

DEPARTMENT OF REVENUE
FINANCIAL SERVICES
POLICY ANALYSIS AND STATISTICS DIVISION

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

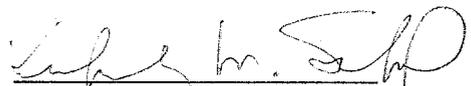
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED



William L. Spencer, Director
Policy Analysis and Statistics Division



Kimberley W. Sabol
Chief Records Officer and Director
Documents and Payments Processing Division



Elizabeth W. Colcord, Chief Financial Officer
Financial Services



David Brook, Director
Division of Historical Resources



Kenneth R. Lay, Secretary
Department of Revenue

APPROVED



Linda A. Carlisle, Secretary
Department of Cultural Resources

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Item 2871. ANNUAL COUNTY REPORTS FILE. County annual reports concerning valuations and taxes sent to the Tax Research Division. File includes information regarding real and personal property, exemptions, total evaluations, and other related subjects.

DISPOSITION INSTRUCTION: Item discontinued. Records transferred to Local Government Certifications, Taxes, and Reports File (Item 15420).

Item 15219. STATISTICAL (WORKING PAPERS) FILE. Working papers and statistical summaries used to compile monthly and annual statistical reports for the department.

DISPOSITION INSTRUCTION: Destroy in office after 1 fiscal year and annual statistical reports have been completed.

Item 15413. CORRESPONDENCE FILE. Records created or received in the performance of office tasks. File includes comparative statements of collections, correspondence received from individuals and state agencies requesting information regarding tax matters, requests for pamphlets, extracts from machinery act books, reference copies of official tax publications, comparative statements of collections, and other related records. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

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 when reference value ends.

Item 15414. REVENUE ESTIMATION FILE. Records concerning estimation of effects due to proposed tax changes. File includes correspondence statistical summaries, tax tables, 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 5 years.

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Item 15415. DIVISION REFERENCE FILE. Reference copies of state tax reports, "General Statutes," budget revenue act publications, machinery act books, and National Association Statistical Abstracts. File includes other publications and tax-related materials utilized in the daily operation of the Tax Research Division.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

Item 15416. BIENNIAL STATE TAX EXPENDITURE REPORTS FILE. Records concerning the preparation of the biennial state expenditure report. File includes worktables, reports, conference materials, and statistics summaries assembled to prepare the biennial state expenditure report. Reports include reduction estimates, exclusion credits and refunds, preferential tax rates, and other related data.

DISPOSITION INSTRUCTIONS: Destroy in office after third succeeding report is completed.

Item 15418. PROPERTY TAX FILE. Correspondence and questionnaires concerning assessment procedures, work sheets, tables, and practices in counties and cities in establishing property tax rates.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Local Government Certifications, Taxes, and Reports File (Item 15420).

Item 15420. LOCAL GOVERNMENT CERTIFICATIONS, TAXES AND REPORTS FILE. Records concerning tax rates, tax exemptions, district tax levies, tax valuations and assessments of real and tangible personal properties, certification of revenues circulated to local units, total evaluations, and business practices used to establish property taxes rates, and other related topics. File includes correspondence, questionnaires, county and municipal annual reports, statistical worktables, prepared tax tables, tax worksheets, and other related records.

DISPOSITION INSTRUCTION: Destroy in office when reference value ends.

Item 15421. TAX TABLES AND STATISTICAL SUMMARIES FILE. Records concerning tax revenues. File includes data sheets and prepared tax tables summarizing funding sources of revenue for the state.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

Item 15423. ASSESSMENT-VALUATIONS WORKTABLES FILE. Tax worktables concerning assessment-valuation statistics.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Local Government Certifications, Taxes, and Reports File (Item 15420).

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Item 15424. DOMESTIC CORPORATION INCOME FILE. Reports and data sheets concerning taxable and non-taxable income of domestic corporations. Reports and data sheets include information regarding income, loss, classification, contributions, apportioned income, and other related topics.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

Item 15426. ANNUAL MUNICIPAL REPORTS FILE. City reports concerning valuations and taxes sent to the Tax Research Division. File includes information regarding real property, tangible personal property, and data on special classes of property, and other related information.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Local Government Certifications, Taxes, and Reports File (Item 15420).

Item 15428. FEDERAL AGENCIES REPORTS FILE. Federal agency reports, studies, and work sheets. File includes printed bulletins, tables, highway statistics, and surveys.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

Item 15430. PUBLIC SERVICE INCOME FILE. Computer tab runs concerning taxable and non-taxable income for public service companies. File includes information regarding income, loss, classification, contributions, appraisals, certifications, appeals, validations, apportioned income, and other related matters.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

Item 15431. FOREIGN CORPORATION INCOME FILE. Computer tab runs concerning taxable and non-taxable income of foreign corporations. File includes information regarding income, loss, classification, contributions, apportioned income, and related information.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

Item 15432. INDIVIDUAL INCOME TAX FILE. Reports concerning individual income. Reports include taxpayer's filing status, number of dependents, gross income derived from all sources, additions to and deductions from federal taxable income, credits, and related information. (Reports are generated from department's Integrated Tax Administration System (ITAS)).

