



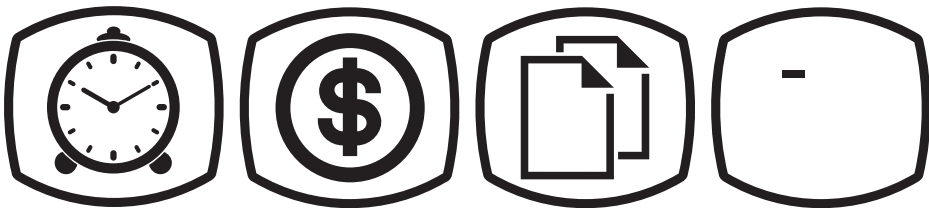
Agency-Wide Shared Services

RECORDS CONTROL SCHEDULES

# Records Control Schedules

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*(Formerly known as IRMs)*



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**RECORDS AND INFORMATION MANAGEMENT RECORDS CONTROL SCHEDULES 8 - 37**
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## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 8

### ADMINISTRATIVE AND ORGANIZATIONAL RECORDS

The records contained in this Schedule are currently maintained by the Commissioner, Deputy Commissioner, as well as Assistant Deputy Commissioner, Senior Advisors to the Commissioner, Assistants to the Commissioner, Directors, Office of Public Liaison, Small Business Affairs Office, Office of Program Evaluation and Risk Analysis, Whistleblower Office, Governmental Liaison and Disclosure, and Office of Privacy, Information Protection & Data Security. Although many of the records covered by this Schedule are created and maintained by the Office of the Commissioner of the Internal Revenue Service, and specified current and predecessor offices, this Schedule is intended to be functional in nature and can be used by other functions in the IRS.

The Commissioner serves as the Chief Executive Officer of the IRS. The Commissioner is responsible for establishing tax administration policy and developing strategic issues and objectives for strategic management of the IRS. The Commissioner is responsible for overall planning, directing, coordinating, and controlling the policies and programs of the IRS.

This transmits revised text for Records Control Schedule (RCS) 8; last published August 28, 2009.

This RCS has been revised to include changes in the series title and description for Item 14. Series title has been changed from *Correspondence Addressed to the Commissioner of the Internal Revenue Service*, to *Correspondence Case Files*. Sub-items associated with the special handling of original correspondence dated October 2001 to July 2002, are no longer necessary and have been removed. These records have met their final disposition and should already be Destroyed. This Schedule also includes a new Item 37 for the Whistleblower Application.

#### ITEM NO. DESCRIPTION OF RECORDS

##### COMMISSIONER'S OFFICE

- 1 *Correspondence Tracking System* (1989 to Present). These records include the database (I-TRAK and predecessor systems), backup tapes, and paper printouts relating to high-level correspondence. (Job No. N1-58-96-4, Item 1)
- a. Database records contain control number, date of document, date received, assigned date, due date, subject, who the correspondence is from, and date correspondence is signed.

##### **AUTHORIZED DISPOSITION**

**Delete** from database 2 years after date correspondence is signed.

**Note: Correspondence Case Files are maintained in accordance with Item 14 of this Schedule.**

- b. Backup Tapes

##### **AUTHORIZED DISPOSITION**

**Erase** when 5 years old or when no longer needed, whichever is sooner.

- c. Printout of Profile Log Sheets.

##### **AUTHORIZED DISPOSITION**

**Destroy** when the agency determines they are no longer needed for administrative, audit, legal, or other operational purposes.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 2 *Telephone Logs.* Records include logs to track the name, date, time, number and message of incoming calls. (Job No. N1-58-96-4, Item 2)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when 2 years old

- 3 *Trip Files.* These records include correspondence to the Commissioner and the Deputy Commissioner concerning field visits or other trips of official business; itineraries; pertinent biographical information; general logistics information; and thank-you letters written after completion of the trip. (Job No. N1-58-96-4, Item 3)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when 5 years old.

- 4 *Events Database File.* (Job No. N1-58-96-4, Item 4)

- a. Database includes information used to control and track invitations received by the Commissioner.

**AUTHORIZED DISPOSITION**

**Delete** when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.

- b. Input documents include incoming correspondence requesting participation of the Commissioner.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** after verification of database information.

- 5 *Executive Case Database File.* Includes information to control and track the review levels of each conduct of ethics case received from Inspection or the Department of the Treasury, TIGTA documents which require the Deputy Commissioner's approval. (Job No. N1-58-94-4, Item 5)

**AUTHORIZED DISPOSITION**

**Delete** when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.

**Note: Case files are maintained by the Chief Management and Administration, Office of Executive Support and are included in GRS 1, Item 25 (IRS Document 12829).**

- 6 *Calendars/Schedules* (1993 to Present). These records document daily activities of all members of the Commissioner's office and are maintained electronically and in hard copy formats. (Job No. N1-58-96-4, Item 6)

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- a. Paper copies of calendars or schedules of the Commissioner or Deputy Commissioner.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

- b. Paper copies of calendars belonging to all other members of the Commissioner's staff

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when the agency determines they are no longer needed for administrative, legal, audit, or other operational purposes.

- c. Electronic versions of all calendars.

**AUTHORIZED DISPOSITION**

**Delete** after verification of printed copy.

**7** *Reading Files* (1993 to present). (Job No. N1-58-96-4, Item 7)

- a. Copies of correspondence signed by the Commissioner or Deputy Commissioner that **contain taxpayer information.**

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** annually.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old, with access restricted by Section 6103 of the Internal Revenue Code.

- b. Copies of correspondence signed by the Commissioner or Deputy Commissioner that **do not contain taxpayer information.**

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** annually.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

- c. Reading files maintained by all other members of the Commissioner's staff

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when 2 years old.

- d. Extra copies of correspondence maintained for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when the agency determines they are no longer needed for administrative, legal, audit, or other operational purposes.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 8** *Subject Files* (1993 to Present). These files consist of all records relating to a specific issue that require the attention of the Commissioner or Deputy Commissioner. Records include: correspondence with other Federal agencies, state and local governments, private companies, organizations, institutions; internal memoranda, staff and contractor studies; reports, and related records. (Job No. N1-58-96-4, Item 8)

- a. Subject files maintained by the Commissioner or Deputy Commissioner.
1. Files maintained on program or policy issues that **contain taxpayer information.**

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 2 years old.

**Transfer** to NARA in 5-year blocks when 10 years old, with access restricted by Section 6103 of the Internal Revenue Code.

2. Files on program and policy issues that **do not contain taxpayer information.**

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 2 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

3. Files containing records on routine administrative issues.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year. **Destroy** when 2 years old.

- b. Subject files maintained by the staff of the Commissioner or Deputy Commissioner and the Office of Public Liaison.

1. Files containing records on program and policy issues that **contain taxpayer information.**

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 2 years old.

**Transfer** to NARA in 5-year blocks when 10 years old, with access restricted by Section 6103 of the Internal Revenue Code.

2. Files that do not contain taxpayer information.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 2 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

3. Files containing records on routine administrative issues or housekeeping activities related to the Commissioner's complex.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when 2 years old.

- 9** *Speech Files* (1993 to Present). Copies of speeches delivered by the Commissioner and the Deputy Commissioner on tax administration issues, the overall planning and direction of the IRS, and specific policies and programs. (Job No. N1-58-96-4, Item 9)

- a. Record copy of all speeches delivered by the Commissioner or the Deputy Commissioner.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

- b. Working copies, drafts, background information created and maintained by the Commissioner's speech writer.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when no longer needed for administrative, legal, audit, or other operational purposes.

- 10** *Congressional Testimony* (1993 to Present). Copies of testimony provided to Congress on tax administration, budget and policy issues, and related background material. (Job No. N1-58-96-4, Item 10)

**Note: The official record copy is maintained by the Office of Legislative Affairs.**

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when no longer needed for administrative, legal, audit, or other operational purposes.

- 11** *Executive Conferences and Meetings* (1990 to present). These conferences or meetings involve discussions of senior executives on program, policy, planning, and tax administration issues, i.e. Executive Committee, annual business meetings, and all other senior executive meetings or conferences. (Job No. N1-58-96-4, Item 11)

- a. Agendas, issues or briefing papers, handouts, final reports, minutes, or equivalent documentation.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- b. Logistical documentation generated in preparation for each conference, i.e. correspondence with hotels and participants, notification packages, printing requests, etc.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when 2 years old.

- 12** *Presidential and Vice Presidential Tax Returns* (1913 to present). These original returns are forwarded to the Deputy Commissioner after processing and are retained permanently for privacy reasons. (Job No. N1-58-96-4, Item 13).

**Note: There are currently no Transfer instructions for these returns. These records contain information subject to the disclosure limitations of Section 6103 of the Internal Revenue Code**

**AUTHORIZED DISPOSITION**

**PERMANENT.**

- 13.** *Special Project or Study Files* (1996 to present). Records relating to a specific project or study from inception to completion. Records include copies of correspondence with Congress, commissions mandated by Congress, other Federal agencies, state and local governments, Private companies, questionnaires, internal memoranda; final reports; surveys; test results; publications; and implementation plans. (Job No. N1-58-96-4, Item 15)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old

- 14.** *Correspondence Case Files*. These records consist of correspondence and enclosed materials that are sent to the Internal Revenue Service for action and are addressed to any of the following high-level offices: Commissioner of Internal Revenue; Deputy Commissioner; Secretary of the Treasury; Vice President of the United States, and President of the United States. Recordkeeping case files include original copies of correspondence, emails, and any case-related research, including copies of tax forms and examination notes. (Job No. N1-58-04-3)

Copies of correspondence with case information, including responses are available in I-TRAK and its predecessor systems; Executive Control Management System (ECMS) and the Integrated Correspondence Tracking and Reporting System (ICTRS).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 3 years old

**Destroy** when 7 years old

- 15** *Documentation Supporting the Nominations for Membership in the Commissioner's Advisory Group*. These records include membership application forms, tax check documentation, resume, travel documents, and related correspondence. (Job No. N1-58-97-12)



**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- a. Records described above relating to individuals **who are not selected** as members.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old. Earlier disposal is authorized if records are no longer needed for administrative, audit, legal, or other operational purposes.

