

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT 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

LOCAL GOVERNMENT DIVISION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

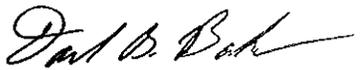
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

LOCAL GOVERNMENT DIVISION

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 This schedule is to remain in effect until superseded.

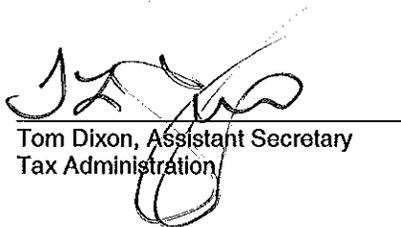
APPROVAL RECOMMENDED



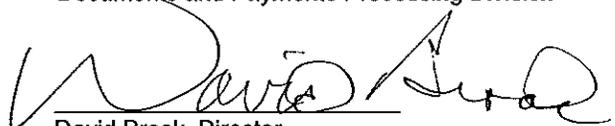
David Baker, Director
Local Government Division



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

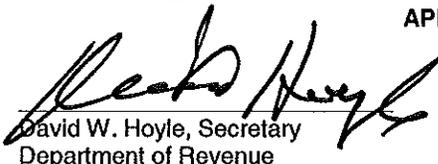


Tom Dixon, Assistant Secretary
Tax Administration

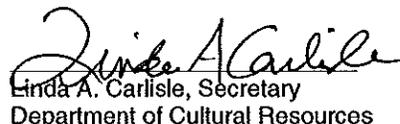


David Brook, Director
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
ADMINISTRATION**

ITEM 15355. LEGISLATIVE (REFERENCE) FILE

Reference copies of proposed and enacted legislation in paper formats concerning the division. File includes legislative bills. (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 49500. HISTORICAL FILE

Record concerning the historical development of the division. File includes organizational charts, reorganization statements, policies, directives, planning, 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 49735. HISTORICAL DATABASE (ELECTRONIC) FILE

Electronic records, including e-mail, concerning the historical development of the division. File includes organizational charts, reorganization statements, policies, directives, planning, 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 49500). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DISTRIBUTION UNIT

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

DISTRIBUTION UNIT

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.

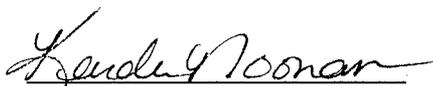
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or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

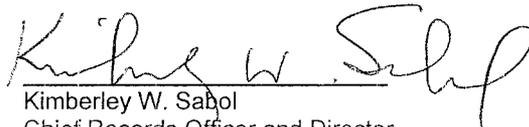
DISTRIBUTION UNIT

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



Kendra Noonan, Group Manager
Distribution Unit



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



Alan P. Felton, Assistant Secretary
Business Systems



David Brook, Director
Division of Historical Resources

APPROVED



Kenneth R. Lay, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT

PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE

ORGANIZATIONAL NAME CHANGE

An organizational name change to this Program Records Retention and Disposition Schedule is hereby approved. The Program Records Retention and Disposition Schedule reflects an organizational change from **Business Systems, Documents and Payments Processing Division, Distribution Unit** to **Tax Administration, Local Government Division, Distribution Unit**. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated February 22, 2010. 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

DISTRIBUTION UNIT

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. The agency agrees to comply with 07 NCAC 04M. 0510 when deciding on a method of destruction. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed. 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.

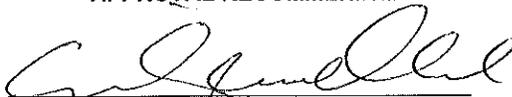
The Department of Revenue and the Department of Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods which allow them to be destroyed when "administrative/reference value ends." The Department of Revenue hereby agrees that it will establish and enforce internal policies setting minimum retention periods for records with this disposition instruction. Without the establishment of internal policies, the agency is not authorized by the Department of Cultural Resources to destroy these records.

The Department of Revenue and the Department of Cultural Resources concur that the long-term and/or permanent preservation of electronic records require additional commitment and active management by the agency. The Department of Revenue agrees to comply with all policies, standards, and best practices published by the Department of Cultural Resources regarding the creation and management of electronic records.

E-mail messages sent or received by Executive Branch agencies shall be retained for 5 years pursuant to Executive Order No. 12 (issued May 21, 2013 by Governor Pat McCrory). Any e-mail messages requiring retention longer than 5 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 Department of Revenue agrees to destroy, transfer or dispose of records in the manner and the times specified herein. This schedule is to remain in effect until superseded.

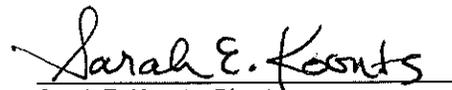
APPROVAL RECOMMENDED

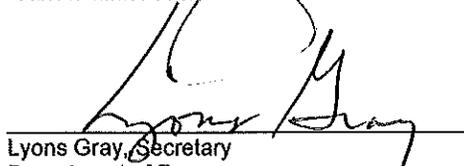

Cindy Mallard, Chief Records Officer
Department of Revenue


Cindy Honeycutt, Manager
Distribution Unit

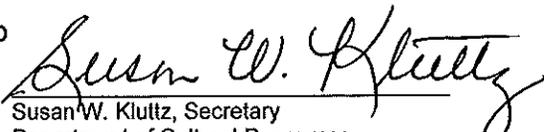

David B. Baker, Director
Local Government Division


Tom Dixon, Director
Tax Administration


Sarah E. Koonts, Director
Division of Archives and Records


Lyons Gray, Secretary
Department of Revenue

APPROVED


Susan W. Klutz, Secretary
Department of Cultural Resources

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
ADMINISTRATION**

ITEM 49020. DISTRIBUTION REPORTING DATABASE (ELECTRONIC) FILE

Electronic records concerning generation of reports for unit. File includes account names, account numbers, date claim was filed, amounts of refunds requested, amounts of refunds allowed, data refund was approved, refund codes, county and section codes, descriptions of work performed, amount of work processed, date work was performed, and other related data. (Data is entered into this database from the Reallocation Inventory Tracking Forms File (Item 49021).) (File maintenance and backup procedures conducted by Department of Revenue (DOR) Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49021. REALLOCATION INVENTORY TRACKING FILE

