

DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
CENTRAL FILES

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.

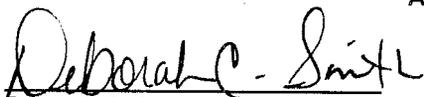
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or 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**

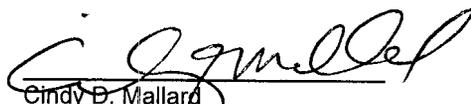
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

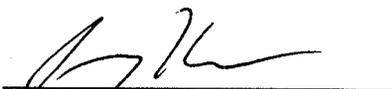
**APPROVAL RECOMMENDED**



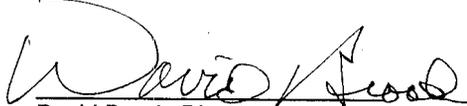
Deborah C. Smith, Unit Manager  
Central Files



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

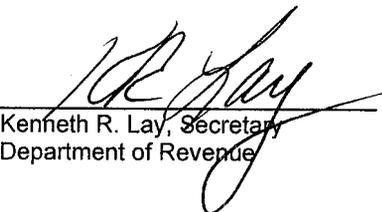


Jerry Coble, Assistant Secretary  
Business Systems

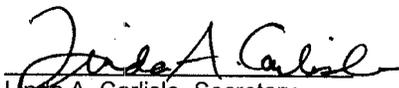


David Brook, Director  
Division of Historical Resources

**APPROVED**



Kenneth R. Lay, Secretary  
Department of Revenue



Linda A. Carlisle, Secretary  
Department of Cultural Resources

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**Item 2849. COLLECTION SHEETS FILE.** Listings indicating revenue collected under the soft drink excise tax law. (Records previously listed under the former Office of Examination, Business License and Returns Section, Soft Drink Tax Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2850. RETAIL DEALERS' REPORTS FILE.** Records in paper and electronic formats of monthly reports reflecting tax reported due and paid on soft drink products subject to the soft drink excise taxes. File includes license applications, reports, and copies of refunds. (Records previously listed under the former Office of Examination, Business License and Returns Section, Soft Drink Tax Unit.) (Records are retained permanently in the Department of Revenue Doc Query Imaging System.)

DISPOSITION INSTRUCTIONS: Comply with retention instructions provided annually by the Examination Division.

**ITEM 2851. DISTRIBUTORS' AND WHOLESALE DEALERS' REPORTS FILE.** Records in paper and electronic formats, including e-mail, of monthly reports reflecting tax reported due and paid on soft drink products subject to the soft drink excise tax. File includes license applications, reports, and copies of refunds. (Records previously listed under the former Office of Examination, Business License and Returns Section, Soft Drink Tax Unit.) (Records are retained permanently in the Department of Revenue Doc Query Imaging System.)

DISPOSITION INSTRUCTIONS: Comply with retention instructions provided annually by the Examination Division.

**ITEM 2768. PAID REFUND CHECKS FILE.** Paid checks refunding overpayments of individual income taxes by taxpayers. (Records previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records managed by Department of Revenue destroyed. Records and function transferred to the Department of State Treasurer, Financial Operations Division, Core Banking Database (Electronic) File (Item 49142).

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**ITEM 15063. MONTHLY SUMMARY REPORT OF DISTRIBUTORS, WHOLESALERS, AND RETAILERS FILE.** Cards used to check in monthly reports filed by taxpayers. (Records previously listed under the former Office of Examination, Business License and Returns Section, Soft Drink Tax Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15067. COPIES OF LICENSES FILE.** Licenses (white and yellow copy) issued to soft drink retailers, distributors, and wholesalers. (Records previously listed under the former Office of Examination, Business License and Returns Section, Soft Drink Tax Unit.)

DISPOSITION INSTRUCTIONS: Destroy in office paper records after licenses have been scanned into the Department of Revenue Doc Query Imaging System. Retain electronic records in office permanently.

**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. (Records previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section).

