

DEPARTMENT OF REVENUE
TAX ADMINISTRATION
TAXPAYER ASSISTANCE DIVISION
TAXPAYER ASSISTANCE AND COLLECTION CENTER

Program Records Retention and Disposition Schedule

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

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

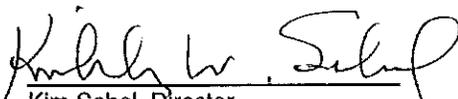
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The**

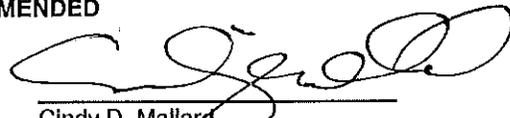
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

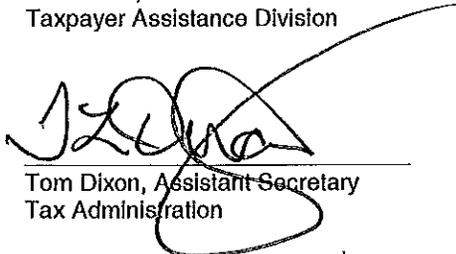
APPROVAL RECOMMENDED



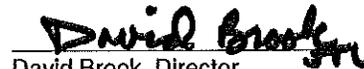
Kim Sabol, Director
Taxpayer Assistance Division



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

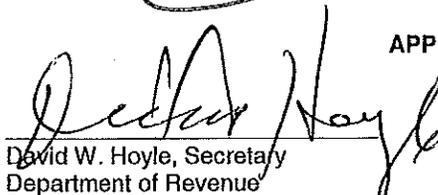


Tom Dixon, Assistant Secretary
Tax Administration

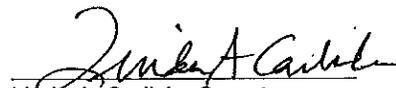


David Brook, Director
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 48618. AGENT PERFORMANCE STATISTICS DATABASE (ELECTRONIC) FILE.

Electronic records providing agent performance statistics for delinquent cases closed and payment plans. File includes agent information, information regarding delinquent cases closed, names of cases transferred in, names of cases transferred out, names of ending cases, and other related records. (Information entered manually into database from reports generated from the department's Integrated Tax Administration System (ITAS) and other sources.) (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 electronic records 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 48619. AGENT PERFORMANCE STATISTICS REPORTS FILE.

Reports in paper and electronic formats concerning agent performance statistics for delinquent cases closed and payment plans. Reports include names of agent, number of standard payments plans, number of bank draft payment plans, amounts of down payments, and other related information. (Reports are generated from the Agent Performance Statistics Database (Electronic) File.) (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 paper and electronic records 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 48620. CASES AND LIABILITIES REPORTS DATABASE (ELECTRONIC) FILE. Electronic records concerning money collected and posted to cases assigned to Taxpayer Assistance Call Center (TACC). File includes dates cases were opened and closed, beginning case balances, cases checked balances, and other related data. (Information is entered into this database from the Collections and Delinquent Reports File (Item 49528).) (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.

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ITEM 49528. COLLECTIONS AND DELINQUENT REPORTS FILE. Reports generated monthly from the department's Integrated Tax Administration System (ITAS) concerning money collected and posted to delinquent cases. Reports include a breakdown of collections based on tax schedule. (Information from this series is entered into the Cases and Liabilities Reports Database (Electronic) File (Item 48620). (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 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 49529. COMPREHENSIVE STATISTICAL REPORTS DATABASE (ELECTRONIC) FILE. Electronic records concerning the performance of each division of the Taxpayer Assistance Call Center (TACC). File includes numbers of inbound calls, times of calls, average answer speeds, percentages of calls answered, and other related data. (Database is populated with information from call management and telephone dialing system applications.) (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. Destroy in office after 5 years.

ITEM 49530. COMPREHENSIVE STATISTICAL REPORTS FILE. Reports concerning statistical summaries tracking the performance of each division of Taxpayer Assistance Call Center (TACC). Reports list numbers of incoming calls processed by the TACC. Reports include numbers of inbound calls, times of calls, average answer speed, percentage of calls answered, and other related information. (Reports are generated monthly, quarterly, and by fiscal year.) (Reports are generated from the Comprehensive Statistical Reports Database (Electronic) File (Item 49529). (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 monthly and quarterly reports after 3 fiscal years. Destroy in office end of year reports after 5 fiscal years.

ITEM 49531. CUMULATIVE TRACKING DATABASE (ELECTRONIC) FILE. Electronic records concerning tracking of Taxpayer Assistance Call Center (TACC) performance trends. File includes number of times phone numbers dialed, calls answered by TACC, calls placed by TACC, outbound dialer calls connected to agents, calls transferred, dollar amount collected, 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.

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ITEM 49532. FISCAL YEAR COLLECTIONS DATABASE (ELECTRONIC) FILE. Electronic records concerning end of year financial data collected by the Center. File includes call agent name, online payments taken, amounts paid full, payment plans, payment plan amounts, number of calls taken (inbound, outbound dialer, manual outbound), number of calls transferred, average call times by agents, and other related data. (Database is populated with information from call management and telephone dialing system applications.) (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 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 49533. INTEGRATED VOICE RESPONSE FILE. Records concerning documentation of the Interactive Voice Response Unit (IVR) to monitoring incoming phone calls to the Taxpayer Assistance Call Center's primary phone numbers. File includes flow charts, texts of recorded messages received by taxpayers based on their input into the automated system. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITIONS INSTRUCTIONS: Destroy in office after 6 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involve

ITEM 49534. PENALTY WAIVER REQUESTS DATABASE (ELECTRONIC) FILE. Electronic records concerning taxpayers who request penalty waivers for overdue taxes. File includes name of Taxpayer Assistance Call Center (TACC) processing team, date request received, names taxpayer and businesses, names of tax schedule, tax entity identification numbers, period date, contact numbers, and names of Revenue Agent assigned to waiver requests, and other related records. (Data is entered into database per telephone conversations with taxpayer and notations from department's Integrated Tax Administration System (ITAS).) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; 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 49535. PREDICTIVE DIALING SYSTEM (PDS) EXTRACT REPORTS (REFERENCE) FILE. Reports concerning transactions of outgoing calls from the Taxpayer Assistance Call Center (TACC). Reports include taxpayer identification numbers, case amounts, case age, taxpayers names, taxpayer phone numbers, phone number dialed, dates and times of calls, call completion codes, job names, length of conversations, agents names, and other related data. (Reports are generated on demand from the Predictive Dialing System Database (Electronic) File (Item 49536).) (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.

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ITEM 49536. PREDICTIVE DIALING SYSTEM DATABASE (ELECTRONIC) FILE. Electronic records concerning the transactions of outgoing calls generated from the Predictive Dialing System (PDS) for Taxpayer Assistance Call Center (TACC). File includes taxpayer identification numbers, case amounts, case age, taxpayers names, taxpayer phone numbers, phone number dialed, dates and times of calls, call completion codes, job names, length of conversations, agents names, 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 49537. SPECIAL REQUESTS FOR INFORMATION REPORTS FILE.

Reports in paper and electronic formats, including e-mail, concerning requests received from division directors and legislators for statistics of Taxpayer Assistance Call Center (TACC) operations. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

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

ITEM 49538. SPECIAL REQUESTS FOR INFORMATION TRACKING DATABASE (ELECTRONIC) FILE. Electronic records concerning requests received from division directors and legislators for statistics of Taxpayer Assistance Call Center operations. File includes names and addresses of requestors, types of information requested, dates when requests were received and processed, 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.