

DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE 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.

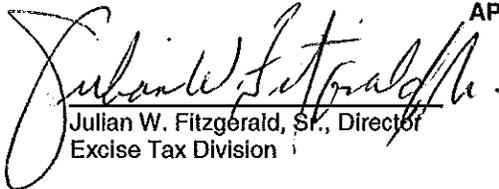
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

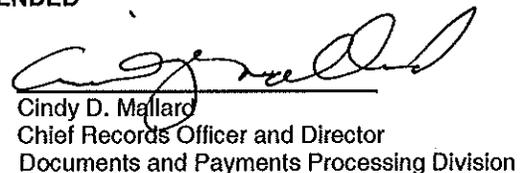
E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 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**

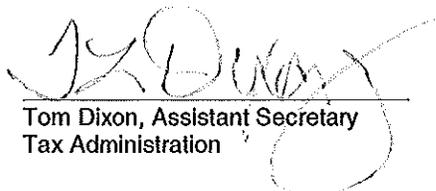
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

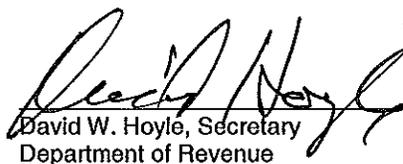
  
Julian W. Fitzgerald, Sr., Director  
Excise Tax Division

  
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

APPROVED

  
David W. Hoyle, Secretary  
Department of Revenue

  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

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**ITEM 49290. ACCRUAL COLLECTION REPORTS FILE.**

Reports concerning accrual collections for each fiscal year. Reports include tax-type schedule collections data information to be used for year-end accrual journal entries. This information is also used by Financial Services in preparing financial statements for the Department of Revenue for each fiscal year. (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: Destroy in office when superseded or obsolete.

**ITEM 49291. ANNUAL REPORTS (REFERENCE) FILE.** Reference copies of reports describing targets, accomplishments, and services of the division. (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: Destroy in office when reference value ends.

**ITEM 49740. COMMITTEES DATABASE (ELECTRONIC) FILE.** Electronic records, including e-mail, concerning various committees chaired by the Assistant Director. Committees include the Division Registration Procedure Committee, Communications Committee, and other related committees. File includes correspondence, including e-mail, meeting notes, rosters of committee members, and other related records. (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: 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 Committees File (Item 49292). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**ITEM 49292. COMMITTEES DATABASE (ELECTRONIC) FILE.** Records concerning various committees chaired by the Assistant Director. Committees include the Division Registration Procedure Committee, Communications Committee, and other related committees. File includes correspondence, including e-mail, meeting notes, rosters of committee members, and other related records. (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: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

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**ITEM 49293. CUSTOMER SERVICE STATISTICAL REPORTS FILE.** Statistical reports used for tracking and evaluating customer service to taxpayers who walk-in requesting assistance with registrations, filing returns, and obtaining fuel decals. Reports are also used to track the amount correspondence, numbers of incoming and outgoing telephone calls, and the number of taxpayer related issues resolved through these activities. (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: Destroy in office when superseded or obsolete.

**ITEM 49294. EMPLOYEE ENGAGEMENT REFERENCE REPORTS FILE.** Original reports concerning employee levels of commitment, dedication, morale, and other related topics designed to improve levels of engagement by division employees. (Comply with applicable provisions of 5 USC 552A regarding records maintained on individuals and applicable provisions of G.S. 132-1.2(2) and 132-1.10 regarding confidentiality of account numbers, social security numbers and other personal data and 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: Destroy in office when reference value ends.

**ITEM 49295. LEGISLATION (REFERENCE) FILE.** Reference copies of proposed, pending and final passed legislative initiatives. (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: Destroy in office when reference value ends.

**ITEM 49296. OBJECTIVES/DIRECTIVES (REFERENCE) FILE.** Records concerning objectives, directives, and mission statements of the division. (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: Destroy in office when reference value ends.

**ITEM 49297. PLANNING (REFERENCE) FILE.** Reference copies of records concerning organizational changes of the division. File includes Motor Carrier Seminar planning documents, reference copies of division Business Process Re-engineering documents, Vision 2010 planning documents, and other related records. (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: Destroy in office when superseded and/or obsolete.

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**ITEM 49298. STRATEGIC REPORTS (REFERENCE) FILE.** Reference copies of strategic reports concerning the management of the department. (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: Destroy in office when superseded or obsolete.

**ITEM 49299. WORKSMART SUGGESTION (REFERENCE) FILE.** Records submitted by employees suggesting ways to improve the workplace. (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: Destroy in office when reference value ends.

**ITEM 15500. AUDITORS' WEEKLY REPORTS FILE.** Weekly activity reports concerning divisional auditors. Reports concern type of activity (audit, taxpayer information, etc.) and the result of each contact.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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**ITEM 49784. ASSISTANT DIRECTOR'S CORRESPONDENCE DATABASE (ELECTRONIC) FILE.**

Electronic formats, including e-mail, concerning the daily operation of the division. File includes correspondence, memoranda, and other related records. (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: 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 Assistant Director's Correspondence File (Item 15502). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**ITEM 15502. ASSISTANT DIRECTOR'S CORRESPONDENCE FILE.** Records concerning the daily operation of the division. File includes correspondence, memoranda, and other related records. (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: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

**ITEM 49741. CORRESPONDENCE (SENIOR MANAGEMENT) DATABASE (ELECTRONIC) FILE.**

Electronic correspondence, including e-mail, written to and/or received from Senior Management regarding administrative and management decisions affecting the division. (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: 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 Correspondence (Senior Management) File (Item 49301). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**ITEM 49301. CORRESPONDENCE (SENIOR MANAGEMENT) FILE.** Correspondence written to and/or received from Senior Management regarding administrative and management decisions affecting the division. (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: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

