

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
ASSISTANT SECRETARY'S OFFICE

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.

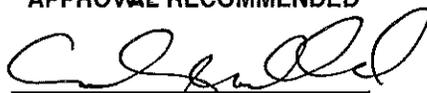
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records 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**

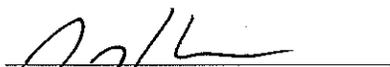
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED



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

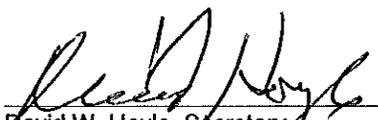


Jerry Coble, Assistant Secretary
Business Systems

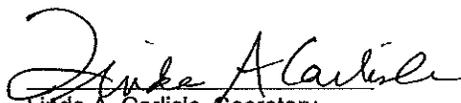


David Brook, Director
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 49341. CORRESPONDENCE FILE.

Records concerning correspondence sent to or received concerning administration and management of the department. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.) (Original records are maintained in the Attorney General's Office for the Department of Revenue.)

DISPOSITION INSTRUCTIONS: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 49342. HISTORICAL FILE.

Records concerning the department's planning initiatives, mission, objectives, goals, achievements, directives, employee awards of the department. File includes organizational charts, minutes, Vision 2010 documentation, speeches given by the Assistant Secretary, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 49481. EXECUTIVE BOARDS, COMMITTEES, COUNCILS, AND COMMISSIONS FILE.

Records concerning the Assistant Secretary's service on various committees, management teams, and special councils of the department. File includes correspondence, minutes, speeches, committee member rosters, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 49482. LITIGATION (REFERENCE) FILE.

Reference copies of records in paper and electronic formats concerning lawsuits that have been filed by or against the department. File includes tax returns, legal reports, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.) (Original records are maintained in the Attorney General's Office for the Department of Revenue.)

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after completion of action and resolution of issues involved.

ITEM 49483. POLICIES, LAWS, AND RULINGS (REFERENCE) FILE.

Reference copies of records in paper and electronic formats concerning policies, laws, and rulings passed by the General Assembly that affect the Department of Revenue. File includes tax law revisions. (Original records maintained by the NC General Assembly.) (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

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ITEM 49484. REFERENCE FILE.

Records in paper and electronic formats, including e-mail, of supportive documentation used by the office to prepare final reports, publications, and other related topics. File includes correspondence, invoices, reports, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office when reference value ends.

ITEM 49723. CORRESPONDENCE DATABASE (ELECTRONIC) FILE.

Electronic records, including e-mail, concerning correspondence sent to or received concerning administration and management of the department. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.) (Original records are maintained in the Attorney General's Office for the Department of Revenue.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Correspondence File (Item 49341). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 49724. EXECUTIVE BOARDS, COMMITTEES, COUNCILS, AND COMMISSIONS DATABASE (ELECTRONIC) FILE.

Electronic records, including e-mail, concerning the Assistant Secretary's service on various committees, management teams, and special councils of the department. File includes correspondence, minutes, speeches, committee member rosters, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Executive Boards, Committees, Councils, and Commissions File (Item 49481). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

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ITEM 49725. HISTORICAL DATABASE (ELECTRONIC) FILE.

Electronic records, including e-mail, concerning the department's planning initiatives, mission, objectives, goals, achievements, directives, employee awards of the department. File includes organizational charts, minutes, Vision 2010 documentation, speeches given by the Assistant Secretary, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S. 105-241; G.S. 105-228.5; G.S. 105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Historical File (Item 49342). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.