DEPARTMENT OF REVENUE
OFFICE OF THE CHIEF OPERATING OFFICER
PLANNING AND WORKFORCE DEVELOPMENT
WORKFORCE DEVELOPMENT

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

Deborah Morris, Director
Planning and Workforce Development

Cindy D. Mallard
Chief Records Officer and Director
Documents and Payments Processing Division

Linda Millsaps, Chief Operating Officer

David Brook, Director
Division of Historical Resources

APPROVED

David W. Hoyle, Secretary
Department of Revenue

Linda A. Carlisle, Secretary
Department of Cultural Resources

September 27, 2011

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ITEM 49477. ROSTERS FILE. Records in paper and electronic formats of class rosters signed by employees who have attended training classes offered by the department. Rosters include names of employees, names of courses, training dates, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.).

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if no litigation, claims, audits, or other official actions involving the records have been initiated. If official action has been initiated, destroy in office after completion of all actions and resolution of all issues involved.

ITEM 49478. COURSE REGISTRATION FORMS FILE. Records in paper and electronic formats of forms completed by employees interested in attending training presentation offered by the department. Forms include names of employees, names of divisions, registration dates, comments, names of supervisors, and other related information. (Information entered into the Course Registration Spreadsheet Database (Electronic) File (Item 49479) immediately upon receipt.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.).

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after course is completed and reference value ends.

ITEM 49479. COURSE REGISTRATION SPREADSHEET DATABASE (ELECTRONIC) FILE. Electronic records concerning the registration of courses offered by the department for employees. File includes names of employees, names of divisions, registration date, comments, names of supervisors, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.).

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 49480. CONTINUING EDUCATION PROGRAM FILE. Records in paper and electronic formats concerning the department's continuing education program for Certified Public Accountants (CPA). File includes sponsor agreements, lists of CPA's, list of sponsors, course completion forms, yearend certificates, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.).

DISPOSITION INSTRUCTION: Destroy in office after 5 years if no litigation, claims, audits, or other official actions involving the records have been initiated. If official action has been initiated, destroy in office after completion of all actions and resolution of all issues involved.