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**ITEM 49742. HISTORICAL DATABASE (ELECTRONIC) FILE.** Electronic records concerning the department's planning initiatives, reorganizations of the division, and other related historical topics. File includes mission statements, organizational charts, annual reports, and other related records. (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:** 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 Historical File (Item 49302). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**ITEM 49302. HISTORICAL FILE.** Records concerning the department's planning initiatives, reorganizations of the division, and other related historical topics. File includes mission statements, organizational charts, annual reports, and other related records. (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:** 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 49303. TAXPAYER CORRESPONDENCE FILE.** Records in electronic and paper formats, including e-mail, concerning correspondence forwarded to the Director's Office from the Governor or Secretary of Revenue. Files include records pertaining tax matters, request for interpretations, and requests for information from taxpayers. (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:** Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer to appropriate organizational unit within division, if applicable, for processing. Destroy in office non-forwarded records after 1 year if no litigation, claim, audit, 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.

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**ITEM 49743. TEAMS, COMMITTEES, AND COUNCILS DATABASE (ELECTRONIC) FILE.** Electronic records, including e-mail, concerning various teams, committees, and councils in which the Director is involved in or presides over. File includes correspondence, minutes, speeches, committee member rosters, and other related records. (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:** 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 Teams, Committees, and Councils File (Item 49304). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**ITEM 49304. TEAMS, COMMITTEES, AND COUNCILS FILE.** Records concerning various teams, committees, and councils in which the Director is involved in or presides over. File includes correspondence, including e-mail, minutes, speeches, committee member rosters, and other related records. (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:** Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

**ITEM 2797. FINANCIAL (REFERENCE) FILE.** Reference copies of records concerning financial disbursements and expenses. File includes purchase requisitions, budget reports, travel reimbursement requests, and other related financial records. (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:** Destroy in office after 1 year.

**ITEM 15484. LEGAL RECORDS FILE.** Records created and accumulated by the division which protect or document the rights, obligations, and interests of the state or an individual. File includes Administrative Procedures Act records, administrative letters, legal correspondence, Attorney General's rulings, and hearing records.

**DISPOSITION INSTRUCTIONS:** Item discontinued. Function and records transferred to the Legal Unit.

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**ITEM 15485. LEGISLATIVE RECORDS FILE.** Records in electronic and paper formats, including e-mail, created and accumulated incident to legislative administrative actions creating, changing, or in any way affecting agency programs or responsibilities. File includes enacted and proposed legislation and correspondence regarding gasoline taxes. (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: 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 paper and electronic records when superseded or obsolete.

**ITEM 15486. MANAGEMENT AND OPERATIONAL RECORDS FILE.** Records in paper and electronic formats, including e-mail, of operating policies and procedures, directives, and other management related records. File includes inventories, correspondence, and other related records. (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: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records when superseded or obsolete.

**ITEM 15487. OFFICE OPERATION RECORDS FILE.** Records created and accumulated in the performance of routine office administration tasks. File includes correspondence and equipment inventories and other related records.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Management and Operational File (Item 15486).

**ITEM 15489. ATTORNEY GENERAL (REFERENCE) FILE.** Reference copies of Attorney General opinions and legislative rulings concerning motor fuel taxes at the federal, state, and/or local government levels. (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: Destroy in office when reference value ends.

**ITEM 15495. WEEKLY TIME SHEETS FILE.** Records concerning time worked by employees of the division.

DISPOSITION INSTRUCTIONS: Item discontinued. Superseded by the *General Schedule for State Agency Records*.

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**ITEM 15496. LEAVE RECAPITULATION CARDS FILE.** Records concerning leave earned and used by employees of the division.

DISPOSITION INSTRUCTIONS: Item discontinued. Superseded by the *General Schedule for State Agency Records*.

**ITEM 15497. APPLICATION FOR LEAVE FILE.** Applications completed by employees of the division requesting leave.

DISPOSITION INSTRUCTIONS: Item discontinued. Superseded by the *General Schedule for State Agency Records*.

**ITEM 28719. BANKRUPTCY (REFERENCE) FILE.** Reference copies of records concerning bankruptcy notices filed, court actions, and final notices. (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: Destroy in office when reference value ends.

**ITEM 28720. ORGANIZATIONS REFERENCE FILE.** Records in paper and electronic formats, including e-mail, of notices and correspondence concerning various types of organizations. Records concerning industry organizations such as N.C. Truckers Association, N.C. Petroleum Marketers Association, American Petroleum Institute. File includes correspondence, reports, magazine articles and related records concerning the petroleum industry. (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: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records when reference value ends.

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**ITEM 49744. ACTIVE CASE DATABASE (ELECTRONIC) FILE.** Electronic records concerning tracking of activities related to cases involving administrative reviews, offers in compromise, or license cancellation hearings. File includes names of auditors and investigators, audit period, taxpayers' account numbers, taxpayers' names, taxpayers' addresses, audit codes, fuel types, total assessed, and other related information. These three activities are described above individually and under legal files. . (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:** Destroy in office after administrative review is completed if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

**ITEM 49745. ADMINISTRATIVE REVIEW RECORDS FILE.** Records in paper and electronic formats, including e-mail, concerning a taxpayer's request for an administrative review of a proposed denial of a refund or a proposed assessment of tax within 45 days pursuant to G.S. 105-241.11 et seq., an administrative review file is opened. Files include taxpayer's request, documentary evidence, legal correspondence, and other related records. Matters reviewed are either settled or notices of final determination are issued under G.S. 105-241.14. A petition for a contested case hearing that is filed by a taxpayer who disagrees with the notice of final determination is handled by the Attorney General's office. This is included in the description under Legal Files. (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:** 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 records in office after administrative review is completed if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

**ITEM 49746. FINAL DETERMINATION DATABASE (ELECTRONIC) FILE.** Electronic records concerning tracking of the notice of final determination cases with regard to active administrative review files. File includes taxpayers' names and the dates by which a final determination should be issued if the matter does not settle. This information is taken from the administrative review records. (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:** Destroy in office after administrative review is completed if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issue.