Records in paper and electronic formats, used to analyze the amount of refund requested compared to the amount of refund allowed and to track the reallocations claims submitted for process. File includes forms, reports, correspondence, and other related records. Forms include account name, account number, date claim was filed, account period, amount of refund requested, amount of refund allowed, date refund approved, and other related information. (Data is entered into the Distribution Reporting Database (Electronic) File (Item 49020) immediately upon receipt.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office paper records after 5 years. Destroy in office remaining records after 7 years.

ITEM 49022. REFUND TAX FORMS (GEN 17A) FILE

Forms in paper and electronic formats, used during the manual refund process, to refund funds to various state agencies. Forms include amounts of refunds, periods of refunds; refund codes, county codes, section codes, and other related information. (Data is entered into the Distribution Reporting Database (Electronic) File (Item 49020).)

DISPOSITION INSTRUCTIONS: Destroy in office paper after 5 years.

ITEM 49023. WORK TRACKING REPORTS FILE

Reports in paper and electronic formats used to track the work processes performed by each member of the unit. Reports include work descriptions, amount of work processed, date work performed, and other related information. (Reports are generated from the Distribution Reporting Database File (Item 49020).)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
ALCOHOL TAX PROGRAM**

ITEM 49024. ALCOHOL TAX DATABASE (ELECTRONIC) FILE

Electronic records concerning alcohol tax collected from each county and municipality. Electronic file includes names of counties, population of county and municipalities, beer alcohol sales, fortified and unfortified wine alcohol sales, and other related data. (Data is entered into this database from the Alcohol Tax File (Item 49025). (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49025. ALCOHOL TAX FILE

Records in paper and electronic formats concerning alcohol tax collected from each county and municipality that has been verified and distributed. File includes correspondence and internal reports from various divisions, counties and municipalities and other related records. (Data is entered into the Alcohol Tax Database (Electronic) File (Item 49024).

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years after due date of distribution 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 49026. ALCOHOL TAX (REPORTS) FILE

Reports in paper and electronic formats concerning alcohol taxes collected from each county and municipality. Reports include names of counties, population of county and municipality, beer alcohol sales, fortified wine and unfortified wine alcohol sales, and other related information. (Reports are generated from the Alcohol Tax Database (Electronic) File (Item 49024).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
DRY CLEANING SOLVENT PROGRAM**

**ITEM 49027. DRY CLEANING SOLVENT CLEANUP FUND TAX REFUND DATABASE
(ELECTRONIC) FILE**

Electronic records concerning transfers of sales and use taxes collected by the department and refunded to the N.C. Department of Environment and Natural Resources for the Dry Cleaning Solvent Cleanup Fund. File includes amounts of refund, periods of refunds, refund codes, names of counties, and other related items. (Data is entered into this database from the Dry Cleaning Solvent Cleanup Fund Tax Refund File (Item 49028).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49028. DRY CLEANING SOLVENT CLEANUP FUND TAX REFUND FILE

Records in paper and electronic formats concerning transfers of sales and use taxes collected by the department and refunded to the N.C. Department of Environment and Natural Resources for the Dry Cleaning Solvent Cleanup Fund. File includes manual refund forms, correspondence and other related records. (Data is entered into the Dry Cleaning Solvent Cleanup Fund Tax Refund Database (Electronic) File (Item 49027).)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years after due date of distribution 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 49029. DRY CLEANING SOLVENT CLEANUP FUND TAX REFUND REPORTS FILE

Reports in paper and electronic formats concerning transfers of sales and use taxes collected by the department and refunded to the N.C. Department of Environment and Natural Resources for the Dry Cleaning Solvent Cleanup Fund. Reports include amounts of refund, periods of refunds, refund codes, names of counties, and other related information. (Reports are generated from the Dry Cleaning Solvent Cleanup Fund Tax Refund Database (Electronic) File (Item 49027).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
HOLD HARMLESS PROGRAM**

ITEM 49030. HOLD HARMLESS DATABASE (ELECTRONIC) FILE

Electronic records concerning sales taxes collected from each local government. File includes names of counties and municipalities, periods of distribution, computed reimbursements, articles of sales tax, local sales tax share, computed sales tax share, and other related information. (Data is entered into this database from the Hold Harmless File (Item 49031).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49031. HOLD HARMLESS FILE

Records in paper and electronic formats concerning sales tax collected from each local government. File includes correspondence, internal reports received from various divisions, and other related records. (Data is entered into the Hold Harmless Database (Electronic) File (Item 49030).)

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 records in paper and electronic formats after 7 years after due date of distribution 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 If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49032. HOLD HARMLESS REPORTS FILE

Reports in paper and electronic formats concerning sales tax collected from each local government. Reports include names of counties and municipalities, periods of distribution, computed reimbursements, articles of sales tax, local sales tax share, computed sales tax share, and other related information. (Reports are generated from Hold Harmless Database (Electronic) File (Item 49030).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
PRIMARY FOREST PROGRAM**

ITEM 49033. PRIMARY FOREST DATABASE (ELECTRONIC) FILE

Electronic records in paper and electronic formats concerning primary forest taxes collected. Electronic file includes names of counties, amounts of primary forest taxes, percent of distribution, total distributable amount, and other related information. (Data is entered into this database from the Primary Forest File. (Item 49034).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49034. PRIMARY FOREST FILE

Records in paper and electronic formats concerning primary forest tax collected. File includes correspondence, internal reports received from various divisions, and other related records. (Data is entered into Primary Forest Database (Electronic) File (Item 49033).)

