

DEPARTMENT OF REVENUE
SECRETARY AND DEPUTY SECRETARIES

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. **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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agree 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 This schedule is to remain in effect until superseded.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



Brenda Daniel, Chief Records Officer
Department of the Revenue



David J. Olson, Director
Division of Historical Resources

APPROVED



E. Norris Tolson, Secretary
Department of Revenue



Lisbeth C. Evans, Secretary
Department of Cultural Resources

March 15, 2002

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ITEM 2751. LEGISLATIVE REFERENCE FILE.

Reference copies in paper and electronic formats concerning legislative administrative actions. File includes or concerns proposed and enacted legislation, correspondence, requests for information, "Daily Bulletins," general information regarding members of the Legislature, status of pending legislation, letters referred by legislators, legislative committee membership, and materials concerning budget hearings. (File maintenance and backup procedures are conducted by Information Technology Services (ITS)).

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records which were printed and filed when reference value ends. Transfer to the State Records Center proposed and enacted legislation and correspondence after 4 years. Records will be held in the State Records Center 5 additional years and then transferred to the custody of the Archives. Destroy in office remaining records when reference value ends.

ITEM 2752. DIVISIONS FILE.

Records in paper and electronic formats concerning all divisions of the department. File includes correspondence, memorandums, reports, publications, personnel-related documents, and various other program records. (File maintenance and backup procedures are conducted by Information Technology Services (ITS)).

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records which were printed and filed when reference value ends. Transfer paper records 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 2754. GOVERNOR'S OFFICE FILE.

Records in paper and electronic formats prepared for or received from the Governor's Office concerning the Department of Revenue. File includes materials regarding economic development, balanced growth, citizen affairs, and energy. File also includes letters referred by the Governor and the N.C. Washington Office, news summaries, news releases, and various other records. (File maintenance and backup procedures are conducted by Information Technology Services (ITS)).

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records which were printed and filed when reference value ends. Transfer paper records to the State Records Center when administrative value ends. Records will be held in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 2755. COMMISSIONER'S AND SECRETARY'S CORRESPONDENCE FILE.

Correspondence in paper and electronic formats concerning citizens, organizations, and agencies. Records are arranged alphabetically. (File maintenance and backup procedures are conducted by Information Technology Services (ITS)).

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records which were printed and filed when reference value ends. Transfer paper records to the State Records Center when administrative value ends. Records will be held in the State Records Center 5 additional years and then transferred to the custody of the Archives.

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ITEM 2756. ASSISTANT COMMISSIONER'S AND DEPUTY SECRETARIES' CORRESPONDENCE FILE.

Record copies in paper and electronic formats of correspondence with citizens, organizations, and agencies created and received by Assistant Commissioners and Deputy Secretaries. Arranged alphabetically. (File maintenance and backup procedures are conducted by Information Technology Services (ITS)).

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records which were printed and filed when reference value ends. Transfer paper records to the State Records Center when administrative value ends. Records will be held in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 2757. HEARINGS FILE.

Reference copies of legal documents detailing decisions of the Secretary of Revenue in tax liability matters. Arranged alphabetically by name.

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after case is closed.

ITEM 4079. MANAGEMENT AND PROGRAM RECORDS FILE.

Records in paper and electronic formats concerning boards and commissions, associations, federal government, local government, research, studies, and taxpayer complaints. File includes departmental correspondence, information on Amnesty programs, Federal and State agreements, other states' correspondence, memorandums, histories, reports, and other related records. (File maintenance and backup procedures are conducted by Information Technology Services (ITS)).

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records which were printed and filed when reference value ends. Transfer paper records to the State Records Center when reference value ends. Records will be held in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 15467. BUDGET AND FISCAL RECORDS FILE.

Records concerning the financial operations of the department. File includes or concerns audits by the Department of State Auditor, budgets, costs, reports, funds, Government Moneys Transfer System (GMTS), and Office of the State Controller.

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

ITEM 15468. LEGAL RECORDS FILE.

Records concerning or supporting legal actions of the department. File includes or concerns administrative procedures, agreements, contracts, compromise of liability, court cases, hearing files and procedures, leases, liability insurance, opinions, rulings, interpretations, and secrecy statute authorizations.

DISPOSITION INSTRUCTIONS: Destroy in office agreements and contracts 5 years after termination. Destroy in office remaining records when legal value ends.