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LEGAL UNIT**

**ITEM 49747. LICENSE CANCELLATION HEARING FILE.** Records in paper and electronic formats, including e-mail, of the Department of Revenue Secretary's cancellation of the motor fuels license of a license holder who fails to pay the motor fuels license when due as pursuant to G.S. 105-449.76. The person whose license is summarily cancelled must have the opportunity to have a hearing on the cancellation within 10 days after the cancellation. The Assistant Secretary who has been delegated the hearing officer by the Secretary pursuant to G.S. 105-260.1 holds the hearing. This file includes records concerning the summary cancellation of motor fuels licenses including correspondence, the notice of cancellation, documentary evidence, and other related records. This is included in the description under Legal Files. (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:** 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 records in office after receipt of final decision if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

**ITEM 49748. OFFER IN COMPROMISE APPROVALS FILE.** Electronic records involving requests received by the Motor Fuels Collector concerning a taxpayer's offer to pay a compromised amount to settle a tax liability that has been final billed. The information concerning the facts that justify acceptance of the offer is recorded as part of the taxpayer administrative review database. This is included in the description under Legal Files. (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:** Destroy in office after compromise is accepted if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
DIRECTOR'S OFFICE  
LEGAL UNIT**

**ITEM 49749. LEGAL FILE.** Records in paper and electronic formats, including e-mail, created and accumulated by the division that protect or document the rights, obligations, and interests of the state or an individual with regard to administrative review, offer in compromise, or license cancellation hearings. File includes taxpayer request for review or offer in compromise, documentary evidence, legal correspondence, and other related records. The three types of legal files are described below in further detail. (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:** 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 records in office after resolution of the case if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

**ITEM 28719. BANKRUPTCY CASE (REFERENCE) FILE.** Reference copies of Bankruptcy Proofs of Claim Forms. (Original forms are maintained in the NC Department of Revenue's Bankruptcy Unit.)

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

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
ACCOUNTING UNIT**

**Item 49305. ACCOUNTS RECEIVABLE DATABASE (ELECTRONIC) FILE.** Records concerning proposed and final delinquent assessments for the division. Data fields include account numbers, trade names, amounts due, and other related data. (Information is entered into this database from the Accounts Receivable File (Item 49306) and is updated daily from Information Systems, Vehicle Information System for Tax Apportionment (VISTA) System Database (Electronic) File (Item 49753). (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: Update in office routinely. Retain in office permanently.

**Item 49306. ACCOUNTS RECEIVABLE FILE.** Records concerning delinquent assessments for the division. File includes tax and audit assessments forms, tax vouchers, and other related records. (Information is entered daily into the Accounts Receivable Database (Electronic) File (Item 49305). (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: Destroy in office 3 years after receipt of final payment 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 49307. ACCOUNTS RECEIVABLE REPORTS (ELECTRONIC) FILE.** Electronic records concerning delinquent assessments for the division. Electronic files include summary data on collection fees, summary data on accounts receivable activity, summary data on amounts collected, and other related information. (Reports are generated monthly from the Accounts Receivable Database (Electronic) File after closeout processing is complete.) (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: Destroy in office after 3 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 49308. ACCOUNTS RECEIVABLE REPORTS (REFERENCE) FILE.** Reports concerning delinquent assessments for the division. Reports include taxpayer identification numbers, account numbers, trade name, entity identification numbers, amounts paid, and other related information. (Reports are generated on-demand from the Accounts Receivable Database (Electronic) File (Item 49305). (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 when reference value ends.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
ACCOUNTING UNIT**

**Item 49309. BUNDLE RECAP SHEETS FILE.** Sheets concerning payment vouchers issued and printed by Documents and Payments Processing Division. Sheets include taxpayer identification numbers, assigned document locator numbers, amounts of payments, and other related information. (Information is entered into the Voucher Labels Database (Electronic) File (Item 49312). (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 3 years.

**Item 49310. FINANCIAL CLOSEOUT SPREADSHEET (ELECTRONIC) FILE.** Electronic records concerning closing out of financial accounting figures and breakdowns of taxes, penalty and interest collections, as well as refunds issued and voided. Electronic files include summary of road tax collected, summary of inspection tax collected, summary of highway fuel use tax collected, and other related information. (Information entered into this spreadsheet from Motor Fuels Reports of Receipts File (Item 49313). (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: Update in office routinely. Retain in office permanently.

**Item 49311. MANUAL FINAL BILLING AUDIT ASSESSMENTS DATABASE (ELECTRONIC) FILE.** Electronic records concerning creating and printing manual final delinquent assessments for International Fuel Tax Agreements (IFTA) accounts and final delinquent assessments for audits of IFTA accounts in the division. Data fields include taxpayer identification numbers, account numbers, trade names, entity identification numbers, and other related information. Information is entered manually into this database from the Assessments File (Item 15520). (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. Retain in office permanently.

**Item 49312. VOUCHER LABELS DATABASE (ELECTRONIC) FILE.** Electronic records concerning printing voucher labels that reflect the (Document Locator Numbers (DLN) assigned and printed on the back of payment vouchers for Motor Fuel tax remittances. Data fields include taxpayer identification numbers, account numbers, trade names, entity names, amounts paid, and other related fields of information. (Information is entered into this database from the Bundle Recap Sheets 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.)