- b. Records described above relating to individuals who are selected as members of the Commissioner's Advisory Group for a two-year term.

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center 5 years after termination of membership.

**Destroy** 10 years after termination of membership.

**16 A. Quality Correspondence Files. (Job No. N1-58-97-12)**

1. National Directors Correspondence and Office Official Files.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** annually.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 20 years old.

2. General Correspondence.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** annually.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 20 years old.

**B. Quality Project Files. (Job No. N1-58-97-12)**

1. Final Reports and Products. Final reports, implementation plans, training materials, handbooks and other products created by the IRS or contractors.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** after close of project.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 20 years old.

2. Project Files. Correspondence, work statements, contracts, cost estimates, technical evaluations and other background materials gathered for project reports.

**AUTHORIZED DISPOSITION**

**Cut off** at the completion or cancellation of the project.

**Retire** to Records Center 1 year after project is closed.

**Destroy** 5 years after project is closed.

**Note: Items 17 through 19 are reserved for future records series that are required.**

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE****OFFICE OF NATIONAL PUBLIC LIAISON (NPL)**

**20** *Subject Files.* (see Item 8, 3b in this Schedule)

**21** *Meetings with External Organizations.* These records are a result of meetings, both annual and periodic, attended by the Commissioner, Deputy Commissioner, IRS executives, staff members, representatives of the Office of National Public Liaison, Commissioner's Advisory Group (and its successor body, Information Reporting Program Advisory Committee), external liaison/ practitioner groups such as the American Bar Association, National Association of Enrolled Agents, Tax Executives Institute, Inc., and other similar groups. The purpose of these meetings is to share information, discuss trends/emerging issues, and receive feedback. (Job No. N1-58-96-4, Item 12)

- a. Commissioner's Advisory Group (1953 to present). These records are a result of orientations, public meetings, and working Sessions of the Commissioner's Advisory Group, which was established under the Federal Advisory Committee Act (FACA). The records document the establishment membership, policy, accomplishments, and recommendations of the group. Records include copies of agendas, minutes, the annual report, and related records pertaining to accomplishments and recommendations.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 10 years old.

**Transfer** to NARA in 5-year blocks when 20 years old.

- b. Commissioner's Annual Meeting with External Liaison Groups (1993 to present). These records document discussions on tax administration issues, i.e. increasing voluntary compliance; reducing burden on taxpayers, practitioners, and other external stakeholders; legislative and budget matters. Records include copies of agendas, briefing papers, handouts, presentation materials, and final meeting minutes.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

- c. Quarterly Meetings with External Liaison Groups (1993 to present). These meetings are attended by IRS executives, their staffs, and National Public Liaison staff to share and gather information on tax administration issues impacting taxpayers, practitioners and other external stakeholders. Representatives from major liaison/practitioner organizations attend these meetings. Records include correspondence, agendas, handouts, presentation materials, and minutes.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- d. Logistical documentation generated in preparation of each meeting, i.e. correspondence with IRS and external participants, and related records.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when no longer needed for administrative, audit, legal, or other operational purposes.

**Note: Items 22 through 25 are reserved for future records series that are required.**

**RECORDS OF TARGETTED SMALL BUSINESS AFFAIRS**

- 26.** *Small Business Affairs Files* (1994 to present).

These records document discussions with trade Associations, small business owners, the Small Business Association, Congress and the White House dealing with concerns of the small business community, i.e. issues relating to regulatory reform, record keeping, education, and federal and state filing requirements. (Job No. N1-58-96-4, Item 16)

- a. Record copies of correspondence, studies, audio/video scripts, meeting agendas, presentation materials, minutes, and related records documenting activities and accomplishments of the Small Business Affairs Program.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5-year blocks when 10 years old.

- b. Small Business Database. File contains name, address, telephone/fax numbers for all small business contacts.

**AUTHORIZED DISPOSITION**

**Delete** when the agency determines it is no longer needed for administrative, audit, legal, or other operational purposes.

1. Input documents include business cards

**AUTHORIZED DISPOSITION**

**Destroy** after verification of database information.

- a. Record copies of correspondence with taxpayer regarding requests for information or technical advice.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when 2 years old.

- b. Subject files containing records maintained for reference or informational purposes.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** when no longer needed for administrative, audit, legal, or other operational purposes.

**ITEM NO. DESCRIPTION OF RECORDS**  
**COMMISSIONER'S OFFICE**

**Note: Items 27 through 30 are reserved for future records series that are required.**

**OFFICE OF PROGRAM EVALUATION AND RISK ANALYSIS (OPERA)**

**31** *Project Files.* (Job No. N1-58-07-15)

- a. Official Record Set. (maintained by OPERA) Includes the Final Report, study, or other deliverable, and supporting archived material, which may include: a job request letter or other document; proposed project plan; project presentation documentation; change requests; Project Milestone Gantt Chart; Project Work Plan; emails substantively pertinent to the project; write-ups of: team meetings, opening/closing meetings, Lessons Learned; and other documentation concerning project inception, scope, procedures and accomplishments. Recordkeeping format is electronic, converted to PDF and stored on CDs.

**AUTHORIZED DISPOSITION**

**Cut off** files at the end of the calendar year in which the project was concluded  
**Destroy** 7 years after cutoff.

- b. Work Papers. (maintained by OPERA) Closed files pertaining to issues in the Final Report or other deliverable. Includes, but not limited to questionnaires, survey results, calculations, programs/code, and report drafts used to prepare or analyze the Final Report. Maintained in individual files by OPERA staff.

**AUTHORIZED DISPOSITION**

**Cut off** all paper and electronic files at the end of the calendar year in which the project was concluded. No later than two months after the project is closed, screen work papers and Transfer substantive supporting material to the Official record set.  
**Destroy** 3 years after cutoff.

- c. All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** all remaining electronic and paper reference copies 3 calendar years after conclusion of the project, or when the copy is no longer needed, whichever is sooner.

**Note: Items 32 through 36 are reserved for future records series that are required.**

**WHISTLEBLOWER OFFICE**

**37** *Whistleblower Application.* The Whistleblower software application includes information collected and maintained by, or at the direction of the IRS Whistleblower Office, to determine claimants' eligibility for awards under 26 U.S.C. 7323. This system does not collect information on the investigation of the alleged tax violations made by the claimants. Tax cases set up for investigation, litigation or prosecution is based on the information received will be handled in the appropriate Business Division following the IRS procedures mandated by law. (Job No. N1-58-09-52)

- A. Inputs: The Whistleblower Application receives inputs manually from various sources including correspondence, memoranda, e-mail, telephone contacts, and staff notes

**AUTHORIZED DISPOSITION**

Disposition Not Applicable.

The official records of all inputs are appropriately scheduled under various items in Records Control Schedules 8, 15, 33 and 43.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- B. System Data: Contents of the Whistleblower Application include, but are not limited to, the following: name or other identifying number for the whistleblower, address and telephone number of the whistleblower, status of the investigation, status of payment, payment amount, and payment date.

**AUTHORIZED DISPOSITION**

**Cut off** files at the end of the fiscal year.

**Destroy/Delete** 6 years and 3 months after cutoff.

**Note: Payments to IRS whistleblowers are subject to audit by the General Accountability Office (GAO).**

- C. Outputs: Outputs from the Whistleblower Application include a variety of reports. Documentation generated from eTrak-supported applications including the Whistleblower Application consist of weekly and/or biweekly reports of activities, status, trends, and statistics. Documentation also provides reports to the current status of Servicewide actions/activities.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when obsolete or no longer needed.

- D. Documentation: System documentation for the Whistleblower Application consists of eTrak codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded or 5 years after the application is terminated, whichever is sooner.

**Note: Items 38 through 40 are reserved for future records series that are required.**

**GOVERNMENTAL LIAISON AND DISCLOSURE (GLD)**

- 41** *Governmental Liaison and Disclosure (GLD) Policy Files.* Files consist of manuals, directives, plans, reports, and correspondence reflecting policies, procedures, and direction of the Disclosure Program. (Job No. N1-58-05-2, Item 41)

- A. Paper
1. Record copy (maintained by GLD).

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after superseded.

2. All other offices/copies.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- B. Electronic Copies: Copies created on electronic word processing or electronic mail and used solely to generate a recordkeeping copy of the records covered by other items in this Schedule.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 42** *GLD Electronic Inventory Databases.* The Office of Government Liaison and Disclosure maintains electronic records in a relational database, such as E-DIMS, used to maintain, control, and track disclosure cases. The electronic system also includes program management activities including case documentation, workflow, electronic images of correspondence, copies of tax records, statistical inventory and time applied data. Other records in the database include such things as registers and similar records listing date, nature, and purpose of record requests which may contain the name and address of the requester. (Job No. N1-58-05-2, Item 42)

A. Relational Database.

1. Electronic Records.

a. Working Database.

**AUTHORIZED DISPOSITION**

**Archive** annually the oldest 6 years after processing year and strip personal identifiers (name, address, TIN).

**Destroy/Delete** stripped database File immediately.

b. Archives (Database).

**AUTHORIZED DISPOSITION**

**Destroy/Delete** 10 years after processing year.

c. Backup Tapes.

**AUTHORIZED DISPOSITION**

**Erase/Delete** when 45 days old.

d. Audit Logs.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when 6 years old.

**Note: Includes electronic files and hard-copy printouts of audit trail files**

2. Reports.

a. Routine. (e.g., Monthly Reports)

(1) Record Copy – Electronic

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after processing year.

(2) Manager's Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after processing year.

(3) Employee's Copy

**AUTHORIZED DISPOSITION**

**Destroy** after reading, or within 30 days, whichever is sooner

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- b. Ad Hoc Congressional Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

**Note: Reports generated under this series include, but are not limited to, FOIA, PA, Disclosure Annual Reports, TIGTA, and analytical reports.**

- 43** *Program Management Files.* (Paper and Electronic versions). Files consist of memoranda, reports delegations of authority, and other records related to the establishment, development, and administration of disclosure programs. (Job No. N1-58-05-2, Item 43)
- A. Work Flow and Control Records. Records in this series consist of, but are not limited to, program letters, matrixes, etc.
    - 1. Record Copy
 

**AUTHORIZED DISPOSITION**  
**Destroy/Delete** 1 year after superseded, or when 4 years old, whichever is sooner.
    - 2. All other offices/copies
 

**AUTHORIZED DISPOSITION**  
**Destroy/Delete** immediately after reading, or within 30 days, whichever is sooner.
  - B. Delegation Orders.
    - 1. Record Copy.
 

