

DEPARTMENT OF REVENUE

LICENSE AND EXCISE TAX DIVISION

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

LICENSE AND EXCISE TAX DIVISION

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

LICENSE AND EXCISE TAX DIVISION

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 This schedule is to remain in effect until superseded.

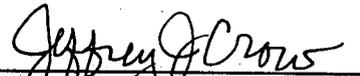
APPROVAL RECOMMENDED



Edward H. West, Chief Records Officer
Department of Revenue

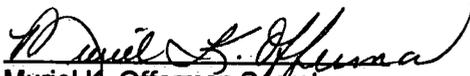


Ron R. Shirley, Director
License and Excise Tax Division

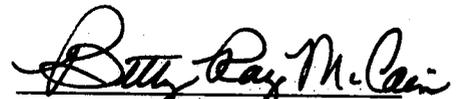


Jeffrey J. Crow, Director
Division of Archives and History

APPROVED



Muriel K. Offerman, Secretary
Department of Revenue



Betty Ray McCain, Secretary
Department of Cultural Resources

August 30, 1996

JH

October 29, 1996

Re: Dept. of Revenue
License and Excise Tax Division
Administrative Unit

This records retention and disposition schedule for the office listed above is only a small piece of the schedule that was sent out for signature. According to the Chief Records Officer, Ed West, it was determined that only the portion for the Administrative Unit was adequate, while the remaining portions were out of date and needed to be changed further to reflect reorganization. Only the portion for the Administrative Unit, therefore, was returned under the signature sheet for the License and Excise Tax Division.

A decision was made to address the remaining parts of the schedule for this division under separate signature sheets. This can be done at a later date as all schedules for the Department of Revenue are updated.

March 6, 1997

Re: Dept. of Revenue
License and Excise Tax Division

This records retention and disposition schedule reflects the following units that was transferred to Office Examination Division, Business License and Returns Section.

Items 15002, 15003, 15005, and 15006 transferred to Office Examination Division, Privilege License Unit. (Items formerly schedule in License and Excise Tax Division, Administrative Unit.)

Alcoholic Beverages
Cigarette Unit
Gross Receipts and Assessments Unit
Processing Unit
Soft Drink Unit
Suspense Unit

There is no official signature sheet on file for the transfer of these records to the appropriate unit. This step was omitted during the scheduling process. The analyst assigned to Department of Revenue assumed that License and Excise Tax Division name had been changed to Office Examination Division, so therefore, an updated schedule was completed and approved on January 21, 1997.

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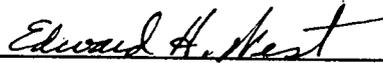
LICENSE AND EXCISE TAX DIVISION

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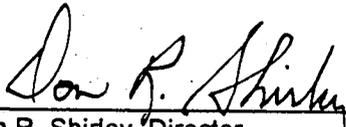
LICENSE AND EXCISE TAX DIVISION

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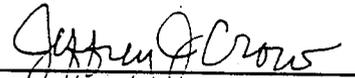
APPROVAL RECOMMENDED



Edward H. West, Chief Records Officer
Department of Revenue



Ron R. Shirley, Director
License and Excise Tax Division

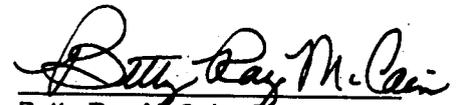


Jeffrey J. Crow, Director
Division of Archives and History

APPROVED



Muriel K. Offerman, Secretary
Department of Revenue



Betty Ray McCain, Secretary
Department of Cultural Resources

August 30, 1996

JH

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
LICENSE AND EXCISE TAX DIVISION
ADMINISTRATIVE UNIT**

ITEM 2826. QUESTIONNAIRES FILE.

Annual questionnaires (Forms BC-797, BC-797A, BC-798, BC-798A) completed by local government agencies and used in the calculation of the amount of beer and wine tax money which is distributed back to local governments.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records with no administrative value after 4 years.

ITEM 14993. DIRECTOR'S LEGAL FILE.

Records substantiating the rights, obligations, and interests of the state and taxpayers in regard to license and excise taxes. File includes opinions and correspondence of the Attorney General, legal correspondence of the director, and decisions made by the Secretary of Revenue.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center when administrative value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 14996. OTHER STATES FILE.

Reference copies of statutes, regulations, and forms used by other states with license and excise tax laws.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 14998. TOBACCO TAX GENERAL FILE.

Correspondence with other states concerning tobacco taxes and problems relating to tobacco taxes.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 14999. REAL ESTATE EXCISE TAX CORRESPONDENCE FILE.

Contracts, correspondence, forms, and stamp orders concerning excise tax on real estate.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15000. TAX LIABILITY CORRESPONDENCE FILE.

Correspondence concerning tax liability under the license and excise tax laws.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15001. REQUESTS FOR INFORMATION FILE.

Correspondence concerning questions of an unusual nature regarding license and excise tax laws.

DISPOSITION INSTRUCTIONS: Destroy in office after 10 years.

ITEM 15009. DISTRIBUTION INFORMATION FILE.

Correspondence and legal materials concerning changes in the distribution status of beer and wine money to counties, cities, and towns.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15011. DISTRIBUTION COMPUTATION BOOKS FILE.

Annual computation of total beer and unfortified and fortified wine taxes collected and distributed in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**DEPARTMENT OF REVENUE
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ADMINISTRATIVE UNIT**

ITEM 39015. SOFT DRINK TAX ODD PRODUCT FILE.

Applications and affidavits used to make tax determinations on soft drink products other than those under G.S. 105-113.47. File includes taxpayers' and departmental correspondence.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 39016. SOFT DRINK TAX HEARING FILE.

Records concerning soft drink tax hearings. File includes division level conference material, correspondence, compromise, and reference copies of court cases.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.