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

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
ACCOUNTING UNIT**

**Item 49313 MOTOR FUELS REPORTS OF RECEIPTS FILE.** Records concerning listings of receipts for tax penalties and interest paid on various fuel types. File includes summary reports, road tax reports, monthly refund reports, exempt sales reports, and other related reports. (Information in entered into the Financial Closeout Spreadsheet (Electronic) File (Item 49314). (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: Destroy in office after 3 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 49314 FINANCIAL CLOSEOUT REPORTS FILE.** Reports concerning break down of Motor Fuel receipts and the proper application of funds collected. File includes Allocation of Inspection Tax Reports, Monthly Statement of Highway Fuel Used Reports, Motor Fuel Collection Allocation for the LUST Fund Reports, and other related reports. (Reports are generated on-demand from the Financial Closeout Spreadsheet (Electronic) File (Item 49310). (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: Destroy in office after 3 years.

**Item 49315. NOTICE OF COLLECTION INTERNATIONAL FUEL TAX AGREEMENTS (IFTA) REPORTS FILE.** Reports concerning total tax liability due following an International Fuel Tax Agreements (IFTA) audit. Reports include taxpayer names, account identification numbers, balances due, and other related information. Reports are generated on-demand from Manual Final Billing Audit Assessments Database (Electronic) 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.)

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after receipt of final payment 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 15509. DISTRIBUTOR REPORTS (ACTIVE) FILE.** Monthly gasoline tax reports filed by licensed distributors. File includes correspondence, licenses, and applications.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
ACCOUNTING UNIT**

**Item 15510. DISTRIBUTOR REPORTS (AUDITED) FILE.** Audited records from Distributor Reports (Active) File and Out-of-State Distributor File.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15511. OUT-OF-STATE DISTRIBUTOR FILE.** Records concerning distributors based in other states that sell in North Carolina.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15513. AUDITOR'S RECAPITULATION SHEETS FILE.** Computer-produced reports concerning distributors history.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15514. MAJOR SUPPLIERS (OIL COMPANIES) FILE.** Forms and correspondence concerning major suppliers of gasoline. File includes applications, licenses, and reports.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15515. MAJOR SUPPLIERS (AUDITED) FILE.** Audited records concerning major suppliers (oil companies).

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15516. RAILROAD REPORTS FILE.** Reports concerning gasoline transported into the state by a railroad tank car.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15517. COMPUTER RUNS FILE.** Computer-produced records concerning sales, differences, and tare allowances.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15518. MONTHLY COLLECTION SUMMARIES FILE.** Reference information summarizing motor fuels tax collections.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Collections Unit and information entered into Collections Unit, Collections Database (Electronic) File (Item 49327).

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
ACCOUNTING UNIT**

**Item 15519. DAILY LISTINGS FILE.** Reference information concerning daily collection of motor fuels taxes.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Collections Unit and information entered into Collections Unit, Collections Database (Electronic) File (Item 49327).

**Item 15520. ASSESSMENTS FILE.**

Records concerning all assessments of tax liabilities involving motor fuels. File includes Notice of Tax Assessments (proposed audit assessments), Notices of Collections (billed audit assessments), International Fuel Tax Agreements (IFTA) assessments, Alternative Fuel Provider assessments, civil penalty assessments, and other related tax assessments. (Assessment reports are generated on-demand from the Information Systems, Vehicle Information System for Tax Apportionment (VISTA) System Database (Electronic) File (Item 49753) and the department's Integrated Tax Administration System (ITAS)). (Final delinquent assessment billing information is entered into the Manual Final Billing Audit Assessments Database (Electronic) File (Item 49311). (Information is entered into the Accounts Receivable Database (Electronic) File (Item 49305) after payment is received.) (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 3 years after receipt of final payment 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 15521. ASSESSMENTS LEDGER FILE.** Records concerning the current status of assessments and payments.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15524. REFERENCE FILE.** Records concerning the management and operation of the Motor Fuels and Accounting Unit.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15525. MOTOR FUELS INVENTORY FILE.** Forms submitted on a one-time basis to the Motor Fuels Section by motor fuel distributors, special fuels suppliers, distributors of motor fuels paying tax to their suppliers who are not licensed with the division, persons holding Schedule B, Privilege Licenses that may be entitled to sell motor fuels, and retail service stations holding a North Carolina motor fuels distributors license with the division. (Note: information on these forms is not keyed into a database). (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: Destroy in office after 3 years.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
ACCOUNTING UNIT**

**Item 2808. TWENTY-DAY TEMPORARY PERMITS FILE.** Temporary permits issued to carriers authorizing them to operate in North Carolina.

**DISPOSITION INSTRUCTIONS:** Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
RETURNS RESOLUTION UNIT**

**Item 49316. TAX ASSESSMENT BREAKDOWN DATABASE (ELECTRONIC) FILE.**

Electronic records used to breakdown tax assessments of taxpayers and explain the product type in detail. Data fields include taxpayers' names and identification numbers, amounts of road tax and inspection tax refunds, and other related information. (Data is populated from the Integrated Tax Administration System (ITAS).) (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. Retain in office permanently.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
SUPPORT SERVICES / CENTRAL FILES**

**Item 49318. CLAIMS FOR REFUNDS FILE.** Records in paper and electronic formats concerning claims for reimbursements refunds for fuel consumed for non-highway vehicles; refunds on undyed kerosene gallons sold; refunds on road taxes to various entities; refunds on vehicles with special mobile equipment (SME) license plates; refunds on road taxes for motor fuels used for concrete mixing, solid waste compacting, tank wagon deliveries, mulch blowing, bulk feed delivery to poultry and livestock, bulk lime delivery to farms, and septage removal; reimbursements of motor fuel taxes for city and county taxicabs; refunds of roads taxes purchased and used by counties, municipal corporations, volunteer fire departments, rescue squads, sheltered workshop organizations; and other related claims records. (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 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 49320. MOTOR CARRIERS TAX RETURNS FILE.** Tax returns in paper and electronic formats concerning qualified motor vehicles. File includes applications; renewal applications; International Fuel Tax Agreements (IFTA) tax returns; IFTA audit reports; IFTA refund and payments statements, correspondence that is not processed as a return or application, and other related records. (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 6 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 49322. MOTOR FUELS TAX RETURNS FILE.** Tax returns in paper and electronic formats concerning motor fuel suppliers and transporters, bulk plant exporters, bulk end users of alternative fuels, kerosene suppliers, blenders of blended fuels, distributors and importer reconsolidation returns, retailers of alternative fuels, and other related returns. (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 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.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
INFORMATION SYSTEMS**

