

DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY
GENERAL COUNSEL

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.

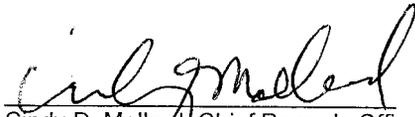
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or 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

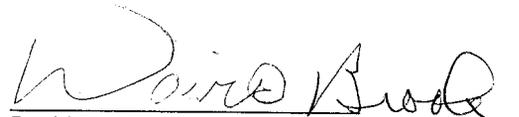
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

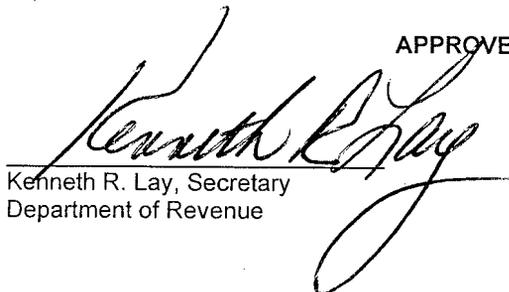


Cindy D. Mallard, Chief Records Officer and Director,
Documents and Payments Processing Division



David Brook, Director
Division of Historical Resources

APPROVED



Kenneth R. Lay, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 2757. HEARINGS FILE.

Records in paper and electronic formats concerning legal decisions of the Secretary of Revenue in tax liability matters. File includes final decisions, briefs, exhibits, correspondence, and other related records. (Reference copies of decisions distributed to division directors.) (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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) (File maintenance and backup procedures conducted by Information Technology Services (ITS)). (Records previously listed under the former Secretary and Chief Operating Officer's Office.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 3 years after case is closed and all appeals are exhausted.

ITEM 48488. ADMINISTRATIVE PROCEDURES FILE.

Administrative procedures concerning the management of the Department of Revenue.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 48489. COURT CASES (ACTIVE) FILE.

Cases involving litigation between taxpayers and the department that are currently open. File includes correspondence, pleadings, documentary evidence, 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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer to Court Cases (Closed) (Item 48490) File 2 years after case is closed.

ITEM 48490. COURT CASES (CLOSED) FILE.

Cases involving litigation between taxpayers and the department that are considered closed. File includes correspondence, pleadings, documentary evidence, 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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 3 years after case is closed and all appeals are exhausted.

ITEM 48491. COURT RULINGS DECISIONS (REFERENCE) FILE.

Decisions concerning court rulings of cases between the Department of Revenue and taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after case is closed and all appeals are exhausted.

ITEM 48492. LEGAL OPINIONS (REFERENCE) FILE.

Reference copies of opinions received from the NC Department of Justice concerning legal affairs of the Office of Administrative Hearings.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

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ITEM 48493. BONDS TRACKING DATABASE (ELECTRONIC) FILE.

Electronic records concerning the tracking of bonds for the Department of Revenue. Electronic data includes dates of bonds, descriptions, and other related data.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.