

DEPARTMENT OF REVENUE  
MOTOR FUELS 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

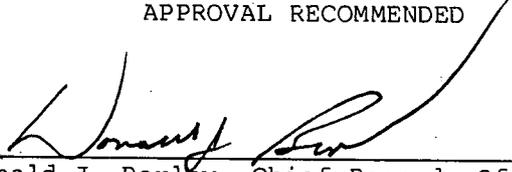
MOTOR FUELS TAX DIVISION

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

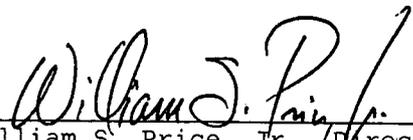
MOTOR FUELS TAX DIVISION

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 This schedule is to remain in effect until superseded.

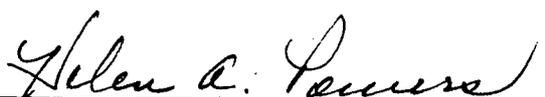
APPROVAL RECOMMENDED

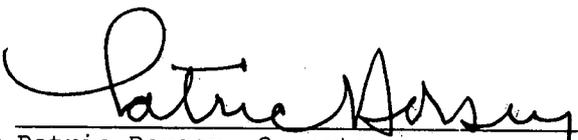
  
\_\_\_\_\_  
Donald J. Barlow, Chief Records Officer  
Department of Revenue

  
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Robert E. Beck, Director  
Motor Fuels Tax Division

  
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William S. Price, Jr., Director  
Division of Archives and History

APPROVED

  
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Helen A. Powers, Secretary  
Department of Revenue

  
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Patric Dorsey, Secretary  
Department of Cultural Resources

January 4, 1990

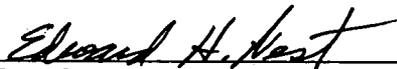
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RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

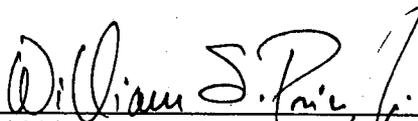
DEPARTMENT OF REVENUE  
MOTOR FUELS DIVISION  
DIRECTOR'S OFFICE

Amend the records retention and disposition schedule approved January 4, 1990 by changing the disposition instructions of Item 3532 as shown on substitute page dated February 22, 1995.

APPROVAL RECOMMENDED

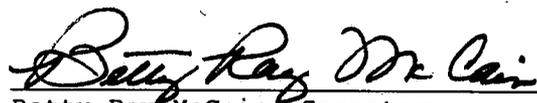
  
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Edward H. West, Chief Records Officer  
Department of Revenue

  
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R. E. Beck, Director  
Motor Fuels Division

  
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William S. Price, Jr., Director  
Division of Archives and History

APPROVED

  
\_\_\_\_\_  
Janice H. Faulkner, Secretary  
Department of Revenue

  
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Betty Ray McCain, Secretary  
Department of Cultural Resources

February 22, 1995

JH

DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION

Records Retention and Disposition Schedule

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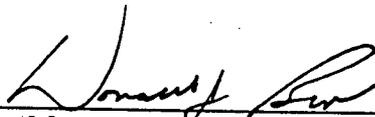
MOTOR FUELS TAX DIVISION

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MOTOR FUELS 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.

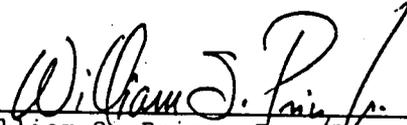
APPROVAL RECOMMENDED



Donald J. Barlow, Chief Records Officer  
Department of Revenue

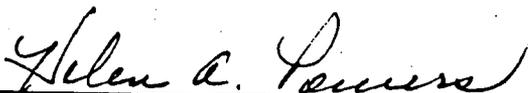


Robert E. Beck, Director  
Motor Fuels Tax Division

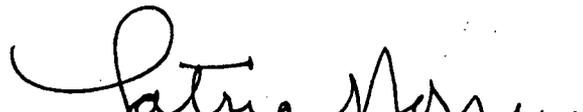


William S. Price, Jr., Director  
Division of Archives and History

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.

January 4, 1990

JH

**DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION  
ASSISTANT DIRECTOR'S OFFICE**

**ITEM 15502. ASSISTANT DIRECTOR'S CORRESPONDENCE FILE.**

Correspondence, memorandums, and other related records concerning the daily operation of the Motor Fuels Division.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION  
DIRECTOR'S OFFICE**

**ITEM 3532. BOND CORRESPONDENCE FILE.**

Correspondence to and from licensed distributors, suppliers of special fuels, kerosene distributors, and motor carriers. Amended 2-22-95

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office remaining records 1 year after release of bond.

**ITEM 15485. LEGISLATIVE RECORDS FILE.**

Records created and accumulated incident to legislative administrative actions creating, changing, or in any way affecting agency programs or responsibilities. File includes enacted and proposed legislation and correspondence regarding gasoline taxes.

