

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENT PREPARATION MONEY TEAM

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

DOCUMENT PREPARATION MONEY TEAM

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.

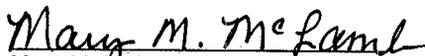
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

DOCUMENT PREPARATION MONEY TEAM

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.

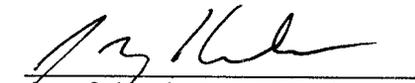
APPROVAL RECOMMENDED



Mary M. McLamb, Unit Manager
Document Preparation Money Team



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



Jerry Coble, Assistant Secretary
Business Systems

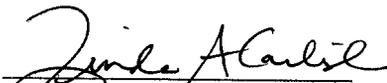


David Brook, Director
Division of Historical Resources

APPROVED



Kenneth R. Lay, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENT PREPARATION MONEY TEAMS**

ITEM 2776. RETURN LISTINGS FILE. Records listing tax returns received daily by the Department of Revenue. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15162. VOUCHERS ERROR FILE. Vouchers completed by Revenue employees for monies received from taxpayers who did not include a completed voucher when returning their check. Vouchers include names of taxpayers, designated tax schedules, amount of check, account number, and other related information. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Enter information into the Vouchers Error Database (Electronic) File immediately upon receipt. Destroy paper records in office 2 months after evaluation cycle is completed, if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues involved. Retain electronic records in office permanently.

ITEM 15163. IDENTIFICATION CARDS FILE. Cards listing specific revenue schedule, beginning and ending serial number in batches, and initials of employee who removes the check from the tax return. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Assigned Numbers Reports File (Item 15171).

ITEM 15164. DAILY CASH PAYMENT REPORTS FILE. Reports in paper and electronic formats listing names and addresses of taxpayers, amount of cash collected daily for each revenue schedule and other related information. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

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

ITEM 15171. ASSIGNED NUMBERS REPORTS FILE.

Reports listing assigned return numbers for each tax schedule. Reports include tax schedule number, tracking numbers, date work completed, and other related information. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENT PREPARATION MONEY TEAMS**

ITEM 15173. RECORD OF COLLECTIONS AND RUNS (DAILY AND FISCAL) FILE.

Manual deposit of total monies collected daily and monthly for selected schedules of the revenue laws. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15178. REMITTANCE TRANSFERS FILE. Completed forms used to transfer monies from one tax schedule to another. (Records were previously listed under the former Accounting Division, Manual Remittance Processing System (MRPS) Section.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 49244. CASH RECEIPTS AND DAILY REPORTS FILE. Official cash receipts and daily reports used for accounting purposes. File includes receipt ledger files (issued receipts), acknowledgement letters, transmittal forms, money order logs, and other related records. (Reports generated from the Transmittal Forms Database (Electronic) File (Item 49250).)

DISPOSITION INSTRUCTIONS: Transfer to Document and Payments Processing Division, Central Files Section, Cash Receipts and Daily Reports File (Item 49133) after current fiscal year. Destroy in office 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 upon completion of action and resolution of issues involved.

ITEM 49245. DAILY TRANSMITTAL FORM FILE. Transmittal forms used to track daily receipt of cash payments collected by Field Office Revenue Officers. Forms include taxpayer identification number, names of Revenue Officers, amounts of money received, transaction dates, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Enter into the Transmittal Form Database (Electronic) File (Item 49250) immediately upon receipt. Destroy in office after three 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 upon completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENT PREPARATION MONEY TEAMS**

ITEM 49246. LOG FOR BATES NUMBERS (ELECTRONIC) FILE. Logs in paper and electronic formats used to assign numbers to collections and returns that are not entered in Integrated Tax Administration System (ITAS).

DISPOSITION INSTRUCTIONS Destroy paper and electronic records in office upon input of information and verification of recorded data into the Integrated Tax Administration System (ITAS) if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues involved.

ITEM 49247. MANUAL BATES DEPOSIT FILE. Records 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 Transfer to Document and Payments Processing Division, Central Files Section, Manual "Bates" Deposit File (Item 49134) after current year. Destroy in office after three 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 upon completion of action and resolution of issues involved.

ITEM 49248. MANUAL DEPOSITS FILE. Records concerning checks and cash collected daily and monthly for non-Integrated Tax Administration System (ITAS) related tax schedules. Deposits include tax types from Revenue Collections & Analysis (RCA) Systems and from Cash Management Collection System (CMCS). File includes RCA certificates of deposits (by Department of Revenue employee), CMCS certifications, and other departmental certifications.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 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 upon completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENT PREPARATION MONEY TEAMS**

ITEM 49249. REMITTANCE TRANSFER REPORTS FILE. Reports concerning transfers of money from tax schedules into or out of non-Integrated Taxpayer Administrative 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: Transfer to Document and Payments Processing Division, Central Files Section, Remittance Transfer Reports File (Item 49135) after current year. Destroy in office 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 upon completion of action and resolution of issues involved.

ITEM 49250. TRANSMITTAL FORM DATABASE (ELECTRONIC) FILE. Electronic records used to track daily receipt of cash payments collected by Field Office Revenue Officers. Electronic file includes taxpayer identification number, names of Revenue Officers, amounts of money received, transaction dates, and other related information. (Data entered into this database from the Daily Transmittal Form File (Item 49245).)

DISPOSITION INSTRUCTIONS: Destroy in office 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 upon completion of action and resolution of issues involved.

ITEM 49251. VOUCHERS ERROR DATABASE (ELECTRONIC) FILE. Electronic records listing monies received from taxpayers who did not include a completed voucher. Vouchers include names of taxpayers, designated tax schedules, amount of check, account number, and other related information. (Data is entered into this database from the Vouchers Error File (Item 15162).)

DISPOSITION INSTRUCTIONS: Destroy in office 2 months after evaluation cycle is completed, if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues involved.