

DEPARTMENT OF REVENUE
FIELD SERVICES OFFICE

Records Retention and Disposition Schedule

The 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

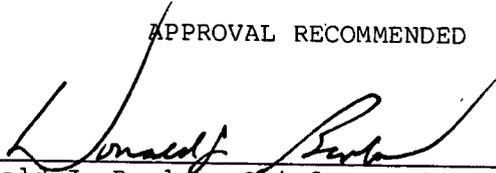
FIELD SERVICES OFFICE

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 machine readable records not listed in this schedule are not authorized to be destroyed. The

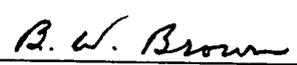
FIELD SERVICES OFFICE

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 This schedule is to remain in effect until superseded.

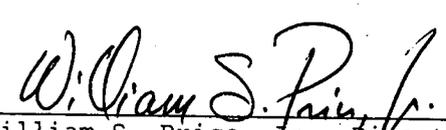
APPROVAL RECOMMENDED



Donald J. Barlow, Chief Records Officer
Department of Revenue

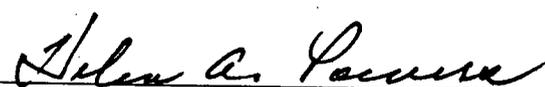


B. W. Brown, Director
Field Services Office

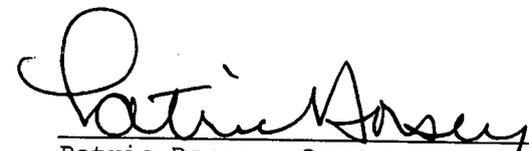


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Helen A. Powers, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

December 12, 1989

JH

DEPARTMENT OF REVENUE
FIELD SERVICES OFFICE

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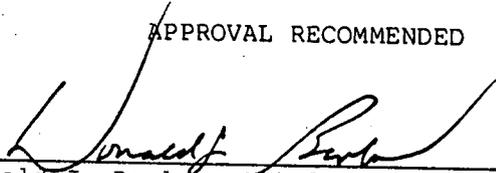
FIELD SERVICES OFFICE

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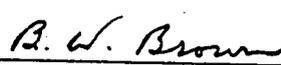
FIELD SERVICES OFFICE

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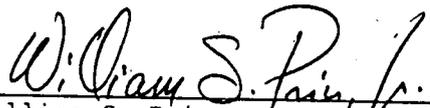
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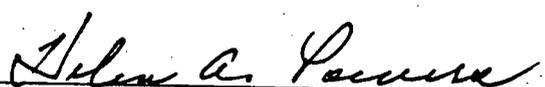


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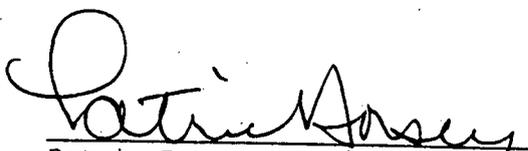


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Helen A. Powers, Secretary
Department of Revenue



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**This schedule was modified to
comply with the provisions of the
General Schedule for State Agency Records,
effective October 1, 2000
Remaining items retain the
original date shown below.**

December 12, 1989

JH

**DEPARTMENT OF REVENUE
FIELD SERVICES OFFICE
DIRECTOR'S OFFICE**

ITEM 2792. FIELD AUDITORS' WEEKLY REPORTS FILE.

Records concerning weekly reports of field auditors activities.

DISPOSITION INSTRUCTIONS: Item discontinued. Superseded by the General Schedule for State Agency Records. Destroy records currently held in the State Records Center immediately.

ITEM 15090. OPERATING AND PROGRAM RECORDS FILE.

Records concerning program management, operations, decisions, and accomplishments. File includes or concerns dissolutions, district files, reconciliations, administrative reports, telephone expense ledgers, time sheets, and documents regarding time reported incorrectly.

