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

September 17, 2011

WHB

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 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.

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.

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
PROPERTY TAX SECTION

ITEM 02779. 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 04024. 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 REFENCE 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 CARDS FILE. Forms used to document discount schedule and other tax information.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15346. LAND USE-VALUE SCHEDULE (REFERENCE) 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 REFEENCE 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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION

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.

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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION

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.

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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION

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
INTANGBLES TAX

ITEM 15376. SOIL SURVEY FILE. Soil surveys listing summary of soil characteristics. File includes maps. (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 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 work papers, 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 work papers, 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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGBLES TAX

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.

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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGBLES TAX

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..

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: Destroy in office after 3 years.

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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
INTANGBLES TAX

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.

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.

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 SERVICE 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 SERVICE COMPANIES INDEX FILE. Index file listings of public service 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
PROPERTY TAX COMMISSION

ITEM 49736. PROPERTY 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 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 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 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.

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
LOCAL GOVERNMENT DIVISION
PROPERTY TAX COMMISSION

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 data 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 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.

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 appealed 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
TAX REQUESTS

ITEM 15360. COUNTY REQUESTS 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 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.

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.