**Item 49750. ELECTRONIC DATA INTERCHANGE (EDI) CERTIFICATION DATABASE**

**(ELECTRONIC) FILE.** Electronic records used to track processing and completion of certification requirements by suppliers, terminal operators, and transporters wanting to file tax returns by Electronic Data Interchange (EDI). Fields include taxpayers names, account numbers, taxpayer types, EDI contact information, Trading Partner Agreement (TPA) data, account setup data, certification dates, comments, 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. 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 49751. REFUND TRACKING DATABASE (ELECTRONIC) FILE.**

Electronic records concerning refund requests received by the division. Fields include names of taxpayers, account numbers, tax period covered by return, amount of refund requested, amount of refund approved, and other related data. (Data is populated from the department's Integrated Tax Administration System (ITAS) and by operators keying data from tax returns.) (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: Update in office routinely. Retain in office permanently.

**Item 49752. REFUND TRACKING REPORTS (REFERENCE) FILE.** Reports concerning the amount or and type of refund requests contained in the refund request database. Reports include aging reports, open case reports, summary reports for refund request activities for user defined time periods, and other related information. (Reports are generated from the Refund Tracking Database (Electronic) File (Item 49751) on-demand.) (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: Destroy in office when reference value ends.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
INFORMATION SYSTEMS**

**Item 49753. VEHICLE INFORMATION SYSTEM FOR TAX APPORTIONMENT (VISTA) SYSTEM**

**DATABASE (ELECTRONIC) FILE.** Electronic records for all motor carrier taxpayers, including tax returns filed electronically and manually keyed into the system by a Department of Revenue (DOR) employee, decal request and issuance data, and data from motor carrier applications. Fields include taxpayer demographic information required on the business registration form and paper return, all line items and schedule data as required on the paper return, batch numbers, dates filed, payment amounts, license and decal requests, notes, and comments. (Refund disposition information is populated into this system from the department's Integrated Tax Administration System (ITAS) and filed motor fuel tax returns.) (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: Update in office routinely. Retain in office permanently.

**Item 49754. VEHICLE INFORMATION SYSTEM FOR TAX APPORTIONMENT (VISTA) REPORTS**

**(REFERENCE) FILE.** Reports concerning activity with the VISTA system including tax returns and payments added by a user, decals requested and issued, refunds requested but issued, and other related data. Reports include names of taxpayers, account numbers, tax periods, taxpayer types, and other related data. (Reports are generated routinely and on-demand from the Vehicle Information System for Tax Apportionment System Database (Electronic) File (Item 49753).) (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: Destroy in office when reference value ends.

**Item 49755. FUEL TRACKING SYSTEM REPORTS AND QUERIES FILE.**

Reports and queries used to identify audits, review return data, compile statistical data, and other functions. Reports include line item information from taxpayer returns and other detailed information. (Reports and queries are generated from the Fuel Tracking System (ProdProd) Database (Electronic) File (Item 49756).) (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: Destroy in office when superseded or obsolete.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
INFORMATION SYSTEMS**

**Item 49756. FUEL TRACKING SYSTEM (PRODPD) DATABASE (ELECTRONIC) FILE.** Electronic records concerning all motor fuel tax returns (with the exception of International Fuel Tax Agreement (IFTA) returns) filed electronically by taxpayers through the Motor Fuels web application or manually keyed into the tracking system by a Department of Revenue (DOR) employee with a tax period beginning on or after September 1, 2006. Fields include taxpayer demographic information as required on each paper form, all line information and schedule data as required on each paper form, document locator numbers, dates filed, maintenance tables including schedule support tables, and other related information. (Information populated into this database from the department's Integrated Tax Administration System (ITAS) File and filed motor fuel tax returns.) (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: Update in office routinely. Retain in office permanently.

**Item 49757. FUEL TRACKING SYSTEM (PRODCERT) DATABASE (ELECTRONIC) FILE.** Electronic records concerning all supplier, terminal operators, and transporter returns filed electronically via electronic document interchange (EDI) in a test environment for the purposes of obtaining certification for filing live returns by EDI. Fields include all taxpayer demographic information as required on supplier, terminal operators, transporter paper forms; all line item and schedule data, as required on each of the above paper forms; maintenance tables including schedule support tables, and other related information. (Information populated into this database from the department's Integrated Tax Administration System (ITAS) File and filed motor fuel tax returns.) (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: Update in office routinely. Retain in office permanently.

