

DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS 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

BUSINESS LICENSE AND RETURNS 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. 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

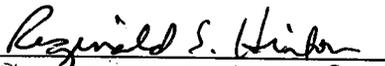
BUSINESS LICENSE AND RETURNS SECTION

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 This schedule is to remain in effect until superseded.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

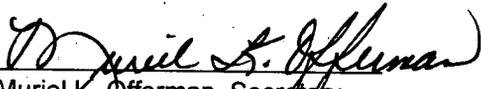


Don R. Shirley, Director, Office Examination Division
Licence and Excise Tax Division

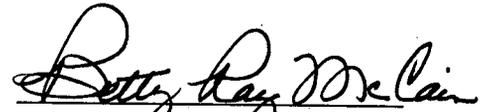


Jeffrey J. Crow, Director
Division of Archives and History

APPROVED



Muriel K. Offerman, Secretary
Department of Revenue



Betty Ray McCain, Secretary
Department of Cultural Resources

January 21, 1997

JH

DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION

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BUSINESS LICENSE AND RETURNS SECTION

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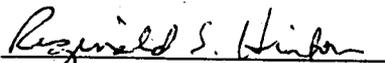
BUSINESS LICENSE AND RETURNS SECTION

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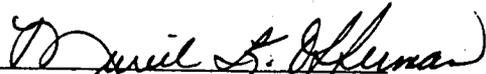


~~Ben R. Shirley~~, Director, Office Examination Division
License and Excise Tax Division



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

January 21, 1997

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.

JH

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
ALCOHOLIC BEVERAGES TAX UNIT**

ITEM 2827. TAX REFUNDS FILE.

Forms used to refund overpayment of alcoholic beverages tax to taxpayers.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2828. MONTHLY REPORT OF DAILY COLLECTIONS FILE.

Recapitulation of listings indicating the amount of taxes collected under alcoholic beverages tax.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2829. COPIES OF LICENSES ISSUED FILE.

Audit copies of all beer and wine licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office when released from all audits.

ITEM 2830. BEVERAGE LICENSE APPLICATIONS FILE.

Applications for alcoholic beverages licenses.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2831. DELINQUENT LIST FILE.

Listings supplied to revenue officers indicating ABC permits that have been issued by the N.C. Alcoholic Beverage Control Commission but have not been issued licenses by the Alcoholic Beverages Tax Unit.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 2832. GENERAL CORRESPONDENCE AND LICENSE AND SUSPENSE CORRESPONDENCE FILE.

Correspondence and forms concerning beverage license applications which are to be issued.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 2833. MONTHLY REPORT OF SPIRITUOUS LIQUOR SALES BY ABC BOARDS FILE.

Forms completed by county or municipal ABC boards indicating total sales of spirituous liquor and state excise tax.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2834. AUDIT REPORTS OF ABC BOARDS FILE.

Annual audits of county and municipal ABC Boards prepared by certified public accountant firms.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 2835. RESIDENT BEER AND WINE INVOICES FILE.

Beer and wine invoices forwarded to the Office Examination Division indicating all beer and wine shipments into the state.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
ALCOHOLIC BEVERAGES TAX UNIT**

ITEM 2836. REPORT OF BEER, WINE, AND SPIRITUOUS LIQUOR SALES BY DEALERS ON TRAINS FILE.

Monthly reports filed by dealers indicating beer, wine, and liquor sold on trains within North Carolina.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2837. BEER EXCISE TAX REPORTS OF RESIDENT BEER WHOLESALERS AND IMPORTERS FILE.

Monthly reports filed by beer wholesalers and importers indicating taxable beer sold or disposed of in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2838. BEER REPORT OF BEER NON-RESIDENT VENDORS FILE.

Monthly reports filed by non-resident vendors indicating beer sold in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2839. FORTIFIED WINE EXCISE TAX REPORTS OF RESIDENT FORTIFIED WINE WHOLESALERS AND IMPORTERS FILE.

Monthly reports filed by resident fortified wine wholesalers and importers indicating total taxable transactions of fortified wine sold or disposed of in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2840. UNFORTIFIED WINE EXCISE TAX REPORTS OF RESIDENT UNFORTIFIED WINE WHOLESALERS AND IMPORTERS FILE.

Monthly reports filed by unfortified wine wholesalers and importers indicating total taxable transactions of unfortified wine sold or disposed of in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2841. UNFORTIFIED AND FORTIFIED WINE REPORTS OF NON-RESIDENT VENDORS FILE.

