

DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
CORPORATE, EXCISE AND INSURANCE TAX DIVISION

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.

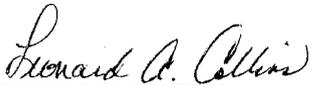
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

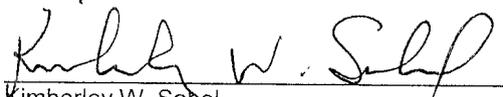
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

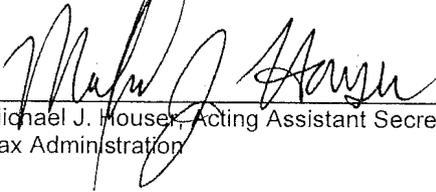
APPROVAL RECOMMENDED



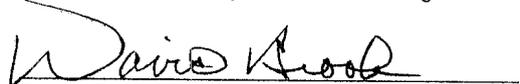
Leonard A. Collins, Acting Director  
Corporate, Excise and Insurance Tax Division



Kimberley W. Sabol  
Chief Records Officer and Director  
Documents and Payments Processing Division

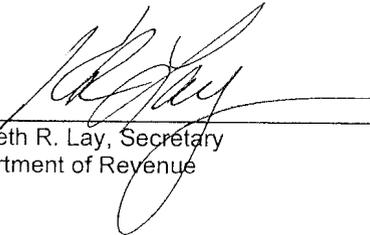


Michael J. Mouser, Acting Assistant Secretary  
Tax Administration

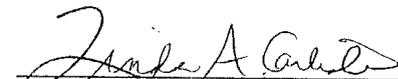


David Brook, Director  
Division of Historical Resources

APPROVED



Kenneth R. Lay, Secretary  
Department of Revenue



Linda A. Carlisle, Secretary  
Department of Cultural Resources

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**ITEM 2780. DOMESTIC CORPORATION FRANCHISE AND INCOME TAX RETURNS FILE.**

Domestic corporation franchise tax returns received by division. File includes correspondence, income tax returns, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, audit workpapers, delinquent tax notices, notices of penalties and refunds, and records concerning tax abatements. Amended 9-21-01.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 2782. COOPERATIVE OR MUTUAL ASSOCIATIONS CORPORATIONS INCOME TAX RETURNS FILE.**

Income tax returns concerning taxpayers that are subject to corporate income and franchise taxes. File includes correspondence, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, records concerning tax abatements, audit workpapers, delinquent tax notices, and notices of penalties and refunds.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 2784. BANK CORPORATION FRANCHISE AND INCOME TAX RETURNS FILE.**

Bank tax returns received by division. File includes correspondence, income tax returns, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, audit workpapers, delinquent tax notices, notices of penalties and refunds, and records concerning tax abatements. Amended 1-10-90

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2785. QUARTERLY REPORTS OF GROSS RECEIPTS FILE.**

Franchise tax returns concerning taxpayers that are subject to franchise taxes. File includes telephone, electric and piped natural gas companies franchise tax reports, correspondence, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, records concerning tax abatements, audit workpapers, delinquent tax notices, and notices of penalties and refunds.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Corporation Franchise and Income Tax Returns File (Item 45744).

**ITEM 2786. FOREIGN CORPORATION FRANCHISE AND INCOME TAX RETURNS FILE.**

Foreign corporation franchise tax returns received by division. File includes correspondence, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, records concerning tax abatements, audit workpapers, delinquent tax notices, and notices of penalties and refunds. Amended 9-21-01.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Corporation Franchise and Income Tax Returns File (Item 45744).

