DEPARTMENT OF REVENUE
FINANCIAL SERVICES DIVISION
TAX 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

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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. **Public records including machine readable records not listed in this schedule 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 This schedule is to remain in effect until superseded.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

Reginald S. Hinton
~~Edward H. West~~, Chief Records Officer
Department of Revenue

Keith F. McCombs, Director
Financial Services Division

Jeffrey J. Crow, Director
Division of Archives and History

APPROVED

Muriel K. Offerman, Secretary
Department of Revenue

Betty Ray McCain, Secretary
Department of Cultural Resources

March 13, 2000

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.

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DEPARTMENT OF REVENUE
FINANCIAL SERVICES DIVISION
TAX SERVICES SECTION

ITEM 2770. PAID INDIVIDUAL INCOME TAX REFUND CHECK REGISTER FINDER FILE.

Printouts listing check numbers, check amounts, dates checks were paid, sequence numbers, and other related data. (Printouts are used to track paid checks.) (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards after 1 year. Destroy in office paper records after microfilm has been verified and quality control procedures completed. Transfer original copy (silver-halide) of microfilm to an off-site location for security storage. Destroy all microfilm in agency after 6 years.

ITEM 2771. MOTOR FUELS TAX REFUND DAILY CHECK LISTINGS FILE.

Computer printouts produced from Integrated Tax Administration System (ITAS). Printouts list each taxpayer's name, city, check number, account number, amount, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years. Destroy records currently stored in the State Records Center 5 years from date transferred.

ITEM 2772. PAID MOTOR FUELS REFUND CHECK REGISTER FINDER FILE.

Computer printouts produced from Integrated Tax Administration System (ITAS). Printouts list check numbers, check amounts, sequence numbers, dates of refund checks, and other related data. (Printouts are used to track paid checks.) (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 2777. MOTOR FUELS TAX REFUNDS VOUCHER REGISTER H-12 FILE.

Printouts listing each taxpayer's name, check number, amount, date, category of tax, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years. Destroy records currently stored in the State Records Center 5 years from date transferred.

ITEM 15176. INCOME AND MOTOR FUELS TAX FORGERY COLLECTIONS (CLOSED) FILE.

Records concerning checks which have been altered or cashed by someone other than the payee. File includes form letters, legal records, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15177. COLLECTION OF INSURANCE TAXES FILE.

Records concerning deposits made to the Revenue General Fund from taxes collected by the Department of Insurance.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15184. INCOME TAX REFUND DAILY CONTROL SHEETS FILE.

Computer-produced ledgers listing total number of checks used, number of voided checks, number of good checks, total amount written, and average amount per check for each day.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15188. OUTSTANDING (INDIVIDUAL INCOME TAX REFUND) CURRENT YEAR ONLY WARRANT REPORTS FILE.

Current year monthly computer printouts listing income tax warrants which have not been paid.

DISPOSITION INSTRUCTIONS: Destroy in office January-November monthly reports when superseded. Destroy in office December report when checks are escheated.

ITEM 15192. LISTS OF PAID WITHHOLDING REFUND CHECKS BY STATE TREASURER FILE.

Computer printouts listing warrant numbers, warrant amounts, paid dates, sequence numbers, and bank codes received from the Department of State Treasurer.

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards after 1 year. Microfilmed paper records will be destroyed in office after microfilm has been verified and quality control procedures completed. Transfer original copy (silver-halide) of microfilm to an off-site location for security storage. Destroy all microfilm in agency after 6 years.

ITEM 15197. OUTSTANDING MOTOR FUELS TAX REFUND CURRENT YEAR ONLY UNPAID WARRANT REPORT FILE.

Computer printouts listing Motor Fuels Tax Refund Warrants which have not been paid.

DISPOSITION INSTRUCTIONS: Destroy in office January-November monthly reports when superseded. Destroy in office December report when checks are escheated.

ITEM 15204. ESCHEATED ACCOUNTS FILE.

Annual report of funds for all accounts escheated to the Department of State Treasurer.

DISPOSITION INSTRUCTIONS: Destroy in office after 12 years.

ITEM 27506. CLOSED SUSPENSE FILE.

Remittance records for tax payments initially unidentifiable. File includes records identifying the payments and authority for an Imprest Check to be written to transfer funds to the proper division.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 43692. INTANGIBLE TAX REFUND CHECK LISTING FILE.

Computer printouts produced from Integrated Tax Administration System (ITAS). Printouts list check numbers, check amounts, name of payees, social security numbers, and other related data. (Printouts are used to track checks written.) (Comply with applicable provision of G.S. 105-259 regarding confidentiality of tax information.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 43694. PAID INTANGIBLES TAX REFUND CHECK REGISTER FINDER FILE.

Printouts listing check numbers, amount of checks, sequence numbers, refund check dates, and other related data. (Printouts are used to track paid checks.) (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 44127. BUSINESS TAX REFUND CHECK LISTINGS FILE.

Computer printouts produced from Integrated Tax Administration System (ITAS). Printouts list check numbers, amount of checks, entity identification, budget codes, and other related data. (Printouts are used to track checks written.) (Comply with applicable provision of G.S. 105-259 regarding confidentiality of tax information.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 44129. PAID BUSINESS TAX REFUND CHECK REGISTER FINDER FILE.

Printouts listing check numbers, amount of checks, sequence numbers, refund check dates, and other related data. (Printouts are used to track paid checks.) (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards after 1 year. Destroy in office paper records after microfilm has been verified and quality control procedures completed. Transfer original copy (silver-halide) of microfilm to an off-site location for security storage. Destroy all microfilm in agency after 6 years.

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ITEM 44148. INDIVIDUAL INCOME TAX REFUND CHECK LISTINGS FILE.

Computer printouts produced from Integrated Tax Administration System (ITAS). Printouts list budget codes, account/entity identification, check numbers, amount of checks, and other related data. (Printouts are used to track checks written.) (Comply with applicable provisions of G.S.105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards after 1 year. Destroy in office paper records after microfilm has been verified and quality control procedures completed. Transfer original copy (silver-halide) of microfilm to an off-site location for security storage. Destroy all microfilm in agency after 6 years.