

DEPARTMENT OF REVENUE
ACCOUNTING DIVISION

Records Retention and Disposition Schedule

The 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

ACCOUNTING DIVISION

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 machine readable records not listed in this schedule are not authorized to be destroyed. The

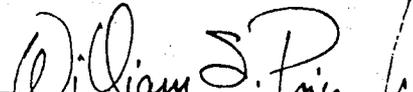
ACCOUNTING DIVISION

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 This schedule is to remain in effect until superseded.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

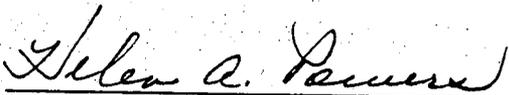


Keith F. McCombs, Director
Accounting Division

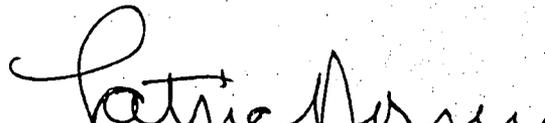


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Helen A. Powers, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

October 12, 1989

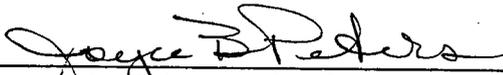
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RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

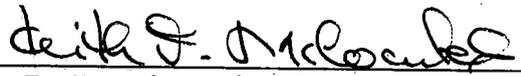
DEPARTMENT OF REVENUE
ACCOUNTING DIVISION
MICROFILM LIBRARY

Amend the records retention and disposition schedule approved October 12, 1989 by adding Items 33350 and 33351 as shown on substitute page dated February 14, 1992.

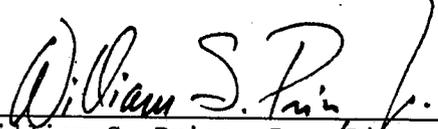
APPROVAL RECOMMENDED



Joyce B. Peters, Chief Records Officer
Department of Revenue



Keith F. McCombs, Director
Accounting Division

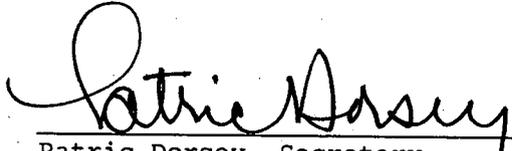


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Betsy J. Justus, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

February 14, 1992

JH

DEPARTMENT OF REVENUE
ACCOUNTING DIVISION

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ACCOUNTING DIVISION

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ACCOUNTING DIVISION

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APPROVAL RECOMMENDED

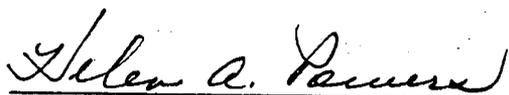


Keith F. McCombs, Director
Accounting Division

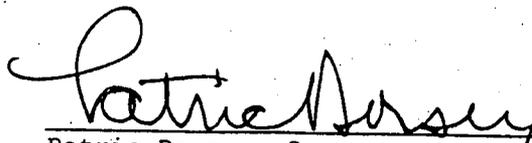


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Helen A. Powers, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

October 12, 1989

This schedule was modified to
comply with the provisions of the
General Schedule for State Agency Records,
effective October 1, 2000
Remaining items retain the
original date shown below.

MCC

**DEPARTMENT OF REVENUE
ACCOUNTING DIVISION
AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) SECTION**

ITEM 13996. MASTER LISTERS AND UNIT OF WORK REPORTS FILE.

Tapes listing all transactions for each transport in capture sequence. File includes log sheets to compute and track units of work.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 13999. OPERATOR/TRANSPORT STATISTICS - DAILY FILE.

Daily statistical reports of transport and data append operators and transport machines.

DISPOSITION INSTRUCTIONS: Destroy in office all reports other than last day of month's reports at the end of month. Destroy in office the last day of the month's reports after 2 years.

ITEM 14007. SUBSTITUTE DOCUMENTS FILE.

Documents used to process remittances in lieu of tax returns.

DISPOSITION INSTRUCTIONS: Destroy in office when microfiche research reports are received.

ITEM 16739. CASH LETTERS, CHECKS, AND RETURNS FILE.

Records concerning daily cash letters accompanying deposits to banks and summarizing tax return bundles. Reports list bundle number and type and amount for each bundle.

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards after 1 year. Destroy in office paper records after microfilm has been verified and quality control procedures completed. Destroy microfilm in agency after 4 years.