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 15489. NOTEBOOKS FILE.**

Official copies of programmatic documents kept in three-ring binders. File includes the following: 1. Analysis of Gasoline Supplies-Monthly Reports. 2. Secretary's Monthly Reports. 3. Tax Form Instructions. 4. Attorney General-Tare Logs - Highway Fuel. 5. Attorney General-Federal Government-Refund. 6. Administrative Letters - Miscellaneous Rulings. 7. Attorney General Public Schools, Local Government, Miscellaneous. 8. Auditor's Manual. 9. Notices Sent to Taxpayers. 10. Reciprocity Reporter and Bus Company Regulations. 11. Procedures. 12. Legislative - Motor Fuels Tax Bills. 13. Personnel Manual. 14. Memo and Notices Sent to Auditor. 15. Auditor's Work Schedules. 16. Internal Revenue Service and State Bureau of Investigation. 17. Gas Tax Rules and Regulations. 18. Cash Book (1928). 19. Machine Inventory.

DISPOSITION INSTRUCTIONS: Transfer 1928 cash book to the State Records Center when reference 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. Destroy in office remaining records when reference value ends.

**ITEM 15490. BOND RECORDS CARDS FILE.**

Cards concerning bonds filed by distributors, suppliers, and motor carriers.

DISPOSITION INSTRUCTIONS: Transfer to Inactive Bond Records Card File when cancelled and released from all audits.

**ITEM 15491. BOND TRANSMITTAL RECORD FILE.**

Records used to record bonds received and transferred to the Accounting Division.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 15492. INACTIVE BOND RECORDS CARD FILE.**

Inactive bond records processed by office.

DISPOSITION INSTRUCTIONS: Destroy in office after 25 years.

**ITEM 15494. BAD CHECK CORRESPONDENCE FILE.**

Correspondence concerning checks issued to the department which were not collectable.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 28719. BANKRUPTCY FILE.**

Records concerning bankruptcy notices filed, court actions, and final notices.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION  
MOTOR FUELS AND ACCOUNTING UNIT**

**ITEM 15509. DISTRIBUTOR REPORTS (ACTIVE) FILE.**

Monthly gasoline tax reports filed by licensed distributors. File includes correspondence, licenses, and applications.

DISPOSITION INSTRUCTIONS: Transfer to the Distributor Reports (Audited) File when released from all audits.

**ITEM 15510. DISTRIBUTOR REPORTS (AUDITED) FILE.**

Audited records from Distributor Reports (Active) File and Out-of-State Distributor File.

DISPOSITION INSTRUCTIONS: Destroy in office after last audit and prior audit if less than 3 years old.

**ITEM 15511. OUT-OF-STATE DISTRIBUTOR FILE.**

Records concerning distributors based in other states who sell in North Carolina.

DISPOSITION INSTRUCTIONS: Transfer to the Distributor Reports (Audited) File when released from all audits.

**ITEM 15513. AUDITOR'S RECAPITULATION SHEETS FILE.**

Computer-produced reports concerning distributors history.

DISPOSITION INSTRUCTIONS: Transfer reports to the Field Auditor when requested by Field Auditor. Destroy in office non-requested reports when administrative value ends.

**ITEM 15514. MAJOR SUPPLIERS (OIL COMPANIES) FILE.**

Forms and correspondence concerning major suppliers of gasoline. File includes applications, licenses, and reports.

DISPOSITION INSTRUCTIONS: Transfer to the Major Suppliers (Audited) File when released from all audits.

**ITEM 15515. MAJOR SUPPLIERS (AUDITED) FILE.**

Audited records concerning major suppliers (oil companies).

DISPOSITION INSTRUCTIONS: Destroy in office after last audit and prior audit if less than 3 years old.

**ITEM 15516. RAILROAD REPORTS FILE.**

Reports concerning gasoline transported into the state by a railroad tank car.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 15517. COMPUTER RUNS FILE.**

Computer-produced records concerning sales, differences, and tare allowances.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 15518. MONTHLY COLLECTION SUMMARIES FILE.**

Reference information summarizing motor fuels tax collections.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 15519. DAILY LISTINGS FILE.**

Reference information concerning daily collection of motor fuels taxes.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

**DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION  
MOTOR FUELS AND ACCOUNTING UNIT**

**ITEM 15520. 30-DAY ASSESSMENT FILE.**

Notices concerning assessments made for motor fuels taxes.

DISPOSITION INSTRUCTIONS: Transfer to appropriate taxpayers file when paid, abated, or becomes final.

**ITEM 15521. ASSESSMENTS LEDGER FILE.**

Records concerning the current status of assessments and payments.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

**ITEM 15525. MOTOR FUELS INVENTORY FILE.**

Forms submitted on a one-time basis to the Motor Fuels Division by motor fuel distributors; special fuels suppliers, distributors of motor fuels paying tax to their suppliers who are not licensed with the division; persons holding Schedule B, Privilege Licenses that may be entitled to sell motor fuels; and retail service stations holding a North Carolina motor fuels distributors license with the division.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.