**Item 49758. FUEL TRACKING SYSTEM (ACCEPTANCECERT AND ACCEPTANCEPROD) DATABASE (ELECTRONIC) FILE.** Electronic records concerning all motor fuel tax returns (with the exception of IFTA returns) filed electronically by taxpayers through the Motor Fuels web application or manually keyed into the tracking system by a Department of Revenue employee with a tax period beginning on or after September 1, 2006. Fields include taxpayer demographic information as required on each paper form, all line information and schedule data as required on each paper form, document locator numbers, dates filed, maintenance tables including schedule support tables, and other related information. (Database is a mirror image of the Fuel Tracking System (Prod/Prod) Database (Electronic) File (Item 49756) and used for testing purposes.) (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: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
OPERATIONS SECTION  
INFORMATION SYSTEMS**

**Item 49759. AMENDED RETURNS DATABASE (ELECTRONIC) FILE.**

Electronic records used to track processing and disposition of all amended motor fuel tax returns received from a taxpayer. Fields include taxpayers names; account numbers; state numbers (if applicable); document locator numbers; form numbers and tax periods, referral information, refund amounts, and other related data. (Information populated into this database from the department's Integrated Tax Administration System (ITAS) File and filed motor fuel tax returns.) (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: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
SPECIAL FUELS / HIGHWAY FUEL SECTION**

**Item 2807. CANCELLATION FILE.** Records concerning user/bulk user/resellers that have gone out-of-business. File includes tax forms, audit records, licenses, applications, and correspondence.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15544. HIGHWAY FUEL USE TAX (CLASS 0-NO OPERATIONS REPORTS) FILE.** Quarterly Highway Fuel Use Tax Reports concerning no operations of motor carriers in North Carolina.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15546. SPECIAL FUELS REPORTS FILE.** Computer-produced reports indicating sales made by major distributors of special fuels.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15547. TAX-FREE SPECIAL FUELS FILE.** Computer-produced reports concerning non-highway special fuels.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15549. UNLICENSED SUPPLIERS FILE.** Records concerning individuals not bonded to sell special fuels.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15550. ASSESSMENT FILE.** Records concerning collections made by internal audit.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15551. SPECIAL FUELS AUDIT (USERS/BULK USERS/RESELLERS) FILE.** Cards maintained in notebooks detailing differences determined by audit.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15555. SPECIAL FUELS/HIGHWAY FUEL USE TAX FILE.** Quarterly Special Fuels/Highway Fuel Use Tax Reports concerning operation of motor carriers operating in North Carolina. File includes correspondence pertaining to Special Fuels/Highway Fuel Use Tax Act and applications for Special Fuels/Highway Fuel Use Tax. File also includes or concerns audits, assessments, and refunds. (Records are not subject to audit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15556. DELINQUENT CARD FILE.** Computer printouts listing Special Fuels/Highway Fuel accounts delinquent in filing reports, paying assessment dues, redeeming bad checks, or paying special fuel penalties. (Records are not subject to audit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15557. DUPLICATE REGISTRATION CARD FILE.** Registration cards concerning vehicles registered under the Special Fuels/Highway Fuel Use Tax Act.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
SPECIAL FUELS / HIGHWAY FUEL SECTION**

**Item 15558. RECAPITULATION CARD FILE.** Computer printouts listing Special Fuels/Highway Fuel Quarterly Reports Information used for audit purposes.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15559. CASH SHEET LISTING FILE.** Daily listings of motor carriers who have applied for registration. File lists dates, cancellation code numbers, and amount of money received.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15562. MIGRANT WORKER FILE.** Highway fuel applications for migratory motor carriers. (These carriers are exempt from filing quarterly reports and no permanent file is established.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15563. MASTER ACCOUNT FILE.** Computer printouts produced twice weekly listing total active/inactive accounts by class.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15564. DETAIL FILE OF ERRORS AND OVERFLOW FILE.** Computer printouts listing account records that the Data Processing Unit is unable to process. File includes listing of totals for accounts that were processed.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15565. DELINQUENT ACCOUNTS CLEARED FILE.** Computer printouts detailing accounts that have been resolved for a particular quarter.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15566. VEHICLE REGISTRATION BATCH BALANCE AND DELINQUENT LISTING FILE.** Computer printouts listing vehicle registrations and delinquent accounts. (Records are not subject to audit.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15567. QUARTERLY SUPPLIER REPORTS FILE.** Computer printouts listing users, bulk users, resellers, and suppliers. (File is used to cross check for tax payment.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15568. MONTHLY SUPPLIER REPORT FILE.** Computer printouts listing names of suppliers, gallons of fuel sold, and tax due.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15569. TERRITORY PRINTOUT FILE.** Computer printouts listing licensed users, bulk users, and resellers of motor fuels by territory.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
SPECIAL FUELS / HIGHWAY FUEL SECTION**

**Item 15570. CLOSED CLASS 0 ACCOUNTS FILE.** Records concerning closed accounts for Class 0 taxpayers. File includes quarterly reports, correspondence, and other related records. Amended 6-30-89

**DISPOSITION INSTRUCTIONS:** Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
COLLECTIONS UNIT**

**Item 49327. COLLECTIONS DATABASE (ELECTRONIC) FILE.** Electronic records concerning the collection of payments for motor fuels. Data fields includes comments entered by motor fuels collector describing the status of motor fuel tax assessments collected by the unit, taxpayer account numbers, amounts collected, balances due, taxpayer trade names, and other related information. (Database is populated with data managed by the Motor Fuels Section, Accounting Unit.) (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. Destroy in office after 3 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 49328. MOTOR FUELS COLLECTIONS REDUCTION REPORTS (REFERENCE) FILE.** Monthly reports concerning the reduction of motor fuels tax assessments. Reports include balances dues, taxpayer account trade names, tax type, and other related records. (Reports are generated on-demand from the Collections Database (Electronic) File (Item 49327).) (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 when reference value ends.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
LICENSING AND BONDING UNIT**

**ITEM 49329. BOND CORRESPONDENCE FILE.** Records, in paper and electronic formats, concerning correspondence to and from licensed and bonded taxpayers, credit card companies, and motor carriers. File includes applications, licenses, copies of bonds/bond riders, notices, license cancellation letters, correspondence, and information regarding non-bonded taxpayers. (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: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 3 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 49330. MASTER ACCOUNT BULLETIN DATABASE (ELECTRONIC) FILE.** Electronic records concerning persons that hold a current license issued by license type. Data fields include account numbers, taxpayers names, business addresses, telephone and fax numbers, contact person, 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. 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. Retain in office permanently.

