

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
ADMINISTRATION

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.

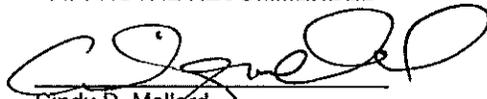
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

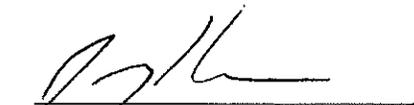
ADMINISTRATION

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.

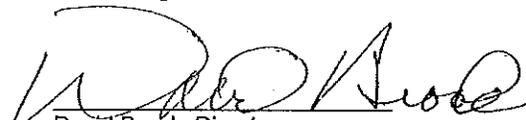
APPROVAL RECOMMENDED



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

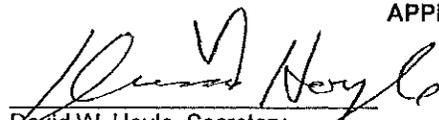


Jerry Coble, Assistant Secretary
Business Systems

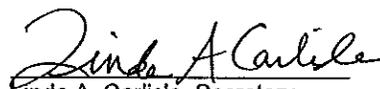


David Brook, Director
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

**DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
ADMINISTRATION**

ITEM 48436. BATCH PROCESSING TAXPAYER RETURNS FILE.

Taxpayer returns concerning tracking and accuracy of document locator numbers (DLNs) being posted to the Integrated Tax Automation System (ITAS). Returns include sales tax amounts, withholding amounts, assessments amounts, and other related information. (Comply with applicable provisions of G.S. 105-214, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17- C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payer

DISPOSITION INSTRUCTIONS: Transfer to the Data Edit Unit immediately after information is keyed into the Blue Ring Processing Database (Electronic) File (Item 48438).

ITEM 48437. BATCHES FROM REPORTS (#418) FILE.

Records concerning posting of tax returns of various tax schedules to Integrated Tax Automation System (ITAS). Reports include document locator numbers (DLNs), tax types, amounts of payments, email correspondents, sales tax amounts, withholding amounts, assessments amounts, and other related information. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 48438. BLUE RING PROCESSING DATABASE (ELECTRONIC) FILE.

Electronic records concerning tracking and accuracy of document locator numbers (DLNs) being posted to the Integrated Tax Administration System (ITAS). Database includes DLNs, tax types, amounts of payments, email correspondents, sales tax amounts, withholding amounts, assessments amounts, and other related data. Data is entered into this database from the Blue Ring Processing Database Sources (Electronic) File (Item 48439) and from the Batch Processing Taxpayer Returns File (Item 48436) and is extracted from emails received by authorized employees. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1- S1C.0503, and IRS 1075, Exhibit 3 concerning

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 48439. BLUE RING PROCESSING DATABASE SOURCES (ELECTRONIC) FILE.

Electronic records concerning accuracy of document locator numbers (DLNs) and other data. Electronic file includes correspondence, reports, and other sources of information used by authorized unit employees to track DLNs. Source documents include information such as DLNs, amount of payments, email correspondents, and other related information. (Applicable information is extracted from email correspondence and attachments and entered into the Blue Ring Processing Database (Electronic) File (item 48438) immediately upon receipt.) (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning the confidentiality of

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 48440. BLUE RING PROCESSING REPORTS FILE.

Reports in electronic format concerning document locator numbers (DLNs) researched by certain administration unit employees to insure DLNs are accurately entered into the Integrated Tax Automation System (ITAS). Reports include DLNs, date received, tax type, amounts of payments, and other related data. (Reports are generated from the Blue Ring Processing Database (Electronic) File (Item 48438). (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payers records.)

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

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ITEM 48441. CERTIFIED TAX RETURNS FILE.

Reference copies of mailed approved certified tax records of individuals and corporations. File includes individual and/or corporate tax filings. File includes copies of tax filings, correspondence, completed powers of attorney and declarations of representative forms, and other related records. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning

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 records 2 years after the completion of the request for certified copies.

ITEM 48443. INTEGRATED TAX AUTOMATION SYSTEM (ITAS) DOCUMENTS AND PAYMENTS MISSING REPORTS FILE.

Reports in paper and electronic formats concerning taxpayer documents and payments not reported into the Integrated Tax Automation System (ITAS). Reports list sales tax amounts, withholding amounts, and types of partnerships posted, and other related information not posted in ITAS. (Reports are received weekly from information Technology.) (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T7-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of taxpayers records.)

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 48444. INTERNAL INQUIRIES PROCESSING PROBLEMS (ELECTRONIC) FILE.

Records in paper and electronic formats used for processing problems. Electronic records include reports noting names of divisions, in-house locations of returns, contact methods, and other related records. (Data is obtained from the Research Issues Correspondence File (Item 48446). Paper records include reports noting names of divisions, in-house locations of returns, contact methods, and other related records. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of taxpayers records.)

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 48445. PERSONNEL MANAGEMENT INFORMATION SYSTEM DATABASE (ELECTRONIC) FILE.