**AUTHORIZED DISPOSITION**  
**Destroy/Delete** 2 years after revision.
    - 2. All other offices/copies.
 

**AUTHORIZED DISPOSITION**  
**Destroy/Delete** upon receipt of revision.
  - C. Reference/Management Records. Records in this series consist of all Management records/reports not covered by Items A and B above, including but not limited to, TIGTA reviews, reports, etc.
    - 1. Record Copy.
 

**AUTHORIZED DISPOSITION**  
**Destroy/Delete** 2 years after processing year.
    - 2. All other offices/copies
 

**AUTHORIZED DISPOSITION**  
**Destroy/Delete** 1 year after processing year, or when revision is received, whichever is sooner.
  - D. Copies created on electronic mail or word processing systems.
 

**AUTHORIZED DISPOSITION**  
See Item 70 of this Schedule.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 44** *Privacy Act and Disclosure (or equivalent) (§6103) Accounting Files.* Records and files consist of disclosure accounting reports listing date, nature, and purpose of each disclosure, name and address of requestor, and proof of subject individual's consent when applicable as required under the Privacy Act of 1974, and Internal Revenue Code Section §6103. (Job No. N1-58-05-2, Item 44).

- A. IRC §6103 Accountings (Form 5466-B or equivalent). Form 5466-B, Multiple Records of Disclosure (or equivalent).

1. Record Copy - Paper (prepared by Disclosure Offices).

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after processing year, or 30 days after end of month in which record is converted to an electronic image.

2. Case File

**AUTHORIZED DISPOSITION**

**Destroy** in accordance with the instructions approved for the related subject case file.

3. All other offices/copies.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after processing year or when no longer needed.

**Note:** This record series includes the Campus input copy, local case file copies, or similar type copies not addressed elsewhere within this Schedule.

4. Electronic Copies.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- B. Privacy Act Accounting Form 5482.

Form 5482, Record of Disclosure (Privacy Act of 1974).

1. Record Copy - Paper (case file/OPF).

**AUTHORIZED DISPOSITION**

**Destroy** in accordance with the approved disposition instructions for the related subject individual's records, or 5 years after the disclosure for which the accountability was made, whichever is later, or

**Destroy** 30 days after end of month in which record is converted to an electronic image.

2. All other offices/copies

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

3. Electronic Copies.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.



**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 45** *Unauthorized Privacy and Tax Disclosure Laws.* Files consist of reports and records related to possible or actual unauthorized disclosures of returns or return information. (Job No. N1-58-05-2, Item 45)

Computer Security Incident Reporting Form. Forms 11377 and 11377E, Taxpayer Data Access.

- A. Record Copy - Paper. Records in this series consist of letters, memos, and incident reporting forms.

1. PART 2 - Disclosure Copy or equivalent.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after the processing year for which the unauthorized disclosure was made.

**Destroy** paper 30 days after end of month in which record is converted to an electronic image.

2. PART 1 - Manager's Copy or equivalent.

- a. In EPF (Employee's Performance File).

**AUTHORIZED DISPOSITION**

**Destroy** according to approved disposition authority covering this series scheduled elsewhere within this manual.

- b. Non EPF copies.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the calendar year in which the disclosure occurred.

- B. All other offices/copies

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the calendar year in which the disclosure occurred.

- C. Electronic Copies.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 46** *Congressional Reports.* Files consist of record copies of reports submitted to the Joint Committee on Taxation, House Ways and Means Committee, Senate Finance Committee, or to the Secretary of the Treasury as mandated by 26 U.S.C. §6103, 5 U.S.C., 5 U.S.C. 552a. Files also include background information and data. (Job No. N1-58-05-2, Item 46)

- A. Report (only).

1. Record Copy – Paper

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5 year blocks when 10 years old.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

2. All other offices/copies.

**AUTHORIZED DISPOSITION**

**Destroy** after reading, or within 30 days, whichever is sooner.

3. Electronic Copies.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- B. Background Files.

1. Record Copy - Paper.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Retire** to Records Center when 5 years old.

**Transfer** to NARA in 5 year blocks when 10 years old.

2. All other offices/copies.

**AUTHORIZED DISPOSITION**

**Destroy** after reading, or within 30 days, whichever is sooner.

3. Electronic Copies.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 47** *Public Inspection of Exempt Organization/Employee Plan (EO/EP) Correspondence.* Files consist of requests for inspection and related records of actions regarding Applications for Exemption/Qualification of Exempt Organization/Employee Plans. (Job No. N1-58-05-2, Item 47)

- A. Paper.

1. Record Copy

**AUTHORIZED DISPOSITION**

**Destroy** paper 1 year after response, or 30 days after end of month in which record is converted to an electronic image.

2. All other offices/copies

**AUTHORIZED DISPOSITION**

**Destroy** within 30 days.

- B. Electronic Copies

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 48** *Certification Document Files.* Files consist of requests for certification of documents and the related records of action. Records include both Certification of Official Records (Form 2866) and Certification of Lack of Record (Form 3050). (Job No. N1-58-05-2, Item 48)

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

A. Record Copy - Paper.

a. Disclosure Manager's Copy

**AUTHORIZED DISPOSITION**

**Destroy** paper 1 year after certification, or 30 days after end of month in which the record is converted to an electronic image.

b. Case File Copy

**AUTHORIZED DISPOSITION**

**Destroy** with related case file.

Follow the approved disposition for Case Files covered elsewhere in this Schedule

B. All other offices/copies (paper and electronic).

**AUTHORIZED DISPOSITION**

**Destroy** within 30 days, or when no longer needed.

**49** *Tax Check Files.* Files contain requests for tax check reports or investigations concerning prospective Presidential and certain other governmental employees, or nominees for Presidential [0093]E[0094] Awards established by Executive Order 10978. Files may also contain related records of section. (Job No. N1-58-05-2, Item 49)

A. Record Copy – Paper

**AUTHORIZED DISPOSITION**

**Destroy** paper when 5 years old, or 30 days after end of month in which the record is converted to an electronic image.

B. All other offices/copies (paper and electronic).

**AUTHORIZED DISPOSITION**

**Destroy** after reading, or within 30 days, whichever is sooner.

**50** *Testimony Files.* Files consist of requests or Demands for testimony of Service personnel or production of Service records in non-tax cases and any authorization or denial for such testimony or production of records. The series consists of both routine and non-routine cases dealing with non-criminal/congressional cases, criminal, congressional, and civil with public interest cases respectively. (Job No. N1-58-05-2, Item 50)

A. Record Copy - Paper.

**AUTHORIZED DISPOSITION**

**Destroy** paper when 3 years old, or 30 days after end of month in which the record is converted to an electronic image.

B. All other offices/copies (paper and electronic).

**AUTHORIZED DISPOSITION**

**Destroy** after reading, or within 30 days, whichever is sooner.

**51** Reserved.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

**52** *Requests for Return and Return Information Files.* Files consist of requests for copies or inspection of confidential tax returns or return information; either hard copy or tape extracts, and related records of actions taken. (Job No. N1-58-05-2, Item 52)

A. Agreements.

1. Basic Agreements Files, including documents and information on the coordination of Federal/State Exchange programs and related background materials.

a. Record Copy – Paper

**AUTHORIZED DISPOSITION**

**Destroy** paper 3 years after receipt of new or amended agreement, or 30 days after end of month in which the record is converted to an electronic image.

b. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

2. Implementation Agreements and Memoranda of Understanding (MOU).

a. Record Copy - Paper.

**AUTHORIZED DISPOSITION**

**Destroy** paper 3 years after receipt of new or amended agreement, or 30 days after end of month in which the record is converted to an electronic image.

b. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

3. All other offices/copies (paper and electronic).

**AUTHORIZED DISPOSITION**

**Destroy** after reading, or within 30 days, whichever is sooner

B. Routine Requests. Files consist of, but are not limited to, requests for copies or inspection of confidential tax returns, or return information; either hard copy or tape extracts, and related records, including records of actions taken.

1. Record Copy - Paper.

a. Congressional Committees.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the processing year.

**Destroy** paper 5 years after the processing year, or 30 days after end of month in which the record is converted to an electronic image.

b. Federal.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- (1) NOT related to specific taxpayers

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or when no longer required for administrative use, whichever is sooner.

- (2) RELATED to specific taxpayers, such as disclosures under IRC §6103 (i)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the processing year.

**Destroy** paper 5 years after the processing year, or 30 days after end of month in which the record is converted to an electronic image.

- c. State or Local Agencies.

- (1) NOT related to specific taxpayers.

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or when no longer required for administrative use, whichever is sooner.

- (2) RELATED to specific taxpayers, such as disclosures under IRC §6103 (i)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the processing year.

**Destroy** paper 5 years after the processing year, or 30 days after end of month in which the record is converted to an electronic image.

- d. Other Misc. - includes letter forwarding.

- (1) NOT related to specific taxpayers.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the processing year, or 30 days after end of month in which the record is converted to an electronic image.

- (2) RELATED to specific taxpayers, such as disclosures under IRC §6103 (i)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the processing year, or 30 days after end of month in which the record is converted to an electronic image.

2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule

3. All other offices/copies (paper and electronic).

**AUTHORIZED DISPOSITION**

**Destroy/Delete** within 30 days, or when no longer needed, whichever is sooner.

- C. Non-Routine Requests. Case files in which there is an anticipated historical or public interest.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

1. Record Copy - Paper.
  - a. Congressional Committees.
 

**AUTHORIZED DISPOSITION**  
**Retire** to Records Center 3 years after the processing year.  
**Destroy** paper 20 years after the processing year, or 30 days after end of month in which the record is converted to an electronic image.
  - b. Federal.
    - (1) NOT related to specific taxpayers.
 