**Item 3532. MOTOR FUELS TAX LIABILITY BOND CORRESPONDENCE FILE.** Correspondence to and from licensed distributors, suppliers of special fuels, kerosene distributors, and motor carriers.

DISPOSITION INSTRUCTIONS: Item discontinued. Records transferred to Bond Correspondence File (Item 49329).

**Item 15490. BOND RECORDS CARDS FILE.** Cards describing bonds filed by distributors, suppliers, and motor carriers. (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: Transfer to Inactive Bond Records Card File (Item 15492) when cancelled and released from all audits.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
LICENSING AND BONDING UNIT**

**Item 15491. BONDS AND COLLATERAL SECURITIES REQUESTS (REFERENCE) FILE.** Reference copies of requests for bonds transferred to and received from the Financial Services Division. Reference copies of requests for bonds or collateral securities sent to and/or received from the Financial Services Division. (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: Destroy in office after 3 years.

**Item 15492. INACTIVE BOND RECORDS CARD FILE.** Cards describing inactive bonds filed by distributors, suppliers, and motor carriers. (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: Destroy in office after 25 years.

**Item 15542. INACTIVE SUSPENSE FILE.** Correspondence, including e-mail, and tax forms concerning non-registered taxpayers applying for licensure to sell and/or distribute special fuels. File includes applications received from taxpayer, correspondence, registration forms, and other related records. (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: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 3 years.

**Item 15543. SUPPLIERS CURRENT FILE.** Records concerning registered and bonded suppliers of special fuels (diesel, fuel oil, propane, etc.) in North Carolina. File includes tax forms, reports, licenses, applications, audit records, and correspondence.

DISPOSITION INSTRUCTIONS: Item Discontinued. Records concerning special fuels have been destroyed or transferred to Bond Correspondence File (Item 49329).

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
LICENSING AND BONDING UNIT**

**Item 15545. ACTIVE SUSPENSE FILE.** Correspondence and tax forms concerning non-registered taxpayers applying for licensure to sell and/or distribute fuels. File includes applications received from taxpayer, correspondence, e-mail, registration forms, and other related records (Note: Taxpayers have submitted registration form, but have not completed the licensing process.) (Information is not entered into a database at this time due to budgetary restraints). (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: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer remaining records to the Inactive Suspense File if no efforts have been made to complete the registration process after 2 years of non-activity.

**Item 15552. BULLETINS FILE.** Bulletins in paper and electronic formats produced monthly and sent to suppliers, transporters, fuel alcohol and biodiesel providers. Bulletins sent to taxpayers annually. (Bulletins compiled from information maintained in the Master Account Bulletin Database (Electronic) File (Item 49330).) (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: Destroy in office final electronic versions of bulletins after 6 years. Destroy in office paper bulletins after reference value ends.

**Item 15553. OUT OF BUSINESS SUPPLIER AUDIT AND CANCELATION FILE.** Records concerning suppliers that have gone out-of-business. File includes reports, licenses, application, audit records, and correspondence.

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy all records after 5 years.

**Item 15560. SPECIAL FUELS/HIGHWAY FUEL USE PENDING CORRESPONDENCE FILE.** Correspondence concerning incomplete or invalid applications for permits.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 15561. INACTIVE APPLICATIONS AND REPORTS FILE.** Records transferred from Special Fuels/Highway Fuel Use Pending Correspondence File for which no replies have been received.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
EXAMINATION SECTION  
AUDIT UNIT**

**Item 49760. DIVERSION DATABASE (ELECTRONIC) FILE.** Electronic records used to track the diverting of fuel movement throughout the state depending on where the fuel is shipped into North Carolina from another state or exported out of North Carolina to another state. Fields include dates of calls, caller's names and affiliations, terminal information, shipping information, product types and gallons, party responsible for taxes, companies receiving product information, and other related data. (Information is automatically populated into database from a state approved outsourced call center in Greensboro.) (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:** Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**Item 49761. DIVERSION REPORTS (REFERENCE) FILE.** Reports concerning the tracking of fuel movements into North Carolina from another state or exported out of North Carolina to another state. Reports include dates shipped, caller's names and affiliations, product types, and other related information. (Reports are generated on-demand from the Diversion Database (Electronic) File (Item 49760). (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:** Destroy in office when reference value ends.

**Item 49762. INTERNATIONAL REGISTRATION PLAN (IRP) AUDIT PROGRAM DATABASE (ELECTRONIC) FILE.** Electronic records used as an audit tool for Motor Carrier IRP audits. File includes taxpayer account numbers, taxpayer names and addresses, audit types, county, start dates of audits, number of trucks, and status of audits. (Information is populated into this database from the International Registration Plan (IRP) Audit Program 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; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

**DISPOSITION INSTRUCTIONS:** Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
EXAMINATION SECTION  
AUDIT UNIT**

**Item 49763. INTERNATIONAL REGISTRATION PLAN (IRP) AUDIT PROGRAM FILE.** Records used in the computation of IRP audits. File includes tax returns, results from audits with comparisons to what was reported, records of adjustments applied along with the computations for the end result (debit, credit, no change), and all reports for a complete file. (Information is keyed into the International Registration Plan (IRP) Audit Program Database (Electronic) File (Item 49762).) 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:** Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**Item 49764. INTERNATIONAL REGISTRATION PLAN (IRP) AUDIT PROGRAM REPORTS FILE.**

Reports concerning IRP audits. Reports include names of taxpayers, IRP account numbers, reported data (reported total and jurisdictional mileage, reported jurisdictional percentages of travel), reported fees paid, audited data (audited total and jurisdictional mileage, audited jurisdictional percentages of travel), audited fees due, net assessment and jurisdictional assessments, interest and/or penalty, and other related information. (Reports are generated on-demand from the International Registration Plan (IRP) Audit Program Database (Electronic) File (Item 49762).) (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:** Destroy in office when reference value ends.

