

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
INCOME TAX DIVISION
PERSONAL TAXES SECTION

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**

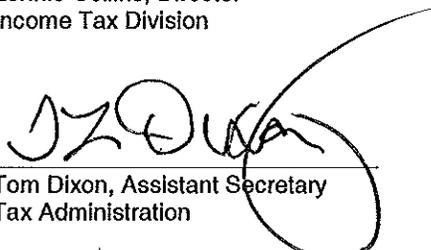
PERSONAL TAXES SECTION

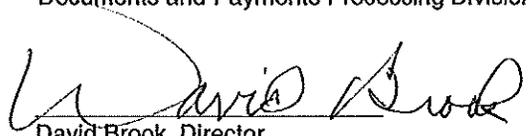
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

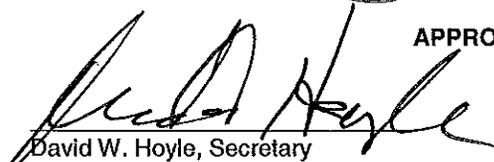
APPROVAL RECOMMENDED


Lennie Collins, Director
Income Tax Division

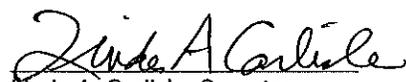

Cindy D. Mallard
Chief Records Officer and Director
Documents and Payments Processing Division


Tom Dixon, Assistant Secretary
Tax Administration


David Brook, Director
Division of Historical Resources


David W. Hoyle, Secretary
Department of Revenue

APPROVED


Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 2809. INDIVIDUAL INCOME TAX RETURNS FILE. Correspondence, returns, and other related information in paper and electronic formats, including e-mail, concerning taxpayers who are subject to individual income taxes. File may includes tax report forms, requests for forms, requests for filing extension, extension notices, correction notices, briefs, notices of assessment, tax due notices, collection reports, tax abatements, audit work papers, and remittance reports. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

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

ITEM 2810. PARTNERSHIP INCOME TAX RETURNS FILE. Correspondence, returns, and other related information in paper and electronic formats, including e-mail, concerning groups that are organized as partnerships and are subject to income taxes. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

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

ITEM 2811. FIDUCIARY INCOME TAX RETURNS FILE. Correspondence, returns, and other related information concerning individuals who are serving as trustees for individuals who are subject to income taxes.

DISPOSITION INSTRUCTIONS: Functions and records transferred to DPPD, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

ITEM 2812. MASTER TAXPAYER REGISTER FILE. Computer-generated register, which is compiled annually and lists taxpayers' names, addresses, and general information regarding tax returns.

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy all records immediately.

ITEM 2813. EMPLOYERS' WITHHOLDING MASTER FILE. Cards listing names, addresses, and identification numbers of all employers whose withholding accounts have been placed out of business and purged from the computer master file. Amended 8-12-91

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 2814. EMPLOYERS' QUARTERLY REPORT OF NORTH CAROLINA TAX WITHHELD FILE. Records listing names of employers, addresses, account numbers, and amount of taxes withheld and paid each quarter by quarterly reporters.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

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ITEM 02815. EMPLOYERS' MONTHLY REPORT OF NORTH CAROLINA TAX WITHHELD FILE. Records listing names of employers, addresses, account numbers, and amount of taxes withheld and paid monthly-by-monthly reporters. Amended 8-12-91

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 02816. ESTIMATED INCOME TAX FOR INDIVIDUALS FILE. Records listing names, addresses, social security numbers, and amounts of estimated tax paid.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 02817. MASTER REGISTER OF ESTIMATED INCOME TAX FOR INDIVIDUALS FILE. Computer printouts listing names, addresses, social security numbers, and amounts of estimated tax paid annually.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 02819. EMPLOYERS' ANNUAL RECONCILIATION OF N.C. INCOME TAX WITHHELD FILE. Forms used by taxpayers to notify the division of total taxes withheld annually.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 02820. DAILY LISTINGS (A CLASS) FILE. Listings received from the Accounting Division indicating amount of current-year taxes collected from taxpayers who pay the entire amount of tax due when they file their tax returns. Amended 8-12-91

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 02821. DAILY LISTINGS (C CLASS) FILE. Listings received from the Accounting Division indicating amount of tax collected from taxpayers who are delinquent, paying by installment, paying for prior years taxes, and payments on partnership and fiduciary income tax returns.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

ITEM 02822. MICROFICHE OF WITHHOLDING ACCOUNT DETAIL INFORMATION FILE. Microfiche concerning income tax withholding accounts. Microfiche lists names, addresses, N.C. and federal identification numbers withheld amounts by periods, and payments references for taxpayers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

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ITEM 49733. DIRECTOR'S AND ASSISTANT DIRECTOR'S SUBJECT DATABASE

(ELECTRONIC) FILE. Electronic records, including e-mail, 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. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Director's and Assistant Director's Subject File (Item 15448). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 15448. DIRECTOR'S AND ASSISTANT DIRECTOR'S SUBJECT FILE.