Electronic records concerning tracking status of all current and former full time and temporary (includes seasonal employees) of the department. File includes names and addresses, position titles, dates of employment, dates of termination, classification types of employees, department hired, and other related data. (Comply with applicable provisions of G.S. 126-22, G.S. 126-23, G.S. 126-24, and G.S. 132-1.1 regarding the confidentiality of personnel records and applicable provisions of G.S. 105-214, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payer

DISPOSITION INSTRUCTIONS: Destroy in office 30 years after termination of employment.

ITEM 48446. RESEARCH ISSUES CORRESPONDENCE FILE.

Correspondence in paper and electronic formats concerning payments and/or taxpayer returns that have not posted to the Integrated Tax Automation System (ITAS) due to processing errors. (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

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ITEM 48447. TAX SCHEDULES TRACKING (ELECTRONIC) FILE.

Records in paper and electronic format created and maintained for purposes of tracking the processing time of tax schedules. Electronic file includes sales tax amounts, withholding tax amounts, and other related data. Reports in paper and electronic formats used to determine time frame for processing tax returns. Reports include sales tax amounts, withholding tax amounts, and other related information. (Reports are generated from Tax Schedules Tracking (Electronic) File.) (Comply with applicable provisions of G.S. 105-241, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 48448. TYPING TEST TRACKER DATABASE (ELECTRONIC) FILE.

Records in paper and electronic format concerning typing test results from current and prospective employees. Electronic file includes names and addresses of test applicants, examination results, examination dates, names of supervisors, and other related records. Paper records include forms with the names, addresses, examination dates, name of interviewing supervisor, and other related information. (Data is entered into the database immediately upon completion of examination.) (Comply with applicable provisions of G.S. 126-22, G.S. 126-23, G.S. 126-24, and G.S. 132-1.1 concerning confidentiality of personnel records and applicable provisions of G.S. 105-214, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payer

DISPOSITION INSTRUCTIONS: Transfer records for individuals hired to appropriate personnel file when individual accepts position. Destroy in office records for individuals not hired 3 years after date of receipt, if no charge of discrimination has been filed. If charge has been filed, destroy in office 1 year after resolution of charge.

ITEM 48467. TAX SCHEDULES TRACKING REPORTS FILE.

Reports in paper and electronic formats used to determine time frame for processing tax returns. Reports include sales tax amounts, withholding tax amounts, and other related information. (Reports are generated from Tracking of Tax Schedules (Electronic) File.) (Item 48447) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; G.S. 132-1.1; NCAC T17-C1-S1C.0503; and IRS 1075, Exhibit 3 concerning confidentiality of

DISPOSITION INSTRUCTIONS: Function and records transferred to Documents and Payments Processing Division, Return and Payment Research Unit.

ITEM 49910. EMPLOYEE ACKNOWLEDGEMENT FORMS FILE.

Forms completed and signed by full time, part time, and seasonal employees to acknowledge employees' compliance with state and federal tax laws in properly handling and processing state funds (including remittances) and tax returns as a condition of their employment with the department. Forms include original Handling and Processing State Funds (including remittances) and Returns Acknowledgement form, and a reference copy of the Acknowledgment of Requirement for Employee Compliance with State and Federal Tax Laws

DISPOSITION INSTRUCTIONS: Destroy in office reference value ends.

ITEM 49933. DIVISION BUDGET ANALYSIS DATABASE (ELECTRONIC) FILE.

Electronic records concerning the budget analysis for Division based on appropriation of dollars and Full-Time Equivalent (FTE). Fields include divisional units, number of full-time employees in each unit, service statements, and other related data. (Comply with applicable provisions of G.S. 105-214, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payer records.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

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ITEM 49934. EMPLOYEE ENGAGEMENT DATABASE (ELECTRONIC) FILE.

Electronic records concerning the survey results taken by Divisional employee. Fields include names of teams and team leaders, evaluation comments, and other related information.

(Comply with applicable provisions of G.S. 105-214, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17-C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payer

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 49935. FEDERAL TAX ADMINISTRATORS (FTA)-STATES E-INITIATIVE SURVEY RESULTS DATABASE (ELECTRONIC) FILE.

Electronic records concerning the survey results taken by states involved in the e-initiative for the FTA-States Tactical Advisory Group. Fields include survey questions with results, contact information, weighted average ranking of answers, and other related data. (Comply with applicable provisions of G.S. 105-214, G.S. 105-259, G.S. 105-262, G.S. 132-1.1, NCAC T17- C1-S1C.0503, and IRS 1075, Exhibit 3 concerning confidentiality of tax payer records.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 49936. RECORDS REQUESTS PROCESSING DATABASE (ELECTRONIC) FILE.

Electronic records concerning the reclassifying and job studying of permanent jobs in Division. Data fields include job titles, salary grade with salary, name of employee in job, and other related data. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; G.S. 132-1.1; NCAC T17-C1-S1C.0503; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.

DISPOSITION INSTRUCTIONS: Destroy in office 2 years after completion of records request and 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.