps, Assistant Secretary
Tax Administration



Jerry L. Coble, Director
Documents and Payments Processing
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David Brook, Director
Division of Historical Resources

APPROVED



Reginald S. Hinton, Secretary
Department of Revenue



Lisbeth C. Evans, Secretary
Department of Cultural Resources

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ITEM 48186. INDIVIDUAL INCOME TAX RETURNS FILE. Individual income tax returns and correspondence in paper format received into the Department of Revenue and prepped for scanning.

DISPOSITION INSTRUCTIONS: Transfer returns to the S-Series Scan Room, Scanned Tax Documents File (Item 48180) immediately after prepped for scanning.

ITEM 48187. STANDARD OPERATING PROCEDURES FILE. Operating procedures in paper and electronic formats for managing Verification Unit.

DISPOSITION INSTRUCTIONS: Destroy in office paper and electronic records when superseded or obsolete.

ITEM 48188. TRANSMITTAL SUMMARY SHEETS FILE. Reference copies of transmittal summary sheets used for tracking daily collections of funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 months.