

DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
TOBACCO PRODUCTS TAX 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.

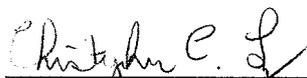
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or 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.**  
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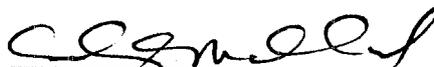
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED



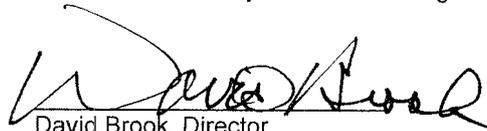
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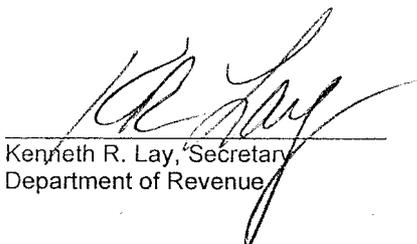


Jerry Coble, Assistant Secretary  
Business Systems



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**ITEM 2853. TOBACCO PRODUCTS EXCISE TAXES COLLECTIONS FILE.** Records consisting of worksheets of all tobacco products excise tax collections. Worksheets include account numbers, document locator numbers of payments for excise taxes collected on a month basis, taxpayer names, and other related information. (Applicable information is entered into the Java Enabled Tax System Database (Electronic) File (Item 49140) immediately upon receipt.)

**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 after completion of action and resolution of issues involved.

**ITEM 15081. FIELD AUDIT REPORTS FILE.** Records consisting of reports include amounts due, taxpayers account numbers, and other related information. (Applicable information is entered into the Java Enabled Tax System (JETS) Database (Electronic) File (Item 49140).)

**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 after completion of action and resolution of issues involved.

**ITEM 15085. PITNEY-BOWES FILE.** Records concerning location and numerical sequences of Pitney-Bowes machines that are used to affix cigarette tax stamp to cellophane wrappers of cigarette packages.

**DISPOSITION INSTRUCTIONS:** Item discontinued. All records destroyed.

**ITEM 15094. MONTHLY SUMMARY REPORT OF RESIDENT AND NON-RESIDENT DISTRIBUTORS FILE.** Cards used to check-in monthly reports filed by taxpayers.

**DISPOSITION INSTRUCTIONS:** Item discontinued. All records destroyed.

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**ITEM 15095. CLEARED REFUNDS (REFERENCE) FILE.** Records consisting of reference copies of tax refund forms issued to taxpayers and retained to balance with Financial Services audit. Forms include amounts of overpayments, descriptions of refunds, taxpayer's names and addresses, and other related information.

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after released from all audits and 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 39551. TOBACCO PRODUCTS TAX UNIT (ELECTRONIC) FILE.** Machine-readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

DISPOSITION INSTRUCTIONS: Item discontinued. Item replaced by Tobacco Products Tax Unit, Administration, Java Enabled Tax System (JETS) Database (Electronic) File (Item 49140).

**ITEM 49139. MASTER SETTLEMENT AGREEMENT FILE.** Agreement concerning taxes paid by licensed distributors of non-participating manufacturer's brands. Agreement lists total number of cigarette packs or ounces of other tobacco products sold with excise tax paid, names of licensed distributors, and other related information. (Original schedules transferred to the Office of the Attorney General).

DISPOSITION INSTRUCTIONS: Destroy in office after notified by the Department of Justice that all official actions involving the records have been resolved and no further claims are pending that may involve litigation.

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**ITEM 49140. JAVA ENABLED TAX SYSTEM (JETS) DATABASE (ELECTRONIC) FILE.** Electronic records concerning tracking of changes to taxpayers' tax status. Fields includes amounts due because of assessed penalties, amounts of exempts sales, amounts of taxable products sold, names of taxpayers, running balances of taxes due, taxpayer federal identification number, trade names, 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. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

**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. Update in office routinely. Retain in office permanently.

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**ITEM 2852. APPLICATIONS FOR CIGARETTE DISTRIBUTOR'S LICENSE FILE.**

Applications and correspondence that are filed by taxpayers in order to obtain a cigarette distributor's license. Applications include names of distributors, tax identification numbers, 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. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Enter applicable information from applications and correspondence into the Tobacco Products Tax Unit, Administration, Java Enabled Tax System (JETS) Database (Electronic) File (Item 49140) immediately upon receipt. Transfer documents to S-Series Scan Room, Scanned Tax Documents File (Item 48180) to be scanned.

**ITEM 2854. CIGARETTE TAX AUDITS FILE.** Records in paper and electronic formats, including e-mail, concerning audits of resident and non-resident cigarette distributors. File includes applications for refunds (BA-18), accompanying schedules, correspondence, Monthly Tax Returns of Resident and Non-Resident Cigarette Distributors Forms, statements, and other related records.