**AUTHORIZED DISPOSITION**  
**Destroy** when 3 years old
    - (2) RELATED to specific taxpayers.
 

**AUTHORIZED DISPOSITION**  
**Retire** to Records Center 3 years after the processing year.  
**Destroy** when 20 years old.
  - c. State or Local Agencies.
    - (1) NOT related to specific taxpayers.
 

**AUTHORIZED DISPOSITION**  
**Destroy** when 3 years old.
    - (2) RELATED to specific taxpayers.
 

**AUTHORIZED DISPOSITION**  
**Retire** to Records Center 3 years after the processing year.  
**Destroy** when 20 years old.
  - d. Other Misc. - includes letter forwarding.
    - (1) NOT related to specific taxpayers.
 

**AUTHORIZED DISPOSITION**  
**Destroy** when 3 years old.
    - (2) RELATED to specific taxpayers.
 

**AUTHORIZED DISPOSITION**  
**Destroy** 3 years after the processing year.
2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.
 

**AUTHORIZED DISPOSITION**  
 See Item 70 of this Schedule.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

3. All other offices/copies (paper and electronic).

**AUTHORIZED DISPOSITION**

**Destroy/Delete** within 30 days, or when no longer needed, whichever is sooner.

- 53** *Freedom of Information Act Request Files (FOIA).* Files created in response to requests for information under the FOIA, consisting of the original request, a copy of the reply thereto, and all related supporting files which may include the official file copy of the requested record or copy thereof. (Job No. N1-58-05-2, Item 53).

- A. Correspondence and Supporting Documents. These files EXCLUDE the official file copy of the reports requested, if filed herein.

1. Paper.

- a. Granting access to all the requested records.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after date of reply.

- b. Responding to requests for nonexistent records; to requestors who provide inadequate descriptions; and requests not processed for failure to pay agency reproduction fees or other reasons.

- (1) Request NOT appealed

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after date of reply.

- (2) Request appealed.

**AUTHORIZED DISPOSITION**

**Destroy** as authorized under Case Files - FOIA Appeals (See Item 54 in this Schedule).

- c. Denying access to all or part of the records requested.

- (1) Request NOT appealed.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** 6 years after date of reply.

- (2) Request appealed.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** as authorized under Case Files - FOIA Appeals (See Item 54 in this Schedule).

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- B. Official Copy of Requested Records.

1. Paper.

**AUTHORIZED DISPOSITION**

**Dispose** of in accordance with approved Service disposition instructions for the related records or with the related FOIA request, whichever is later.

2. Electronic Copies: Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- C. FOIA Control Files.

1. Registers or Listings.

- a. Paper.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** 6 years after date of reply

- b. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

2. Other Files.

- a. Paper.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** 6 years after final action by the agency or after final adjudication by courts, whichever is later.

- b. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.



**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 54** *Case Files on FOIA Appeals.* Files created in this series consist of the original case file on which the FOIA appeal was filed. It includes a copy of the reply thereto, any subsequent actions, and related supporting documents, which may include the official file copy of records under appeal or copy thereof. (Job No. N1-58-05-2, Item 54)

**Note: This record series does NOT include the actual FOIA Appeal. This is handled by another office.**

- A. Correspondence and Supporting Documents. These files EXCLUDE the official file copy of the records under appeal, if filed herein.

1. Paper.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** 6 years after final determination by the agency; 6 years after the time at which a requestor could file suit; or 3 years after final adjudication by the courts, whichever is later.

2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- B. Official File Copy of Records Under Appeal.

1. Paper.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Dispose** of in accordance with approved Service disposition instructions for the related records or with the related FOIA request, whichever is later.

2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 55** *FOIA Reports Files.* (This Item does not cover service level annual reports to Congress.) Recurring reports and one-time information requirements relating to the Service implementation of the Freedom of Information Act, EXCLUDING annual reports to the Congress at the department or agency level. (Job No. N1-58-05-2, Item 55)

- A. Paper

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- B. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 56** *FOIA Administrative Files.* Records relating to the general agency implementation of the FOIA, including notices, memoranda, routine correspondence, and related records. (Job No. N1-58-05-2, Item 56)

- A. Paper

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- B. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

**Note:** Items 57 through 59 are reserved for future records series that are required.

- 60** *Privacy Act Request Files.* Files created in response to requests from individuals to gain access to their records or to any information in the records pertaining to them, as provided for under 5 U.S.C. 552a (d)(1). Files contain original request, copy of reply thereto, and all related supporting documents, which may include the official file copy of records requested or copy thereof. (Job No. N1-58-05-2, Item 60)

- A. Correspondence and Supporting Documents. (These files EXCLUDE the official file copy of the Records requested if filed herein.)

1. Record Copy - Paper.

- a. Granting access to all the requested records.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after date of reply.

- b. Responding to requests for nonexistent records; to requestors who provide inadequate descriptions; and requests not processed for failure to pay agency reproduction fees or other reasons.

- (1) Requests NOT appealed.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after date of reply.

- (2) Requests appealed

**AUTHORIZED DISPOSITION**

**Destroy** as authorized under Privacy Act Amendment Case Files (See Item 61B in this Schedule).

- c. Denying access to all or part of the records requested.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

(1) Requests NOT appealed.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** 5 years after date of reply.

(2) Requests appealed

**AUTHORIZED DISPOSITION**

**Destroy** as authorized under Privacy Act Amendment Case Files (See Item 61B in this Schedule).

2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

**61** *Privacy Act Amendment Case Files.* Files relating to an individual's request to amend a record pertaining to that individual as provided under 5 U.S.C. 552a (d) (2); to the individual's request for a review of an agency's refusal of the individual's request to amend a record as provided for under 5 U.S.C. 552a (d) (3); and to any civil action brought by the individual against the refusing agency as provided under 5 U.S.C. 552a (g). (Job No. N1-58-05-2, Item 61).

A. Requests to Amend.

1. Agreed to by the IRS. Files include individual's requests to amend and copies of agency's replies thereto, and related materials.

a. Record Copy - Paper.

**AUTHORIZED DISPOSITION**

**Destroy** in accordance with the approved disposition instructions for the related subject individual's record or 4 years after agency's agreement to amend, whichever is later.

b. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

2. Refused by the IRS. Files include individual's requests to amend and to review refusal to amend, copies of agency's replies thereto, statement of disagreement, agency justification for refusal to amend a record, and related materials.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- a. Record Copy - Paper.

**AUTHORIZED DISPOSITION**

**Destroy** in accordance with the approved disposition instructions for the related subject individual's record, 4 years after final determination by the agency, or 3 years after final adjudication by the courts, whichever is later.

- b. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- B. Appealed Requests.

1. Appealed requests to amend. Files include all records created in responding to appeals under the Privacy Act for refusal or denial by any agency to amend a record.

**AUTHORIZED DISPOSITION**

**Destroy** in accordance with the approved disposition instructions for the related subject individual's record, or 3 years after final adjudication by the courts, whichever is later.

2. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 62** *Privacy Act Control Files.* Files maintained for control purposes in responding to requests, including registers and similar records listing date, nature of request, and name and address of requester. (Job No. N1-58-05-2, Item 62)

- A. Registers or Listings.

Paper - Record Copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current operations, when records occupy at least one cubic foot of space, and when records will remain at the Records Center for at least a year.

**Destroy** 5 years after date of last entry.

All other offices/copies.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** within 30 days or when no longer needed.

3. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 63** *Privacy Act Reports Files.* Recurring reports and one-time information requirement relating to agency implementation, including biennial reports to the Office of Management and Budget (OMB), and the Report on New Systems at all levels.

**Note: Does not cover Biennial report to Congress from the OMB. (Job No. N1-58-05-2, Item 63)**

- A. Record Copy - Paper

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old

- B. Electronic Copies. Records in the above series that may have been created using word processing, e-mail, or some other electronic application.

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

- 64** *Privacy Act General Administrative Files.* Records relating to the general agency implementation of the Privacy Act, including notices, memoranda, routine correspondence, and related records. (Job No. N1-58-05-2, Item 64)

- A. Record Copy - Paper

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old

- B. Electronic Copies

**AUTHORIZED DISPOSITION**

See Item 70 of this Schedule.

**Note: Items 65 through 69 are reserved for future records series that are required.**

- 70** *Electronic Copies for All Items Within the GLD Program* (unless specifically identified within an item). Copies of records created on electronic mail and word processing used solely to generate a recordkeeping copy of the records covered by other items in this Schedule. This Item also includes electronic copies of records created on electronic mail and word processing systems maintained for updating, revision, or dissemination. (Job No. N1-58-05-2, Item 70)

1. Copies that have no further administrative value after the recordkeeping copy is made. This includes copies maintained by individuals in personal files, electronic mail directories, or other directory on hard disk or network drives, and copies on shared network drives used only to produce the recordkeeping copy.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** within 180 days (6 months) after the recordkeeping copy has been made or when no longer needed

2. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when dissemination, revision, or updating is complete.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE****OFFICE OF PRIVACY, INFORMATION PROTECTION, & DATA SECURITY (PIPDS)**

- 71** *Forms 11370, Certification of Annual UNAX Awareness Briefing.* The Internal Revenue Form 11370 (UNAX) documents IRS staff attendance at required briefings or the successful completion of online training that outlines the means employees are to take to protect taxpayer information from unauthorized disclosure and details the penalties for failing to comply. Employees complete the form and give it to their supervisor. Upon proper completion, the supervisor gives the employee their copy back and gives the Official Personnel Folder copy to the local UNAX coordinator who thoroughly checks to ensure the form is filled out properly. The OPF copy bears the original signatures of both the employee and manager. (Job No. N1-58-08-11)

**AUTHORIZED DISPOSITION**

**Retire** to Employee Official Personnel Folder upon completion of briefing.

**Destroy** when obsolete, or no longer needed.

**Note:** Items 72 through 80 are reserved for future records series that are required.

**DISCLOSURE HOUSEKEEPING/ADMINISTRATIVE RECORDS**

- 81** *Correspondence and Related Documents.* Documents pertaining to the organization and staffing activities of the Disclosure Staff. (Job No. NN-174-38, Item 1a)
- AUTHORIZED DISPOSITION**  
**Destroy** when 20 years old.
- 82** *Internal Control Records* developed to control work flow, and documents and record of action taken. (Job No. NC1-58-79-6, Item 3).
- AUTHORIZED DISPOSITION**  
**Destroy** after 1 year or when no longer needed in current operations.
- 83** Reserved.
- 84** *Certification of Document Files.* Records Requesting certification of documents under the Treasury Seal. (Job No. NN-174-38, Item 4).
- AUTHORIZED DISPOSITION**  
**Destroy** when 3 years old
- 85** *Type "X" and "E" Award Report Files.* Copies of teletypes, correspondence, and reports concerning requests for tax check investigations and reports on prospective Presidential appointees and certain other persons, or nominees for Presidential "E" Awards established by Executive Order 10978 (Job No. NN-174-38, Item 5).

