DEPARTMENT OF REVENUE
TAX COMPLIANCE
TAX ENFORCEMENT DIVISION
UNAUTHORIZED SUBSTANCES SECTION

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

Cale R. Johnson, Director
Tax Enforcement Division

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

John Sadoff, Assistant Secretary
Tax Compliance

David Brook, Director
Division of Historical Resources

APPROVED

2/8/10

Kenneth R. Lay, Secretary
Department of Revenue

Linda A. Carlisle, Secretary
Department of Cultural Resources

January 29, 2010

WHB

DEPARTMENT OF REVENUE
TAX COMPLIANCE
TAX ENFORCEMENT DIVISION
UNAUTHORIZED SUBSTANCES SECTION

ITEM 48965. DISTRIBUTION RECORDS FILE.

Records concerning the distribution of unauthorized substance taxes. File includes reports, payment vouchers, invoices, and other related records. (Information is entered into the Unauthorized Substances Database (Electronic) File (Item 48966).

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 48966. UNAUTHORIZED SUBSTANCES DATABASE (ELECTRONIC) FILE.

Electronic records concerning the administration of unauthorized substances taxes levied through G.S. 105-113.105-113. Data fields include names and addresses, social security numbers, dates of birth, driver's license numbers, names and addresses of arresting law enforcement agency, types and amounts of unauthorized substances recovered, locations of recovery, dates of recovery, distribution percentages, 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; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) (File maintenance and backup procedures performed by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently. Destroy in office records when superseded or obsolete.

ITEM 48967. CASES (ACTIVE) FILE.

Records concerning open cases involving taxpayers assessed under unauthorized substances taxes levied through G.S. G.S. 105-113.105, Article 2D, Unauthorized Substances Tax. File includes assessments, warrants, garnishments, police reports, copies of tax returns, inventories of seized properties, Certificates of Tax Liabilities, BD-4s, and other related records. (Information entered into the Unauthorized Substances Database (Electronic) File (Item 48966). (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: Transfer to the Cases (Inactive) File after tax assessment is collected, compromised, and/or cancelled and no litigation, claims, audits, or other official action involving the records has been initiated. If official action has been initiated, transfer to Cases (Inactive) File after completion of action and resolution of issues involved.

ITEM 48968. CASES (INACTIVE) FILE.

Records concerning closed cases involving taxpayers assessed under unauthorized substances taxes levied through G.S. 105-113.105-113. G.S. 105-113.105, Article 2D, Unauthorized Substances Tax. File includes assessments, warrants, garnishments, police reports, copies of tax returns, inventories of seized properties, Certificates of Tax Liabilities, BD-4s, and other related records. (Information entered into the Unauthorized Substances Database (Electronic) File (Item 48966). (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 2 years after case is officially closed and 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 48969. SEIZED PROPERTY TAXES FILE.

Records related to properties seized and sold under authority of G.S. 105-242 a.(2) concerning garnishments for taxes. File includes inventory sheets, inspection reports, invoices, auction proceeds data forms, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 48970. PROPERTY DATABASE (ELECTRONIC) FILE.

Electronic records concerning property seized and sold under the authority of G.S. 105-242 a.(2) concerning garnishments for taxes. Data fields include names of taxpayers, account numbers, dates of seizures, inventory of seized items, 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.) (File maintenance and backup procedures performed by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently. Destroy in office records when superseded or obsolete.