

DEPARTMENT OF REVENUE
MOTOR FUELS DIVISION
SPECIAL FUELS/HIGHWAY FUEL 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

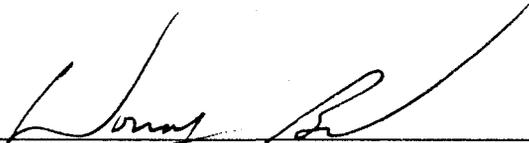
SPECIAL FUELS/HIGHWAY FUEL SECTION

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. **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 for five years from the date of approval and will then be reviewed and updated.

APPROVAL RECOMMENDED



Donald J. Barlow, Chief Records Officer
Department of Revenue

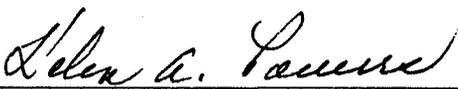


R. E. Beck, Director
Motor Fuels Division



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

**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.**

February 3, 1989

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SPECIAL FUELS/HIGHWAY FUEL SECTION**

ITEM 2807. CANCELLATION FILE.

Records concerning user/bulk user/resellers who have gone out-of-business. File includes tax forms, audit records, licenses, applications, and correspondence.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 2 additional years and then destroyed.

ITEM 2808. TWENTY DAY TEMPORARY PERMITS FILE.

Temporary permits issued to carriers authorizing them to operate in North Carolina.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center at the end of current month. Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 15542. INACTIVE SUSPENSE FILE.

Inactive correspondence and tax forms concerning non-registered taxpayers and special fuels.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15543. SUPPLIERS FILE.

Records concerning registered and bonded suppliers of special fuels (diesel, fuel oil, propane, etc.) in North Carolina. File includes tax forms, reports, licenses, applications, audit records, and correspondence.

DISPOSITION INSTRUCTIONS: Transfer records concerning suppliers which have terminated business operations to the Out-Of-Business Supplier Audit and Cancellation File when notified that supplier has gone out-of-business. Destroy in office remaining audit records and reports when superseded by subsequent audit.

ITEM 15544. HIGHWAY FUEL USE TAX (CLASS 0-NO OPERATIONS REPORTS) FILE.

Quarterly Highway Fuel Use Tax Reports concerning no operations of motor carriers in North Carolina.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center at the end of each quarter. Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 15545. ACTIVE SUSPENSE FILE.

Correspondence and tax forms concerning non-registered taxpayers and special fuels.

DISPOSITION INSTRUCTIONS: Transfer records concerning taxpayers who become registered to the proper file when disposition is determined. Transfer remaining records after 2 years to the Inactive Suspense File if no action has been taken.

ITEM 15546. SPECIAL FUELS REPORTS FILE.

Computer-produced reports indicating sales made by major distributors of special fuels.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15547. TAX FREE SPECIAL FUELS FILE.

Computer-produced reports concerning non-highway special fuels.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15549. UNLICENSED SUPPLIERS FILE.

Records concerning individuals not bonded to sell special fuels.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15550. ASSESSMENT FILE.

Records concerning collections made by internal audit.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

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ITEM 15551. SPECIAL FUELS AUDIT (USERS/BULK USERS/RESELLERS) FILE.

Cards maintained in notebooks detailing differences determined by audit.

DISPOSITION INSTRUCTIONS: Transfer to the appropriate Special Fuels/Highway Fuel Use Tax File when difference has been determined by audit.

ITEM 15552. BULLETINS FILE.

Records listing licensed bulk users/resellers of special fuels.

DISPOSITION INSTRUCTIONS: Destroy in office 1 copy 3 years after superseded. Destroy in office remaining copies when superseded.

ITEM 15553. OUT-OF-BUSINESS SUPPLIER AUDIT AND CANCELLATION FILE.

Records concerning suppliers that have gone out-of-business. File includes reports, licenses, applications, audit records, and correspondence.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15555. SPECIAL FUELS/HIGHWAY FUEL USE TAX FILE.

Quarterly Special Fuels/Highway Fuel Use Tax Reports concerning operation of motor carriers operating in North Carolina. File includes correspondence pertaining to Special Fuels/Highway Fuel Use Tax Act and applications for Special Fuels/Highway Fuel Use Tax. File also includes or concerns audits, assessments, and refunds. (Records are not subject to audit.)

DISPOSITION INSTRUCTIONS: Destroy in office Class 0-Operations Reports and correspondence after 3 years. Destroy in office applications after 2 years. Destroy in office major issue files when reference value ends. Destroy in office classes 2-8 reports after 3 years, if no time waiver or audit error appears on records. Destroy in office reports with time waiver or audit errors when cleared.

ITEM 15556. DELINQUENT CARD FILE.

Computer printouts listing Special Fuels/Highway Fuel accounts delinquent in filing reports, paying assessment dues, redeeming bad checks, or paying special fuel penalties. (Records are not subject to audit.)

DISPOSITION INSTRUCTIONS: Destroy in office after 2 quarters.

ITEM 15557. DUPLICATE REGISTRATION CARD FILE.

Registration cards concerning vehicles registered under the Special Fuels/Highway Fuel Use Tax Act.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15558. RECAPITULATION CARD FILE.

Computer printouts listing Special Fuels/Highway Fuel Quarterly Reports Information used for audit purposes.

DISPOSITION INSTRUCTIONS: Destroy in office after 10 year(s) and when released from all audits, whichever occurs later.

ITEM 15559. CASH SHEET LISTING FILE.

Daily listings of motor carriers who have applied for registration. File lists dates, cancellation code numbers, and amount of money received.

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

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ITEM 15560. SPECIAL FUELS/HIGHWAY FUEL USE PENDING CORRESPONDENCE FILE.

Correspondence concerning incomplete or invalid applications for permits.

DISPOSITION INSTRUCTIONS: Transfer to the Special Fuels/Highway Fuel Use Tax File when cleared. Transfer after 1 year to the Inactive Applications and Reports File if not cleared.

ITEM 15561. INACTIVE APPLICATIONS AND REPORTS FILE.

Records transferred from Special Fuels/Highway Fuel Use Pending Correspondence File for which no replies have been received.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 15562. MIGRANT WORKER FILE.

Highway fuel applications for migratory motor carriers. (These carriers are exempt from filing quarterly reports and no permanent file is established.)

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15563. MASTER ACCOUNT FILE.

Computer printouts produced twice weekly listing total active/inactive accounts by class.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15564. DETAIL FILE OF ERRORS AND OVERFLOW FILE.

Computer printouts listing account records which the Data Processing Unit is unable to process. File includes listing of totals for accounts which were processed.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 15565. DELINQUENT ACCOUNTS CLEARED FILE.

Computer printouts detailing accounts which have been resolved for a particular quarter.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 15566. VEHICLE REGISTRATION BATCH BALANCE AND DELINQUENT LISTING FILE.

Computer printouts listing vehicle registrations and delinquent accounts. (Records are not subject to audit.)

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15567. QUARTERLY SUPPLIER REPORTS FILE.

Computer printouts listing users, bulk users, resellers, and suppliers. (File is used to cross check for tax payment.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15568. MONTHLY SUPPLIER REPORT FILE.

Computer printouts listing names of suppliers, gallons of fuel sold, and tax due.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 15569. TERRITORY PRINTOUT FILE.

Computer printouts listing licensed users, bulk users, and resellers of motor fuels by territory.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 15570. CLOSED CLASS 0 ACCOUNTS FILE.

Records concerning closed accounts for Class 0 taxpayers. File includes quarterly reports, correspondence, and other related records. Amended 6-30-89

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.