**AUTHORIZED DISPOSITION**

Routine Cases: **Destroy** when 7 years old.

**Note:** Records identified as significant may be retained for a longer period at the discretion of senior leadership, pending approval by the National Archives. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.

- 86** *Tax Return Inspection Files.* These files contain requests from Congressional committees, Federal agencies, States, or individuals for copies of tax returns or permission to inspect returns or receive specific information from returns. (Job No. NN-174-38, Item 6).

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- a. Congressional Committee Files

**AUTHORIZED DISPOSITION**

Routine Cases: **Destroy** when 7 years old.

**Note:** Records identified as significant may be retained for a longer period at the discretion of senior leadership, pending approval by the National Archives. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.

- b. Federal Agency Files.

**AUTHORIZED DISPOSITION**

Routine Cases: **Destroy** when 7 years old.

**Note:** Records identified as significant may be retained for a longer period at the discretion of senior leadership, pending approval by the National Archives. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.

- c. State Files.

**AUTHORIZED DISPOSITION**

Routine Cases: **Destroy** when 7 years old.

**Note:** Records identified as significant may be retained for a longer period at the discretion of senior leadership, pending approval by the National Archives. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.

- d. Taxpayer Files.

**AUTHORIZED DISPOSITION**

Routine Cases: **Destroy** when 3 years old.

- 87** *Correspondence* (not covered elsewhere in this Schedule) with the public, Congress, and Government or State activities concerning inquiries, complaints, or general information concerning disclosure. (Job No. NN-174-38, Item 7a)

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

- 88** *Correspondence and Related Documents* (not covered elsewhere in this Schedule) to or from the Headquarters, field, or campus offices involving procedures, rulings and decisions of a general nature, not concerning a specific taxpayer. (Job No. NN-174-38, Item 7b)

**AUTHORIZED DISPOSITION**

**Destroy** when 6 years old.

- 89** *Copies of Tax Returns.* Copies secured from field or campus (Service Centers) offices. (Job No. NN-174-38, Item 8)

**AUTHORIZED DISPOSITION**

**Destroy** when they have served their purpose.

**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- 90** *Disclosure Handbook and Other Internal Revenue Manual Material.*  
(Job No. NN-174-38, Item 9a)

**AUTHORIZED DISPOSITION**

General Distribution Manual: **Destroy** when superseded, revoked, or declared obsolete.

**Note:** Records identified as significant may be retained for a longer period at the discretion of senior leadership, pending approval by the National Archives. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.

- 91** *Revenue Procedures and Other Similar Documents.* Previously appeared as a placeholder for historical Revenue Procedures and Other Similar Documents. Appears to be unscheduled, and need to verify continued relevance.

**AUTHORIZED DISPOSITION**

Verify with Business Unit.

- 92** *Joint Committee Report.* (Job No. NN-174-38, Item 9b)

**AUTHORIZED DISPOSITION**

Routine: **Destroy** when 3 years old

**Note:** Records identified as significant may be retained for a longer period at the discretion of senior leadership, pending approval by the National Archives. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.

**Note:** Items 93 through 100 are reserved for future records series that are required.

- 101** *Safeguard Reports.* Files consisting of procedures, reports, and work papers pertaining to the planning and executing of safeguard reviews pursuant to IRC Section 6103.  
(Job No. N1-58-00-1)
- A. Safeguard Procedures Reports. The federal or state agency's description of how federal tax information will be processed and protected from unauthorized disclosure.

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** after 2 subsequent Safeguard Procedures Reports are received.

- B. Safeguard Activity Reports. The federal or state agency's annual report advising IRS of minor changes to the procedures or safeguards specified in the Safeguard Procedures Report, actions on review recommendations, current annual activities, and planned actions affecting procedures.

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** when 5 years old.



**ITEM NO. DESCRIPTION OF RECORDS****COMMISSIONER'S OFFICE**

- C. Safeguard Review Reports and Work papers. Reports of IRS on-site evaluations of federal, state, or local agencies' practices for safeguarding federal tax returns and/or return information.

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** after 2 subsequent reviews are completed.

- D. Reference/Management Reports.

**AUTHORIZED DISPOSITION**

**Cut off** files annually

**Destroy** when 3 years old.

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 9

### TAXPAYER ADVOCATE

The records covered by this Schedule are created and accumulated by the Taxpayer Advocate Service.

The major objectives of the Taxpayer Advocate Service are:

- a. to provide taxpayers with an advocate within the Service who has ready access to the official with the overall responsibility for the functions of a district, service center or regional operation; and
- b. to enable the Service to identify organizational, procedural, or systemic problems, and recommend corrective action, where and when needed.

This transmits revised text for Records Control Schedule (RCS) 9; current as of April 2014 (last published November 1, 2002, as IRM 1.15.9).

The records disposition authorizations in this Schedule are based upon administrative determinations of the Internal Revenue Service and approvals granted by the Archivist of the United States. Changes to this RCS include new items and/or a renumbering of previously published items. Note that records previously identified as *Case Resolution Records and Correspondence* under IRM 1.15.9, Item 1 have been renamed as *Form 911 Files* and renumbered as Item 60 in this RCS. The disposition of these records has also changed. Please refer to Item 60 for further instructions.

Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

#### ITEM NO    DESCRIPTION OF RECORDS

##### GENERAL ADMINISTRATIVE RECORDS

- 1    ***Delegations of Authority Files.*** Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis, which are a part of the Internal Management Document System.) (Job No. N1-58-10-8, Item 2)

##### **AUTHORIZED DISPOSITION**

**Destroy** 1 year after close of the fiscal year in which delegation of authority was terminated.

- 2    ***Equal Employment Opportunity Records.*** (GRS 1, Item 25)

- a. Copies of Complaint Case Files. Duplicate case files or documents pertaining to case files retained in Official Discrimination Complaint Case Files.

##### **AUTHORIZED DISPOSITION**

**Destroy** 1 year after resolution of case.

- b. Preliminary and Background Files.

1. Background records not filed in the Official Discrimination Complaint Case Files.

##### **AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Destroy** 2 years after final resolution of case.

2. Records documenting complaints that do not develop into Official Discrimination Complaint Cases.

**Note:** Refer to General Records Schedule 1, Item 25, for disposal instructions for: Official Discrimination Complaint Case Files; Compliance Records; Employee Housing Requests; Employment Statistics Files; EEO General Files; and EEO Affirmative Action Plan.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after final resolution of case.

- 3** **General Administrative and Housekeeping Correspondence.** Routine correspondence, transmittals, facsimiles, and requisitions that relate to administrative, housekeeping and facilities management, and are not procedural in nature. (Job No. N1-58-10-8, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 4** **Incentive Awards Suggestion File.** Closed file of employee suggestions, evaluations, replies to the suggesters, and Incentive Awards Coordinators. (GRS 1, Item 13)

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

- 5** **Internal Management Issuances.** Clearance documents (reference copies) with the supporting case file prepared and issued by TAS's staff. Includes Internal Revenue Manual (IRM) issuances, transmittals, etc. **Note:** The Office of Servicewide Policy, Directives, and Electronic Research maintains the historical copies of the IRM issuances. (Job No. N1-58-10-8, Item 6)

**AUTHORIZED DISPOSITION**

**Cut off** file when inactive or obsolete.

**Retire** to Records Center 2 years after cutoff.

**Destroy** 10 years after cutoff.

- 6** **Labor Management Relations Records.** (GRS 1, Item 28)

a. Labor Management Relations General and Case Files. These records include Letters of Understanding, Memoranda of Understanding, and Agreements negotiated with the National Treasury Employees Union, either nationally or locally. They pertain to Taxpayer Advocate Service operations and changes, which impact upon bargaining unit employees.

1. Office negotiating agreement.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after expiration of agreement.

2. Other offices.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete.

b. Labor Arbitration General and Case Files. Correspondence, forms, and background papers relating to labor arbitration cases.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after final resolution of case.

- 7** **Office Service Records.** Records pertaining to internal service operations, acquisitions, allocations, and administration of space, building maintenance, safety and protection, printing and copying, building passes, telephone services, equipment and its inventory, furniture and equipment repairs and services, replacement and repairs of utilities. Also includes studies and reports of supply and equipment needs. (Job No. N1-58-10-8, Item 8)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 8** **Transmittal Records.** Requests for information and copies of replies which involve no administrative action, policy decision, special processing or research; requests for and transmittals of publications and other reference material; acknowledgements and transmittals of inquiries and requests transferred to another office for reply. (Job No. N1-58-10-8, Item 10)

**AUTHORIZED DISPOSITION**

**Destroy** when 3 months old.

- 9** **Administrative Management and Organization Records.**

**Note: This disposition request is pending NARA approval. Prior to any final records disposition actions, check with Area Records Manager regarding status.**

a. Records whether studies, analyses or correspondence, which established the policies, practices and programs for the management of the Taxpayer Advocate Service organization. Included are organizational changes, functional realignments and responsibilities, and long and short range planning documents.

**PENDING DISPOSITION****PERMANENT.**

**Cut off** correspondence annually; studies and case files upon completion of study or at appropriate phase.

**Retire** to Records Center 5 years after cutoff, or when no longer needed.

**Transfer** to NARA 15 years after cutoff.

b. Records copies that document the history of the TAS organization.

