

DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
ALCOHOL AND AMUSEMENT 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.

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

  
Mary J. Lee, Group Manager  
Alcohol and Amusement Unit

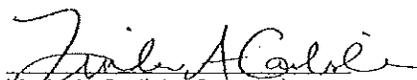
  
Kimberley W. Sabol  
Chief Records Officer and Director  
Documents and Payments Processing Division

  
Alan P. Felton, Assistant Secretary  
Business Systems

  
David Brook, Director  
Division of Historical Resources

APPROVED

  
Kenneth R. Lay, Secretary  
Department of Revenue

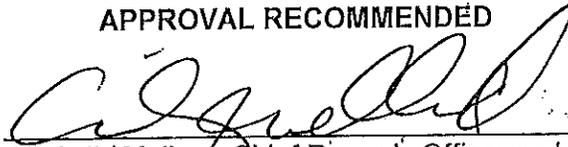
  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

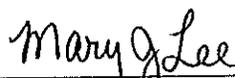
PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

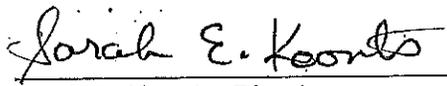
DEPARTMENT OF REVENUE  
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Amend the program records retention and disposition schedule approved February 22, 2010, by changing the disposition instructions for the following item 19930 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.

APPROVAL RECOMMENDED

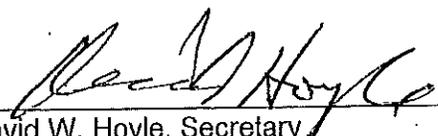
  
Cindy D. Mallard, Chief Records Officer and Director  
Documents and Payments Processing Division

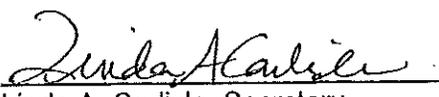
  
Mary J. Lee, Assistant Director  
Documents and Payments Processing Division

  
Sarah E. Koonts, Director  
Division of Archives and Records

  
Jerry Coble, Assistant Secretary  
Documents and Payments Processing Division

APPROVED

  
David W. Hoyle, Secretary  
Department of Revenue

  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

**DEPARTMENT OF REVENUE  
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ALCOHOL AND AMUSEMENT TAX UNIT  
ADMINISTRATION**

**ITEM 15036. INACTIVE ASSESSMENTS FILE.**

Forms and correspondence concerning assessments that cannot be collected and judgments that have been issued. (Records previously maintained in the former Office Examination Division, Business License and Returns Section, Gross Receipts and Assessments Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Writeoffs Assessments File (Item 49015).

**ITEM 15038. DISSOLUTION PAPERS (ACTIVE AND INACTIVE) FILE.**

Correspondence and forms concerning corporations that are attempting to dissolve. (Records previously maintained in the former Office Examination Division, Business License and Returns Section, Gross Receipts and Assessments Unit)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15040. INSTALLMENT PAPER DEALER REPORTS FILE.**

Quarterly reports indicating the total face value of installment paper dealt in, bought, and/or discounted. (Records previously maintained in the former Office Examination Division, Business License and Returns Section, Gross Receipts and Assessments Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Taxpayer Assistance Division, Corporate Income and Franchise Tax Support Unit.

**ITEM 19934. SUSPENSE-CLEARANCE SLIPS FILE.**

Suspense-clearance slips used to monitor money payments received from taxpayers whose licenses are in suspense. (Records previously maintained in the former Office Examination Division, Business License and Returns Section, Alcoholic Beverages Tax Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 49014. JAVA ENABLED TAX SYSTEM (JETS) DATABASE (ELECTRONIC) FILE.**

Electronic records system that allows authorized employees of the department to enter data against a taxpayer's account and make adjustments as required to keep data current and reflective of the taxpayer's tax status. Electronic file includes running balances of taxes due, scanned correspondence and forms, amounts due because of assessed penalties, and other related information. Data is entered from Alcoholic Beverages tax unit (Electronic) File (Item 39546), Writeoffs Assessments File (Item 49015), and Gross receipts and Assessments Unit (Electronic) File (item 39548). (File maintenance and backup procedures are performed by Department of Revenue (DOR) Information Technology.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-259; and G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retain in office permanently.