Monthly reports filed by non-resident vendors indicating unfortified and fortified wine sold in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 19928. BOND CORRESPONDENCE FILE.

Correspondence concerning bonds for resident wholesalers and importers of beer and wine.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 19929. DAILY COLLECTIONS OF BEER AND UNFORTIFIED AND FORTIFIED WINE TAX FILE.

Listings indicating the amount of taxes collected daily for beer and unfortified and fortified wine.

DISPOSITION INSTRUCTIONS: Destroy in office when released from all audits.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
ALCOHOLIC BEVERAGES TAX UNIT**

ITEM 19930. PERMIT ISSUE AND CANCELLATION LISTS FILE.

Listings indicating permits issued and cancelled.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 19931. BREWERIES ASSOCIATION MONTHLY REPORT FILE.

Monthly summaries of beer shipments into North Carolina. (Report is furnished to the N.C. Breweries Association.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 19933. BEER AND WINE COMPLIANCE VERIFICATION FILE.

Annual compliance reviews that are to be completed by auditors of resident beer and wine wholesalers.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 19934. SUSPENSE-CLEARANCE SLIPS FILE.

Suspense-clearance slips used to monitor money payments received from taxpayers whose licenses are in suspense.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 39546. ALCOHOLIC BEVERAGES TAX UNIT (ELECTRONIC) FILE.

Machine readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

DISPOSITION INSTRUCTIONS: Copy electronic file from hard disk to diskette. Transfer security copy to an off-site location for backup storage. Erase in office hard disks and diskettes when administrative value ends and (if applicable) when released from all audits, whichever occurs later. Dispose of paper copies only in accordance with corresponding records series disposition instruction in this schedule. If series is unlisted or unscheduled, destruction is not authorized.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
CONVEYANCE TAX UNIT**

ITEM 39023. COLLECTION SHEETS FILE.

Collection sheets listing revenue paid by counties under the conveyance tax law. File also includes daily list sheets.

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

ITEM 39024. CONVEYANCE TAX REPORTS FILE.

Reports reflecting the state's portion of tax collected by counties on deeds when registered. File includes correspondence and documentation of refunds to counties.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 years.

ITEM 39025. REFUND TRANSFER FILE.

Records concerning calculations for transfers of monies required by statute from the conveyance tax collections. File includes work papers and copies of the transfers.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 39547. CONVEYANCE TAX UNIT (ELECTRONIC) FILE.

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**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
GROSS RECEIPTS AND ASSESSMENTS UNIT**

ITEM 2842. GROSS RECEIPTS TAX REPORTS FILE.

Quarterly reports filed by distributors or operators of open-cup drink dispensers, cigarette dispensers, and dispensers of other tobacco products, food, and/or merchandising dispensers, and weighing machines.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 2843. REPORT OF GROSS RECEIPTS TAX FILE.

Forms filed by taxpayers who have liability for the 3% gross receipts tax on amusements.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15035. BILLINGS FILE.

Notice of tax assessments, notice of tax due, and correspondence concerning individuals who have been assessed for taxes.

DISPOSITION INSTRUCTIONS: Transfer to taxpayer's individual file if tax is collected. Transfer to Inactive Assessments File (Item 15036) if not collected.

ITEM 15036. INACTIVE ASSESSMENTS FILE.

Forms and correspondence concerning assessments that cannot be collected and judgments which have been issued.

DISPOSITION INSTRUCTIONS: Destroy in office 10 years from date judgment was docketed.

ITEM 15037. CLOSED ASSESSMENTS FILE.

Correspondence and assessments concerning license and excise tax liability.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 years.

ITEM 15038. DISSOLUTION PAPERS (ACTIVE AND INACTIVE) FILE.

Correspondence and forms concerning corporations that are attempting to dissolve.

DISPOSITION INSTRUCTIONS: Destroy in office 4 years after becoming inactive.

ITEM 15040. INSTALLMENT PAPER DEALER REPORTS FILE.

Quarterly reports indicating the total face value of installment paper dealt in, bought, and/or discounted.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 years.

ITEM 15041. GROSS RECEIPTS RECORD FILE.

Cards used to post quarterly gross receipts for individual taxpayers.

DISPOSITION INSTRUCTIONS: Transfer to applicable taxpayer's individual file when taxpayer goes out of business.

ITEM 15042. APPLICATIONS FOR LICENSE (AMUSEMENT) FILE.

Applications filed by taxpayers seeking amusement licenses.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15044. SCHEDULE B WHITE SLIPS FILE.

