DEPARTMENT OF REVENUE
FINANCIAL SERVICES DIVISION
BUDGET SERVICES SECTION

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

BUDGET SERVICES SECTION

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

BUDGET SERVICES SECTION

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 This schedule is to remain in effect until superseded.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

Edward H. West

Edward H. West, Chief Records Officer
Department of Revenue

Keith F. McCombs

Keith F. McCombs, Director
Financial Services Division

Jeffrey J. Crow

Jeffrey J. Crow, Director
Division of Archives and History

APPROVED

Muriel K. Offerman

Muriel K. Offerman, Secretary
Department of Revenue

Betty Ray McCain

Betty Ray McCain, Secretary
Department of Cultural Resources

November 16, 1999

KLS

DEPARTMENT OF REVENUE
FINANCIAL SERVICES DIVISION
BUDGET SERVICES SECTION

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

BUDGET SERVICES SECTION

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

BUDGET SERVICES SECTION

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

Edward H. West

Edward H. West, Chief Records Officer
Department of Revenue

Keith F. McCombs

Keith F. McCombs, Director
Financial Services Division

Jeffrey J. Crow

Jeffrey J. Crow, Director
Division of Archives and History

APPROVED

Muriel K. Offerman

Muriel K. Offerman, Secretary
Department of Revenue

Betty Ray McCain

Betty Ray McCain, Secretary
Department of Cultural Resources

November 16, 1999

KLS

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.

DEPARTMENT OF REVENUE
FINANCIAL SERVICES DIVISION
BUDGET SERVICES SECTION

ITEM 2759. CASH DISBURSEMENTS (GENERAL FUND) FILE.
Completed cash disbursements forms used in the payment of general expenses for the department. File also includes invoices, coding sheets, batch header and other related information.

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 2760. REFUND CLAIMS FILE.
Refund request forms for overpayment of taxes. File includes individual's name, address, amount of refund, explanation for refund, and other related information.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 3 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 2761. REFUND VOUCHERS FILE.
Checks written by Disbursing Office to pay refunds for overpayment of taxes.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 3 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 15155. AUDITED COLLECTION REPORTS FILE.
Audit collection report forms used to indicate daily analysis of collections.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15156. STATEMENT OF COLLECTIONS FILE.
Monthly and year-to-date reports listing total collections and refunds (in post binder) for all tax schedules and a comparison with the last fiscal year.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15157. COLLECTIONS LEDGERS FILE.
Collection ledgers used to post collection and refund information for taxes.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15159. DIRECTOR'S FILE.
Records created and received by the director of the Financial Services Division. File includes detail receipt and use of tax monies, fiscal planning, and operation of the division. File also includes correspondence, memorandums, reports, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15180. BAD CHECK RECONCILIATION FILE.
Records concerning outstanding uncollected bad checks listing name of taxpayer, billing date, amount of check, and date paid.

DISPOSITION INSTRUCTIONS: Records transferred Department of Revenue, Documents and Payments Processing Division.

ITEM 27505. SET-OFF COLLECTION FILE.
Records detailing set-off totals for claimed state agencies and amounts representing the monthly Collection Assistance Fee.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.