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**ITEM 49015. WRITEOFFS ASSESSMENTS FILE.**

Records in paper and electronic formats concerning taxpayers who have been assessed taxes for alcohol beverages and amusements gross receipts and amounts due are considered uncollectable or subject to write off. File includes correspondence, tax returns, bills, and other related records. Records are received from Alcohol Beverages, Billing Alcohol File (Item 15035) and the Amusement Gross Receipts, Billing (Amusements) File (Item 49017). Status of assessment collection is entered into the Java Enabled Tax System (JETS) Database (Electronic) File (Item 49014 immediately upon receipt. (Comply with applicable provisions of G.S. 105-241; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-259; and G.S. 132-1.1. concerning confidentiality of taxpayer 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 remaining records after 3 years if no litigation, audit, or other official actions involving records has been initiated. If official actions have been initiated, destroy in office 3 year(s) after all issues have been resolved.

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**ITEM 2827. TAX REFUNDS FILE.**

Forms used to refund overpayment of alcoholic beverages tax to taxpayers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2828. COLLECTIONS REPORTS FILE.**

Reports concerning recapitulation of daily collections indicating the amount of taxes collected under alcoholic beverage tax. Reports include amounts collected, names of taxpayers, dates payments received, and other related records. (Reports compiled daily and monthly.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2830. BEVERAGE LICENSE APPLICATIONS FILE.**

Applications for alcoholic beverages licenses.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2831. DELINQUENT LIST REPORTS FILE.**

Reports concerning listings supplied to revenue agents indicating ABC permits that have been issued by the N.C. Alcoholic Beverage Control Commission but have not been issued licenses by the Alcoholic Beverages Tax Unit.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2832. CORRESPONDENCE (UNESTABLISHED ACCOUNTS) FILE.**

Correspondence and forms concerning beverage permit holders who do not have excise

DISPOSITION INSTRUCTIONS: Destroy in office after 6 months.

**ITEM 2833. MONTHLY REPORT OF SPIRITUOUS LIQUOR SALES BY ABC BOARDS FILE.**

Taxpayer returns completed monthly by county or municipal ABC boards indicating total sales of spirituous liquor and state excise tax.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 2834. AUDIT REPORTS OF ABC BOARDS FILE.**

Annual audits of county and municipal ABC Boards prepared by certified public accountant

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2835. RESIDENT BEER AND WINE INVOICES FILE.**

Beer and wine invoices indicating all shipments of beer and wine into the state.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 2836. REPORT OF BEER, WINE, AND SPIRITUOUS LIQUOR SALES BY DEALERS ON TRAINS FILE.**

Monthly returns filed by railroad train operators indicating beer, wine, and liquor sold on trains within North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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**ITEM 2837. BEER EXCISE TAX REPORTS OF RESIDENT BEER WHOLESALERS AND IMPORTERS FILE.**

Monthly reports filed by beer wholesalers and importers indicating taxable beer sold or disposed of in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 2838. BEER REPORT OF BEER NON-RESIDENT VENDORS FILE.**

Monthly reports filed by non-resident vendors indicating beer sold in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 2839. UNFORTIFIED AND FORTIFIED WINE EXCISE TAX RETURNS (BC 784) OF RESIDENT WHOLESALERS AND IMPORTERS FILE.**

Monthly reports filed by resident wine wholesalers and importers indicating total taxable transactions of fortified and unfortified wine sold or disposed of in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 2840. UNFORTIFIED WINE EXCISE TAX REPORTS OF RESIDENT UNFORTIFIED WINE WHOLESALERS AND IMPORTERS FILE.**

Monthly reports filed by unfortified wine wholesalers and importers indicating total taxable transactions of unfortified wine sold or disposed of in North Carolina.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Unfortified and Fortified Wine Returns (BC 784) of Resident Wholesalers and Importers File (Item 2839).

**ITEM 2841. UNFORTIFIED AND FORTIFIED WINE RETURNS (BC-786) OF NON-RESIDENT VENDORS FILE.**

Monthly returns filed by non-resident vendors indicating taxable and non-taxable transactions of unfortified and fortified wine sold in North Carolina to wholesalers, importers or shipped directly to consumers.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 15035. BILLINGS FILE.**

Records concerning taxpayers who have been assessed for alcohol taxes. File includes notices of tax assessments and audits, correspondence, and audit reports.

DISPOSITION INSTRUCTIONS: Transfer to Paid Closed Audit Assessments File (Item 15037) immediately after tax assessment is paid in full. Transfer to Administration, Writeoffs Assessments File (Item 49015) immediately if tax is deemed uncollectible.