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 records in paper and electronic formats after 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49070. PRIMARY FOREST (REPORTS) FILE

Reports in paper and electronic formats concerning primary forest taxes collected. Reports include names of counties, amounts of primary forest taxes, percent of distribution, total distributable amount, and other related information. (Reports are generated from Primary Forest Database (Electronic) File (Item 49033).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SALES AND USE TAX PROGRAM**

ITEM 49035. NET COLLECTIONS DATABASE (ELECTRONIC) FILE

Electronic records concerning sales and use taxes collected from each county. Electronic file includes names of counties, amounts of sales taxes, and amounts of differences from averages, percents of differences from averages, and other related information. (Database is populated from the Net Collections File (Item 49036).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49036. NET COLLECTIONS FILE

Records in paper and electronic formats concerning sales and use taxes collected from each county. File includes correspondence, internal reports received from various divisions, and other related records. (Data is entered into the Net Collections Database (Electronic) File (Item 49035) immediately upon receipt.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49037. NET COLLECTIONS (REPORTS) FILE

Reports in paper and electronic formats concerning sales and use taxes collected from each county. Reports include names of counties, amounts of sales taxes, and amounts of differences from averages, percents of differences from averages, and other related information. (Reports generated from the Net Collections Database (Electronic) File (Item 49035).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49038. RECONCILIATION DATABASE (ELECTRONIC) FILE

Electronic records concerning sales and use tax deposits with collections posted by Documents and Payments Processing Division. Electronic file includes motor vehicle tax amounts, utilities tax amounts, sales utilities tax amounts, and other related records. (Database is populated from Reconciliation File (Item 49039).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SALES AND USE TAX PROGRAM**

ITEM 49039. RECONCILIATION FILE

Records in paper and electronic formats concerning sales and use tax deposits with collections posted by Documents and Payments Processing Division (DPPD). File includes correspondence and internal reports from various divisions and other related records. (Data is entered into Reconciliation Database (Electronic) File (Item 49038).)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years and following sales close out schedule 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49040. RECONCILIATION REPORTS FILE

Reports in paper and electronic formats used to analyze deposits by collecting information from several sources. Reports include motor vehicle tax amounts, utilities tax amounts, sales utilities tax amounts, and other related records. (Reports generated from the Reconciliation Database (Electronic) File (Item 49038).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49041. PRELIMINARY STATE AND COUNTY SALES AND USE TAX COLLECTIONS FORMS (S-1 AND S-3) DATABASE (ELECTRONIC) FILE

Electronic records concerning sales and use taxes, transit taxes, sales utilities taxes, and highway use taxes. Electronic file includes include motor vehicle tax amounts, utilities tax amounts, bad check amounts, and other related information. (Database is populated from the Preliminary State and County Sales and Use Tax Collections Forms (S-1 and S-3) File (Item 49042).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49042. PRELIMINARY STATE AND COUNTY SALES AND USE TAX COLLECTIONS FORMS (S-1 AND S-3) FILE

Records in paper and electronic formats concerning sales and use tax, Mecklenburg transit tax, sales utilities, and highway use tax. File includes correspondence and internal reports from various divisions and other related records. (Data is entered into the Preliminary State and County Sales and Use Tax Collections Forms (S-1 and S-3) Database (Electronic) File (Item 49041) immediately upon receipt.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years and following sales close out schedule 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SALES AND USE TAX PROGRAM**

**ITEM 49111. PRELIMINARY STATE AND COUNTY SALES AND USE TAX COLLECTIONS
REPORTS FILE**

Reports in paper and electronic formats used to analyze State and County sales and use tax collections by adjusting information from several sources. Reports include motor vehicle tax amounts, utilities tax amounts, Mecklenburg transit tax amounts, bad check amounts and other related records. (Reports generated from the Preliminary State and County Sales and Use Tax Collections Forms (S-1 and S-3) Database (Electronic) File (Item 49041) and the department's Integrated Taxpayer Automation System (ITAS) application.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SCRAP TIRE PROGRAM**

ITEM 49043. SCRAP TIRE DATABASE (ELECTRONIC) FILE

Electronic records concerning scrap tire tax collected from each county. Electronic file includes names of counties, populations of counties, scrap tire sales, periods of distribution, and other related information. (Data is entered into this database from the Scrap Tire File (Item 49044).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49044. SCRAP TIRE FILE

Records in paper and electronic formats concerning scrap tire tax collected from each county. File includes correspondence and internal reports from various divisions and other related records. (Data is entered into the Scrap Tire Database (Electronic) File (Item 49043) after due date of distribution.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years and after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49045. SCRAP TIRE (REPORTS) FILE

Reports in paper and electronic formats concerning scrap tire taxes collected from each county. Reports include names of counties, population of county, scrap tire sales, period of distribution and other related information. (Reports generated from Scrap Tire Database (Electronic) File (Item 49043).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SET OFF PROGRAM**

ITEM 49046. SET OFF PROGRAM DATABASE (ELECTRONIC) FILE

Electronic records concerning amounts owed to other state agencies and the Internal Revenue Service. Electronic file includes names of agencies and taxpayers, amounts of debt owed, period of tax return filed, social security numbers, and other related data. (Data is entered into this database from the Set Off File (Item 49047).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49047. SET OFF PROGRAM FILE

Records in paper and electronic formats concerning amounts owed to other state agencies and the Internal Revenue Service. File includes correspondence and other related records. (Data is entered into the Set Off Database (Electronic) File (Item 49046) weekly.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49048. SET OFF PROGRAM (REPORTS) FILE

