

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
SALES AND USE TAX DIVISION

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

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do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The 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.

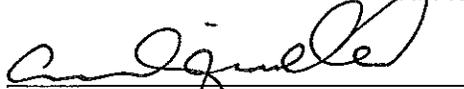
The Department of Revenue and the Department of Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods which allow them to be destroyed when "administrative/reference 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.

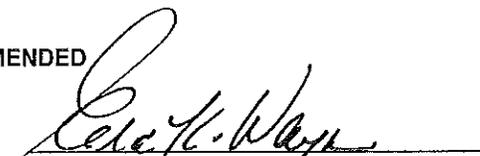
The Department of Revenue and the Department of Cultural Resources concur that the long-term and/or permanent preservation of electronic records require additional commitment and active management by the agency. The Department of Revenue agrees to comply with all policies, standards, and best practices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

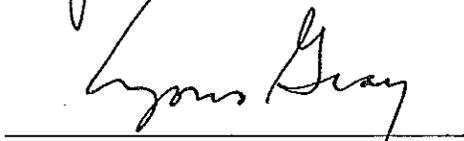
APPROVAL RECOMMENDED


Cindy Mallard, Chief Records Officer
Department of Revenue

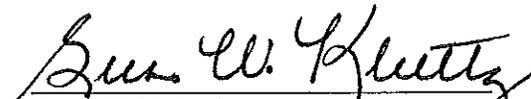

Eric Wayne, Director
Sales and Use Tax Division


Jocelyn Andrews, Assistant Secretary
Tax Administration


Sarah E. Koonts, Director
Division of Archives and Records


Lyons Gray, Secretary
Department of Revenue

APPROVED


Susan W. Kluttz, Secretary
Department of Cultural Resources

**DEPARTMENT OF REVENUE
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ITEM 2857. REGISTERED TAXPAYERS' INDIVIDUAL FILE

Correspondence, returns, and other related information concerning taxpayers who are subject to sales and use taxes. File includes or concerns tax report forms, requests for forms, requests for filing extension, extension notices, correction notices, tax schedules, license applications, briefs, notices of assessments, special tax due notices, special collection reports, tax abatements, audit worksheets, remittance reports, delinquent tax notices, notices of penalty, certificates of overpayment, six-months list of sales and use tax payments, and transfers to and from county tax.

DISPOSITION INSTRUCTIONS: Retain in office permanently microfilm dated 2001 and prior. Remaining records transferred to Secretary of Revenue Decisions File (Item 15206) and Processing Division, S-Series Scan Room, Scanned Tax Documents File (Item 48180).

ITEM 15206. SECRETARY OF REVENUE DECISIONS FILE

Decisions and briefs in paper and electronic formats issued by the Secretary, former Secretaries, and Commissioners of Revenue concerning sales and use tax laws. 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 in office permanently.

ITEM 15207. TECHNICAL BULLETINS FILE

Technical Bulletins produced by the division in paper and electronic formats concerning sales and use tax applications and legal issues.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 15212. DECISIONS OF COURT RULINGS FILE

Decisions concerning court rulings of cases involving various tax related issues, legal matters, and tax laws based on requests received from taxpayers involving individual income, gift, estate, excise, and sales and use taxes and other tax schedules. File also includes copies of other states' rules and regulations, legislative reference files, requests for letter rulings, court hearings, and other related records.

DISPOSITION INSTRUCTIONS: Retain unpublished records in office permanently. Destroy reference copies of published decisions when reference value ends.

ITEM 15220. NON-REGISTERED TAXPAYERS' CORRESPONDENCE FILE

Records in paper and electronic formats, including e-mail, of correspondence concerning sales and use taxes received from individuals not registered with the Sales and Use Tax Division. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.).

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 15229. LOCAL GOVERNMENT SALES AND USE TAX RESOLUTIONS FILE

Resolutions from counties that levy sales and use 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: Transfer paper records to the State Records Center after 10 years. Paper records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Transfer electronic records to the Archives after 10 years for the immediate transfer to the custody of the Archives.