Information copies of licenses issued to installment paper dealers.

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy in office immediately.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
GROSS RECEIPTS AND ASSESSMENTS UNIT**

ITEM 39548. GROSS RECEIPTS AND ASSESSMENTS UNIT (ELECTRONIC) FILE.

Machine readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

DISPOSITION INSTRUCTIONS: Copy electronic file from hard disk to diskette. Transfer security copy to an off-site location for backup storage. Erase in office hard disks and diskettes when administrative value ends and (if applicable) when released from all audits, whichever occurs later. Dispose of paper copies only in accordance with corresponding records series disposition instruction in this schedule. If series is unlisted or uncheduled, destruction is not authorized.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
PRIVILEGE LICENSE UNIT**

ITEM 2845. APPLICATIONS FOR PRIVILEGE LICENSE FILE.

Forms and correspondence concerning individuals who are subject to license and excise taxes.
DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2846. REGULAR PREFIX APPLICATIONS FILE.

Forms and correspondence concerning taxpayers whose mailing addresses differ from the location of their business.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in the State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2847. OPERATOR'S PREFIX APPLICATIONS FILE.

Forms and correspondence concerning taxpayers who are placing on location dispensers or machines for other individuals.

DISPOSITION INSTRUCTIONS: Destroy records currently stored in State Records Center immediately. Destroy in office subsequent records after 3 years.

ITEM 2848. SCHEDULE B COLLECTION SHEETS FILE.

Listings indicating all revenue collected under Schedule B of the Revenue Laws.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15002. TOBACCO WAREHOUSE CORRESPONDENCE FILE.

Forms and correspondence concerning tax due on tobacco warehouses.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15003. AGRICULTURE FAIR CORRESPONDENCE FILE.

Correspondence received from the Department of Agriculture concerning county agricultural fairs that are exempt from taxes.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15005. FREE LICENSE TO THE BLIND AUTHORIZATION FILE.

Correspondence with the Division of Services for the Blind concerning taxpayers who have no tax liability.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15006. REGULATORY AGENCY CORRESPONDENCE FILE.

Listings from various regulatory agencies and related correspondence.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15046. SUSPENSE LISTING CARDS FILE.

Forms used to maintain a current listing of individuals whose tax remittances are in suspense.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15048. SCHEDULE B DAILY REPORTS AND LISTING SHEETS (DISTRIBUTION OF COLLECTIONS) FILE.

Forms used to reconcile daily tax collections and post applications by sources.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
PRIVILEGE LICENSE UNIT**

ITEM 15054. REGULAR AND OPERATOR PREFIX INDEX FILE.

Card index of licensed taxpayers indicating names, code numbers, addresses, and dates went out of business.

DISPOSITION INSTRUCTIONS: Destroy in office when taxpayer has been out of business 5 years.

ITEM 15055. COPIES OF LICENSES ISSUED (AUDITOR'S COPY) FILE.

Audit copies of all licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards. Retain one copy of microfilm in agency and transfer one copy of microfilm to the State Records Center for storage in the security vault. Destroy in agency paper records after microfilm has been verified and quality control procedures completed. Destroy all microfilm after 15 years.

ITEM 15057. SCHEDULE B DETAIL RECORD CORRECTION NOTICE FILE.

Forms used to update computer files.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 15058. BATCH BALANCE SHEETS FILE.

Batch balance sheets used to balance collections received under Schedule B of the Revenue Laws.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15059. SCHEDULE B LICENSE ISSUE CONTROL FILE.

Form used in the processing of license applications.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15060. SCHEDULE B DAILY REPORTS AND RECONCILIATIONS FILE.

Forms used to reconcile daily tax collections and control licenses cancelled and reissued.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 15061. TELEPHONE DIRECTORY FILE.

Telephone directories for all cities and towns in North Carolina which are used to verify addresses of taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 15062. COPIES OF REFUNDS FILE.

Reference information concerning tax refunds issued to taxpayers which are used to balance monthly reconciliations.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 33288. CERTIFIED PUBLIC ACCOUNTANT ANNUAL ROSTER (PRINTOUT) FILE.

Annual printout listing the names of all individuals who have qualified as certified public accountants or public accountants.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
PRIVILEGE LICENSE UNIT**

ITEM 39549. PRIVILEGE LICENSE UNIT (ELECTRONIC) FILE.

Machine readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

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**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
SOFT DRINK TAX UNIT**

ITEM 2849. COLLECTION SHEETS FILE.

Listings indicating revenue collected under the soft drink tax law.