**DEPARTMENT OF REVENUE
ACCOUNTING DIVISION
MANUAL REMITTANCE PROCESSING SYSTEM (MRPS) SECTION**

ITEM 2764. IMPREST CHECKS FILE.

Paid imprest fund checks.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 2768. PAID REFUND CHECKS FILE.

Paid checks refunding overpayments of individual income taxes by taxpayers.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 2773. PAID MOTOR FUELS REFUND CHECKS (COMPUTER PRODUCED) FILE.

Paid checks indicating payment for overpayment of motor fuel taxes by taxpayers.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 2774. H-12 CONTINUING ACCOUNT FILE.

Paid checks indicating payment for overpayment of motor fuels taxes by taxpayers.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 2775. BALANCING OPERATIONS FILE.

Records listing checks and returns received daily by the Department of Revenue.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 3 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 2776. RETURN LISTINGS FILE.

Records listing tax returns received daily by the Department of Revenue.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 3 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 15162. VOUCHERS FILE.

Vouchers attached to checks sent by taxpayers in payment of taxes for all schedules of the revenue laws.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15163. IDENTIFICATION CARDS FILE.

Cards listing specific revenue schedule, beginning and ending serial number in batches, and initials of employee who removes the check from the tax return.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15164. DAILY CASH PAYMENT LISTING FILE.

Ledgers listing name of taxpayer, address, and amount of cash collected daily for each revenue schedule.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15166. REVENUE PENDING SUSPENSE IMPREST FUND CASH FILE.

Records used to indicate money paid to the department by unidentified sources.

DISPOSITION INSTRUCTIONS: Transfer to the Closed Suspense File when payments can be identified to be credited to a specific account.

**DEPARTMENT OF REVENUE
ACCOUNTING DIVISION
MANUAL REMITTANCE PROCESSING SYSTEM (MRPS) SECTION**

ITEM 15171. ASSIGNED NUMBER LEDGER FILE.

Ledgers concerning assigned return numbers for each schedule of the revenue laws.
DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15173. RECORD OF COLLECTIONS AND RUNS (DAILY AND FISCAL) FILE.

Manual deposit of total monies collected daily and monthly for selected schedules of the revenue laws.
DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15174. EXCEPTION PROCESSING CORRESPONDENCE FILE.

Correspondence generated or received concerning pending refunds or collections.
DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 15178. REMITTANCE TRANSFERS FILE.

Forms used to transfer monies from one tax schedule to another.
DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15187. PRIOR YEAR PAID REFUND CHECKS FILE.

Paid checks with computer-produced cards attached listing checks which were issued in prior years and paid at a later date.
DISPOSITION INSTRUCTIONS: Destroy in office after 7 years.

ITEM 15189. INCOME TAX WITHHOLDING REFUND CHECKS OUTSTANDING FILE.

Computer-produced cards listing each refund check issued but not paid for past years.
DISPOSITION INSTRUCTIONS: Destroy in office after 7 years.

ITEM 27970. PAID INCOME TAX REFUND CHECK FINDER MICROFICHE FILE.

Reports listing "C" number, sequence number, and date check was paid.
DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

**DEPARTMENT OF REVENUE
ACCOUNTING DIVISION
MICROFILM LIBRARY**

ITEM 17275. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) TRANSPORT MICROFILM-RESEARCH COPY FILE.

Duplicate copies of microfilm containing images of checks and tax returns processed through ARPS.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 years.

ITEM 17276. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) TRANSPORT MICROFILM FILE.

Original microfilm image of checks and tax returns processed through ARPS.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 33350. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) MICROFICHE ORIGINALS FILE.

Microfiche reports detailing each daily deposit transaction processed through ARPS. Amended 2-14-92

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 33351. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) MICROFICHE REFERENCE FILE.

Reference copies of microfiche reports detailing each daily deposit transaction processed through ARPS. Amended 2-14-92

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

**DEPARTMENT OF REVENUE
ACCOUNTING DIVISION
RECORDS UNIT**

ITEM 15181. UNPAID CHECK BILLINGS FILE.

Forms which have been stamped paid.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15201. RECORDS TRANSFERRED FILE.

Records concerning the transfer of records to the State Records Center.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 27507. MISCELLANEOUS COLLECTIONS FILE.

Remittance documents for miscellaneous tax collections.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.