**Item 49765. INTERNATIONAL REGISTRATION PLAN (IRP) STATISTICAL DATABASE**

**(ELECTRONIC) FILE.** Electronic records used for statistical purposes concerning completed IRP audits. Fields include auditor names, taxpayer account numbers, fleet numbers, year audit assigned, taxpayers' names, audit periods, total assessed, and other related data. (Information keyed into this database from the International Registration Plan (IRP) Audit Program File (Item 49762).) (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:** Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
EXAMINATION SECTION  
AUDIT UNIT**

**Item 49766. INTERNATIONAL REGISTRATION PLAN (IRP) STATISTICAL REPORTS (REFERENCE)**

**FILE.** Statistical reports used during the preparation and reviews of audits. Reports include auditors' names, year audit assigned, taxpayers' names, audit periods, total amounts assessed, and other related records. (Reports are printed on-demand from the International Registration Plan (IRP) Database (Electronic) File (Item 49762).) (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: Destroy in office when reference value ends.

**Item 49767. MOTOR CARRIER AUDIT PROGRAM DATABASE (ELECTRONIC) FILE.** Electronic records used for auditing motor carriers and motor fuel audits. Data fields include taxpayer information, International Fuel Tax Agreement (IFTA) reported data, IFTA audited data and outcomes, and other related information. (Information entered into this database from the Motor Carrier Audit Program File (Item 49768).) (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: Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**Item 49768. MOTOR CARRIER AUDIT PROGRAM FILE.** Records concerning the computation of motor carrier and motor fuels audits. File includes tax returns, correspondence, results from audits with comparison to what has been reported, records of adjustments applied along with computations for the end result (debit, credit, no changes), and other related records. (Information entered into the Motor Carrier Audit Program Database (Electronic) File (Item 49767).) (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: Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
EXAMINATION SECTION  
AUDIT UNIT**

**Item 49769. MOTOR CARRIER AUDIT PROGRAM REPORTS (REFERENCE) FILE.** Reports used for auditing motor carriers and motor fuel audits. Reports include the Field Audit Reports, Fuel Purchases Summary Reports, Fuel Detail Adjustment Reports, Projection Tab Reports, Mileage and Fuel Download Reports, Penalty and Final Bill Summary Reports, and other related reports. (Reports are generated on-demand from the Motor Carrier Audit Program Database (Electronic) File (Item 49768).) (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: Destroy in office when reference value ends.

**Item 49770. WEEKLY TRACKING DATABASE AND SPREADSHEETS (ELECTRONIC) FILE.** Electronic records concerning weekly tracking of auditor activities. Data fields and spreadsheets include names of auditors, audit period, taxpayers' account numbers, taxpayers' names, audit codes, fuel types, total assessed, and other related information. (Information entered into this database and spreadsheets from the Motor Carrier Audit Program File (Item 49768) and the International Registration Plan (IRP) Audit Program File (Item 49763).)

DISPOSITION INSTRUCTIONS: Destroy in office after current fiscal year plus the immediate 4 prior fiscal 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 upon completion of action and resolution of issues involved.

**Item 49771. WEEKLY TRACKING REPORTS (REFERENCE) FILE.** Weekly tracking reports of each auditor's activities. Reports include names of auditors, audit periods, taxpayer's account number, taxpayer names, and other related information. (Reports are generated on-demand from the Weekly Tracking Database and Spreadsheets (Electronic) File (Item 49770).)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
EXAMINATION SECTION  
INVESTIGATION UNIT**

**Item 49772. CASE ASSIGNMENT DATABASE (ELECTRONIC) FILE.** Electronic records concerning the tracking of cases from initiation to closing of case. Fields include date of origin of case, account name, type of case, disposition of cases, assessments amounts, audit amounts, lab results, and other related data. (Information entered into this database from the Case File (Item 49774).) (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 and applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information.)

DISPOSITION INSTRUCTIONS: Update in office routinely and destroy fields of data by January 31 of each calendar year after data is 4 years old.

**Item 49773. CASE ASSIGNMENTS REPORTS (REFERENCE) FILE.**

Reports concerning cases investigated by the division. Reports includes names of cases, statistical information regarding cases, descriptions of cases, and other related information. (Reports are generated on demand from the Case Assignment Database (Electronic) File (Item 49772).) (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: Destroy in office when reference value ends.

**Item 49774. CASE FILE.** Case files concerning investigations and inspections conducted by special agents of the division. File includes investigative reports, lab analysis, penalty assessments, and other related records. (Biographical and statistical information is selectively keyed into the Case Assignment Database (Electronic) File (Item 49773) routinely. (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 and applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information.)

DISPOSITION INSTRUCTIONS: Destroy after 4 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 49775. INSPECTIONS DATABASE (ELECTRONIC) FILE.** Electronic records concerning inspection data entered by investigators. Data fields include dates of inspections, account names, addresses, types of businesses, scope of inspections, disposition of inspections, 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; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records and applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information.)

DISPOSITION INSTRUCTIONS: Destroy in office after 4 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.

**DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
EXCISE TAX DIVISION  
EXAMINATION SECTION  
INVESTIGATION UNIT**

**Item 49776. INSPECTIONS FIELD REPORTS (REFERENCE) FILE.** Inspections field reports that contain statistical and account information for ongoing investigations. Reports include document dates, account numbers, locations of inspections, and other related data. (Reports are printed on-demand from the Inspections Database (Electronic) File (Item 49775).) (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 and applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**Item 49777. INSPECTIONS FORMS (REFERENCE) FILE.** Forms completed by investigators in the field to gather statistical and account information for ongoing investigations. Forms include dates of inspections, account names, types of businesses, scope of inspections, disposition of inspections, and other related information. (Information is entered into the Inspections Database (Electronic) File (Item 49775) daily. (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 and applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.