Correspondence and files of this type documentation may include analyses, coordinations, approvals and disapprovals, recommendations, plans and implementing instructions for the plans, and any background materials, which contribute to an understanding or provide an explanation for complete documents.

**ITEM NO DESCRIPTION OF RECORDS****PENDING DISPOSITION****PERMANENT.**

**Cut off** correspondence annually; and studies and case files upon completion of study or at appropriate phase.

**Retire** to Records Center 5 years after cutoff, or when no longer needed.

**Transfer** to NARA 15 years after cutoff.

c. Reference or extra copies of records listed in “a.” and “b.” above.

**PENDING DISPOSITION**

**Destroy** when 2 years old.

- 10** ***Special Project or Study Files.*** Records relating to a specific project or study from inception to completion. Records include correspondence with Congress, commissions mandated by Congress, other Federal agencies, state and local governments, questionnaires, internal memorandums; final reports; surveys; test results; publications; and implementation plans.

**Note: This disposition request is pending NARA approval. Prior to any final records disposition actions, check with Area Records Manager regarding status.**

**PENDING DISPOSITION****PERMANENT.**

**Retire** to Records Center when 5 years old.

**Transfer** to NARA when 15 years old.

- 11-31** **Reserved.**

**NATIONAL TAXPAYER ADVOCATE OFFICE'S RECORDS**

- 32** ***Annual Report to Congress.*** These reports are mandated by Congress and IRC §7803(c)(2)(B)(i) and (ii). One report, which is due no later than June 30 each year, provides Congress with substantive analysis and statistical information of the objectives of the Office of the Taxpayer Advocate for the fiscal year. The second report, which is due each year by December 31, details the activities of the Office of the Taxpayer Advocate during the fiscal year. The report contains full and substantive analysis, as well as statistical information. It also contains TAS' initiatives, information on Taxpayer Assistance Orders under IRC §7811, a summary of at least 20 of the most serious problems encountered by taxpayers, a summary of the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes, and recommendations for administrative and legislative action that may be appropriate to resolve problems encountered by taxpayers.

**Note: This updated disposition request is pending NARA approval. Prior to any final records disposition actions, check with Area Records Manager regarding status.**

a. Record Copy of Final Report.

**PENDING DISPOSITION****PERMANENT.**

**ITEM NO DESCRIPTION OF RECORDS**

**Cut off** at the end of the calendar year.

**Retire** to Records Center 5 years after cutoff.

**Transfer** to NARA 15 years after cutoff, or when no longer needed for administrative, audit, legal or other operational purposes, whichever is sooner.

**Note:** Previously published in IRM 1.15.9 as Item 9(1). Supersedes Job No. N1-58-95-3, Item 9 with Records Center retirement instructions and transfer to NARA 15 years after cutoff as opposed to 20 years after cutoff.

b. Working Papers. Include all related documentation, background documentation, correspondence, contacts, IRM citations, data, test results and formulas used in preparing and pertaining to issues in the Final Report.

**PENDING DISPOSITION**

**Cut off** at the end of the calendar year in which Final Report is due.

**Destroy** 3 years after cutoff.

**Note:** Previously published in IRM 1.15.9 as Item 9(2). Supersedes Job No. N1-58-95-3, Item 9 and previously approved disposal when 10 years old or when no longer needed for administrative, audit, legal or other operational purposes, whichever is sooner.

- 33** **Trip Files.** These records include correspondence to the National Taxpayer Advocate and the Deputy National Taxpayer Advocate concerning field visits or other trips of official business, itineraries, pertinent biographic information; general logistic information, and thank-you letters written after completion of the trip. (Job No. N1-58-10-8, Item 17)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Destroy** 5 years after cutoff.

- 34** **Calendars and Schedules.** These records document daily activities of the National Taxpayer Advocate and the Deputy National Taxpayer Advocate. They are maintained electronically and in hard copy formats.

**Note: This disposition request is pending NARA approval. Prior to any records destruction, check with Area Records Manager regarding status.**

**PENDING DISPOSITION**

**Destroy/Delete** when 3 years old.

- 35** **Reading Files.**

**Note: This disposition request is pending NARA approval. Prior to any records destruction, check with Area Records Manager regarding status.**

a. Copies of correspondence signed by the National Taxpayer Advocate and Deputy National Taxpayer Advocate.

**PENDING DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** 10 years after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

b. Reading files maintained by all other staff members of the National Taxpayer Advocate and Deputy National Taxpayer Advocate.

**PENDING DISPOSITION**

**Cut off** at the end of the calendar year.

**Destroy** 2 years after cutoff.

- 36** ***Speech Files, Testimonies and Public Appearances.*** Copies of speeches, addresses and comments made by the National Taxpayer Advocate; transcripts or summaries of remarks made for news or public affairs program interviews on television or radio, or at Congressional hearings; similar interviews, speeches, or hearings that relate to official TAS policies and programs; briefing material, questions and answers compiled for interviews, speeches and appearances.

**Note: This disposition request is pending NARA approval. Prior to any final records disposition actions, check with Area Records Manager regarding status.**

a. Record copy.

**PENDING DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Transfer** to NARA 15 years after cutoff.

b. Working copies, drafts, background information.

**PENDING DISPOSITION**

**Destroy** when no longer needed for administrative, legal, audit, or other operational purposes.

- 37** ***Subject Files.*** These files consist of all records relating to a specific issue that requires the attention of the National Taxpayer Advocate and Deputy National Taxpayer Advocate. Records include: correspondence with other Federal agencies; state and local governments; private companies; organizations; institutions; internal memoranda; staff and contractor studies; reports, and related records.

**Note: This disposition request is pending NARA approval. Prior to any final records disposition actions, check with Area Records Manager regarding status.**

a. Record copy of program or policy issues files maintained by or on behalf of the National Taxpayer Advocate and Deputy National Taxpayer Advocate.

1. Files that contain taxpayer information.

**PENDING DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Record Center 2 years after cutoff.

**Transfer** to NARA 15 years after cutoff, with access restricted by Section 6103 of the Internal Revenue Code.

**ITEM NO DESCRIPTION OF RECORDS**

2. Files that do not contain taxpayer information.

**PENDING DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center 2 years after cutoff.

**Transfer** to NARA 15 years after cutoff.

b. Subject files maintained by all other staff members of the National Taxpayer Advocate and the Deputy National Taxpayer Advocate.

**PENDING DISPOSITION**

**Cut off** at the end of calendar year.

**Destroy** 2 years after cutoff.

c. Subject files of a routine or recurring nature.

**PENDING DISPOSITION**

**Cut off** at the end of calendar year.

**Destroy** 2 years after cutoff.

**38-59 Reserved.**

**CASE FILES, PROGRAM RECORDS AND REPORTS**

**60** ***Form 911 Application for Taxpayer Assistance Order (ATAO, replaces Form 5543).*** Form 911 is completed by or on behalf of taxpayers who are facing a hardship that results from the administration of IRS's tax laws. (Job No. N1-58-10-8, Item 18)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the case was closed.

**Retire** to Records Center 1 year after cutoff.

**Destroy** 2 years after cutoff.

**Note:** Previously published in IRM 1.15.9 as Item 1, *Case Resolution Records and Correspondence*. Supersedes Job No. NC1-58-81-12, Item 1(1) with an increase in retention from Destroy 1 year after the end of the fiscal year in which the case was closed, to Destroy 2 years after the end of the fiscal year in which the case was closed.

**61** ***Correspondence Case Files.*** Case files of responses to correspondence that are received by Headquarters Taxpayer Advocate Service. (Job No. N1-58-10-8, Item 19)

**Note:** All taxpayer-related correspondence is sent to the appropriate Local Taxpayer Advocate (LTA) for action, including input to TAMIS, as applicable (Job No. N1-58-09-81).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the case was closed.

**Destroy** 2 years after cutoff.



**ITEM NO DESCRIPTION OF RECORDS**

**62** ***Low Income Taxpayer Clinic (LITC) Grant Files.*** Records include an application package for the Low Income Taxpayer Clinic (LITC) grant program of clinics receiving grant awards for a specific calendar year. Applications are reviewed and a determination made as to whether to award or not award the applicant. The LITC Program Office may award grants to qualifying organizations to fund one-year, two-year or three-year project periods. Non-awarded files consist of the application and review documentation. Awarded files include the application and review documentation along with monitoring and reporting information. Each application package may include, but is not limited to, the following items (Job No. N1-58-10-8, Item 20):

- IR Form 13424 *IRS Low Income Taxpayer Clinic Application Information Sheet*
- SF 424 *Application for Federal Assistance*
- SF 424A *Budget Information – Non-Construction Programs*
- SF LLL *Disclosure of Lobbying Activities*
- Letter of academic accreditation for affiliated college, university or other institution of higher learning
- Tax Information Authorization Form
- Background/Civil Rights/Program Narratives
- Budget/Financial Plan
- Interim/Annual Reports
- IRS Determination Letter
- Supporting Documentation
- CD of all application package documents

a. Rejected grant applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of calendar year in which application is rejected.

**Destroy** 3 year after cutoff.

b. Accepted grant applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of calendar year in which grant program period ends.

**Retire** to Records Center 1 year after cut off.

**Destroy** 6 years, 3 months after cutoff.

**63** ***National Taxpayer Advocate Case Files (Blue Case File, Document Number 11469).*** Taxpayer case files that are developed in response to correspondence, fax, and e-mail requests to the attention of the National Taxpayer Advocate. (Job No. N1-58-10-8, Item 21)

**Note:** Case-related matter is sent to the appropriate Local Taxpayer Advocate (LTA) for action, including input to TAMIS (Job No. N1-58-09-81).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the case was closed.

**Retire** to Records Center 2 years after cutoff.

**Destroy** 5 years after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

- 64** ***Senate Finance Committee Records and Case Files.*** Records include closed case files that were identified during Senate Finance Committee Hearings and required further contact with the taxpayers. (Job No. N1-58-10-8, Item 22)

**Note:** Case-related matter is sent to the appropriate Local Taxpayer Advocate (LTA) for action, including input to TAMIS (Job No. N1-58-09-81) or e-Trak (for Legislative Affairs inquiries, to be scheduled).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the case was closed.