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 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 after completion of action and resolution of issues involved.

**ITEM 2855. GRATIS PAYMENTS REPORTS AND CORRESPONDENCE FILE.**

Records in paper and electronic formats, including e-mail, of gratis payments reports and correspondence with cigarette manufacturers.

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 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 after completion of action and resolution of issues involved.

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**ITEM 15080. SIGNATURE CARDS FILE.** Forms with signatures of persons authorized to sign for orders for N.C. cigarette tax stamps or meter settings and signatures of messengers or other persons authorized to pick up stamps or present meter for setting.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15082. CIGARETETE MANUFACTURING SHIPPING REPORTS FILE.** Reports concerning cigarette manufactured and shipped to distributors. Reports includes addresses of distributors, dates shipped, invoice numbers, number of packs shipped, and other related information.

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 after completion of action and resolution of issues involved.

**ITEM 15086. TAX RETURNS OF RESIDENT AND NON-RESIDENT CIGARETTE DISTRIBUTORS FILE.** Records in paper and electronic formats, including e-mail, of monthly tax returns in paper format filed by cigarette distributors. File includes accompanying schedules, correspondence, statements, and other related records. (Applicable information is entered into the Java Enabled Tax System (JETS) Database (Electronic) File (Item 49140).)

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 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 after completion of action and resolution of issues involved.

**ITEM 15088. COPIES OF CIGARETTE DISTRIBUTORS LICENSES FILE.** Copies of licenses (white and yellow copy) issued to cigarette distributors.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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**ITEM 15089. CASH AND CREDIT LEDGERS FILE.** Ledgers listing taxpayers who buy cigarette stamps on a cash or credit basis. File includes correspondence, meter cards, and correspondence by name.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15092. CIGARETTE DISTRIBUTORS' PRINTOUT FILE.** Computer printouts listing distribution of cigarettes within North Carolina.

DISPOSITION INSTRUCTIONS: Item discontinued. Series replaced by Cigarette Manufacturing Shipping Reports File (Item 15082).

**ITEM 15093. STAMP LEDGER BOOKS FILE.** Ledgers listing cigarette stamps and meter units sold.

DISPOSITION INSTRUCTIONS: Item Discontinued. All records destroyed.

**ITEM 15096. APPLICATION FOR CIGARETTE EXCISE TAX REFUND FOR NORTH CAROLINA TAX PAID PACKS RETURNED TO MANUFACTURER (FORM BA-18) FILE.** Applications used to issue tax refunds for returned cigarettes due to damage.

DISPOSITION INSTRUCTIONS: Transfer to Cigarette Tax Audits File (Item 2854) after each audit is complete.

**ITEM 15097. CIGARETTE CORRESPONDENCE FILE.** Correspondence with individuals concerning cigarette excise taxation.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 39028. CIGARETTE TAX CERTIFICATES OF REGISTRATION FILE.** Non-residents retailer or wholesaler cigarette dealers' certificate of registration to purchase cigarettes bearing their states tax. File includes applications and copies of certificates issued.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

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**ITEM 15091. OTHER TOBACCO PRODUCTS (OTP) BONDS FILE.** Bonds issued to protect the State of North Carolina from loss of tax, either approved or rejected by the Office of Attorney General.

DISPOSITION INSTRUCTIONS: Transfer active bonds to Financial Services Security Vault immediately upon approval. Retain active bonds in security vault permanently. Return rejected bonds to taxpayer.

**ITEM 39029. OTHER TOBACCO PRODUCTS AUDIT REPORTS FILE.** Audit reports concerning resident and non-residents licensees of other tobacco products.

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after released from all audits and 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 39030. OTHER TOBACCO PRODUCTS LICENSES FILE.**

Licenses issued to other tobacco products wholesale and retail dealers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 39031. OTHER TOBACCO PRODUCTS WHOLESALERS' AND RETAILERS TAX RETURNS FILE.** Monthly reports concerning tax reported due and paid on other tobacco products. File includes applications, correspondence, and documentation of refunds. (Applicable information is entered into the Tobacco Products Tax Unit, Administration, Java Enabled Tax System (JETS) Database (Electronic) File (Item 49140).)

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after released from all audits and 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.

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**ITEM 49141. APPLICATIONS FOR OTHER TOBACCO PRODUCTS LICENSES FILE.**

Applications and correspondence in paper format that are filed by taxpayers in order to obtain other tobacco products distributors license. Applications include names of distributors, tax identification numbers, and other related information. (Applicable information from license applications is entered into the Tobacco Products Tax Unit, Administration, Java Enabled Tax System (JETS) Database (Electronic) File (Item 49140 immediately upon receipt.

**DISPOSITION INSTRUCTIONS:** Transfer applications and correspondence to S-Series Scan Room, Scanned Tax Documents File (Item 48180) for scanning.