Reports in paper and electronic formats concerning amounts owed to other state agencies and the Internal Revenue Service. Reports include names of agencies and taxpayers, amount of debt owed, period of tax return filed, social security numbers and other related information. (Reports generated from the Integrated Taxpayer Administration System (ITAS) and the Set Off Program Database (Electronic) File (Item 49046).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SPECIAL PROGRAM FUNDS PROGRAM**

ITEM 49049. WILDLIFE RESOURCES COMMISSION DATABASE (ELECTRONIC) FILE

Electronic records concerning transfers of income and corporate taxes collected by the department and refunded to the N.C. Wildlife Resources Commission for Wildlife Resources Commission Fund. Electronic file includes amounts collected and refunded, taxpayer identification number, dates of transactions, and other related information. (Data is entered into this database from the Wildlife Resources Commission File (Item 49050).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49050. WILDLIFE RESOURCES COMMISSION FILE

Records in paper and electronic formats concerning transfers of income and corporate taxes collected by the department and refunded to the N.C. Wildlife Resources Commission for Wildlife Resources Commission Fund. File includes manual refund forms, correspondence and other related records. (Data entered into the Wildlife Resources Commission Database (Electronic) (Item 49049).)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49051. WILDLIFE RESOURCES COMMISSION (REPORTS) FILE

Reports in paper and electronic formats concerning transfers income and corporate taxes collected by the department and refunded to the N.C. Wildlife Resources Commission for the Wildlife Resources Commission Fund. Reports include amounts collected and refunded, taxpayer identification number, dates of transactions, and other related information. (Reports are generated from the Wildlife Resources Commission Database (Electronic) File (Item 49049).) (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 7 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SPECIAL PROGRAM FUNDS PROGRAM**

ITEM 49052. N.C. PUBLIC CAMPAIGN FINANCING FUND DATABASE (ELECTRONIC) FILE

Electronic records concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Candidates Financing Fund and Public Campaign Financing Fund. Electronic file includes amounts of refund, periods of refunds, refund codes, and other related information. (Data is entered into this database from the N.C. Public Campaign Financing Fund File (Item 49053).) (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.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49053. N.C. PUBLIC CAMPAIGN FINANCING FUND FILE

Records in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Candidates Financing Fund and Public Campaign Financing Fund. File includes manual refund forms, correspondence and other related records. (Data is entered into the N.C. Public Campaign Financing Fund Database (Electronic) File (Item 49052).) (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 for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49054. N.C. PUBLIC CAMPAIGN FINANCING FUND (REPORTS) FILE

Reports in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Candidates Financing Fund and Public Campaign Fund. Reports include amounts of refund, periods of refunds, refund codes, and other related information. (Reports are generated from the N.C. Public Campaign Financing Fund Database (Electronic) File. (Item 49052).) (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 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
SPECIAL PROGRAM FUNDS PROGRAM**

ITEM 49055. POLITICAL PARTIES FUND DATABASE (ELECTRONIC) FILE

Electronic records concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Political Parties Fund. Electronic file includes amounts of refund, periods of refunds, refund codes, and other related information. (Data is entered into this database from the Political Parties Fund File (Item 49056).) (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.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49056. POLITICAL PARTIES FUND FILE

Records in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Political Parties Fund. File includes manual refund forms, correspondence, and other related records. (Data is entered into the Political Parties Fund Database (Electronic) File (Item 49055).) (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 for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49057. POLITICAL PARTIES FUND (REPORTS) FILE

Reports in paper and electronic formats concerning transfers of individual income taxes collected by the department and refunded to the N.C. State Board of Elections for the Political Parties Fund. Reports includes amounts of refund, periods of refunds, refund codes, and other related information. (Reports are generated from the Political Parties Fund Database (Electronic) File (Item 49055).) (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 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
UTILITY FRANCHISE PROGRAM**

ITEM 49058. UTILITY FRANCHISE DATABASE (ELECTRONIC) FILE

Electronic records concerning utility franchise taxes on electricity, excise taxes on piped natural gas, sales and use taxes on telecommunications and video programming collected from each county and municipality. Electronic file includes include names of counties and municipalities, amounts of taxes, deposit dates, total distributions of taxes, and other related information. (Data is entered into this database from the Utility Franchise File (Item 49059).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49059. UTILITY FRANCHISE FILE

Records in paper and electronic formats concerning utility franchise taxes on electricity, excise taxes on piped natural gas, sales and use taxes on telecommunications and video programming collected from each county and municipality. File includes correspondence, reports, and other related records. (Data is entered into the Utility Franchise Database (Electronic) File (Item 49058).)

ITEM 49060. UTILITY FRANCHISE (REPORTS) FILE

Reports concerning utility franchise taxes on electricity, excise taxes on piped natural gas, sales and use taxes on telecommunications and video programming collected from each county and municipality. Reports include names of counties and municipalities, amounts of taxes paid, deposit dates, total amounts of tax distributions, and other related information. (Reports are generated from the Utility Franchise Database (Electronic) File (Item 49058).)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
WHITE GOODS TAX PROGRAM**

ITEM 49061. WHITE GOODS TAX DATABASE (ELECTRONIC) FILE

Electronic records concerning white goods tax collected from each county. Electronic file includes names of counties, population of county, total amounts of taxes, periods of distribution and other related information. (Data is entered into this database from the White Goods Tax File (Item 49062).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49062. WHITE GOODS TAX FILE

Records in paper and electronic formats concerning white goods tax collected from each county. File includes correspondence, internal reports received from various divisions, and other related records. (Data in is entered into the White Goods Tax Database (Electronic) File (Item 49061).)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49063. WHITE GOODS TAX (REPORTS) FILE

Reports in paper and electronic formats concerning white good taxes collected from each county. Reports include names of counties, population of county, total amounts of taxes, period of distribution and other related information. (Reports are generated from Administration, Distribution Reporting Database (Item 49021).

