

DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

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

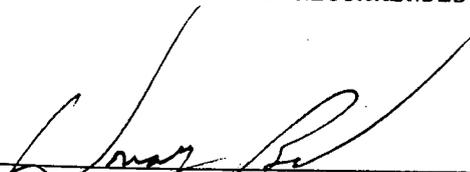
SALES AND USE TAX DIVISION

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

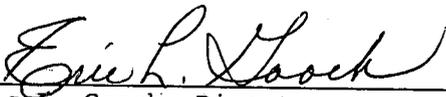
SALES AND USE TAX DIVISION

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 This schedule is to remain in effect until superseded.

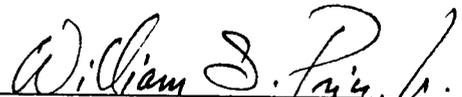
APPROVAL RECOMMENDED



Donald J. Barlow, Chief Records Officer
Department of Revenue



Eric L. Gooch, Director
Sales and Use Tax Division

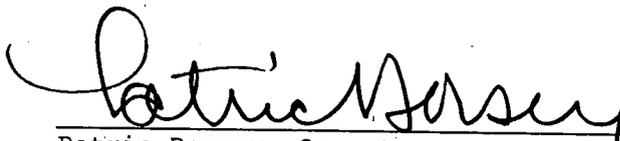


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Helen A. Powers, Secretary
Department of Revenue

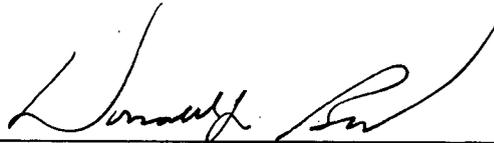


Patric Dorsey, Secretary
Department of Cultural Resources

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

Amend the records retention and disposition schedule approved January 4, 1990,
by changing the disposition instructions of Items 2857 and 2860 as shown on
substitute page dated August 12, 1991.

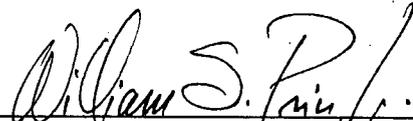
APPROVAL RECOMMENDED



Donald J. Barlow, Chief Records Officer
Department of Revenue

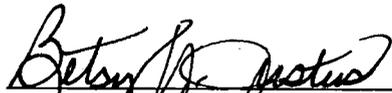


Eric L. Gooch, Director
Sales and Use Tax Division



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

APPROVED



Betsy Y. Justus, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

August 12, 1991

JH

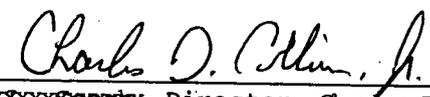
RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

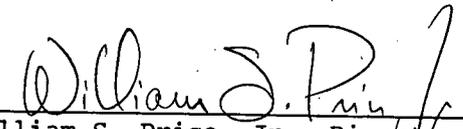
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

Amend the records retention and disposition schedule approved January 4, 1990, by changing the disposition instructions of Item 2861 as shown on substitute page dated October 2, 1992.

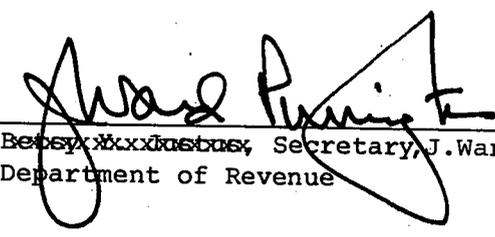
APPROVAL RECOMMENDED

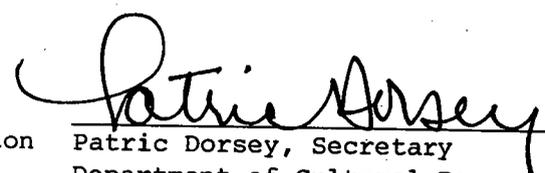

Soyce B. Peters, Chief Records Officer
Department of Revenue


~~Eric D. Collins, Jr.~~ Director, Charles D. Collins, Jr.
Sales and Use Tax Division


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

APPROVED


~~Betsy xxxxxxxx~~ Secretary, J. Ward Purrington
Department of Revenue


Patric Dorsey, Secretary
Department of Cultural Resources

October 2, 1992

JH

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

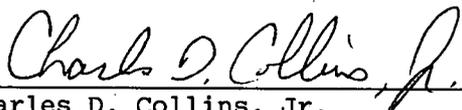
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

Amend the records retention and disposition schedule approved January 4, 1990,
by changing the disposition instructions of Items 15225 and 15226 as shown on
substitute page dated December 7, 1992.