**ITEM 2787. RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX FILE.**

Returns of organizations exempt from income taxes. File includes correspondence, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, records concerning tax abatements, audit workpapers, delinquent tax notices, and notices of penalties and refunds.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

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**ITEM 2788. EXEMPT CORPORATIONS FILE.**

Correspondence, articles of incorporation, bylaws, and questionnaires concerning corporations that are exempt from corporate income and franchise taxes.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 2790. DAILY COLLECTION SHEETS FILE.**

Listings of all revenue collected under the corporate income and franchise tax laws.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 2791. MONTHLY ANALYSIS OF COMBINED INCOME AND FRANCHISE TAX COLLECTIONS FILE.**

Recapitulations of monthly collections by account number.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 3722. SAVINGS AND LOAN TAX RETURNS FILE.**

Income tax returns concerning savings and loan institutions. File includes correspondence, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, records concerning tax abatements, audit workpapers, delinquent tax notices, and notices of penalties and refunds.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 14999. REAL ESTATE EXCISE TAX CORRESPONDENCE FILE.**

Contracts, correspondence, forms, and stamp orders concerning excise tax on real estate.

DISPOSITION INSTRUCTIONS: Item discontinued. Correspondence transferred to Property Tax Division. All remaining records destroyed.

**ITEM 15000. TAX LIABILITY CORRESPONDENCE FILE.**

Records in paper and electronic formats concerning NC General Statute Chapter 105 regarding privilege taxes (Article 2); tobacco products tax (Article 2A); soft drink tax (Article 2B-repealed); and alcoholic beverage license and excise taxes. File includes correspondence, including e-mail, Attorney General Opinions, and other related records.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

**ITEM 15001. REQUESTS FOR INFORMATION FILE.**

Correspondence concerning questions of an unusual nature regarding license and excise tax laws.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Private Letter Rulings File (Item 48982).

**ITEM 15003. AGRICULTURE FAIR CORRESPONDENCE FILE.**

Correspondence received from the Department of Agriculture concerning county agricultural fairs that are exempt from taxes.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15005. FREE LICENSE TO THE BLIND AUTHORIZATION FILE.**

Correspondence with the Division of Services for the Blind concerning taxpayers who have no tax liability.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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**ITEM 15006. REGULATORY AGENCY CORRESPONDENCE (REFERENCE) FILE.**

Correspondence, including e-mail, in paper and electronic formats received from various regulatory agencies concerning state and federal taxes.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records when reference value ends.

**ITEM 15010. FRANCHISE AND CORPORATE TAX LAW SUBJECT (REFERENCE) FILE.**

Records in paper and electronic records concerning specific franchise and corporate tax law topics. File includes articles, case law reference materials, correspondence, including e-mail, and other related records.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records when reference value ends.

**ITEM 15046. SUSPENSE LISTING CARDS FILE.**

Forms used to maintain a current listing of individuals whose tax remittances are in suspense.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15047. SCHEDULE B WHITE SLIP FILE.**

Reference copies of licenses issued to contractors, bidders, day-care facilities, and other special sponsor projects.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15048. SCHEDULE B DAILY REPORTS AND LISTING SHEETS (DISTRIBUTION OF COLLECTIONS) FILE.**

Forms used to reconcile daily tax collections and post applications by sources.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Taxpayer Assistance Division.

**ITEM 15572. OPERATING AND PROGRAM FILE.**

Records concerning assessments, collections, revenue estimates, distribution of taxes, multi-state taxation, exempt organizations, and bank taxes.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15575. LEGISLATIVE (REFERENCE) FILE.**

Reference copies of records concerning proposed and enacted federal and state legislation. File includes various reference materials.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**ITEM 15576. LAW AND LEGAL FILE.**

Records concerning hearings, court cases, and the Tax Review Board. File includes tax returns, applications for hearings, tax briefs affidavits, and decisions and appeals records.

DISPOSITION INSTRUCTIONS: Item discontinued. Records dated prior to implementation of Session Laws of the General Assembly of North Carolina, 2007 Regular Session, c. 491 merged into the Protests File (Item 48983). Records dated after implementation of N.C. Session Laws, 2007 Regular Session, c. 491 merged into the Requests for Review (Active Cases) File (Item 48985).