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
WILDLIFE RESOURCES FUND PROGRAM**

ITEM 49064. WILDLIFE RESOURCES FUND TAX REFUND DATABASE (ELECTRONIC) FILE

Electronic records concerning transfer of sales and use tax collections to the State Treasurer for the Wildlife Resources Fund. Electronic file includes amounts received, dates payments were received, and dates when payments transferred to Wildlife Resources Fund, and other related data. (Data is entered into this database from the Wildlife Resources Fund Tax Refund File (Item 49065).) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 closed fiscal years, if no litigation, claims, audit, or other official action involving the records has been initiated. If official actions have been initiated, if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49065. WILDLIFE RESOURCES FUND TAX REFUND FILE

Records in paper and electronic formats concerning the manual refund process used to transfer sales and use tax collections to the State Treasurer for the Wildlife Resources Fund. File includes manual tax refund forms, correspondence, and other related records. (Data is entered into the Wildlife Resources Fund Tax Refund Database (Electronic) File (Item 49064).)

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 records after 7 years after due date of distribution 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49066. WILDLIFE RESOURCES TAX FUND (REPORTS) FILE

Records in paper and electronic formats concerning transfer of sales and use tax collections to the State Treasurer for the Wildlife Resources Fund. File includes amounts received, dates payments were received, and dates when payments transferred to Wildlife Resources Fund, and other related data. (Reports are generated from Wildlife Resources Tax Fund Database (Electronic) File (Item 49064).)

DISPOSITION INSTRUCTIONS: Destroy in office records in paper and electronic formats after 7 closed fiscal years, if no litigation, claims, audit, or other official action involving the records has been initiated. If official actions have been initiated, destroy in office after if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
DISTRIBUTION UNIT
WILLIAM S. LEE CREDIT PROGRAM**

ITEM 49067. WILLIAM S. LEE CREDIT DATABASE (ELECTRONIC) FILE

Electronic records concerning fees collected from William S. Lee Quality Jobs and Expansion Act (G.S. 105, Article 3A) credit. Electronic file includes taxpayer names and identification numbers, amounts of taxes collected, dates when taxes were collected, and other related information. (Data is entered into this database from the William S. Lee Credit File (Item 49068).) (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.) (File maintenance and backup procedures conducted by DOR Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 49068. WILLIAM S. LEE CREDIT FILE

Records in paper and electronic formats concerning fees collected from William S. Lee Quality Jobs and Expansion Act (G.S. 105, Article 3A) credit. File includes correspondence and other related records. (Data is entered into the William S. Lee Credit Database (Electronic) File (Item 49067).) (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.)

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 records after 7 years after due date of distribution 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 If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49069. WILLIAM S. LEE CREDIT (REPORTS) FILE

Reports in paper and electronic formats concerning fees collected from William S. Lee Quality Jobs and Expansion Act (G.S. 105, Article 3A) credits. Reports include taxpayer names and identification numbers, amounts of taxes collected, dates when taxes were collected, and other related information. (Reports are generated quarterly from the DORs Information Technology Integrated Taxpayer Administration System (ITAS) and the Williams S Lee Credit Database (Electronic) File (Item 49067).) (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 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 if official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
EDUCATION AND CERTIFICATION**

ITEM 15372. EXAMINATION TESTS FILE

Examination tests completed by county appraisers and assessors who have attended division training for tax property assessment and appraisal certification. (Comply with applicable provisions of G.S 126-22, 126-23, 126-24 and 126-29 regarding confidentiality of personnel records 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 after 3 years 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.

ITEM 15373. COUNTY APPRAISAL FILE

Records concerning county appraisers and assessors who have attended division training to become certified to appraise and assess county tax properties. File includes descriptions of courses taken and test results. (Comply with applicable provisions of G.S 126-22, 126-23, 126-24 and 126-29 regarding confidentiality of personnel records and 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 actions involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49501. CERTIFICATION PROGRAM (REFERENCE) FILE

Records concerning appraisal certification of county appraisers and tax assessors. File includes certification forms, class rosters, summaries of class locations, 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: Destroy in office when reference value ends.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGIBLES TAX**

ITEM 2824. TAXPAYERS INDIVIDUAL TAX RETURNS FILE

Correspondence, tax returns, and all other information concerning individuals, fiduciaries, and partnerships, which are subject to intangibles taxes. File includes tax report forms, requests for forms, requests for filing extension, extension notices, correction notices, tax schedules, notices of proposed assessment, tax due notices, collection reports, tax abatement, audit workpapers, remittance reports, delinquent tax notices, refund vouchers, and notices of penalty. File may also include no tax due returns filed by taxpayers who have no tax obligation.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 2825. CORPORATE TAX RETURNS AND FILE FOLDERS FILE

Correspondence, tax returns, and all other information concerning foreign and domestic corporations which are subject to intangibles taxes. File includes tax report forms, requests for forms, requests for filing extension, extension notices, correction notices, tax schedules, notices of proposed assessment, tax due notices, collection reports, tax abatement, audit workpapers, remittance reports, delinquent tax notices, refund vouchers, and notices of penalty. File may also include no tax due returns filed by taxpayers who have no tax obligation.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15240. LAW AND LEGAL FILE

Legal documents concerning individual cases that are before the Tax Review Board, awaiting a hearing before the Secretary of Revenue, or in the courts. Series also includes materials concerning the administrative procedures act and correspondence with the Attorney General.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15241. LEGISLATIVE FILE

Copies of proposed and enacted legislation and various legislative reference materials.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15243. OPERATING AND PROGRAM FILE