Records 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. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Transfer records to 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 15449. CORRESPONDENCE (REQUESTS) FILE.

Requests in paper and electronic formats, including e-mail, received from citizens and taxpayers for information regarding specific individual income gift and estate tax questions used to determine tax liabilities for individuals. (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 concerning confidentiality of taxpayer 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 after 5 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 15450. TAX ADMINISTRATOR'S REFERENCE FILE.

Reference copies of records received from various state and federal tax associations and tax administrators. File includes General Statutes, regulations, and records. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

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ITEM 15451. TAX ADMINISTRATORS FILE. Correspondence and newsletters from state and federal associations of tax administrators.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into the Tax Administrator's Reference File (Item 15450).

ITEM 15454. REVENUE DECISIONS DATABASE (ELECTRONIC) FILE. Decisions rendered by the Secretary of Revenue and Office of Administrative Hearings in electronic format, including e-mail, concerning individual income, gift, and estate tax laws. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Revenue Decisions File (Item 15454). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 15454. REVENUE DECISIONS FILE. Decisions rendered by the Secretary of Revenue and Office of Administrative Hearings concerning individual income, gift, and estate tax laws. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Transfer records to 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 15455. COURT DECISIONS FILE. Court rulings and Tax Review Board opinions in paper and electronic formats concerning legal matters and individual income, gift, and estate tax laws income gift tax laws. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

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

ITEM 15456. LEGAL SUBJECT FILE. Reference copies of records used to determine tax liability for individual income taxation. (Records are used as a reference to determine tax liability.)

DISPOSITION INSTRUCTIONS: Function and records merged into the Correspondence (Requests) File (Item 15449).

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ITEM 15457. LEGISLATIVE REFERENCE FILE. Reference copies of records concerning proposed and enacted legislation concerning individual income, gift, and estate tax laws. File includes correspondence and comments regarding proposed legislation. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel 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 when reference value ends.

ITEM 15464. ALPHABETICAL TAX RETURNS FILE. Correspondence, returns, and other related information concerning taxpayers that have filed their individual income tax return late and after the master taxpayer register has been microfilmed.

DISPOSITION INSTRUCTIONS: Item Discontinued. All records destroyed immediately.

ITEM 15477. NOTICE OF TAX DUE FILE. Audit records concerning actions taken in the assessment and collection of individual income taxes. File includes documents regarding collections, billings, adjustments, write-offs, and abatements.

DISPOSITION INSTRUCTIONS: Function and records transferred to Tax Compliance, Examination Division.

ITEM 15479. CLOSED BANKRUPTCY FILE. Records concerning recapitulation of actions taken by the division in regard to individuals who have filed for bankruptcy. (Official copies of all materials regarding individual bankruptcy cases are filed in Individual Income Tax Returns File when cases are resolved.)

DISPOSITION INSTRUCTIONS: Function and records transferred to Tax Compliance, Taxpayer Assistance Division.

ITEM 15480. NONPROFIT ORGANIZATIONS FILE. Information received from the Corporate Income and Franchise Tax Division indicating whether or not it has deemed an organization as nonprofit. (Series is used by the division to determine if contributions claimed by taxpayers may be legally claimed.)

DISPOSITION INSTRUCTIONS: Function and records transferred to Tax Compliance, Examinations Division.

ITEM 15481. PARTNERSHIP INDEX FILE. Computer-generated cards that serve as a mailing list for groups that are organized as partnerships.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed immediately.

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ITEM 49734. DIRECTIVES DATABASE (ELECTRONIC) FILE.

Directives in electronic format, including e-mail, concerning explanations of certain income, gift, and estate tax matters. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Directives Reference File (Item 49516). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 49516. DIRECTIVES FILE.

Directives concerning explanations of certain income, gift, and estate tax matters. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Transfer records to 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 49517. INTERNAL REVENUE SERVICE (IRS) TRANSCRIPT DELIVERY SYSTEM REQUESTS FILE.

Requests in paper and electronic formats, including e-mail, received for federal tax information from the Internal Revenue Service (IRS) Transcript Delivery System. (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.) (Information entered into the IRS Transcript Delivery System Database (Electronic) File (Item 49518) immediately upon receipt.)

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 individual requests in office after 5 years and after complying with retention provisions specified in IRS Publication 1075, applicable Memoranda of Understanding, and after released from all IRS and departmental audits.

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**ITEM 49518. 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 reference identification numbers, taxpayers' names and identification number, dates of tax period, date of request, type of information requested, name of person delivered to, and other related data. (Data entered into this database from the IRS Transcript Delivery System Request File). (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.) (Security backups of this database are maintained and accessed only by approved individuals in Personal Taxes Division and Corporate, Excise, and Insurance Tax Division in Tax Administration.)