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**ITEM 15580. MUTUAL BURIAL ASSOCIATION FILE.**

Correspondence and franchise tax payment documents concerning taxpayers that are subject to franchise taxes.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 15581. DECLARATION OF ESTIMATED INCOME TAX RETURNS FILE.**

Returns received from corporations which have filed quarterly estimated income tax returns.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 15582. APPLICATIONS FOR EXTENSION OF TIME FILE.**

Applications for extension of time for filing franchise and income tax returns.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 15583. INITIAL FRANCHISE TAX RETURNS FILE.**

Returns for initial franchise taxes.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15584. INDEX FILE.**

Computer card indexes listing active and inactive corporations that are filing corporate income and franchise tax returns in North Carolina. Cards list the name of corporation, address, and the date returns are filed. Amended 6-30-89

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15587. GROSS RECEIPTS INDEX FILE.**

Card indexes of taxpayers filing gross receipts returns.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**ITEM 15589. SUSPENSION LIST FILE.**

Listings of corporations that have failed to file tax returns or pay taxes and have had their charters suspended. Amended 3-20-91

DISPOSITION INSTRUCTIONS: Item discontinued. Records and function transferred to Tax Compliance, Taxpayer Assistance Division, Telephone Unit.

**ITEM 15591. DISTRIBUTION FILE.**

Worksheets and final distribution reports which cover the breakdown of gas, power, and telephone quarterly distribution of gross receipts returned to cities and towns.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 15592. FREIGHT CAR LINE FILE.**

Tax returns from railroads and freight car lines. File includes freight car line companies gross earnings tax reports and correspondence concerning taxes collected under schedule I-A.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to the Taxpayer Assistance Division, Corporate Support Unit.

**ITEM 15595. SUMMARY OF DELINQUENT ACCOUNT TRANSACTIONS FILE.**

Monthly control reports of delinquent accounts receivable. (Reports are prepared from ledger cards and balanced with the general ledger.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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- ITEM 15596. SUMMARY OF INSTALLMENT ACCOUNT TRANSACTIONS FILE.**  
Monthly control reports of installment accounts receivable. (Reports are prepared from ledger cards and balanced with the general ledger.)  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 15597. CORPORATION LEDGER CARDS FILE.**  
Ledger cards listing partial payment billings and payments received.  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 15598. DELINQUENT CORPORATION LEDGER CARDS FILE.**  
Ledger cards listing delinquent billings, payments received, and other transactions.  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 15599. FRANCHISE TAX LEDGER CARDS FILE.**  
Ledger cards listing delinquent billings and payments received from franchises.  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 15601. PARTIAL PAYMENT BILLINGS FILE.**  
Partial payment billings with adding machine tapes of daily totals attached.  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 15602. CERTIFICATES OF TAX LIABILITY ISSUED FILE.**  
Listings of certificates of tax liability issued to taxpayers. Each listing indicates date issued and date docketed, amount of tax liability, years involved, and date of cancellation.  
DISPOSITION INSTRUCTIONS: Item discontinued. Records and function transferred to Tax Compliance, Collections Division.
- ITEM 39015. SOFT DRINK TAX ODD PRODUCT FILE.**  
Applications and affidavits used to make tax determinations on soft drink products other than those under G.S. 105-113.47. File includes taxpayers' and departmental correspondence.  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 39016. SOFT DRINK TAX HEARING FILE.**  
Records concerning soft drink tax hearings. File includes division level conference material, correspondence, compromise, and reference copies of court cases.  
DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.
- ITEM 39178. ADMINISTRATIVE UNIT (ELECTRONIC) FILE.**  
Machine readable records concerning the administration and management of the office. Electronic files on hard disks and diskettes include correspondence, budget information, minutes, reports, and other related records. (Paper copies of electronic files are located within records series in paper files.)  
  
DISPOSITION INSTRUCTIONS: Item discontinued. Superseded by the General Schedule for State Agency Records.

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**ITEM 45744. CORPORATION FRANCHISE AND INCOME TAX RETURNS FILE.**

Records in paper and electronic formats concerning domestic and foreign corporation franchise tax returns received by division. File includes correspondence, tax report forms, requests for forms, requests for filing extensions, correction notices, tax schedules, tax briefs, notices of assessment, tax due notices, collection reports, records concerning tax abatements, audit work papers, delinquent tax notices, and notices of penalties refunds. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

**ITEM 48971. ATTORNEY GENERAL OPINIONS FILE.**

Opinions of the Attorney General concerning corporate tax related issues.