DISPOSITION INSTRUCTIONS: Destroy in office dissolutions 1 year after final disposition. Destroy in office Field Office files, county breakdown by districts, and redistricting and courier information when reference value ends. Destroy in office bad check reconciliations after 6 months. Destroy in office administrative and divisional reports after 5 years. Destroy in office Audit Data Reports when computer printouts are received and verified. Erase in office Audit Data Reports Database when administrative value ends. Destroy in office time sheets and various other files concerning time worked after 2 years or when released from all audits, whichever occurs later. Erase time sheet information stored on machine readable disks when administrative value ends. Destroy in office monthly recapitulation report when quarterly or annual report is received. Destroy in office quarterly and annual reports after 5 years. Destroy in office remaining records when reference value ends.

ITEM 15100. LEGISLATIVE RECORDS FILE.

Reference copies of ratified and proposed legislation and legislative requests concerning
DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**DEPARTMENT OF REVENUE
FIELD SERVICES OFFICE
FIELD OFFICE STANDARD**

ITEM 15115. AUDITS FILE.

Audit reports, supporting schedules, and correspondence relating to individual cases. File includes auditor's workpapers.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 15116. DISSOLUTIONS AND BANKRUPTCIES FILE.

Records concerning individual and partnership businesses which have declared bankruptcy or corporations which have been dissolved or have declared bankruptcy.

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after investigation is completed.

ITEM 15117. SIX MONTHS LIST OF SALES AND USE TAX PAYMENTS FILE.

Forms listing date, month, year, tax paid, penalty, and interest for state and county sales taxes.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15118. SALES AND USE TAX AND WITHHOLDING REGISTRATION CARDS FILE.

Cards listing taxpayer's name, address, sales, and withholding tax registration number in the forty-one offices that do not have computer terminals.

DISPOSITION INSTRUCTIONS: Destroy in office when information goes on-line.

ITEM 15122. PRIVILEGE LICENSE APPLICATIONS AND RENEWALS FILE.

Privilege license renewals furnished to Field Offices.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**DEPARTMENT OF REVENUE
FIELD SERVICES OFFICE
SPECIAL AUDIT UNIT**

ITEM 15126. INFORMATION ITEM FILE.

Tax information furnished to the department by third-party sources.

DISPOSITION INSTRUCTIONS: Destroy in office summary of investigation after 10 years.

Destroy in office remaining records after 5 years.

ITEM 15127. REFERRAL FILE.

Records forwarded by Revenue Officers and Revenue Field Auditors to the unit for investigation.

DISPOSITION INSTRUCTIONS: Destroy in office summary of investigation after 10 years.

Destroy in office remaining records after 5 years.

ITEM 15128. CURRENCY TRANSACTION FILE.

Records concerning monetary transactions of \$10,000 or more made by individuals.

(Information is furnished to the unit by banks, credit unions, savings and loans, and others.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15129. REPORTS FILE.

Records concerning each auditor's case assignment, activity, and disposition reports.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

**DEPARTMENT OF REVENUE
FIELD SERVICES OFFICE
TRAVEL EXPENSE AND REPORT UNIT**

ITEM 2793. DAILY REPORTS FILE.

Forms completed by Revenue Officers listing money collected. File includes machine-readable disks.

DISPOSITION INSTRUCTIONS: Superseded by the General Schedule for State Agency Records.
Destroy records currently held in the State Records Center 3 years from date received.

ITEM 2795. MONTHLY EXPENSE STATEMENT FILE.

Forms concerning monthly expenses for the department.

DISPOSITION INSTRUCTIONS: Superseded by the General Schedule for State Agency Records.
Destroy records currently held in the State Records Center 3 years from date received.

ITEM 2796. REVENUE OFFICERS' RECEIPTS FILE.

Forms which are the official receipts issued to taxpayers when tax collections are made.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 6 months. Records will be held for agency in the State Records Center 3 additional years and then destroyed.