Program records concerning information from the source, collection and distribution of intangibles tax, and correspondence and materials created with publishers regarding division publications and forms.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15246. DIRECTOR'S LEGAL FILE

Records created and accumulated which substantiate the rights, obligations, and interests of the state and taxpayers in regard to intangibles taxation. File includes opinions and correspondence of the Attorney General, legal correspondence of the director, and decisions made by the Secretary of Revenue.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15247. EXEMPT OR TAXABLE CORRESPONDENCE FILE

Records concerning articles of incorporation, bylaws, trust agreements, and information received from corporations, trusts, and other parties which are used to determine the taxable status of property owned or issued by them.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGIBLES TAX**

ITEM 15248. CLOSED HEARINGS FILE

Applications for hearings, tax briefs, affidavits, decisions of the Secretary of Revenue, appeals to the Tax Review Board, tax returns, and assessments.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15250. DISTRIBUTION WORKPAPERS FILE

Records concerning the preparation of the annual intangibles tax distribution report.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15251. ASSISTANT DIRECTOR'S SUBJECT FILE

Records concerning the administration of intangibles tax laws.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15253. ANNUAL BANK REPORTS FILE

Tax returns filed by North Carolina banks containing correspondence, assessments, refund worksheets, and other related documents.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15254. ANNUAL INSURANCE REPORTS FILE

Tax returns filed by domestic and foreign insurance companies. File includes correspondence, assessments, refund worksheets, and other related documents.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15255. MISCELLANEOUS INTANGIBLES TAX CORRESPONDENCE FILE

Correspondence with individuals, corporations, and other parties having no file record regarding intangibles tax matters.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15256. SUSPENSE FILE

Records concerning taxpayers who have and have not filed intangibles tax returns. File includes or concerns correspondence, assessments, billings, and various other materials on which pending actions have not been completed.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15257. INFORMATION AT THE SOURCE RETURNS FILE

Information at the Source Returns filed by corporations doing business in North Carolina. File includes information concerning stocks, bonds, and notes owned by North Carolina residents.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15258. INFORMATION AT THE SOURCE CORRESPONDENCE FILE

Correspondence with corporations concerning Information at the Source Returns.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15259. SECURITY BROKERS STATEMENTS FILE

Statements received from security brokers doing business in North Carolina. File includes information concerning stocks and bonds held by them for their customers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGIBLES TAX**

ITEM 15260. DAILY COLLECTIONS LISTINGS FILE

Listings received from the Accounting Division concerning all revenue collected under intangibles tax laws.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15261. SUMMARY REPORT OF DAILY COLLECTIONS FILE

Daily summaries of intangibles tax collections.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15262. BATCH POSTING LEDGERS FILE

Ledgers which serve as a cumulative record of daily and monthly intangibles tax collections.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15263. BATCH COLLECTION REPORTS FILE

Computer printouts received from Management Information Services concerning daily collections by county and section of law under which tax was collected.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15264. MONTHLY REPORT OF COLLECTIONS FILE

Computer printouts summarizing collections by county and section of law under which tax was collected.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15265. MONTHLY REPORT OF REFUNDS FILE

Computer printouts summarizing refunds by county and section by law under which tax was collected.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15266. YEAR-TO-DATE REPORT FILE

Computer printouts summarizing collections by county and section of law under which tax was collected.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15267. AUDIT ANALYSIS REPORT FILE

Computer printouts summarizing county collections through the issuance of assessments.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15268. ALLOCATION REPORT FILE

Computer printouts concerning adjustments made in the reallocation of taxes based on the Distribution Adjustment Ledger.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15270. ANNUAL REPORTS TO REVENUE OFFICERS FILE

Reports concerning outstanding billings charged to revenue officers in the Field Services Office.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGIBLES TAX**

ITEM 15271. QUARTERLY REPORTS TO FIELD SERVICES OFFICE FILE

Reports sent to the Field Services Office concerning outstanding billings charged to revenue officers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15272. MONTHLY REPORT OF ACCOUNTS RECEIVABLE FILE

Monthly statements concerning amounts billed, collected, and abated.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15278. DISTRIBUTION ADJUSTMENT LEDGER FILE

Worksheets submitted annually to Management Information Services to reallocate taxes paid by various taxpayers between the counties in which they do business.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15376. SOIL SURVEY FILE

Soil survey records listing summary of soil characteristics. File includes maps.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX COMMISSION**

ITEM 2778. PROPERTY TAX COMMISSION MEMBERS FILE

Records concerning the Property Tax Commission. File includes oaths of office, routine correspondence, appointment letters, meeting agendas, 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 4135. PROPERTY TAX COMMISSION MINUTES FILE

Official copies of minutes of the Property Tax Commission. (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 15338. APPEALS (OPEN) FILE

Records concerning valuations and taxation of properties being appealed by taxpayers. File includes correspondence, appraisal reports, application for hearings, and other related records. (Information entered into the Appeals Database (Electronic) File (Item 49514).) (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. Transfer to the Appeals (Closed) File (Item 49512) when appeals process is complete and final decision reached.

ITEM 15339. APPEALS INDEX FILE

Index cards concerning open and closed case files. Index cards include taxpayer's names, names of counties, file number, date case was opened, and date case was closed, 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: Item discontinued. All records destroyed.

