

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION 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

DISTRIBUTION 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.

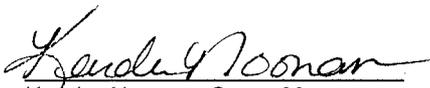
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

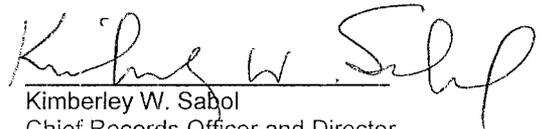
DISTRIBUTION UNIT

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



Kendra Noonan, Group Manager
Distribution 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

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
ADMINISTRATION**

ITEM 49020. DISTRIBUTION REPORTING DATABASE (ELECTRONIC) FILE.

Electronic records concerning generation of reports for unit. File includes account names, account numbers, date claim was filed, amounts of refunds requested, amounts of refunds allowed, data refund was approved, refund codes, county and section codes, descriptions of work performed, amount of work processed, date work was performed, and other related data. (Data is entered into this database from the Reallocation Inventory Tracking Forms File (Item 49021).) (File maintenance and backup procedures conducted by Department of Revenue (DOR) Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49021. REALLOCATION INVENTORY TRACKING FILE.

Records in paper and electronic formats, used to analyze the amount of refund requested compared to the amount of refund allowed and to track the reallocations claims submitted for process. File includes forms, reports, correspondence, and other related records. Forms include account name, account number, date claim was filed, account period, amount of refund requested, amount of refund allowed, date refund approved, and other related information. (Data is entered into the Distribution Reporting Database (Electronic) File (Item 49020) immediately upon receipt.)

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 records after 5 years. Destroy in office remaining records after 7 years.

ITEM 49022. REFUND TAX FORMS (GEN 17A) FILE.

Forms in paper and electronic formats, used during the manual refund process, to refund funds to various state agencies. Forms include amounts of refunds, periods of refunds; refund codes, county codes, section codes, and other related information. (Data is entered into the Distribution Reporting Database (Electronic) File (Item 49020).)

DISPOSITION INSTRUCTIONS: Destroy in office paper after 5 years.

ITEM 49023. WORK TRACKING REPORTS FILE.

Reports in paper and electronic formats used to track the work processes performed by each member of the unit. Reports include work descriptions, amount of work processed, date work performed, and other related information. (Reports are generated from the Distribution Reporting Database File (Item 49020).)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
ALCOHOL TAX PROGRAM**

ITEM 49024. ALCOHOL TAX DATABASE (ELECTRONIC) FILE.

Electronic records concerning alcohol tax collected from each county and municipality. Electronic file includes names of counties, population of county and municipalities, beer alcohol sales, fortified and unfortified wine alcohol sales, and other related data. (Data is entered into this database from the Alcohol Tax File (Item 49025). (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49025. ALCOHOL TAX FILE.

Records in paper and electronic formats concerning alcohol tax collected from each county and municipality that has been verified and distributed. File includes correspondence and internal reports from various divisions, counties and municipalities and other related records. (Data is entered into the Alcohol Tax Database (Electronic) File (Item 49024).

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 7 years after due date of distribution 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 49026. ALCOHOL TAX (REPORTS) FILE.

Reports in paper and electronic formats concerning alcohol taxes collected from each county and municipality. Reports include names of counties, population of county and municipality, beer alcohol sales, fortified wine and unfortified wine alcohol sales, and other related information. (Reports are generated from the Alcohol Tax Database (Electronic) File (Item 49024).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
DRY CLEANING SOLVENT PROGRAM**

ITEM 49027. DRY CLEANING SOLVENT CLEANUP FUND TAX REFUND DATABASE (ELECTRONIC) FILE.

Electronic records concerning transfers of sales and use taxes collected by the department and refunded to the N.C. Department of Environment and Natural Resources for the Dry Cleaning Solvent Cleanup Fund. File includes amounts of refund, periods of refunds, refund codes, names of counties, and other related items. (Data is entered into this database from the Dry Cleaning Solvent Cleanup Fund Tax Refund File (Item 49028).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49028. DRY CLEANING SOLVENT CLEANUP FUND TAX REFUND FILE.