DISPOSITION INSTRUCTIONS: Retain in office permanently.

**ITEM 48972. AUGMENTED AND REGULAR TAX REVIEW BOARD DECISIONS (REFERENCE) FILE.**

Reference copies of decisions in paper and electronic formats of the Augmented Tax Review Board concerning alternate apportionment of income. File includes petitions from taxpayers. (Original records maintained by the Augmented Tax Review Board.) (Comply with applicable provisions of G.S. 105-129; G.S. 105-228.5; G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after reference value ends.

**ITEM 48973. BRIEFS FOR HEARING (ELECTRONIC) FILE.**

Records in electronic format concerning briefs that represent the Division's position on contested tax issues. Electronic file includes briefs and exhibits to the briefs. (Comply with applicable provisions of G.S. 105-129; G.S. 105-228.5; G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**ITEM 48974. DEPARTMENT OF COMMERCE FILE.**

Records in paper and electronic formats received from the Department of Commerce concerning corporate clients moving into or expanding business operations in North Carolina due to applicable tax credit incentives. File includes teleconference notes, correspondence, including e-mail, recommendations, reports, statistical summaries of incentives, and other related records.

DISPOSITION INSTRUCTIONS: Transfer electronic records after 5 years to the State Records Center for immediate transfer to the custody of the Archives. Contact the Government Records Branch, Electronic Records Unit prior to the transfer of electronic records. Transfer paper records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

**ITEM 48975. DIRECTIVES AND TECHNICAL ADVICE MEMORANDUMS (REFERENCE) FILE.**

Directives and memorandums providing technical advice on tax related issues

DISPOSITION INSTRUCTIONS: Destroy in office after reference value ends.

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**ITEM 48976. DIRECTOR'S AND ASSISTANT DIRECTOR'S SUBJECT FILE.**

Records in paper and electronic formats created by the Director and Assistant Directors concerning administration of the division. File includes correspondence, including e-mail, memorandums, policies, procedures, statistical summaries, and other related records.

**DISPOSITION INSTRUCTIONS:** Transfer electronic records after 5 years to the State Records Center for immediate transfer to the custody of the Archives. Contact the Government Records Branch, Electronic Records Unit prior to the transfer of electronic records. Transfer paper records consisting of correspondence, memorandums, policies, and statistical summaries, and other related historical records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of State Archives. Destroy remaining records in office after reference value ends.

**ITEM 48977. HEARING FINAL DECISIONS DATABASE (ELECTRONIC) FILE.**

Electronic records concerning hearing decisions on tax cases received from the Hearing Officers prior to implementation of N.C. Session Laws, 2007 Regular Session, c. 491. Data fields include names of taxpayers, taxpayer identification numbers, account numbers, trade names, name of entity, amounts paid, and other related data. (Comply with applicable provisions of G.S. 105-129; G.S. 105-228.5; G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

**DISPOSITION INSTRUCTIONS:** Update routinely. Retain in office permanently.

**ITEM 48978. INTERNAL REVENUE SERVICE (IRS) TRANSCRIPT DELIVERY SYSTEM REQUESTS FILE.**

Requests received for federal tax information from the Internal Revenue Service (IRS) Transcript Delivery System. (Comply with applicable provisions of IRS Publication 1075 and Memorandum of Understanding regarding confidentiality of taxpayer information.) (Information is entered into the IRS Transcript Delivery System Database (Electronic) File (Item 48980) upon receipt.)

**DISPOSITION INSTRUCTIONS:** Destroy in office after 5 years and after complying with retention provisions specified in IRS Publication 1075, applicable Memorandums of Understanding, and after released from all IRS and departmental audits.

