

DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
ELECTRONIC FUNDS TRANSFER 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 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.

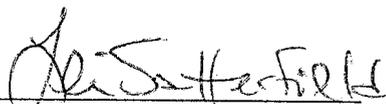
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

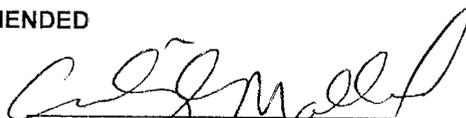
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

**APPROVAL RECOMMENDED**



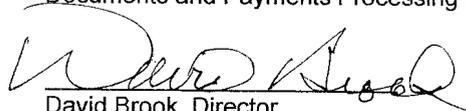
M. Lei Satterfield, Group Manager  
Electronic Funds Transfer Unit



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

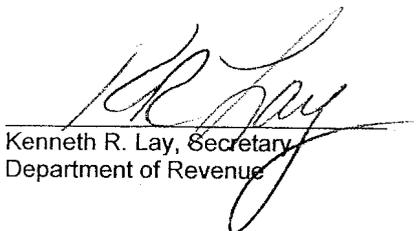


Jerry Coble, Assistant Secretary  
Business Systems

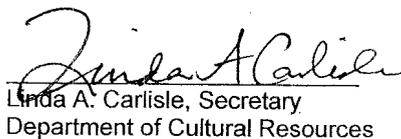


David Brook, Director  
Division of Historical Resources

**APPROVED**



Kenneth R. Lay, Secretary  
Department of Revenue



Linda A. Carlisle, Secretary  
Department of Cultural Resources

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**ITEM 40966. AUTOMATED CLEARINGHOUSE (ACH) CREDIT AND DEBIT**

**REPORTS FILES.** Reports concerning payment data received from taxpayers remitting by ACH Credit and/or ACH Debit. Reports include bank routing number, taxpayer identification number, taxpayer name, tax type, payment amount, effective date, period dates, and other related information. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

**ITEM 40967. AUTOMATED CLEARINGHOUSE (ACH) DEBIT REPORTS FILE.**

Payment data received from taxpayers remitting by ACH Debit. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.) (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Automated Clearinghouse (ACH) Credit and ACH Debit Reports File (Item 40966).

**ITEM 40968. BANK ACCOUNT SCREEN PRINTS PRIOR DAY BALANCES**

**REPORTS FILE.** Reports showing taxpayers' total amount of credit given by State Financial Institutions. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Certification Reports File (Item 40969).

**ITEM 40969. CERTIFICATION REPORTS FILE.** Daily reports and summaries reflecting collections certified to the Department of State Treasurer. Collections may be from electronic or check remittances and are specified by budget code for a specified date. Reports include Certificates of Deposits, Bank Account Screen Prints, and Prior Day Balance Reports. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after end of fiscal year (June 30) and when released from audits if no official actions involving the records have been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 40970. CERTIFICATE OF DEPOSIT REPORTS FILE.** Certificate of Deposit reflecting collections received electronically by budget code for a specified deposit date

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Certification Reports File (Item 40969).

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**ITEM 40971. CERTIFIED TRANSACTION AND SUMMARY REPORTS FILE.** Detail reports created for system certification. Summary totals are indicated by function code, budget code, and fund. Reports list detail total of each transaction received for a particular deposit and any adjustments.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after end of fiscal year (June 30) and when released from audits if no 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 40972. CONVERSION PAYMENT REPORTS (DKR0212) FILE.** Interface reports reflecting the batches of Electronic Fund Transfer payments passed to Integrated Tax Administration System.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Daily Payment Summary Reports File (Item 40973).

**ITEM 40973. DAILY PAYMENT SUMMARY REPORTS FILE.** Reports reflecting the transaction by budget codes, number of transactions per tax type, and dollar amounts written to the daily payment files for the Electronic Fund Transfer, Online Filing and Payments, and Core Banking systems and transmitted to downline systems.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 year(s) 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 40974. DAILY PAYMENT SUMMARY REPORTS (10300) FILE.** Reports reflecting the transaction by budget code, volume, and dollar amount that has been posted to Department of Revenue microfilm file for non-automated tax types.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 40975. DATA COLLECTION CENTER UPDATE LIST REPORTS FILE.** Reports providing banking information to the Data Collection Center for taxpayers paying by Automated Clearing House (ACH) debit. Reports also identify banking information that has been added, changed, or deleted. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after end of fiscal year (June 30) and when released from audits, if no official actions involving the records have been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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**ITEM 40976. ELECTRONIC FUND TRANSFER SYSTEM DATABASE (ELECTRONIC) FILE.** Electronic records concerning payment data received through the Automated Clearinghouse (ACH), the State Bank (Wachovia), and from the department's Data Collection Center (govOne). Database includes federal and NC tax payer identification numbers, names and addresses of businesses, contact names and addresses, routing and account numbers, and other related information. (Data entered into this database from the Electronic Funds Transfer Authorization Agreement (EFT-100) (Item 49171).) (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

**DISPOSITION INSTRUCTIONS:** Update in office routinely. Retain in office permanently.

**ITEM 40977. MANAGER'S CORRESPONDENCE FILE.** Records in paper and electronic formats, including e-mail, of correspondence involving taxpayers and their banks concerning electronic payment mandates and payment returns received by the Electronic Funds Transfer Unit. Files include electronic payment mandates; payment returns, reversals, or chargeback's; waiver of fee requests; requests for pending payments to be released, and other related records. (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 remaining records after 2 year(s) 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 resolution.