Records in paper and electronic formats concerning transfers of sales and use taxes collected by the department and refunded to the N.C. Department of Environment and Natural Resources for the Dry Cleaning Solvent Cleanup Fund. File includes manual refund forms, correspondence and other related records. (Data is entered into the Dry Cleaning Solvent Cleanup Fund Tax Refund Database (Electronic) File (Item 49027).)

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 7 years after due date of distribution 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 49029. DRY CLEANING SOLVENT CLEANUP FUND TAX REFUND REPORTS FILE.

Reports in paper and electronic formats concerning transfers of sales and use taxes collected by the department and refunded to the N.C. Department of Environment and Natural Resources for the Dry Cleaning Solvent Cleanup Fund. Reports include amounts of refund, periods of refunds, refund codes, names of counties, and other related information. (Reports are generated from the Dry Cleaning Solvent Cleanup Fund Tax Refund Database (Electronic) File (Item 49027).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
HOLD HARMLESS PROGRAM**

ITEM 49030. HOLD HARMLESS DATABASE (ELECTRONIC) FILE.

Electronic records concerning sales taxes collected from each local government. File includes names of counties and municipalities, periods of distribution, computed reimbursements, articles of sales tax, local sales tax share, computed sales tax share, and other related information. (Data is entered into this database from the Hold Harmless File (Item 49031).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49031. HOLD HARMLESS FILE.

Records in paper and electronic formats concerning sales tax collected from each local government. File includes correspondence, internal reports received from various divisions, and other related records. (Data is entered into the Hold Harmless Database (Electronic) File (Item 49030).)

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 records in paper and electronic formats after 7 years after due date of distribution 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 If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49032. HOLD HARMLESS REPORTS FILE.

Reports in paper and electronic formats concerning sales tax collected from each local government. Reports include names of counties and municipalities, periods of distribution, computed reimbursements, articles of sales tax, local sales tax share, computed sales tax share, and other related information. (Reports are generated from Hold Harmless Database (Electronic) File (Item 49030).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
PRIMARY FOREST PROGRAM**

ITEM 49033. PRIMARY FOREST DATABASE (ELECTRONIC) FILE.

Electronic records in paper and electronic formats concerning primary forest taxes collected. Electronic file includes names of counties, amounts of primary forest taxes, percent of distribution, total distributable amount, and other related information. (Data is entered into this database from the Primary Forest File. (Item 49034).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49034. PRIMARY FOREST FILE.

Records in paper and electronic formats concerning primary forest tax collected. File includes correspondence, internal reports received from various divisions, and other related records. (Data is entered into Primary Forest Database (Electronic) File (Item 49033).)

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 records in paper and electronic formats after 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49070. PRIMARY FOREST (REPORTS) FILE.

Reports in paper and electronic formats concerning primary forest taxes collected. Reports include names of counties, amounts of primary forest taxes, percent of distribution, total distributable amount, and other related information. (Reports are generated from Primary Forest Database (Electronic) File (Item 49033).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SALES AND USE TAX PROGRAM**

ITEM 49035. NET COLLECTIONS DATABASE (ELECTRONIC) FILE.

Electronic records concerning sales and use taxes collected from each county. Electronic file includes names of counties, amounts of sales taxes, and amounts of differences from averages, percents of differences from averages, and other related information. (Database is populated from the Net Collections File (Item 49036).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49036. NET COLLECTIONS FILE.

Records in paper and electronic formats concerning sales and use taxes collected from each county. File includes correspondence, internal reports received from various divisions, and other related records. (Data is entered into the Net Collections Database (Electronic) File (Item 49035) immediately upon receipt.)

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 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49037. NET COLLECTIONS (REPORTS) FILE.

Reports in paper and electronic formats concerning sales and use taxes collected from each county. Reports include names of counties, amounts of sales taxes, and amounts of differences from averages, percents of differences from averages, and other related information. (Reports generated from the Net Collections Database (Electronic) File (Item 49035).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49038. RECONCILIATION DATABASE (ELECTRONIC) FILE.

Electronic records concerning sales and use tax deposits with collections posted by Documents and Payments Processing Division. Electronic file includes motor vehicle tax amounts, utilities tax amounts, sales utilities tax amounts, and other related records. (Database is populated from Reconciliation File (Item 49039).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SALES AND USE TAX PROGRAM**

ITEM 49039. RECONCILIATION FILE.

