

DEPARTMENT OF REVENUE
RETURNS PROCESSING DIVISION
INHERITANCE AND GIFT TAX SECTION

Records Retention and Disposition Schedule

Addition of Organizational Heading

An organizational heading has been added to this Records Retention and Disposition Schedule and is hereby approved. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated December 18, 1989. 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

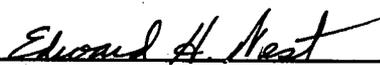
INHERITANCE AND GIFT TAX SECTION

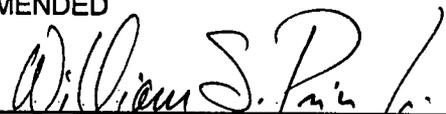
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention 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

INHERITANCE AND GIFT TAX SECTION

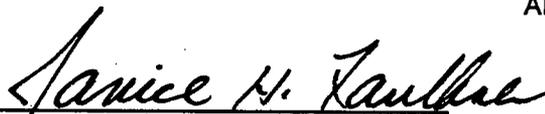
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

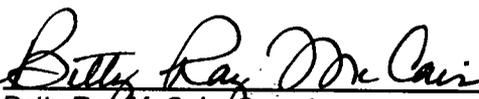
APPROVAL RECOMMENDED


Edward H. West, Director
Returns Processing Division


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

APPROVED


Janice H. Faulkner, Secretary
Department of Revenue


Betty Ray McCain, Secretary
Department of Cultural Resources

DEPARTMENT OF REVENUE
RETURNS PROCESSING DIVISION
INHERITANCE AND GIFT TAX SECTION

Records Retention and Disposition Schedule

Addition of Organizational Heading

An organizational heading has been added to this Records Retention and Disposition Schedule and is hereby approved. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated December 18, 1989. 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

INHERITANCE AND GIFT TAX SECTION

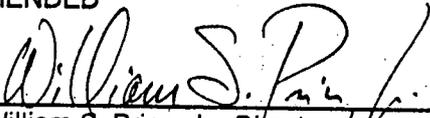
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention 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

INHERITANCE AND GIFT TAX SECTION

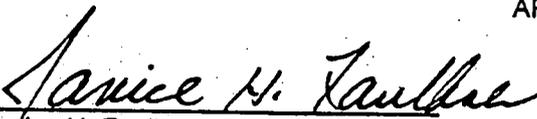
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

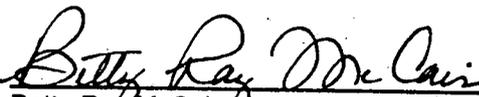
APPROVAL RECOMMENDED


Edward H. West, Director
Returns Processing Division


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

APPROVED


Janice H. Faulkner, Secretary
Department of Revenue


Betty Ray McCain, Secretary
Department of Cultural Resources

April 14, 1993

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
RETURNS PROCESSING DIVISION
INHERITANCE AND GIFT TAX SECTION**

ITEM 2823. INHERITANCE AND GIFT TAX RETURNS CLOSED FILE.

Forms listing all information and supporting data concerning inheritance cases. File also includes correspondence, current clerk's reports, and current pending file.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center 2 years after closing. Records will be held for agency in the State Records Center 27 additional years and then destroyed.

ITEM 15274. INFORMATION BOOKS FILE.

Bound volumes containing N.C. administrative codes, estate and gift tax regulations, and General Assembly information.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends or when superseded.

ITEM 15276. CURRENT CLERK'S REPORTS FILE.

Clerk's reports on deaths and correspondence concerning the deceased regarding inheritance taxes. (This report becomes a part of Inheritance and Gift Tax Returns Closed File.)

DISPOSITION INSTRUCTIONS: Transfer to the Inheritance and Gift Tax Returns Closed File after closing.

ITEM 15277. CURRENT PENDING FILE.

Forms A-100 awaiting investigation.

DISPOSITION INSTRUCTIONS: Transfer to the Inheritance and Gift Tax Returns Closed File after closing.

ITEM 15279. INHERITANCE TAX INDEX (FILES CLOSED PRIOR TO JANUARY, 1961) FILE.

Ledgers listing names of deceased, dates of death, and counties of residence.

DISPOSITION INSTRUCTIONS: Item discontinued. Transfer ledgers to the State Records Center immediately to be microfilmed for the Archives. Paper records will be returned to the agency along with a copy of the microfilm. Destroy in office returned paper records when administrative value ends. Retain microfilm in agency permanently. Return computer printouts currently stored in the State Records Center to the agency. Destroy in office computer printouts after a copy of the microfilm has been received from the State Records Center.

ITEM 15280. INHERITANCE TAX INDEX (FILES CLOSED AFTER JANUARY 1, 1961) FILE.

Ledgers listing names of deceased, dates of death, dates of closing, county codes, field auditor's codes, file numbers, and amount of inheritance tax paid.

DISPOSITION INSTRUCTIONS: Retain master copy in agency permanently. Transfer duplicate copy of computer tape to the Revenue Building Vault for security purposes.

ITEM 15281. GIFT TAX FILE.

Correspondence, forms, returns, and supporting data for gift taxes.

DISPOSITION INSTRUCTIONS: Transfer to the Inheritance and Gift Tax Returns Closed File after closing.

ITEM 15282. GIFT TAX INDEX FILE.

Ledgers listing names of taxpayers, counties of residence, and file numbers.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

ITEM 15283. INHERITANCE AND ESTATE TAX CERTIFICATES FILE.

Computer copies of Forms A-102 used for indexing purposes.

DISPOSITION INSTRUCTIONS: Destroy in office 6 months after index is posted.

**DEPARTMENT OF REVENUE
RETURNS PROCESSING DIVISION
INHERITANCE AND GIFT TAX SECTION**

ITEM 15285. OBSOLETE RECORDS (ORS) FILE.

Forms A-100 not required to be filed with the division.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15286. FEDERAL REPORTS FILE.

Audit reports conducted by the Federal Revenue Agency.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15287. DAILY INDEX CARDS FILE.

Index cards listing names of deceased, counties, and file numbers used for posting in the inheritance tax index.

DISPOSITION INSTRUCTIONS: Destroy in office 1 month after index is posted.

ITEM 15288. COLLECTION RECORDS FILE.

Records listing names of deceased, counties, code numbers, and amount of tax paid. (Records are created for tax research and legislative purposes.)

DISPOSITION INSTRUCTIONS: Destroy in office after 10 years.