ITEM 15340. FINAL DECISIONS FILE

Records concerning final decisions issued by the Property Tax Commission, Court of Appeals, and the Supreme Court regarding property tax appeals. File includes decisions and court orders. (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.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX COMMISSION**

ITEM 49511. APPEALS LISTS REPORTS (REFERENCE) FILE

Reports showing breakdowns by county, year, or status of appeals. Reports include names taxpayers, names of counties where properties are located, appeal file numbers, dates appeals are filed, dates appeals are filed, and other related information. (Reports are generated on demand from the Appeals Database (Electronic) File (Item 49514).)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends

ITEM 49512. APPEALS (CLOSED) FILE

Records concerning valuations and taxation of properties that are no longer being appealed by taxpayers. File includes correspondence, appraisal reports, application for hearings, 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 for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office after 2 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 49513. APPEALS LOG BOOK (REFERENCE) FILE

Logs in paper format used to record taxpayers' who have filed for re-evaluation of property tax. Logs include names of counties where property tax is located, appeal file numbers, dates filed, dates acknowledged, names of appraisers, status of appeals, and other related records. (Information entered into the Appeals Database (Electronic) File (Item 49514).) (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.

ITEM 49514. APPEALS DATABASE (ELECTRONIC) FILE

Electronic records concerning taxpayers' who have filed an appeal for a reevaluation of their property tax values. Data fields include names of taxpayers, counties where properties are located, appeal file numbers, dates appeals are filed, date acknowledged as filed, names or appraisers who worked appeal, status of appeals, and other related records. (Information is entered into this database from the Appeals Log Book (Reference) File (Item 49513) and the Appeals (Open) File (Item 15358).) (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
LOCAL GOVERNMENT DIVISION
PROPERTY TAX COMMISSION**

ITEM 49736. PROPOERTY TAX COMMISSION MEMBERS DATABASE (ELECTRONIC) FILE

Electronic records, including e-mail, concerning the Property Tax Commission. File includes oaths of office, routine correspondence, appointment letters, meeting agendas, 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 Property Tax Commission Members File (Item 2778). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 49737. PROPERTY TAX COMMISSION MINUTES DATABASE (ELECTRONIC) FILE

Electronic records, including e-mail, concerning the minutes of the Property Tax Commission. (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 Property Tax Commission File (Item 4135). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 49738. FINAL DECISIONS DATABASE (ELECTRONIC) FILE

Electronic records, including e-mail, concerning final decisions issued by the Property Tax Commission, Court of Appeals, and the Supreme Court regarding property tax appeals. File includes decisions and court orders. (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 Final Decisions File (Item 15340). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION**

ITEM 2779. COUNTY CORRESPONDENCE FILE

Correspondence in electronic and paper format written to and/or received from counties concerning appeals, requested information, reappraisal, and other property tax related topics. (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 after 3 years 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.

ITEM 4024. REVENUE LOSS UNDER G.S. 105.277.1 FILE

Request forms used by county, city, or town filing a request for payment of revenue loss.

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy in office remaining records when reference value ends.

ITEM 15329. STATUTE CORRESPONDENCE REFERENCE FILE

Correspondence concerning interpretation and compliance to regulations of North Carolina General Statutes involving property tax issues. Topics include annexation, exemptions, person property taxation, public utility property, real property valuation, and other related topics. (Correspondence is arranged by statute and subject.) (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 when reference value ends.

ITEM 15330. CORRESPONDENCE (BY SUBJECT) FILE

Subject files concerning property tax issues including annexation, exemptions, personal property taxation, public utility property, real property valuation, and other tax related issues.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Correspondence File (Item 15329).

ITEM 15331. REFERENCE FILE

Records used by legislative and study committees concerning senior citizens, mobile homes, general property tax, re-evaluation information and computer-assisted appraisal, and other information. File includes correspondence, including e-mail, reports, surveys, 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 when reference value ends.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION**

ITEM 15335. TAX RATE SCHEDULE REPORTS (REFERENCE) FILE

Reference copies of reports concerning tax rates per \$100.00 assessed valuation per county. Reports include names of counties and tax rates per jurisdiction. (Reports are received from the Policy Analysis and Statistics 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 15337. MULTIPLE-REGRESSION ANALYSIS STUDY (REFERENCE) FILE

Analyst study concerning a pilot study conducted in the use of multiple-regression analysis in the appraisal of real estate. (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 15343. FORM CONTROL CARD FILE

Forms used to document discount schedule and other tax information.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15346. LAND USE-VALUE SCHEDULE FILE

Records concerning land use tax value schedules. File includes crop bulletins, soil maps, manuals, documents regarding income projection, 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 reference value ends.

ITEM 15354. MANAGEMENT INFORMATION (REFERENCE) FILE

Computer-produced information concerning multiple-regression analysis. File includes mapping information, project analysis material, and other computer information.

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy in office when reference value ends.

ITEM 15366. MAPPING COMPANIES REFERENCE FILE

Correspondence between the division and mapping companies. File includes lists of mapping companies operating in North Carolina. (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 when reference value ends.

ITEM 15371. REVALUATION (REFERENCE) FILE

County revaluation schedule in paper and electronic formats concerning prior and future appraisals. Schedules include county names, re-appraisal cycles, 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.).

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION**

ITEM 15375. REAL ESTATE APPRAISAL MANUALS FILE

Real estate appraisal manuals. (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 49502. APPRAISAL COMPANIES (REFERENCE) FILE

Records in paper and electronic formats concerning companies qualifying to assist counties with appraisals and audits. File includes correspondence, articles of incorporation, resumes of company personnel, financial statements, 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 when reference value ends.

ITEM 49503. PROPERTY TAX EXEMPTIONS AND EXCLUSIONS REPORTING FORMS FILE

Completed reporting forms received from annually from counties and municipalities reporting property tax exemptions and exclusions. Forms include names of counties, names of municipalities, descriptions of exempt properties, total amounts exempted, and other related information. File includes the Annual Report of Tax Relief Granted by Exemption or Exclusion Form (AV-50) and the Municipal Detail Report of Exemptions and Exclusions Form (AV-50A). (Complies with requirements of G.S. 105-282.1 (d).) (County property tax exemptions and exclusions information from the AV-50 are entered into the Property Tax Exemptions and Exclusions Reporting Database (Electronic) File (Item 49504) immediately upon receipt. Municipal Detail Report of Exemptions and Exclusions Forms (AV-50) are only retained in paper format.) (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 AV-50 forms 5 years after information has been entered into the Property Tax Exemptions and Exclusions Database (Electronic) File (Item 49504) and all quality control scanning procedures have been completed. Destroy in office AV-50a forms after 10 years.