Records in paper and electronic formats concerning sales and use tax deposits with collections posted by Documents and Payments Processing Division (DPPD). File includes correspondence and internal reports from various divisions and other related records. (Data is entered into Reconciliation Database (Electronic) File (Item 49038).)

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 7 years and following sales close out schedule 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49040. RECONCILIATION REPORTS FILE.

Reports in paper and electronic formats used to analyze deposits by collecting information from several sources. Reports include motor vehicle tax amounts, utilities tax amounts, sales utilities tax amounts, and other related records. (Reports generated from the Reconciliation Database (Electronic) File (Item 49038).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49041. PRELIMINARY STATE AND COUNTY SALES AND USE TAX COLLECTIONS FORMS (S-1 AND S-3) DATABASE (ELECTRONIC) FILE.

Electronic records concerning sales and use taxes, transit taxes, sales utilities taxes, and highway use taxes. Electronic file includes include motor vehicle tax amounts, utilities tax amounts, bad check amounts, and other related information. (Database is populated from the Preliminary State and County Sales and Use Tax Collections Forms (S-1 and S-3) File (Item 49042).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49042. PRELIMINARY STATE AND COUNTY SALES AND USE TAX COLLECTIONS FORMS (S-1 AND S-3) FILE.

Records in paper and electronic formats concerning sales and use tax, Mecklenburg transit tax, sales utilities, and highway use tax. File includes correspondence and internal reports from various divisions and other related records. (Data is entered into the Preliminary State and County Sales and Use Tax Collections Forms (S-1 and S-3) Database (Electronic) File (Item 49041) immediately upon receipt.)

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 7 years and following sales close out schedule 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SALES AND USE TAX PROGRAM**

ITEM 49111. PRELIMINARY STATE AND COUNTY SALES AND USE TAX COLLECTIONS REPORTS FILE.

Reports in paper and electronic formats used to analyze State and County sales and use tax collections by adjusting information from several sources. Reports include motor vehicle tax amounts, utilities tax amounts, Mecklenburg transit tax amounts, bad check amounts and other related records. (Reports generated from the Preliminary State and County Sales and Use Tax Collections Forms (S-1 and S-3) Database (Electronic) File (Item 49041) and the department's Integrated Taxpayer Automation System (ITAS) application.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SCRAP TIRE PROGRAM**

ITEM 49043. SCRAP TIRE DATABASE (ELECTRONIC) FILE.

Electronic records concerning scrap tire tax collected from each county. Electronic file includes names of counties, populations of counties, scrap tire sales, periods of distribution, and other related information. (Data is entered into this database from the Scrap Tire File (Item 49044).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49044. SCRAP TIRE FILE.

Records in paper and electronic formats concerning scrap tire tax collected from each county. File includes correspondence and internal reports from various divisions and other related records. (Data is entered into the Scrap Tire Database (Electronic) File (Item 49043) after due date of distribution.)

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 7 years and after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49045. SCRAP TIRE (REPORTS) FILE.

Reports in paper and electronic formats concerning scrap tire taxes collected from each county. Reports include names of counties, population of county, scrap tire sales, period of distribution and other related information. (Reports generated from Scrap Tire Database (Electronic) File (Item 49043).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SET OFF PROGRAM**

ITEM 49046. SET OFF PROGRAM DATABASE (ELECTRONIC) FILE.

Electronic records concerning amounts owed to other state agencies and the Internal Revenue Service. Electronic file includes names of agencies and taxpayers, amounts of debt owed, period of tax return filed, social security numbers, and other related data. (Data is entered into this database from the Set Off File (Item 49047).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49047. SET OFF PROGRAM FILE.

Records in paper and electronic formats concerning amounts owed to other state agencies and the Internal Revenue Service. File includes correspondence and other related records. (Data is entered into the Set Off Database (Electronic) File (Item 49046) weekly.)

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 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49048. SET OFF PROGRAM (REPORTS) FILE.

Reports in paper and electronic formats concerning amounts owed to other state agencies and the Internal Revenue Service. Reports include names of agencies and taxpayers, amount of debt owed, period of tax return filed, social security numbers and other related information. (Reports generated from the Integrated Taxpayer Administration System (ITAS) and the Set Off Program Database (Electronic) File (Item 49046).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SPECIAL PROGRAM FUNDS PROGRAM**

ITEM 49049. WILDLIFE RESOURCES COMMISSION DATABASE (ELECTRONIC) FILE.