**Retire** to Records Center 2 years after cutoff.

**Destroy** 5 years after cutoff.

- 65** ***Sensitive Case Files.*** Cases initially addressed to TIGTA, and then forwarded to the IRS Commissioner's Complaint Processing and Analysis Group (CCPAG), and Employee Conduct and Compliance Office (ECCO) for an internal investigation. (Job No. N1-58-10-8, Item 23)

**Note:** Case-related matter is sent to Area Office for investigation and resolution, and input to e-Trak (as applicable, to be scheduled).

**AUTHORIZED DISPOSITION**

**Cut off** at end of the Fiscal Year in which case is closed.

**Delete/Destroy** 3 years after cutoff.

- 66** ***Small Business Regulatory Enforcement Fairness Act (SBREFA) Cases.*** Taxpayer cases or files developed in response to correspondence, fax, and e-mail requests to the attention of the National Taxpayer Advocate. (Job No. N1-58-10-8, Item 24)

**Note:** Case-related matter is sent to the appropriate Local Taxpayer Advocate (LTA) for action, including input to TAMIS (Job No. N1-58-09-81).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the case was closed.

**Retire** to Records Center 2 years after cutoff.

**Destroy** 5 years after cutoff.

- 67** ***Customer Satisfaction Survey Reports (January 2001 to Present).*** (Job No. N1-58-10-8, Item 25)

a. Electronic database.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the report was released.

**Delete** 3 years after cutoff.

b. Quarterly and annual survey reports. (paper and electronic formats)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the report was released.

**Destroy** 3 years after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

- 68** ***National and Area Advocacy Project Reports (1982 to Present)***. These reports are developed and written by advocacy analysts, Local Taxpayer Advocates, and Area Taxpayer Advocates. They contain research, data, histories contacts, formulas, citations, documentation, and test results. TAS refers to these reports to make recommendations for changing policies and procedures within the IRS that reduce taxpayer burden, protect taxpayer rights, and improve customer service.

**Note:** This updated disposition request is pending NARA approval. Prior to any final records disposition actions, check with Area Records Manager regarding status. Previously published in IRM 1.15.9 as Item 8.

- a. Record copy.

**PENDING DISPOSITION****PERMANENT.**

**Cut off** at the end of the calendar year in which the report was prepared.

**Retire** to Records Center 5 years after cutoff.

**Transfer** to NARA 15 years after cutoff, or when no longer needed for administrative, audit, legal, or other operational purposes, whichever is sooner.

**Note:** Supersedes Job No. N1-58-95-3, Item 9(1) with Records Center retirement instructions and transfer to NARA 15 years after cutoff as opposed to 20 years after cutoff.

- b. Working papers.

**PENDING DISPOSITION**

**Destroy** when 5 years old, or when no longer needed for administrative, audit, legal or other operational purposes, whichever is sooner.

**Note:** Supersedes Job No. N1-58-95-3, Item 9(2) with a maximum retention of five years as opposed to 10 years.

- 69** **Reserved.**

- 70** ***Quarterly Narrative Reports***. (Job No. NC1-58-81-12, Item 1(4))

**Note:** Previously published in IRM 1.15.9 as Item 4.

- a. National Office.

- b. Area Office.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the fiscal year for which the report is prepared.

- c. District Office/Service Center.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the fiscal year for which the report is prepared.

**ITEM NO DESCRIPTION OF RECORDS**

- 71** **System Change Requests (Form 5391 and Form 6807).** (Job No. NC1-58-81-12, Item 1(5))

**Note:** Previously published in IRM 1.15.9 as Item 5.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the fiscal year during which the final action is taken.

- 72** **Statistical Reports.** (Job No. NC1-58-81-12, Item 1(6))

**Note:** Previously published in IRM 1.15.9 as Item 6, *Trip Reports, Functional Review Reports, and Feedback Memoranda.*

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the fiscal year during which the report is prepared.

- 73** **Form 12412 Operations Assistance Request (OAR).** The Taxpayer Advocate Service (TAS) uses the Operation Assistance Request (OAR) process to refer cases to Submissions Processing functions when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. TAS utilizes IR Form 12412, *Operations Assistance Request (OAR)* to initiate the OAR process. (Job No. N1-58-09-1)

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Destroy** 1 year after processing year.

- 74-93** **Reserved.**

**INFORMATION SYSTEMS / ELECTRONIC SYSTEMS**

- 94** **Taxpayer Advocate Management Information System (TAMIS).** The Taxpayer Advocate Management Information System (TAMIS) is an automated, computerized application used to record, control, process, analyze, and report on Taxpayer Advocate Service (TAS) case inventories. It also maintains a data repository for report generation. (Job No. N1-58-09-81)

A. Inputs: Taxpayer Advocate Service (TAS) staff input information into the Taxpayer Advocate Management Information System (TAMIS) derived from direct communication through the telephone, FAX, mail, e-mail, or walk-in/face-to-face contacts, and IR Form 911, *Request for Taxpayer Assistance Order*, or an E-911 (Electronic Form 911) from Accounts Management Services (AMS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** all cached records after successful entry and verification.

**Note:** Staff should reference Records Control Schedule 31 for paper and electronic IR Forms 911 (NC1-058-83-6, Item 22).

B. System Data: Contents of the Taxpayer Advocate Management Information System (TAMIS) include, but are not limited, to the following: Taxpayer Information (Social Security Number or other Taxpayer Identification Number, name, Address; The Executor's/Power of Attorney's name, address, phone number; tax issue, etc.),

**ITEM NO DESCRIPTION OF RECORDS**

Employee Information (Staff Employee Identification Number, Post of Duty, Address, Telephone Number, etc.), Audit Trail Information, and Case Management Information.

1. Case Management Database.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the Fiscal Year in which case is closed.

**Delete/Destroy** 3 years after cutoff.

2. Audit Log Database.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the Fiscal Year in which case is closed.

**Delete/Destroy** 7 years after cutoff, or when no longer needed for operational purposes, whichever is later.

C. Outputs: Outputs from the Taxpayer Advocate Management Information System (TAMIS) include case management data which can be transmitted or viewed on the desktop, and reports that can be printed daily. In addition, the Business Performance Management System (BPMS) via Business Objects software extracts key statistical measures from TAMIS on a monthly basis.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

D. System Documentation: System Documentation for the Taxpayer Advocate Management Information System (TAMIS) consists of codebooks, records layout, user guide, and other related materials located in the Functional Specifications Package (FSP) for TAMIS.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**95 Systemic Advocacy Management System (SAMS).** SAMS is the primary database used to record and manage all Systemic Advocacy project activities, task forces, IMD reviews, and advocacy portfolios. (Job No. N1-58-08-3)

A. Inputs: Issue description and submitter contact information, as well as notes and preliminary research findings. For all accepted advocacy projects, input data includes project charters, system users and assigned roles, team members, contacts, milestones, objectives, research, analysis, recommendations, risks, and resources, as appropriate.

1. Data electronically received from IRS employees and the public.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after input verification into SAMS master files.

2. Hardcopy issue submissions. Includes IR Forms 14411, Systemic Advocacy Issue Submission Form and 14411-A (Internal) available to the public and IRS employees as alternatives to electronic issue submission. Also includes other written

**ITEM NO DESCRIPTION OF RECORDS**

communications from the public or IRS employees as a means of submitting issues for Systemic Advocacy consideration.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the fiscal year.

**Destroy** 1 year after cutoff and input verification into SAMS.

B. Master Files: Maintains data relevant to systemic advocacy issues impacting groups of taxpayers locally, regionally, and nationally. Includes information about systems, processes, policies, procedures, and legislation requiring study, analysis, recommendation, and action. Systemic issues involve protecting taxpayer rights, reducing or preventing taxpayer burden, ensuring equitable treatment of taxpayers, and providing essential services to taxpayers. Accepted systemic advocacy issues are recorded in SAMS as projects, and SAMS tracks the status of projects from issue submission to closure, including the monitoring and implementation of recommendations. Data also includes system user information to manage access and authorization, audit trail information, and resource allocations.

**AUTHORIZED DISPOSITION**

**Retain** last 10 fiscal years of all issue submissions and associated projects (regardless of status) in SAMS Active database.

**Move** issue and (closed) project data to Archives storage after the close of the 10<sup>th</sup> fiscal year in which they were received.

**Delete** data 10 years after removal to Archives storage.

**Note:** Closed project records are static and can only be viewed. Only the SAMS Program Manager or delegate can re-open closed SAMS projects.

**Note:** Archiving takes place annually, shortly after the end of the fiscal year.

C. Outputs: Standard and ad hoc reports relating to systemic advocacy issues and projects, their status (e.g. pending, completed, rejected or approved), and associated resources spent (e.g. monies and hours).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed.

D. System Documentation: Code books, record layouts, user guides and manuals.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed.

- 96** ***Taxpayer Advocate Service Customer Outreach System (TAS COS)***. TAS COS is used to plan and record local and national outreach efforts. It is also used to track resources spent for these events to further improve TAS outreach strategies and budgeting. (Job No. N1-58-07-7)

A. Inputs: Information about outreach events is manually input into TAS COS by TAS users who are verified electronically from IRS Enterprise Directory services and who have been granted the appropriate permissions by the TAS COS Systems Administrator.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Delete/Destroy** after input verification into TAS COS master files.

B. Master Files: Maintains data relevant to local and national outreach efforts, and resources spent. Outreach may include visits to government officials and their staff, tax organizations, and various local and state organizations. Each outreach effort is recorded in TAS COS and may include the following information: organizational or event titles, contact information, event dates, reason for outreach activity, specific concerns, and follow-up actions. Data also includes system user information to manage access and authorization, as well as audit trail information used to ensure integrity of event scheduling and completion, and resource allocations.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Delete** 3 years, 3 months after cutoff.

C. Outputs: Ad hoc screen shots and reports relating to outreach events, their status (e.g. pending, completed, rejected or approved), and associated resources spent (e.g. monies and hours).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed.

D. System Documentation: Code books, record layouts, user guides and manuals.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed.