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

ITEM 2850. RETAIL DEALERS' REPORTS FILE.

Monthly reports reflecting tax reported due and paid on soft drink products subject to the soft drink excise taxes. File includes reports, license applications, correspondence, and copies of refunds.

DISPOSITION INSTRUCTIONS: Retain permanently in office license applications. Transfer remaining records to the State Records Center after 3 years. Records will be held for agency in the State Records Center 1 additional year and then destroyed.

ITEM 2851. DISTRIBUTORS' AND WHOLESALE DEALERS' REPORTS FILE.

Monthly reports reflecting tax reported due and paid on soft drink products subject to the soft drink excise tax. File includes reports, license applications, correspondence, and copies of refunds.

DISPOSITION INSTRUCTIONS: Retain permanently in office license applications. Transfer remaining records to the State Records Center after 3 years. Records will be held for agency in the State Records Center 1 additional year and then destroyed.

ITEM 15063. MONTHLY SUMMARY REPORT OF DISTRIBUTORS, WHOLESALERS, AND RETAILERS FILE.

Cards used to check in monthly reports filed by taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15065. CORRESPONDENCE WITH CROWN AND IMPRINT MANUFACTURERS FILE.

Correspondence concerning bonds and designs.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15067. COPIES OF LICENSES FILE.

Licenses (white and yellow copy) issued to soft drink retailers, distributors, and wholesalers.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 15069. CORRESPONDENCE WITH NON-LICENSED TAXPAYERS FILE.

Correspondence concerning soft drink excise taxes.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15070. APPLICATIONS FOR REGISTRATION OF PRODUCTS FOR EXEMPTION FROM BOTTLED (CLOSED CONTAINER) SOFT DRINK EXCISE TAX FILE.

Registrations and records concerning flavored milk and juice beverages for which an exemption has been applied for under G.S. 105-113.47.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 15072. CROWN MANUFACTURERS' REPORTS FILE.

Monthly reports (Form BB-14) filed by taxpayers indicating summary of transactions during month for taxpaid crowns, lids, or other closures.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
SOFT DRINK TAX UNIT**

ITEM 15073. REPORT OF SALES OF NON-TAXPAID BOTTLED SOFT DRINKS BY DEALERS ON TRAINS FILE.

Monthly reports filed by taxpayers indicating number of containers sold and total tax due.
DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15074. IMPRINT STAMP MANUFACTURERS' REPORT OF TAXPAID SOFT DRINK SYRUP IMPRINT STAMPS FILE.

Monthly reports (Form BB-40) filed by taxpayers indicating summary of transactions during month for taxpaid soft drink syrup imprint stamps.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15075. STAMP AND CROWN LEDGERS FILE.

Ledger listing all soft drink stamps and crowns authorized and sold.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15076. CROWN AND IMPRINT CONTRACTS FILE.

Contracts with manufacturers to imprint soft drink syrup excise tax stamps upon certain nonreusable containers. File includes soft drink crown and lid manufacturers' contracts (Form BB-10 and Form BB-24).
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15077. CLEARED REFUNDS FILE.

Information copies of tax refunds issued to taxpayers and retained to balance with the Accounting Division.
DISPOSITION INSTRUCTIONS: Destroy in office after 4 years.

ITEM 15078. SOFT DRINK CORRESPONDENCE FILE.

Correspondence with individuals concerning soft drink taxation.
DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15079. APPLICATIONS FOR REGISTRATION OF CONCENTRATED FROZEN OR UNFROZEN FRUIT OR VEGETABLE JUICE FOR EXEMPTION FROM THE SOFT DRINK EXCISE TAX WHEN USED COMMERCIALY FILE.

Concentrates which are exempt from tax due to their containing at least 35% juice.
DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 39026. SOFT DRINK CERTIFICATES OF LIABILITY ISSUED BY DEPARTMENT FILE.

Soft drink certificates of liability issued by the Department of Revenue and cross reference copies of certificates presented. File includes copies of certificates issued and presented.
DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 39027. SOFT DRINK CERTIFICATES OF LIABILITY PRESENTED FILE.

Listing of taxpayers who were presented certificates of liability.
DISPOSITION INSTRUCTIONS: Retain in office permanently.

**DEPARTMENT OF REVENUE
OFFICE EXAMINATION DIVISION
BUSINESS LICENSE AND RETURNS SECTION
SOFT DRINK TAX UNIT**

ITEM 39550. SOFT DRINK TAX UNIT (ELECTRONIC) FILE.

Machine readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)

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