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15189. INCOME TAX WITHHOLDING REFUND CHECKS OUTSTANDING FILE.** Computer-produced cards listing each refund check issued but not paid for past years. (Records previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15201. RECORDS TRANSFERRED (REFERENCE) FILE.** Records concerning the transfer of records to the State Records Center. (Records previously listed under the former Accounting Division, Records Unit.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

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**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. (Records previously listed under the former Accounting Division, Records Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 17276. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) TRANSPORT MICROFILM FILE.** Original microfilm image of checks and tax returns processed through ARPS. (Records previously listed under the former Accounting Division, Records Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 27970. PAID INCOME TAX REFUND CHECK FINDER MICROFICHE FILE.** Reports listing C number, sequence number, and date check was paid. (Records previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 33350. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) MICROFICHE ORIGINALS FILE.** Microfiche reports detailing each daily deposit transaction processed through ARPS. (Records previously listed under the former Accounting Division, Records Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed

**ITEM 33351. AUTOMATED REMITTANCE PROCESSING SYSTEM (ARPS) MICROFICHE REFERENCE FILE.** Reference copies of microfiche reports detailing each daily deposit transaction processed through ARPS. (Records previously listed under the former Accounting Division, Records Unit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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**ITEM 49132. SCANNED DOCUMENTS FILE.** Records received from the Scanned Tax Documents File (Item 48180) within the S-Series Room Section.

DISPOSITION INSTRUCTIONS: Destroy in office 3 months after received from S-Series Scan Room Section and all quality control procedures are completed.

**ITEM 49133. CASH RECEIPTS AND DAILY REPORTS FILE.** Official cash receipts and daily reports received from the Documents Preparation Money Team after each fiscal year. File includes receipt ledger files (issued receipts), acknowledgement letters, transmittal forms, money order logs, and other related records.

DISPOSITION INSTRUCTIONS: Comply with retention instructions provided annually by the Documents Preparation Money Teams.

**ITEM 49134. MANUAL "BATES" DEPOSIT FILE.** Records received from the Documents Preparation Money Teams Unit concerning listings of checks amounts and returns of schedules not listed in the Integrated Tax Administration System (ITAS) or tax schedules with cash. File includes adding machine tapes.

DISPOSITION INSTRUCTIONS: Comply with retention instructions provided annually by the Documents Preparation Money Teams.

**ITEM 49135. REMITTANCE TRANSFER REPORTS FILE.** Reports received from the Document Preparation Money Teams Unit concerning transfers of money from tax schedules into or out of non-Integrated Tax Administration System (ITAS). Schedules are used for monitoring and balancing budgets. Reports list remittal transfers by tax schedule; bad check suspense and other non-ITAS transfer summaries, ITAS reports, and other related reports.

DISPOSITION INSTRUCTIONS: Comply with retention instructions provided annually by the Documents Preparation Money Teams.

**ITEM 49136. REVENUE AUDITORS REPORTS FILE.** Unpaid North Carolina tax returns generated from Federal Tax Information received from the Internal Revenue Service. (Records dated 1987-2005.)

DISPOSITION INSTRUCTIONS: Comply with retention instructions provided annually by applicable divisions within the N.C. Department of Revenue.

**ITEM 49137. TAXPAYERS RETURNS FILE.** Completed taxpayer returns (Partnerships, Withholding, Estates, NC5-Q, NC4, and other forms/correspondence) in paper format received from various divisions and prepared for scanning by S-Series Scan Room.

DISPOSITION INSTRUCTIONS: Transfer taxpayer returns to S-Series Scan Room after prepping.

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**ITEM 49138. TRANSMITTAL SUMMARY SHEETS FILE.** Statistical summaries in paper format used for tracking tax returns (Partnerships, Estates, Withholding, and NC 478) received from taxpayers. Transmittal sheets include daily total of tax returns received and sent to S-Series Scan Room, batch dates for processing returns, dollar amounts of batched returns, and other related information.

**DISPOSITION INSTRUCTIONS:** Destroy in office after 6 months.