

DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY
FINANCIAL SERVICES DIVISION
TAX SERVICES SECTION

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

TAX SERVICES 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 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. The agency agrees to comply with 07 NCAC 04M. 0510 when deciding on a method of destruction. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed. 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.

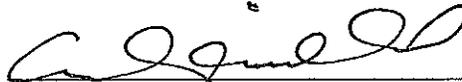
The Department of Revenue and the Department of Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods which allow them to be destroyed when "*administrative/reference value ends.*" The Department of Revenue hereby agrees that it will establish and enforce internal policies setting minimum retention periods for records with this disposition instruction. Without the establishment of internal policies, the agency is not authorized by the Department of Cultural Resources to destroy these records.

The Department of Revenue and the Department of Cultural Resources concur that the long-term and/or permanent preservation of electronic records require additional commitment and active management by the agency. The Department of Revenue agrees to comply with all policies, standards, and best practices published by the Department of Cultural Resources regarding the creation and management of electronic records.

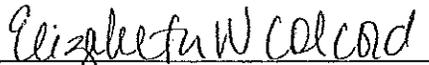
E-mail messages sent or received by Executive Branch agencies shall be retained for 5 years pursuant to Executive Order No. 12 (issued May 21, 2013 by Governor Pat McCrory). Any e-mail messages requiring retention longer than 5 years, including those with permanent historical value, shall be designated 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 Department of Revenue agrees to destroy, transfer or dispose of records in the manner and the times specified herein. This schedule is to remain in effect until superseded.

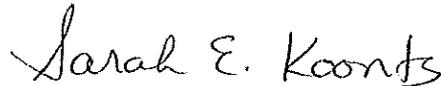
APPROVAL RECOMMENDED



Cindy Mallard, Chief Records Officer
Department of Revenue



Elizabeth Colcord, Chief Financial Officer
Director, Financial Services Section

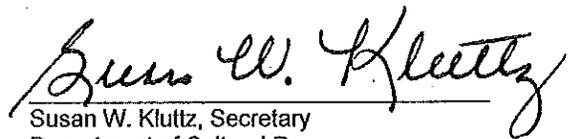


Sarah E. Koontz, Director
Division of Archives and Records



Lyons Gray, Secretary
Department of Revenue

APPROVED



Susan W. Klutz, Secretary
Department of Cultural Resources

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TAX SERVICES SECTION**

ITEM 2760. REFUND CLAIMS (ELECTRONIC) FILE

Records in electronic format consisting of refund request forms for overpayment of taxes. File includes individual's name, address, amount of refund, explanation for refund, and other related information.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 2761. REFUND VOUCHERS FILE

Checks written by Disbursing Office to pay refunds for overpayment of taxes.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 2770. PAID INDIVIDUAL INCOME TAX REFUND CHECK REGISTER FINDER FILE

Records in paper and electronic formats regarding check registers used to track individual income tax refunds paid to taxpayers. File includes listings containing check numbers, check amounts, dates checks were paid, sequence numbers, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office electronic records after 6 years. Destroy in office paper records when reference value ends.

ITEM 15156. STATEMENT OF COLLECTIONS FILE

Monthly and year-to-date reports listing total collections and refunds (in post binder) for all tax schedules and a comparison with the last fiscal year.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15176. INCOME AND BUSINESS TAX FORGERY COLLECTIONS (CLOSED) FILE

Records concerning checks which have been altered or cashed by someone other than the payee. File includes form letters, legal records, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office 2 years after case is closed if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy after completion of action and resolution of issues involved.

ITEM 15184. INCOME TAX REFUND DAILY CONTROL SHEETS (ELECTRONIC) FILE

Records in electronic format consisting of ledgers listing total number of checks used, number of voided checks, number of good checks, total amount written, and average amount per check for each day.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 15188. OUTSTANDING (INDIVIDUAL INCOME TAX REFUND) CURRENT YEAR ONLY WARRANT REPORTS FILE

Monthly and annual reports concerning income tax warrants that have not been collected.

