

DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
RETURNED CHECKS 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

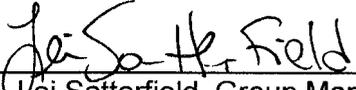
**RETURNED CHECKS UNIT**

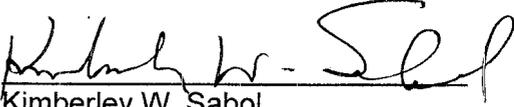
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention 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. **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**

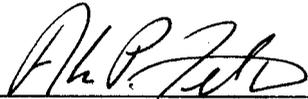
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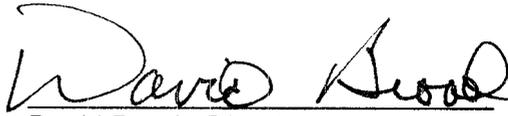
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

**APPROVAL RECOMMENDED**

  
M. Lei Satterfield, Group Manager  
Returned Checks 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

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**ITEM 48547. EMPLOYEE APPRAISAL PACKET FILE.** Records used to evaluate employees work performance. File includes the Final Performance Appraisals and comprehensive tracking reports indicating number and type of items keyed, edited, verified, and other related data. Comprehensive tracking reports are generated from the Returned Checks Tracking System (RCTS) Database (Electronic) File (Item 48548). (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

**DISPOSITION INSTRUCTIONS:** Destroy in office after 3 years if no litigation, claims, 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.

**ITEM 48548. RETURNED CHECKS TRACKING SYSTEM (RCTS) DATABASE (ELECTRONIC) FILE.** Database used to track deposited checks that have been returned from taxpayer banks as unpaid. Data fields include return code reason, taxpayer contact information, document locator, check, and billing numbers, check and associated penalty amounts, function code, processing dates and other related information. Data is entered daily from bank correspondence, the actual returned check, or Image Replacement Documents (IRD's). (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. Purge data 4 years after end of fiscal year (June 30) and when released from all audits, if no official actions involving the records have been initiated. If official action has been initiated, purge in office after completion of action and resolution of issues resolved.

**ITEM 48549. RETURNED CHECK RECONCILIATION FILE.** Records concerning outstanding uncollected bad checks. Reconciliation reports listing the names of taxpayers, billing dates, bank debit tickets, the actual returned checks, and other related documents. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

**DISPOSITION INSTRUCTIONS:** After item has been paid, destroy in office 4 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 resolved. Unpaid items are charged to the taxpayer account in the department's Integrated Tax Administration System (ITAS).

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**ITEM 48550. CLEARED CHECK BILLINGS FILE.** Forms and billings that have been stamped paid indicating a taxpayer has cleared their returned check. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

**DISPOSITION INSTRUCTIONS:** Destroy in office 4 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 resolved.