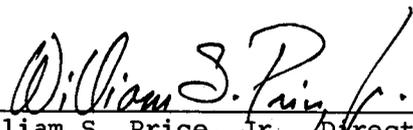
APPROVAL RECOMMENDED



Joyce B. Peters, Chief Records Officer
Department of Revenue

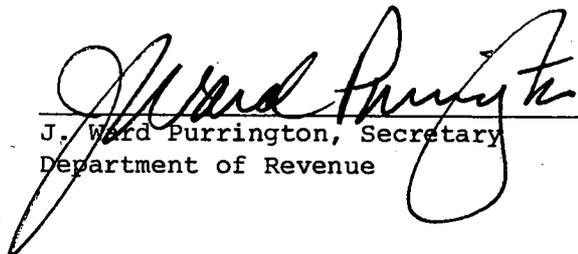


Charles D. Collins, Jr.
Sales and Use Tax Division



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

APPROVED



J. Ward Purrington, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

December 7, 1992

JH

DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

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

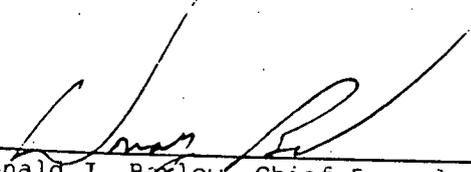
SALES AND USE TAX DIVISION

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

SALES AND USE TAX DIVISION

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.

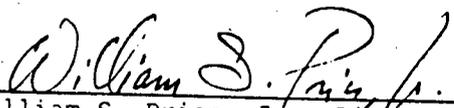
APPROVAL RECOMMENDED



Donald J. Baylow, Chief Records Officer
Department of Revenue

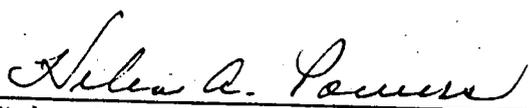


Eric L. Gooch, Director
Sales and Use Tax Division

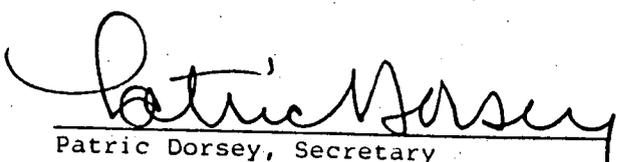


William S. Price, Jr., Director
Division of Archives and History

APPROVED



Helen A. Powers, Secretary
Department of Revenue



Patric Dorsey, Secretary
Department of Cultural Resources

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.

January 4, 1990

JH

**DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

ITEM 2857. REGISTERED TAXPAYERS' INDIVIDUAL FILE.

Correspondence, returns, and other related information concerning taxpayers who are subject to sales and use taxes. File includes or concerns tax report forms, requests for forms, requests for filing extension, extension notices, correction notices, tax schedules, license applications, briefs, notices of assessments, special tax due notices, special collection reports, tax abatements, audit worksheets, remittance reports, delinquent tax notices, notices of penalty, certificates of overpayment, six-months list of sales and use tax payments, and transfers to and from county tax. Amended 8-12-91

DISPOSITION INSTRUCTIONS: Destroy in office records of no further administrative value. Microfilm remainder in agency to state standards. Retain one copy of microfilm in agency permanently and transfer one copy of microfilm to the State Records Center for storage in the security vault. Destroy paper records in office after microfilm has been verified and quality control procedures completed. Transfer out-of-business files that will not be microfilmed to the State Records Center 1 year after registrant goes out-of-business. Records will be held for agency in the State Records Center 5 additional years and then destroyed. Destroy microfilm stored in security vault after 5 years.

ITEM 2858. SALES TAX SUMMARY SHEETS FILE.

Summary sheets listing departmental identification numbers and the amount of sales and use tax involved. File includes remittance processor summary sheets.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 6 months. Records will be held for agency in the State Records Center 2-1/2 additional years and then destroyed.

ITEM 2859. RETAIL LICENSES FILE.

Sales and use tax retail licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 3 year(s). Records will be held for agency in the State Records Center 2 additional years and then destroyed.

ITEM 2860. COUNTY SALES TAX LIST SHEETS FILE.

Computer printouts listing account numbers of taxpayers, month of return, and the amount of remittance. Amended 8-12-91

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 6 months. Records will be held for agency in the State Records Center 2-1/2 additional years and then destroyed.

ITEM 2861. SALES AND USE TAX REPORTS FILE.

Semi-monthly, monthly, and quarterly sales and use tax reports with attachments, applications for annual wholesale licenses, and other payment documents. Amended 10-2-92

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards. Retain paper records in office 3 months after microfilming and then transfer to the State Records Center to be destroyed. The State Records Center will notify the Sales and Use Tax Division when destruction occurs.

ITEM 3693. SALES AND USE TAX DOCUMENTS MICROFILM FILE.

Microfilm copies of sales and use tax records. (Two copies are made. One is kept in the Department of Revenue's vault and one in the Division's Office.)

DISPOSITION INSTRUCTIONS: Destroy use copy in office when reference value ends. Transfer security copy to the State Records Center after 42 months. Records will be held for agency in the State Records Center 5 additional years and then destroyed.

**DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

ITEM 15206. DIVISION'S SECRETARY OF REVENUE FILE.

Correspondence from the present Secretary and former Secretaries and Commissioners of Revenue concerning sales and use tax laws.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 10 years. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Destroy records regarding individual taxpayers in the office when administrative value ends.

ITEM 15207. SALES AND USE TAX RULES AND REGULATIONS FILE.

Information concerning rules and regulations that apply to sales and use taxes.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15208. OTHER STATES' RULES, REGULATIONS, AND CORRESPONDENCE FILE.

Reference copies of General Statutes and regulations concerning other states. File includes correspondence with sales tax administrators.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15212. COURT OPINIONS FILE.

Reference copies of court rulings concerning sales and use tax laws and legal matters.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15213. LEGISLATIVE FILE.

Proposed and ratified legislation concerning sales and use taxes. File includes correspondence regarding proposed and ratified legislation.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15214. LEGISLATIVE BULLETINS FILE.

Printed daily legislative bulletins.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15218. SINGLE ARTICLE FILE.

Records used in the collection of sales and use taxes for items when sales taxes are paid only on one occasion, such as airplane and automobile sales.

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

ITEM 15219. STATISTICAL FILE.

Working papers and reports used in the preparation of formal statistical reports concerning sales and use tax collections.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15220. NON-REGISTERED TAXPAYERS' CORRESPONDENCE FILE.

Correspondence concerning sales and use taxes received from individuals not registered with the Sales and Use Tax Division.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15225. NON-RESIDENT MERCHANTS FILE.

Records concerning the exempting of merchants from sales and use taxes. (Merchants reside in other states but purchase goods for resale in North Carolina.) Amended 12-7-92

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy in office immediately.

**DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

ITEM 15226. NON-RESIDENT INDEX FILE.

Card file index concerning registered non-resident sales and use taxpayers. Amended 12-7-92
DISPOSITION INSTRUCTIONS: Item discontinued. Destroy in office immediately.

ITEM 15227. COUNTY SALES AND USE TAX COLLECTION REPORTS FILE.

Printed copies of monthly reports listing the amount of sales and use tax collected at the county government level.

DISPOSITION INSTRUCTIONS: Transfer 5 or more copies (as required) of each publication to the State Documents Clearinghouse, North Carolina State Library, when received from printer, in accordance with G.S. 125-11.7/11.8. Destroy in office remaining copies and related records when reference value ends.

ITEM 15228. QUARTERLY DISTRIBUTION REPORT OF LOCAL SALES AND USE TAXES FILE.

Printed copies of reports listing the amount of sales and use taxes allocated to each county and municipality in North Carolina.

DISPOSITION INSTRUCTIONS: Transfer 5 or more copies (as required) of each publication to the State Documents Clearinghouse, North Carolina State Library, when received from printer, in accordance with G.S. 125-11.7/11.8. Destroy in office remaining copies and related records when reference value ends.

ITEM 15229. LOCAL GOVERNMENT SALES AND USE TAX RESOLUTIONS FILE.

Resolutions from counties that levy sales and use taxes.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center when administrative value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 15231. PROPOSED AND FINAL SALES AND USE TAX ASSESSMENTS FILE.

Correspondence and forms documenting the assessment and collection of sales and use taxes. File includes notice of sales and/or use tax assessment, notice of tax due, payment ledgers, proof journals, abatements, adding machine tapes, and machine listings.

DISPOSITION INSTRUCTIONS: Transfer all appropriate forms and correspondence to the individual taxpayer's file when the assessment actions are completed. Destroy in office remaining records after 4 years and when released from all audits, whichever occurs later.

ITEM 15232. INTERSTATE CARRIERS FILE.

Records concerning refund of sales and use taxes to interstate carriers on their purchases of certain properties in North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 year(s) and when released from all audits, whichever occurs later.

ITEM 15233. DISSOLUTIONS FILE.

Miscellaneous correspondence and forms concerning corporations that are attempting to dissolve.

DISPOSITION INSTRUCTIONS: Transfer all appropriate forms and correspondence to the individual taxpayer's file when actions are completed. Destroy in office remaining records when administrative value ends.

ITEM 15235. REFUND FILE.

Correspondence and forms concerning the refund of sales and use taxes to churches, non-profit organizations, counties, incorporated cities, and the federal government.

DISPOSITION INSTRUCTIONS: Destroy in office records filed annually after 5 years. Destroy in office records filed semi-annually after 5 years.

**DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

ITEM 15236. REFUND INDEX FILE.

Card file index of churches, non-profit organizations, counties, incorporated cities, and appropriate agencies of the federal government which are entitled to a refund of sales and use taxes.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 15237. WHOLESALE LICENSES FILE.

Records concerning sales and/or use tax wholesale licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 years.