**ITEM 48979. HEARING FINAL DECISIONS (REFERENCE) FILE.**

Reference copies of hearing decisions on tax cases from the Corporate, Excise, and Insurance Tax Division. File includes hearing decisions. (Information is entered into the Hearing Final Decisions Database (Electronic) File (Item 48977) upon receipt.)

**DISPOSITION INSTRUCTIONS:** Destroy in office after reference value ends.

**ITEM 48980. INTERNAL REVENUE SERVICE (IRS) TRANSCRIPT DELIVERY SYSTEM DATABASE (ELECTRONIC) FILE.**

Electronic records concerning requests received from employees for Federal Tax Information on state tax cases pending resolution. Data fields include tracking identification numbers, taxpayers' names and identification numbers, dates of tax periods, date of requests, types of information requested, names of persons delivered to, notes, names of state tax cases, and other related data. (Data is entered into this database from the IRS Transcript Delivery System Request File.) (Comply with applicable provisions of IRS Publication 1075 and Memorandum of Understanding regarding confidentiality of taxpayer information.) (Security backups of this database are maintained and accessed by only approved individuals in Tax Administration; Personal Taxes Division.)

**DISPOSITION INSTRUCTIONS:** Destroy in office after 5 years and after complying with retention provisions specified in IRS Publication 1075, applicable Memorandums of Understanding, and after released from all IRS and departmental audits.

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**ITEM 48981. PRIVATE LETTER RULINGS DATABASE (ELECTRONIC) FILE.**

Electronic records database concerning rulings on tax issues based on requests from taxpayers and/or their representatives. Database includes names of taxpayers or representatives, descriptions of tax related issues, dates received and requested, legal citations, issue numbers that are hyper indexed to the Private Letter Rulings File (Item 48982), and other related information. (Applicable information is entered into this file from the Private Letter Rulings File (Item 48982).) (Comply with applicable provisions of G.S. §05-241; 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; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**ITEM 48982. PRIVATE LETTER RULINGS FILE.**

Rulings in electronic and paper format concerning tax issues based on requests received from taxpayers or tax representatives. File includes requests for letter rulings and letter rulings. (Information is entered into Private Letter Rulings Database (Electronic) File (Item 48981) immediately upon receipt.) (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; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Scan private letter rulings in office. Destroy in office paper copies of scanned records after all quality control procedures have been completed. Retain in office electronic records permanently.

**ITEM 48983. PROTESTS FILE.**

Records in paper and electronic formats concerning protests of assessments and denials of refunds. File includes applications for hearings, correspondence, including e-mail, tax briefs with exhibits, decisions, copies of tax returns, and other related records. (Comply with applicable provisions of G.S. 105-129; G.S. 105-228.5; G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) (NOTE: Records concern assessments and denials of refunds prior to implementation of N.C. Session Laws, 2007 Regular Session, c. 491.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer records not previously scanned to DPPD, S-Series Scan Room, Scanned Tax Documents File (Item 48180) after account is balanced.

**ITEM 48984. PROTESTS TRACKING DATABASE (ELECTRONIC) FILE.**

Electronic records concerning tracking of protests of assessments and denials of refunds. Data fields include dates applications were received, names of taxpayers, taxpayer's identification numbers, names of taxpayer's representatives, names of secondary representative, tax years involved, dollar amounts assessed, refund amounts requested, descriptions of tax issues, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.) (NOTE: Records concern assessments and denials of refunds, prior to implementation of N.C. Session Laws, 2007 Regular Session, c. 491.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

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**ITEM 48985. REQUESTS FOR REVIEW (ACTIVE CASES) FILE.**

Records in paper and electronic formats concerning taxpayer requests for review. File includes taxpayer and departmental correspondence, including e-mail, tax returns, audit reports, briefs, legal proceeding documentation, notes, final determinations, exhibits, and other related records. (Information entered into the Requests for Review Database (Electronic) File (Item 48987). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.) (NOTE: For the Corporate, Excise, and Insurance Tax Division and the Sales and Use Tax Division, records concern assessments and denials of refunds after implementation of N.C. Session Laws, 2007 Regular Session, c. 491. For the Personal Taxes Division, records concern assessments and denials of refunds before and after the implementation of N.C. Session Laws, 2007 Regular Session, c. 491.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer records to Requests for Review (Closed Cases) File (Item 48986) upon final resolution of case.