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ITEM 15232. INTERSTATE CARRIERS FILE

Records concerning refund of sales and use taxes to interstate carriers on their purchases of certain properties in North Carolina.

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

ITEM 15235. REFUND FILE

Correspondence and forms concerning the refund of sales and use taxes to churches, non-profit organizations, counties, incorporated cities, and the federal government.

DISPOSITION INSTRUCTIONS: Function and records transferred to Business Systems, Taxpayer Assistance Division.

ITEM 15236. REFUND INDEX FILE

Card file index of churches, non-profit organizations, counties, incorporated cities, and appropriate agencies of the federal government which are entitled to a refund of sales and use taxes.

DISPOSITION INSTRUCTIONS: Function and records transferred to Business Systems, Taxpayer Assistance Division.

ITEM 50635. SECRETARY OF REVENUE TAXPAYER CORRESPONDENCE FILE

Records in paper and electronic formats, including e-mail, concerning correspondence received in the Secretary's Office from taxpayers, Office of the Governor, Secretary of State, or other state agencies and forwarded to the division for reply. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 132-1.1; and IRS 1075, Exhibit 3 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: 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.

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ITEM 2858. SALES TAX SUMMARY SHEETS FILE

Summary sheets listing departmental identification numbers and the amount of sales and use tax involved. File includes remittance processor summary sheets.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 2859. RETAIL LICENSES FILE

Sales and use tax retail licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 2860. COUNTY SALES TAX LIST SHEETS FILE

Computer printouts listing account numbers of taxpayers, month of return, and the amount of remittance.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 2861. SALES AND USE TAX REPORTS FILE

Semi-monthly, monthly, and quarterly sales and use tax reports with attachments, applications for annual wholesale licenses, and other payment documents.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 3693. SALES AND USE TAX DOCUMENTS MICROFILM FILE

Microfilm copies of sales and use tax records. (Two copies are made. One is kept in the Department of Revenue's vault and one in the records destroyed.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15208. OTHER STATES' RULES, REGULATIONS, AND CORRESPONDENCE (REFERENCE) FILE

Reference copies of General Statutes and regulations concerning other states. File includes correspondence with sales tax administrators.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Decisions of Court Rulings File (Item 15212).

ITEM 15213. LEGISLATIVE FILE

Proposed and ratified legislation concerning sales and use taxes. File includes correspondence regarding proposed and ratified legislation.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Decisions of Court Rulings File (Item 15212).

ITEM 15214. LEGISLATIVE BULLETINS FILE

Printed daily legislative bulletins.

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

ITEM 15218. SINGLE ARTICLE FILE

Records used in the collection of sales and use taxes for items when sales taxes are paid only on one occasion, such as airplane and automobile sales.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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ITEM 15227. COUNTY SALES AND USE TAX COLLECTION REPORTS FILE

Printed copies of monthly reports listing the amount of sales and use tax collected at the county government level.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Local Government Division, Net Collections File, (Item 49036).

ITEM 15228. QUARTERLY DISTRIBUTION REPORT OF LOCAL SALES AND USE TAXES FILE

Printed copies of reports listing the amount of sales and use taxes allocated to each county and municipality in North Carolina.

DISPOSITION INSTRUCTIONS: Item discontinued. Function and records transferred to Local Government Division, Distribution Unit, Net Collections (Reports) File (Item 49037).

ITEM 15231. PROPOSED AND FINAL SALES AND USE TAX ASSESSMENTS FILE

Correspondence and forms documenting the assessment and collection of sales and use taxes. File includes notice of sales and/or use tax assessment, notice of tax due, payment ledgers, proof journals, abatements, adding machine tapes, and machine listings.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15233. DISSOLUTIONS FILE

Miscellaneous correspondence and forms concerning corporations that are attempting to dissolve.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 15237. WHOLESALE LICENSES FILE

Records concerning sales and/or use tax wholesale licenses issued to taxpayers.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.