

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
E-FILE DEVELOPMENT 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

"E-FILE DEVELOPMENT 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.

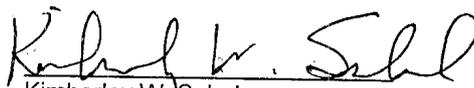
E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 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**

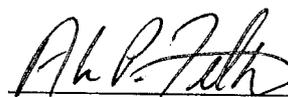
"E-FILE DEVELOPMENT UNIT"

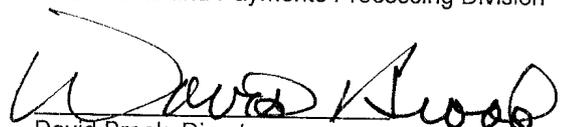
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

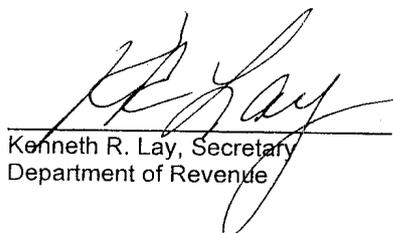

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**DEPARTMENT OF REVENUE
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E-FILE DEVELOPMENT UNIT**

**ITEM 48598. ELECTRONIC FILING (ELF) DEVELOPMENT TEST DATABASE
(ELECTRONIC) FILE.**

Electronic records concerning individual income tax test returns received from software developers through the e-file program. Electronic file includes primary and spouse (test) social security numbers, tax year, primary (test) name, spouse (test) name, software developer code, Internal Revenue Services (IRS) filename, declaration control number (DCN), document locator number (DLN), and other related data. (Source data is downloaded from the IRS for testing purposes.) (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, Internal Revenue Code 1075, Exhibit 3, and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer information.) (File maintenance and backup procedures conducted by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTION: Erase in office when test completed and verified.

**ITEM 48599. ELECTRONIC FILING (ELF) PRODUCTION DATABASE
(ELECTRONIC) FILE.**

Electronic records concerning reference copies of individual income tax returns received through the e-file program. Electronic file includes primary social security numbers, tax year, primary name, spouse name, software developer code, Internal Revenue Services (IRS) filename, declaration control number (DCN), document locator number (DLN), and other related data. (Source data received from individual taxpayers.) (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, Internal Revenue Code 1075, Exhibit 3, and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer information.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Erase in office after 8 years.

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E-FILE DEVELOPMENT UNIT**

**ITEM 48600. ELECTRONIC FILING (ELF) ACCEPTANCE DATABASE
(ELECTRONIC) FILE.**

Electronic records concerning reference copies of individual income tax returns received for purposes of internal testing, prior to tax season. Electronic file includes primary social security numbers, tax year, primary name, spouse name, software developer code, Internal Revenue Services (IRS) filename, declaration control number (DCN), document locator number (DLN), and other related data. (Source data is uploaded from the Electronic Filing (ELF) Development Test Database (Electronic) File (Item 48598).) (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, Internal Revenue Code 1075, Exhibit 3, and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer information.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Erase in office after 8 years.

**ITEM 48601. ELECTRONIC FILING (ELF) DEVELOPER TEST REGION BATCH
REPORTS FILE.**

Reports in paper and electronic formats generated by ELF developers test region concerning individual tax software developer test returns received through the e-file program. Reports include names of vendors, software developer codes, comparison results of test data, number of returns received, and other related data. (Reports generated from Electronic Filing (ELF) Development Test Database (Electronic) File (Item 48598).)

DISPOSITION INSTRUCTIONS: Erase in office when test completed and verified.

**ITEM 48602. ELECTRONIC FILING (ELF) SUSPENSE TRACKING (ELECTRONIC)
FILE.**

Spreadsheets compiled annually concerning suspended returns and other software problems discovered during individual income tax e-file season. Spreadsheets include statistical summaries of problems and/or suspended returns seen during the e-file season.

DISPOSITION INSTRUCTIONS: Erase in office when superseded or obsolete.

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ITEM 48603. ELECTRONIC FILING (ELF) STATISTICAL DAILY REPORTS FILE.

Reports in paper and electronic formats concerning individual income tax e-file statistics. Reports include numbers of tax returns received, numbers of tax returns rejected, numbers of returns posted to the department's Integrated Tax Automation System (ITAS), and other related data.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 48604. ELECTRONIC FILING (ELF) BATCH REPORTS FILE.

Reports in paper and electronic forms concerning individual income tax returns received through the e-file program. Reports include number of e-file returns received and rejected, number of unacknowledged transmissions to vendors, number of tax return errors received, and other related data. (Reports are generated daily from the Electronic Filing (ELF) Production Database (Electronic) File (Item 48599).) (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office paper records 1 year after end of tax season. Erase in office electronic records after 8 years.