DISPOSITION INSTRUCTIONS: Update in office routinely and destroy 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 49519. JOB DEVELOPMENT INVESTMENT GRANT (JDIG) REFERENCE FILE.

Records in paper and electronic formats concerning company's eligibility for the Jobs Development Investment Grant (JDIG). File includes descriptions of company's eligibility for grants, Annual Withholding Reconciliation Forms (NC-3), and other related records certifying amount of withholding paid and record of outstanding debts. (Information from this series is entered into the Job Development Investment Grant (JDIG) Database (Electronic) File (Item 49520).) (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: Destroy in office after 13 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 49520. JOBS DEVELOPMENT INVESTMENT GRANT (JDIG) DATABASE
(ELECTRONIC) FILE.**

Electronic records concerning companies who have had the amount of North Carolina tax withheld and paid on behalf of eligible employees certified, as well as certification that there are no outstanding tax debts. Data fields include company name, number of eligible employees, amount of tax withheld on employees, date certified, and other related data. (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: Update in office routinely and erase fields of data after 13 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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ITEM 49521. PUBLICATIONS FILE. Publications in paper and electronic formats produced by the division for public distribution upon request. Publications include Individual Income Tax, Gift Tax, and Estate Tax Bulletins and also the North Carolina Taxpayer Bill of Rights, which sets forth the rights of every North Carolina taxpayer. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1 NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Transfer 10 copies of each report in either paper or electronic format to the State Documents Clearinghouse, State Library of North Carolina, Transfer remaining paper records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 15 additional years and then transferred to the custody of the Archives. Transfer electronic records after 5 years to the State Records Center or immediate transfer to the custody of the Archives. Contact the Government Records Branch, Electronic Records Unit prior to the transfer of electronic records.

ITEM 49522. QUALIFIED BUSINESS TAX CREDIT APPLICATIONS FILE. Records in paper and electronic formats concerning taxpayer applications for Qualified Business Tax Credits. File includes applications, documentation used to verify taxpayer's eligibility for credit, correspondence advising taxpayer of the amount of allowable credit, and other related records. (Information entered into the Qualified Business Tax Credit Database (Electronic) File (Item 49523).) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; and G.S. 132-1.1 concerning confidentiality of taxpayer records.) (Paper records are scanned immediately upon receipt and electronic copies of records are printed on demand.)

DISPOSITION INSTRUCTIONS: Scan paper records in office. Destroy paper records in office after quality control procedures involving scanning of paper records have been completed. Destroy in office electronic records after 9 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49523. QUALIFIED BUSINESS TAX CREDIT DATABASE (ELECTRONIC) FILE. Electronic records concerning taxpayers who have applied for tax credits. Data fields include taxpayer names and addresses; social security and federal tax identification numbers, investment amounts, credited amounts, and other related data. (Information entered into this database from the Qualified Business Tax Credit File (Item 49522).) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; and G.S. 132-1.1 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Destroy in office after 9 calendar years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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ITEM 49524. REQUESTS FOR REVIEW FILE. Records in paper and electronic formats, including e-mail, 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. (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 reference assessments and denials of refunds before and after the implementation of *S.L., 2007, Regular Session, c. 491*.) (Information entered into the Requests for Review and Protests Database (Electronic) File (Item 49525).) (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; *S.L. 2007, Regular Session, c.491*, and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer 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. Transfer paper and electronic records to Documents and Payments Processing Division (DPPD) S-Series Scan Room, Scanned Tax Documents File (Item 48180) for scanning after final resolution and 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 DPPD, S-Series Scan Room after completion of action and resolution of issues involved.

ITEM 49525. REQUESTS FOR REVIEW AND PROTESTS 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 entered into this database from the Requests for Review File (Item 49524).) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; and G.S. 132-1.1 concerning confidentiality of taxpayer records.)

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

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ITEM 49526. REQUESTS FOR REVIEW AND PROTESTS REPORTS FILE.

Records in paper and electronic formats of 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 and Protests Database (Electronic) File (Item 49525).) (NOTE: For the Personal Taxes Division and the Sales and Use Tax Division, records concern assessments and denials of refunds prior 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 *S.L., 2007 Regular Session, c. 491*.) (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claims, audits, or other official actions involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49527. TAX FORMS AND INSTRUCTIONS (REFERENCE) FILE. Reference copies of official copies of all tax forms and instructions owned by the Personal Tax Division. (Comply with applicable provisions of G.S. 105-129; G.S.105-241; G.S. 105-228.5; G.S.105-259; G.S. 105-262; G.S. 126-22; G.S. 126-23; G.S. 126-24; G.S. 132-1.1NCAC T17-C1-S1C.0503; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 regarding confidentiality of taxpayer and personnel records.)

DISPOSITION INSTRUCTIONS: Retain a master set of all forms and instructions by calendar year until superseded by 10 generations of approved records. Destroy in office reference copies of forms and instructions when reference value ends.