

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
CORRESPONDENCE REVIEW 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

CORRESPONDENCE REVIEW UNIT

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.

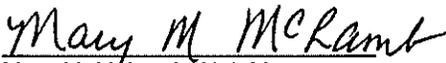
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

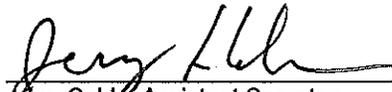
CORRESPONDENCE REVIEW UNIT

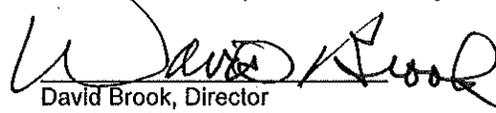
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED


Mary M. McLamb, Unit Manager
Correspondence Review Unit


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


Kenneth R. Lay, Secretary
Department of Revenue

APPROVED

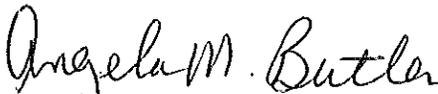

Linda A. Carlisle, Secretary
Department of Cultural Resources

PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

**DEPARTMENT OF REVENUE
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DOCUMENTS AND PAYMENTS PROCESSING DIVISION
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Amend the program records retention and disposition schedule approved June 1, 2010 by adding Item 49783 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.

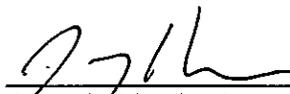
APPROVAL RECOMMENDED



Angela M. Butler, Group Manager,
Correspondence Review Unit



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

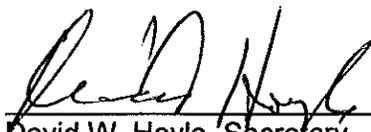


Jerry Coble, Assistant Secretary
Business Systems

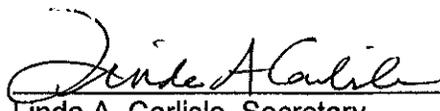


David Brook, Director
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

August 8, 2011

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**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
CORRESPONDENCE REVIEW UNIT**

ITEM 49143. EMPLOYEE PERFORMANCE WORKSHEETS AND APPRAISAL REPORTS FILE.

Records concerning work performance of unit employees on a daily and monthly basis. File includes daily worksheets, Final Performance Evaluation Reports, and other related records. (Data from worksheets are entered into and appraisal reports are generated from the Employee Performance Tracking Database (Electronic) File (Item 49145). (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office worksheets 6 months after employee signs Final Performance Evaluation Report. Destroy in office signed Final Performance Evaluation Reports after 3 years 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 49144. CORRESPONDENCE FILE.

Records in paper and electronic formats, including e-mail, of correspondence received from taxpayers or United States Postal Service regarding changes of addresses, notifications of businesses that have gone out of business, and other related scenarios requiring updating of contact information for taxpayers. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax 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 paper and electronic records after information has been manually entered into the department's Integrated Tax Administration System (ITAS).

ITEM 49145. EMPLOYEE PERFORMANCE TRACKING DATABASE (ELECTRONIC) FILE.

Electronic records concerning monitoring of work performance of employees. Electronic file includes names of employees, employee identification number, work cycle of performance, and other related records. (Data entered into this database from the Employee Performance Worksheets and Appraisal Reports File (Item 49143) daily. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.) (Comprehensive tracking reports can be printed on-demand.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claims, audits, 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 49783. PRODUCTION TRACKING LOG DATABASE (ELECTRONIC) FILE.

Electronic logs used to track tax returns received and processed by the unit. File includes dates returns were received, number of returns processed daily, number of unprocessed returns carried over to the next day for processing, and other related data. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.