ITEM 49504. PROPERTY TAX EXEMPTIONS AND EXCLUSIONS REPORTING DATABASE (ELECTRONIC) FILE

Electronic records concerning tax relief by counties reporting property tax exemptions and exclusions. Data fields include names of counties, descriptions of exempt properties, total amounts exempted, and other related data. (County tax exemptions and exclusions are entered into this database from the Annual Report of Tax Relief Granted by Exemption or Exclusion Form (AV-50). (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
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION**

ITEM 49505. COUNTY SURVEYS (REFERENCE) FILE

Surveys used to solicit various tax related information from counties. (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 49506. GOVERNOR'S OFFICE CORRESPONDENCE FILE

Request in paper and electronic formats received from the Governor's Office asking for the division to respond to taxpayers' questions involving property 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; 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 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 49507. MANUALS AND GUIDELINES FILE

Manuals created by the division that are used to train county tax officers how to administer property taxes; exemptions and exclusions; personal property appraisals and assessments; board of equalization and review; and audits. (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 49508. SECRETARY OF REVENUE'S CORRESPONDENCE FILE

Requests received in paper and electronic formats from the Secretary's Office asking for the division to respond to taxpayers' questions involving property 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; 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 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
LOCAL GOVERNMENT DIVISION
PUBLIC SERVICE / UTILITIES**

ITEM 15353. SALES RATIO AND ASSESSMENT STUDY (REFERENCE) FILE

Records concerning a study conducted on sales ratio and assessment ratio.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 15367. PUBLIC SERVICES COMPANIES FILE

Records in paper and electronic formats used to evaluate public service companies for tax purposes. File includes correspondence, reports, maps, and other data used to evaluate property 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 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 after 6 year(s) 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 15368. PUBLIC SERVICES COMPANIES INDEX FILE

Index file listings of public services companies.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15369. NON-SYSTEM PROPERTY RECORD CARDS FILE

Card file listing company name, county, city, description and use of property, appraisal value, and comments.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15374. SALES AND RATIO STUDY SHEETS FILE

Completed sheets received annually from county assessors for determining sales ratio assessment levels of real properties. Study sheets include parcel identification number, property classification, sale price, sale date, assessed value of properties, names of counties, deed page numbers, and reason for rejection of deed during the editing/verification process. (Information entered into the Department of Revenue Public Service Appraisal Program (DORPSAP) Database (Electronic) File (Item 49510).) (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 2 year(s) if no audits, litigation, claims, and other official actions involving the records have been initiated. If initiated, destroy in office after resolution of all issues involved.

ITEM 15377. SALES RATIO STUDY RESULTS FILE

Records concerning sale prices and tax values used to compute sales ratio studies.

DISPOSITION INSTRUCTIONS: Item discontinued. Destroy all remaining records after 2 years.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PUBLIC SERVICE / UTILITIES**

ITEM 49509. PUBLIC SERVICE COMPANIES FILE

Records received from public service companies (utilities, railroads, motor freight, and other public utilities) for evaluation of properties. File includes correspondence, annual reports, notices of valuations, distribution reports, and other related records. (Enter applicable information into the Department of Revenue Public Service Appraisal Programs (DORPSAP) Database (Electronic) File (Item 49510).) (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 after 6 years if no audits, litigation, claims, and other official actions involving the records have been initiated. If initiated, destroy in office after resolution of all issues involved.

ITEM 49510. DEPARTMENT OF REVENUE PUBLIC SERVICE APPRAISAL PROGRAMS (DORPSAP) DATABASE (ELECTRONIC) FILE

Electronic records concerning utility appraisals, sales and ratio data, and county certifications. Data fields include names and addresses of company contacts; listings of all counties contacts and addresses; listings of special taxing districts; listings of all municipalities contacts and addresses; listings and descriptions of non-system properties owned by public service companies; public service company reports; listings of different schedules for public service companies, 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.)

DISPOSITION INSTRUCTIONS: Destroy in office after 10 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
LOCAL GOVERNMENT DIVISION
TAX REQUESTS**

ITEM 15360. COUNTY REQUESTS LIST FILE

Correspondence in paper and electronic formats written to and/or received from counties requesting tax returns, depreciation schedules, and other related records concerning audits, garnishments, and other related topics. (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 after 2 years.

ITEM 49515. COUNTY SECRECY PROVISION FORMS FILE

Signed secrecy provision forms completed by any person requesting confidential tax information from the Department of Revenue. (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 superseded and/or obsolete.

**DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
TAX REVIEW BOARD**

ITEM 15363. TAX REVIEW BOARD MINUTES FILE

Official copies of minutes in paper and electronic formats of the Tax Review Board. (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 15364. TAX REVIEW REGULAR CASES FILE

Records in paper and electronic formats, including e-mail, concerning Tax Review Board regular cases. File includes memorandums, briefs, correspondence, administrative orders, copies of tax returns, testimony information, 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 5 years after case is closed 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 15365. CASES FILE

Records in paper and electronic formats, including e-mail, concerning case files for corporate taxpayers' requests for use of alternative allocation formula. File includes correspondence, administrative orders, 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 5 years after case is closed 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 49739. TAX REVIEW BOARD MINUTES DATABASE (ELECTRONIC) FILE

Electronic copies of minutes, including e-mail, of the Tax Review Board. (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 Tax Review Board Minutes File (Item 15363). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.