Electronic records concerning transfers of income and corporate taxes collected by the department and refunded to the N.C. Wildlife Resources Commission for Wildlife Resources Commission Fund. Electronic file includes amounts collected and refunded, taxpayer identification number, dates of transactions, and other related information. (Data is entered into this database from the Wildlife Resources Commission File (Item 49050).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49050. WILDLIFE RESOURCES COMMISSION FILE.

Records in paper and electronic formats concerning transfers of income and corporate taxes collected by the department and refunded to the N.C. Wildlife Resources Commission for Wildlife Resources Commission Fund. File includes manual refund forms, correspondence and other related records. (Data entered into the Wildlife Resources Commission Database (Electronic) (Item 49049).)

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 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49051. WILDLIFE RESOURCES COMMISSION (REPORTS) FILE.

Reports in paper and electronic formats concerning transfers income and corporate taxes collected by the department and refunded to the N.C. Wildlife Resources Commission for the Wildlife Resources Commission Fund. Reports include amounts collected and refunded, taxpayer identification number, dates of transactions, and other related information. (Reports are generated from the Wildlife Resources Commission Database (Electronic) File (Item 49049).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49052. N.C. PUBLIC CAMPAIGN FINANCING FUND DATABASE (ELECTRONIC) FILE.

Electronic records concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Candidates Financing Fund and Public Campaign Financing Fund. Electronic file includes amounts of refund, periods of refunds, refund codes, and other related information. (Data is entered into this database from the N.C. Public Campaign Financing Fund File (Item 49053).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SPECIAL PROGRAM FUNDS PROGRAM**

ITEM 49053. N.C. PUBLIC CAMPAIGN FINANCING FUND FILE.

Records in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Candidates Financing Fund and Public Campaign Financing Fund. File includes manual refund forms, correspondence and other related records. (Data is entered into the N.C. Public Campaign Financing Fund Database (Electronic) File (Item 49052).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 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 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49054. N.C. PUBLIC CAMPAIGN FINANCING FUND (REPORTS) FILE.

Reports in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Candidates Financing Fund and Public Campaign Fund. Reports include amounts of refund, periods of refunds, refund codes, and other related information. (Reports are generated from the N.C. Public Campaign Financing Fund Database (Electronic) File. (Item 49052).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49055. POLITICAL PARTIES FUND DATABASE (ELECTRONIC) FILE.

Electronic records concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Political Parties Fund. Electronic file includes amounts of refund, periods of refunds, refund codes, and other related information. (Data is entered into this database from the Political Parties Fund File (Item 49056).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
SPECIAL PROGRAM FUNDS PROGRAM**

ITEM 49056. POLITICAL PARTIES FUND FILE.

Records in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Political Parties Fund. File includes manual refund forms, correspondence, and other related records. (Data is entered into the Political Parties Fund Database (Electronic) File (Item 49055).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 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 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49057. POLITICAL PARTIES FUND (REPORTS) FILE.

Reports in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Political Parties Fund. Reports includes amounts of refund, periods of refunds, refund codes, and other related information. (Reports are generated from the Political Parties Fund Database (Electronic) File (Item 49055).) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
UTILITY FRANCHISE PROGRAM**

ITEM 49058. UTILITY FRANCHISE DATABASE (ELECTRONIC) FILE.

Electronic records concerning utility franchise taxes on electricity, excise taxes on piped natural gas, sales and use taxes on telecommunications and video programming collected from each county and municipality. Electronic file includes include names of counties and municipalities, amounts of taxes, deposit dates, total distributions of taxes, and other related information. (Data is entered into this database from the Utility Franchise File (Item 49059).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49059. UTILITY FRANCHISE FILE.

Records in paper and electronic formats concerning utility franchise taxes on electricity, excise taxes on piped natural gas, sales and use taxes on telecommunications and video programming collected from each county and municipality. File includes correspondence, reports, and other related records. (Data is entered into the Utility Franchise Database (Electronic) File (Item 49058).)

ITEM 49060. UTILITY FRANCHISE (REPORTS) FILE.

