

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENT PREPARATION NO MONEY 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 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. The agency agrees to comply with 07 NCAC 04M. 0510 when deciding on a method of destruction. Electronic records will be destroyed so that the data and metadata are overwritten, deleted, or unlinked in such a way that the records may not be practicably reconstructed. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed. 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.

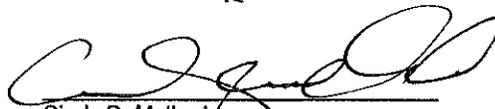
The Department of Revenue and the Department of Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods which allow them to be destroyed when "administrative/reference value ends." The Department of Revenue hereby agrees that it will establish and enforce internal policies setting minimum retention periods for records with this disposition instruction. Without the establishment of internal policies, the agency is not authorized by the Department of Cultural Resources to destroy these records. For those record series scheduled to be microfilmed, the Department of Revenue will be responsible for cost of microfilm production.

The Department of Revenue and the Department of Cultural Resources concur that the long-term and/or permanent preservation of electronic records require additional commitment and active management by the agency. The Department of Revenue agrees to comply with all policies, standards, and best practices published by the Department of Cultural Resources regarding the creation and management of electronic records.

E-mail messages sent or received by Executive Branch agencies shall be retained for 5 years pursuant to Executive Order No. 12 (issued May 21, 2013 by Governor Pat McCrory). Any e-mail messages requiring retention longer than 5 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 Department of Revenue agrees to destroy, transfer or dispose of records in the manner and the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED



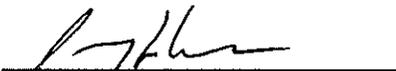
Cindy D. Mallard
Chief Records Officer, Department of Revenue
Director, Documents and Payments Processing Division



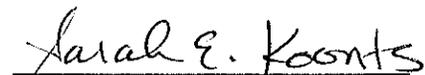
Gail B. Turlington, Unit Manager
Document Preparation No Money Unit



C. David Lingerfelt, Assistant Director
Documents and Payments Processing Division

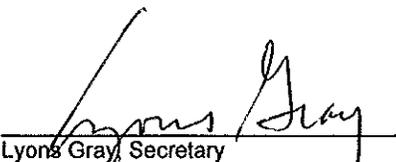


Jerry Coble, Assistant Secretary
Business Systems

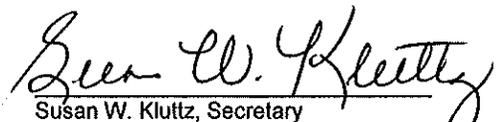


Sarah E. Koonts, Director
Division of Archives and Records

APPROVED



Lyons Gray, Secretary
Department of Revenue



Susan W. Kluttz, Secretary
Department of Cultural Resources

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OCT 13 2014

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ITEM 48542. MOTOR VEHICLE LEASE TAX QUERIES FILE

Queries in paper and electronic formats that are used to track disbursing of funds to the Highway Trust Fund. Queries include account type, beginning and end reporting dates, report names, report titles, and other related data. Data is entered into the Motor Vehicle Lease Tax Database (Electronic) File (Item 48543) immediately upon receipt.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 48543. MOTOR VEHICLE LEASE TAX (ELECTRONIC) FILE

Electronic data records concerning disbursing funds to the Highway Trust Fund. Data records includes account type, beginning and end reporting dates, percent rate of tax, report names, report titles, report totals (amounts), and other related data. (Data is entered into this file from the Motor Vehicle Lease Tax (Queries) File (Item 48542).

DISPOSITION INSTRUCTIONS: Purge in office when superseded or obsolete.

ITEM 48544. MOTOR VEHICLES LEASE TAX REPORTS FILE

Reports compiled for purposes of disbursing funds to the Highway Trust Fund. Reports include account type, beginning and end reporting dates, percentage rate of tax, report totals (amounts), and other related data. (Reports are generated monthly from Motor Vehicle Lease Tax (Electronic) File (Item 48543)).

DISPOSITION INSTRUCTIONS: Destroy in office after 5 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 48545. STANDARD OPERATING PROCEDURES FILE

Procedures in paper and electronic formats concerning standard operations of unit.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 48546. TAXPAYER RETURNS (CORPORATE, SALES, AND PRIVILEGE LICENSES) FILE

Records concerning monthly, quarterly, or annual tax liabilities owed by taxpayers. File includes current and prior year(s) corporate and sales tax returns, amended tax returns, correspondence, privilege license applications, tax extensions for all schedules, and other related records.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to S-Series Scan Room (Item 48180).