**ITEM 48986. REQUESTS FOR REVIEW (CLOSED CASES) FILE.**

Records in paper and electronic formats concerning taxpayer requests for review. File includes taxpayer and departmental correspondence, including e-mail, tax returns, audit reports, briefs, legal proceeding documentation, notes, final determinations, exhibits, and other related records. (Information from this series is entered into the Protests Database (Electronic) File (Item 48984). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.) (NOTE: For the Corporate, Excise, and Insurance Tax Division and the Sales and Use Tax Division, records concern assessments and denials of refunds after implementation of N.C. Session Laws, 2007 Regular Session, c. 491. For the Personal Taxes Division, records concern assessments and denials of refunds before and after the implementation of N.C. Session Laws, 2007 Regular Session, c. 491.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer records to Documents and Payments Processing Division (DPPD), S-Series Scan Room for scanning within 3 years after account is balanced and no litigation, claims or other official actions involving the records has been initiated. If official action has been initiated, transfer to Documents and Payments Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180) after completion of action and resolution of issues involved.

**ITEM 48987. REQUESTS FOR REVIEW DATABASE (ELECTRONIC) FILE.**

Electronic records concerning tracking of taxpayer requests for review. Data fields include taxpayer identification numbers, names of taxpayers, dates when requests were received, dates when replies were mailed, closing dates for appeals, petition data to Office of Administrative Hearings, and other related information. (Information is entered into this database from the Requests for Review (Active Cases) File (Item 48985) and the Requests for Review (Closed Cases) File (Item 48986).) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.) (NOTE: For the Corporate, Excise, and Insurance Tax Division and the Sales and Use Tax Division, records concern assessments and denials of refunds after implementation of N.C. Session Laws, 2007 Regular Session, c. 491. For the Personal Taxes Division, records concern assessments and denials of refunds prior to and after the implementation of N.C. Session Laws, 2007 Regular Session, c. 491.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
CORPORATE, EXCISE AND INSURANCE TAX DIVISION**

**ITEM 48988. REQUESTS FOR REVIEW AND PROTEST REPORTS FILE.**

Reports used by management to assist in monitoring caseloads of division employees. Reports include employee tracking of caseload, caseload tracking between divisions, summaries of caseloads statistics, and other related information. (Reports are generated on demand from the Requests for Review Database (Electronic) File (Item 48987) and/or the Protests Database (Electronic) File (Item 48984).) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.) (NOTE: For the Personal Taxes Division and the Sales and Use Tax Division, records concern assessments and denials of refunds prior to and after implementation of N.C. Session Laws, 2007 Regular Session, c. 491. For the Corporate, Excise, and Insurance Tax Division, records concern assessments and denials of refunds after implementation of N.C. Session Laws, 2007 Regular Session, c. 491.)

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**ITEM 48989. STATE TAXATION AND NON-PROFIT ORGANIZATIONS (REFERENCE) FILE.**

Booklets in paper and electronic format concerning current, past, and enacted tax laws affecting non-profit organizations.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**ITEM 48990. TAX REVIEW BOARD DECISIONS DATABASE (ELECTRONIC) FILE.**

Electronic records concerning tax review board decisions concerning appeals on of corporate tax cases. Database includes dates of decisions, description of decision, and other related information.

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**ITEM 48991. TAX REVIEW BOARD DECISIONS (REFERENCE) FILE.**

Decisions of the tax review board concerning appeals of hearing decisions on corporate tax cases. File includes decisions of the tax review board with exhibits.

DISPOSITION INSTRUCTIONS: Destroy in office after reference value ends.

**ITEM 48992. TAX RULES AND BULLETINS (REFERENCE) FILE.**

Reference copies of booklets in paper and electronic formats concerning current, past, and enacted tax laws affecting taxpayers.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.