DISPOSITION INSTRUCTIONS: Destroy in office January-November monthly reports when superseded. Destroy in office December report when checks are escheated.

**DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY
FINANCIAL SERVICES DIVISION
TAX SERVICES SECTION**

ITEM 44127. BUSINESS TAX REFUND CHECK LISTINGS FILE

Records in electronic format consisting of listings used to track payment of business tax refunds. Listings include check numbers, amount of checks, entity identification, budget codes, and other related data. (Comply with applicable provision of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 44129. PAID BUSINESS TAX REFUND CHECK FINDER FILE

Electronic data records concerning cleared checks for taxpayer refunds. Data fields include check numbers, amounts of checks, refund check dates, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.) (Information is received from the Department of State Treasurer.)

DISPOSITION INSTRUCTIONS: Purge data fields 6 years after entry.

ITEM 44148. INDIVIDUAL INCOME TAX REFUND CHECK (ELECTRONIC) FILE

Electronic records consisting of listings used to track the payment of individual income tax refunds. Listings include budget codes, account/entity identification numbers, check numbers, amount of checks, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

**DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY
FINANCIAL SERVICES DIVISION
TAX SERVICES SECTION**

ITEM 2771. MOTOR FUELS TAX REFUND DAILY CHECK LISTINGS (ELECTRONIC) FILE

Records in electronic format concerning Motor Fuels refunds issued daily. File includes listings containing each taxpayer's name, city, check number, account number, amount, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 2772. PAID MOTOR FUELS REFUND CHECK REGISTER FINDER FILE

Records in paper and electronic formats used to track motor fuel tax refunds paid. File includes check registers listing check numbers, check amounts, sequence numbers, dates of refund checks, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 2777. MOTOR FUELS TAX REFUNDS VOUCHER REGISTER H-12 FILE

Records in paper and electronic formats concerning motor fuel tax refunds. File includes voucher registers including the name of each taxpayer, check number, amounts refunded, date refunded, category of tax, and other related information. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15177. COLLECTION OF INSURANCE TAXES FILE

Records concerning deposits made to the Revenue General Fund from taxes collected by the Department of Insurance.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Business Systems, Documents and Payments Processing Division, Insurance Premium Tax Unit.

ITEM 15192. INCOME AND BUSINESS REFUND CHECKS BY STATE TREASURER (ELECTRONIC) FILE

Records in electronic format consisting of reports received from the Department of State Treasurer listing refund checks. File includes warrant numbers, warrant amounts, paid dates, sequence numbers, bank codes, and other related information.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15197. OUTSTANDING MOTOR FUELS TAX REFUND CURRENT YEAR ONLY UNPAID WARRANT REPORT FILE

Records in paper and electronic formats concerning monthly reports listing Motor Fuels tax refunds and warrants that have not been paid.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15204. ESCHEATED ACCOUNTS FILE

Annual report of funds for all accounts escheated to the Department of State Treasurer.

DISPOSITION INSTRUCTIONS: Item discontinued. Superseded by the General Schedule for State Agency Records.

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ITEM 27506. CLOSED SUSPENSE FILE

Remittance records for tax payments initially unidentifiable. File includes records identifying the payments and authority for an imprest check to be written to transfer funds to the proper division.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Documents, Payments, and Processing Division, Exceptions and Garnishments Unit.

ITEM 43692. INTANGIBLE TAX REFUND CHECK LISTING (ELECTRONIC) FILE

Records in electronic format consisting of listings produced from Integrated Tax Administration System (ITAS). Listings include check numbers, check amounts, name of payees, social security numbers, and other related data. (Comply with applicable provision of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 43694. PAID INTANGIBLES TAX REFUND CHECK REGISTER FINDER (ELECTRONIC) FILE

Records in electronic format consisting of check registers used to track intangible tax refunds paid. Registers include check numbers, amount of checks, sequence numbers, refund check dates, and other related data. (Comply with applicable provisions of G.S. 105-259 regarding confidentiality of tax information.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.