Reports concerning utility franchise taxes on electricity, excise taxes on piped natural gas, sales and use taxes on telecommunications and video programming collected from each county and municipality. Reports include names of counties and municipalities, amounts of taxes paid, deposit dates, total amounts of tax distributions, and other related information. (Reports are generated from the Utility Franchise Database (Electronic) File (Item 49058).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
WHITE GOODS TAX PROGRAM**

ITEM 49061. WHITE GOODS TAX DATABASE (ELECTRONIC) FILE.

Electronic records concerning white goods tax collected from each county. Electronic file includes names of counties, population of county, total amounts of taxes, periods of distribution and other related information. (Data is entered into this database from the White Goods Tax File (Item 49062).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49062. WHITE GOODS TAX FILE.

Records in paper and electronic formats concerning white goods tax collected from each county. File includes correspondence, internal reports received from various divisions, and other related records. (Data in is entered into the White Goods Tax Database (Electronic) File (Item 49061).)

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 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49063. WHITE GOODS TAX (REPORTS) FILE.

Reports in paper and electronic formats concerning white good taxes collected from each county. Reports include names of counties, population of county, total amounts of taxes, period of distribution and other related information. (Reports are generated from Administration, Distribution Reporting Database (Item 49021).

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
WILDLIFE RESOURCES FUND PROGRAM**

ITEM 49064. WILDLIFE RESOURCES FUND TAX REFUND DATABASE (ELECTRONIC) FILE.

Electronic records concerning transfer of sales and use tax collections to the State Treasurer for the Wildlife Resources Fund. Electronic file includes amounts received, dates payments were received, and dates when payments transferred to Wildlife Resources Fund, and other related data. (Data is entered into this database from the Wildlife Resources Fund Tax Refund File (Item 49065).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 closed fiscal years, if no litigation, claims, audit, or other official action involving the records has been initiated. If official actions have been initiated, if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49065. WILDLIFE RESOURCES FUND TAX REFUND FILE.

Records in paper and electronic formats concerning the manual refund process used to transfer sales and use tax collections to the State Treasurer for the Wildlife Resources Fund. File includes manual tax refund forms, correspondence, and other related records. (Data is entered into the Wildlife Resources Fund Tax Refund Database (Electronic) File (Item 49064).)

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 records after 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49066. WILDLIFE RESOURCES TAX FUND (REPORTS) FILE.

Records in paper and electronic formats concerning transfer of sales and use tax collections to the State Treasurer for the Wildlife Resources Fund. File includes amounts received, dates payments were received, and dates when payments transferred to Wildlife Resources Fund, and other related data. (Reports are generated from Wildlife Resources Tax Fund Database (Electronic) File (Item 49064).)

DISPOSITION INSTRUCTIONS: Destroy in office records in paper and electronic formats after 7 closed fiscal years, if no litigation, claims, audit, or other official action involving the records has been initiated. If official actions have been initiated, destroy in office after if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT
WILLIAM S. LEE CREDIT PROGRAM**

ITEM 49067. WILLIAM S. LEE CREDIT DATABASE (ELECTRONIC) FILE.

Electronic records concerning fees collected from William S. Lee Quality Jobs and Expansion Act (G.S. 105, Article 3A) credit. Electronic file includes taxpayer names and identification numbers, amounts of taxes collected, dates when taxes were collected, and other related information. (Data is entered into this database from the William S. Lee Credit File (Item 49068).) (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49068. WILLIAM S. LEE CREDIT FILE.

Records in paper and electronic formats concerning fees collected from William S. Lee Quality Jobs and Expansion Act (G.S. 105, Article 3A) credit. File includes correspondence and other related records. (Data is entered into the William S. Lee Credit Database (Electronic) File (Item 49067).) (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.)

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 records after 7 years after due date of distribution 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 If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49069. WILLIAM S. LEE CREDIT (REPORTS) FILE.

Reports in paper and electronic formats concerning fees collected from William S. Lee Quality Jobs and Expansion Act (G.S. 105, Article 3A) credits. Reports include taxpayer names and identification numbers, amounts of taxes collected, dates when taxes were collected, and other related information. (Reports are generated quarterly from the DORs Information Technology Integrated Taxpayer Administration System (ITAS) and the Williams S Lee Credit Database (Electronic) File (Item 49067).) (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.