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

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Item 15433. SALES AND USE TAX COLLECTIONS (REPORTS) FILE. Reports concerning sales and use tax collections. File includes data regarding taxable sales, non-taxable sales, tax collections and penalties and interests.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

Item 15434. TAX RATE HISTORY (ELECTRONIC) FILE. Electronic records concerning histories of tax rate changes.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

Item 15435. NATIONAL TAX ASSOCIATION AND FEDERATION OF TAX ADMINISTRATORS FILE. Records concerning revenue-estimating procedures, forecasting records, report of conferences, agendas, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

Item 15438. AGRICULTURE CENSUS DATA FILE. Copies of North Carolina and United States census of agriculture. File includes agricultural and economic data, county farm census, printed materials, and other related records.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

Item 15439. COUNTY AND MUNICIPAL PROPERTY TAX FILE. Records concerning tax rates, levies, revaluations, and assessments of real property. File includes intangibles tax records; personal property valuations, prepared tax tables, work sheets, and district tax levies, and related local government information.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Local Government Certifications, Taxes, and Reports File (Item 15420).

Item 15440. COMPARATIVE STATEMENT OF COLLECTIONS FILE. Records concerning comparative statements of monthly tax collections. File includes statistics, tax tables, and related correspondence.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Office Correspondence File (Item 15413).

Item 15441. TAX TABLES FILE. Prepared tax tables and documents concerning revenues and general fund tax revenues.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Tax Tables and Statistical Summaries File (Item 15421).

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Item 15442. TAX COLLECTIONS AND LEGISLATIVE BILLS FILE. Records concerning tax collections and legislation. File includes house and senate bills.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

Item 15443. CURRENT TAX REPORTS OF STATES AND DAILY COLLECTIONS FILE. Records concerning daily collection records, printed reports, bulletins, daily collections made by the Department of Revenue (Form A/C 1104A), and tax reports of various states.

DISPOSITION INSTRUCTIONS: Item Discontinued. Records merged into Office Correspondence File (Item 15413).

Item 15444. TAX LOSS DISTRIBUTION DUE TO TENNESSEE VALLEY AUTHORITY (TVA) OPERATIONS FILE. Records concerning revenue calculations on the distribution of funds. File includes records of expenditures, tables of losses caused by TVA operations, statistical data, tax law correspondence, work sheets, and book value estimation of TVA property records, tax rates, computation of tax levies, and payment records.

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 48993. BUSINESS INCENTIVE TAX CREDITS FILE. Records concerning G.S. 105, Articles 3A - 3K involving awarding tax credits as business incentives. File includes tax returns, tax schedules, documents used to test scanning process, and other related records. (Records are scanned into the William S. Lee Tax Credits Incentives Database (Electronic) File (Item 48995) at designated times of the year.

DISPOSITION INSTRUCTIONS: Destroy in office paper records after 1 year.

Item 48994. WILLIAM S. LEE TAX CREDIT INCENTIVES (REPORTS) REFERENCE FILE. Reports concerning William S Lee tax credit incentives available to qualified businesses. Reports included social security and federal employer identification numbers, legal names of businesses, amounts of credits generated per year, and other related information. (Reports are generated from the William S. Lee Tax Credits Incentives Database (Electronic) File (Item 48995).)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

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Item 48995. WILLIAM S. LEE TAX CREDIT INCENTIVES DATABASE

(ELECTRONIC) FILE. Database concerning individuals, corporations, partnerships, estates, trusts, and insurance companies for tax credits limited to 50% of tax due. Data fields include contact information, social security numbers, legal names of businesses, federal employer identification numbers, and other related data. (Information is scanned into this database from the Business Incentive Tax Credits File (Item 48993). Note: This database does not include any federal taxpayer information.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

Item 48996. WILLIAMS S LEE DATABASE DAILY ERROR REPORTS FILE. Daily reports identifying data entry errors, rejected scans, and other related information.

DISPOSITION INSTRUCTIONS: Destroy in office after superseded or obsolete.

Item 48997. MONTHLY / ANNUAL STATISTICAL REPORTS FILE. Statistical reports compiled monthly and annually and published by the department. (Reports are compiled from the Statistical (Working Papers) File. (Item 15219).

DISPOSITION INSTRUCTIONS: Transfer 1 copy of each publication when available from the printer to the State Records Center annually. Records will be held in the State Records Center 5 additional years and transferred to the custody of the State Archives. Retain 1 copy of each publication in office permanently.