**ITEM 40978. NOTIFICATION REPORTS (REFERENCE) FILE.** Reports of notifications sent to taxpayers. Reports list first notice recipients reports, initial notification reports, second notice recipients reports, third notice recipients reports, Electronic Fund Transfer (EFT) reports, and other related records. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

**DISPOSITION INSTRUCTIONS:** Destroy in office when reference value ends.

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**ITEM 40979. PAYMENT SPLIT SUMMARY REPORTS (DK0211) FILE.** Interface report reflecting summary payment data of items passed to the Integrated Tax Administration System or dropped for non-automated tax types.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Daily Payment Summary Reports File (Item 40973).

**Item 40980. POTENTIAL TAXPAYERS MULTIPLE SCHEDULE REPORTS (10201) (REFERENCE) FILE.** Reference reports produced from Integrated Tax Administration System (ITAS) and other systems identifying companies meeting requirements to remit by Electronic Fund Transfer (EFT). Reports also list current EFT taxpayers in ITAS and also taxpayers no longer meeting requirements to remit by EFT.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**ITEM 40981. PRECERTIFIED TRANSACTIONS REPORTS FILE.** Summary and detail reports created prior to actual system certification. Summary totals will be indicated by function code, budget code, and fund. Detail reports list totals of each transaction received for a settlement date and any adjustments. Detail reports are produced in order by function code.

DISPOSITION INSTRUCTIONS: Destroy in office when certified reports have been produced.

**ITEM 40982. RETURN ITEM REPORTS FILE.** Notifications received from the State's Financial Institution that an Automated Clearinghouse item has been returned from the receiving financial institution. File includes repayment information to the State's Financial Institution and taxpayer information.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 40983. STATE AUDITORS REPORTS FILE.** Reports reflecting the summary payment information provided to the state auditors upon request. Reports list total collections, number of transactions received, and other related data.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 40984. STATE'S FINANCIAL INSTITUTION BANK STATEMENTS REPORTS FILE.** Monthly bank statements listing monthly account activities. (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: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

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**ITEM 40985. STATISTICAL REPORTS (10218) (REFERENCE) FILE.** Statistical reports concerning daily, monthly, and fiscal year totals of Automated Clearinghouse (ACH) Credit and Debit transactions. Reports include number of transactions (by tax type), budget codes, function codes, credit and debit amounts, and other related information. (Reports are used to compare data from previous fiscal year statistics.) (Reports are generated on-demand from the Electronic File Transfer System Database (Electronic) File (Item 40976).

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**ITEM 40986. TAXPAYER IDENTIFICATION REPORTS (REFERENCE) FILE.** Reference reports concerning taxpayers who have been identified and required to pay electronically. Reports include taxpayer name and address, tax id number, federal tax id number, tax type code, and their status as listed in the Electronic Fund Transfer (EFT) System Database (Electronic) File (Item 40976). (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**ITEM 40987. UPDATE ERROR REPORTS (10219) FILE.** Reports that flag transactions for errors or potential errors. Reports also include any transactions not written to the daily payment file as a result of not meeting systems edits. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged in the Daily Payment Summary Reports File (Item 40973).

**ITEM 49168. CORE BANKING REPORTS FILE.** Records concerning tax collections received and certified through the Department of State Treasurer's Core Banking System. File includes daily reports and summaries of tax collections. (Reports are generated from the Core Banking Access Database (Electronic) File (Item 49170) and on-demand printing is not available.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after end of fiscal year (June 30) and when released from audits if no official actions involving the records have been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 49170. CORE BANKING ACCESS DATABASE (ELECTRONIC) FILE.** Electronic records concerning tax payment transactions. Data fields include payment amounts, document locator number, tax identification numbers, tax type codes, contact information, and other related data. (Information is updated daily from the Department of State Treasurer's Core Banking Access Database.)

DISPOSITION INSTRUCTIONS: Destroy in office after four years if no litigation, claim, 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.

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**ITEM 49171 ELECTRONIC FILE TRANSFER AUTHORIZATION AGREEMENTS (EFT-100) FILE.** Agreements from taxpayers requesting registration with the department's Electronic Fund Transfer Unit for Automated Clearinghouse (ACH) Debit or Automated Clearinghouse Credit transactions. Agreements include federal and state taxpayer identification numbers, business names and addresses, contact names and addresses, names of banks, routing and account numbers, and other related information. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

**DISPOSITION INSTRUCTIONS:** Enter fields of data into the Electronic Fund Transfer System Database (Electronic) File (Item 40976) within 5 days after receipt of signed agreement, and then transfer records to the S-Series Scan Room, Scanned Tax Documents File (Item 48180) to be scanned into Doc Query. Destroy in office paper records returned to the unit from S-Series Scan Room, after all quality control procedures confirming legibility of images are complete.