**ITEM 15037. CLOSED ASSESSMENTS FILE.**

Correspondence and assessments concerning audits on alcohol excise tax liabilities.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

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**ITEM 19928. BOND CORRESPONDENCE FILE.**

Correspondence concerning bonds for resident wholesalers and importers of beer and wine.  
DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Alcohol Bonds File (Item 49016).

**ITEM 19929. DAILY COLLECTIONS OF BEER AND UNFORTIFIED AND FORTIFIED WINE TAX FILE.**

Listings indicating the amount of taxes collected daily for beer and unfortified and fortified  
DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Collections Reports File (Item 2828).

**ITEM 19930. ABC PERMIT ISSUE AND CANCELLATION LISTS FILE.**

Listings indicating permits issued and cancelled. Amended 08-13-2012  
DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Exceptions and Registrations Unit, ABC Permit Issue and Cancellation Lists File (Item 50159).

**ITEM 19931. BREWERIES ASSOCIATION MONTHLY REPORT FILE.**

Monthly summaries of beer shipments into North Carolina. (Report is furnished to The Beer Institute.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 months.

**ITEM 19933. BEER AND WINE COMPLIANCE VERIFICATION FILE.**

Annual compliance reviews that are to be completed by auditors of resident beer and wine wholesalers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 39546. ALCOHOLIC BEVERAGES TAX UNIT (ELECTRONIC) FILE.**

Machine readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Java Enabled Tax System (JETS) Database (Electronic) File (Item 49014).

**ITEM 49016. ALCOHOL BONDS FILE.**

Correspondence and reference copies of alcohol bonds in paper and electronic formats. Bond includes names and addresses of taxpayers, amount bonded, name of surety company, and other related information.

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 remaining records when superseded or obsolete. Transfer cancelled bonds in paper format to applicable files: Wine Excise Tax Returns (BC-784) of Resident Wine Wholesalers and Importers File (Item 2839) or Unfortified and Fortified Wine Returns (BC-786) of Non-Resident Vendors File (Item 2841) immediately upon notification by taxpayer or surety company.

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AMUSEMENT GROSS RECEIPTS**

**ITEM 2829. COPIES OF LICENSES ISSUED FILE.**

Audit copies of all beer and wine licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office when released from all audits.

**ITEM 2842. GROSS RECEIPTS TAX REPORTS FILE.**

Quarterly reports filed by distributors or operators of open-cup drink dispensers, cigarette dispensers, and dispensers of other tobacco products, food, and/or merchandising dispensers, and weighing machines.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2843. REPORT OF GROSS RECEIPTS TAX FILE.**

Forms filed by taxpayers who have liability for the 3% gross receipts tax on amusements.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after released from audits if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 15041. GROSS RECEIPTS RECORD FILE.**

Cards used to post quarterly gross receipts for individual taxpayers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15042. APPLICATIONS FOR LICENSE (AMUSEMENT) FILE.**

Applications filed by taxpayers seeking amusement licenses.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 39548. GROSS RECEIPTS AND ASSESSMENTS UNIT (ELECTRONIC) FILE.**

Electronic records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Administration, Java Enabled Tax System (JETS) Database (Electronic) File (Item 49014).

**ITEM 49017. BILLINGS (AMUSEMENTS) FILE.**

Records concerning taxpayers who have been assessed for amusement taxes. File includes notices of assessments, correspondence, audits reports regarding gross receipts tax on amusements.

DISPOSITION INSTRUCTIONS: Transfer notice of assessments and correspondence to Reports of Gross Receipts Tax File (Item 2843) immediately, when paid assessment tax is collected. Transfer to notices of tax assessments issued from audit, correspondence, audit reports regarding gross receipts tax on amusements to Closed Audit Assessments File (Item 49018) immediately, when tax audit is paid in full. Transfer to notices of tax assessments issued based on audit, correspondence, and audit reports regarding gross receipts tax on amusements to Administration, Writeoffs Assessments File (Item 49015) immediately, when tax is deemed uncollectible.

**ITEM 49018. CLOSED AUDIT ASSESSMENTS FILE.**

Correspondence and assessments in paper and electronic formats concerning audits on amusement tax liabilities.

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 remaining records after 2 years.

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**ITEM 49019. COLLECTIONS REPORTS FILE.**

Reports concerning recapitulation of daily collections indicating the amount of taxes collected under amusement tax. Reports include amounts collected, names of taxpayers, dates payments received, and other related records. (Reports compiled daily and monthly.)

**DISPOSITION INSTRUCTIONS:** Destroy in office after 3 years.