- 97** ***Taxpayer Advocate Service Quality Review Database (TAS QRDB).*** The Taxpayer Advocate Service Quality Review Database (TAS QRDB) is an Access database used exclusively to record, control, analyze and report on Taxpayer Advocate Service case quality. (Job No. N1-58-10-8, Item 27)

A. Inputs: Taxpayer Advocate Review Program (TARP) staff input results from reviews of closed case files into the QRDB.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** upon capture and verification into the electronic system.

**Note:** Closed case files are returned to the originating office after successful entry and validation.

B. Quality Review Database (QRDB) Master Files: Data files include basic case information, and a breakdown of timeliness, communication and accuracy data from all closed case reviews nationwide.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the case is closed.

**Destroy/Delete** 3 years after cutoff.

C. Outputs:

1. Quality rate reports which can be viewed on the desktop or printed as needed.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy/Delete** when no longer needed for operational purposes.

2. Business Performance Management System (BPMS) extracts which are forwarded electronically to the BPMS Program Office for loading into the TAS quality model on the BPMS at the Detroit Data Center.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the data is forwarded.

**Delete** 3 years after cutoff.

D. System Documentation: QRDB documentation consists of a User/Administrator Guide.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded or 5 years after the system is terminated, whichever is sooner.



## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 10

### APPEALS

The records covered by this Schedule are created and/or accumulated in the Appeals offices Servicewide. The Appeals function develops and coordinates policies and programs relating to the hearings of taxpayers, appeals from determinations made by Operating Divisions of the Internal Revenue Service in income, estate, gift, excise (other than alcohol, tobacco, and firearms), and employment tax cases, and to the conduct of settlement negotiations in appeals cases docketed in the Tax Court.

This transmits revised text for Records Control Schedule (RCS) 10; last published August 28, 2006. This RCS has been updated with a new Item 35 for the Appeals Customer Service (ACuServ) System.

#### ITEM NO. DESCRIPTION OF RECORDS

##### ADMINISTRATIVE RECORDS

- 1 *Correspondence Files* (excluding records covered by Item 2 below). Memorandum, facsimiles, etc. pertaining to the administrative housekeeping or facilitative functions relating to the overall administration and opening of Appeals Servicewide. (Job No. II-NNA 3016, Item 1)

**AUTHORIZED DISPOSITION**

Destroy after 2 years.

- 2 *Subject Files*. Correspondence, reports, and related data (not covered elsewhere in this Schedule) relating to Appeals cases, policies, procedures, instructional material and other data bearing on organizing practices and of Appeals' work. Files relating to changes to Part VIII of the Internal Revenue Manual, to Service procedural and technical matters, and to Appeals' forms and form letters. (Job No. NCI-58-81-5, Item 1)

**AUTHORIZED DISPOSITION**

Cut off files every 2 years.

Destroy 5 years after date of cutoff or when determined to be no longer needed in current operations, whichever is earlier

- 3 *Internal Audit Reports* and related work papers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations. (Job No. NN-174-162, Item 3)

Record Copy

**AUTHORIZED DISPOSITION**

Cut off in fiscal year in which report was issued.

Destroy 3 years after completion or issuance of report

All other copies.

**AUTHORIZED DISPOSITION**

Destroy after 3 years or when no longer needed in current operations.

**ITEM NO. DESCRIPTION OF RECORDS**

- 4 *Internal Control Records.* Card files and other records (not covered elsewhere in this schedule) developed to control workflow and record action taken. (Job No. NC1-58-81-5, Item 3).
- AUTHORIZED DISPOSITION**  
Destroy after 5 fiscal years or when determined to be no longer needed in current operations.
- 5 *Issuance Files.* Copies of internal management documents which are issued by the National Office and field offices and are retained solely for reference purposes. (Job No. NN-173-162, Item 3)
- AUTHORIZED DISPOSITION**  
Destroy when superseded, revoked or declared obsolete or when no longer needed for background or research.
- 6 *Mailing Records.* This file contains copies of registration and certification records for statutory notices mailed to taxpayers and/or representatives. (Job No. N1-58-97-10, Item 1)
- AUTHORIZED DISPOSITION**  
Destroy 5 years after issuance date.

Item Numbers 7 – 10 reserved

**APPEALS RECORDS**

- 11 *Certain Appeals Monthly Reports.* Forms reporting staff hours and forms reporting closing agreements processed. (Job No. NN-173-162, Item 4)
- AUTHORIZED DISPOSITION**  
Destroy after 2 years.
- 12 *Appeals Officer Inventory and Time Report.* Locally produced forms used to record information on status and progress of the Appeals Officer's case inventory. (Job No. NC1-58-81-5, Item 11)
- AUTHORIZED DISPOSITION**  
Destroy 2 years after end of fiscal year in which report was prepared.
- 13 *Appeals Office Files.* Office files typically contain copies of: Form 5402, Appeals Transmittal Memorandum and Supporting Statement; Audit Statement; District Director's transmittal to Appeals with protest; 90-day letter; assessment documents; stipulation; various agreement forms (or equivalents) and related correspondence
- A. Office File for closed case files (Job No. NC1-58-85-6, Item 1)
- AUTHORIZED DISPOSITION**  
Destroy 2 years after the end of the fiscal year in which case is closed or when determined to be no longer needed in current operations, but not less than 9 months after the end of the fiscal year in which case is closed.
- B. Office File for a tax shelter key case (Job No. NC1-58-85-6, Item 1)
- AUTHORIZED DISPOSITION**  
Destroy 3 years after the end of the fiscal year in which case is closed or when determined to be no longer needed in current operations, whichever is longer.

**ITEM NO. DESCRIPTION OF RECORDS**

C. Office File for Coordinated Exam Program cases (Job No. N1-58-97-10, Item 2C)

**AUTHORIZED DISPOSITION**

Destroy 10 years after the end of the fiscal year in which case is closed.

14 *Closing Agreement Case Files*, including checklist and copy of transmittal memorandum and supporting statement and agreement forms (Job No. NC1-58-85-6, Item 2)

**AUTHORIZED DISPOSITION**

Destroy 6 years after the end of the fiscal year in which case is closed, or when determined to be no longer needed in current operations.

15 *Post Review Activity Files*. Post review worksheets prepared on each work unit and analyzed by National Office and field offices. (Job No. NN-173-162, Item 12)

**AUTHORIZED DISPOSITION**

Destroy after 2 years, or earlier, when determined to be no longer needed in current operations.

16 *Statute Expiration Report*. Form 3999, covering barred deficiencies. (Job No. NC1-58-81-5, Item 15)

**AUTHORIZED DISPOSITION**

Destroy 2 years after issuance of report.

17 *Appeals Computer Printouts* produced by Appeals' reporting systems. (Job No. NN-173-162, Item 15)

**AUTHORIZED DISPOSITION**

Destroy when determined to be no longer needed for current operations.

18 *Art Appraisal Services Records*. Files consist of taxpayer case files that include appraisal review requests from Examination, Appeals, and District Counsel Offices support and background data, forms, work papers, Art Advisory Panel recommendations, and final appraisal reports for art and cultural property listed on tax returns. Except for working papers and background data, the files consist of copies of records, returned to district offices. (Job No. N1-58-06-10)

**AUTHORIZED DISPOSITION**

Cut off upon close of case.  
Destroy 6 years after Cut off.

Item Numbers 19-22 are reserved.

**STATISTICAL REPORTS**

23 *Tables 10 through 11.2, 21 through 40, 71 and 81 (Project Lane-Statistical and issue reports)*

A. Semi-annual fiscal year to date tables

**AUTHORIZED DISPOSITION**

Retire to Records Center 2 years after end of the fiscal year.  
Destroy 20 years after the end of the fiscal year.

**ITEM NO. DESCRIPTION OF RECORDS**

B. Other tables

**AUTHORIZED DISPOSITION**

Retire to Records Center 2 years after end of the fiscal year.

Destroy 20 years after the end of the fiscal year.

**24** *Courtesy Investigation (Form 2289)* or equivalent. Reports are prepared for U.S., each Operating Division and each Appeals Office. Report Symbol NO-CC:AP:6.

**AUTHORIZED DISPOSITION**

Destroy 2 years after the end of the fiscal year in which report was prepared.

**25** *Nationwide Appeals Review Program Report*. Report Symbol NO-CC:AP-35. A nationwide review of closed work units to determine if quality objectives have been met. The report contains statistical as well as narrative summaries of the results of the review.

**AUTHORIZED DISPOSITION**

Destroy 3 years after end of the fiscal year in which report was prepared.

**26** *Service Center Lists and Error Registers*.

A. Accounts Unavailable-TC 424 Rejects Register.

**AUTHORIZED DISPOSITION**

Destroy at the end of the fiscal year or 3 months after month of receipt, whichever is later.

B. AIMS Data Base Error Register.

**AUTHORIZED DISPOSITION**

Destroy at the end of the fiscal year or 3 months after month of receipt, whichever is later.

C. AIMS Weekly Update.

**AUTHORIZED DISPOSITION**

Destroy at the end of the fiscal year or 3 months after month of receipt, whichever is later.

D. Data Center Error Register.

**AUTHORIZED DISPOSITION**

Destroy at the end of the fiscal year or 3 months after month of receipt, whichever is later.

**27** AIMS/Appellate Input Data Error Register

**AUTHORIZED DISPOSITION**

Destroy at the end of the fiscal year or 3 months after month of receipt, whichever is later.

Item Numbers 28-31 are reserved.

**ITEM NO. DESCRIPTION OF RECORDS****ELECTRONIC RECORDS**

- 32** *Combined Enhanced Nationwide Tracking and Uniform Report System (CENTAUR)*. This system combines portions of several data systems previously used by Chief Counsel and Appeals. Data is combined with several data systems and is used to track case progress and produce a variety of reports. The database includes information on large case activity in the Appeals process, i.e., the taxpayer's name, address, identification number, status codes, issue codes, received and closing dates, tax period, proposed and revised tax deficiency amounts and penalty amounts. (Job No. N1-58-97-10, Item 4)

**AUTHORIZED DISPOSITION**

Download data to inactive file 2 years after the case is closed.

- A. Inactive Files Tapes

**AUTHORIZED DISPOSITION**

Delete when 5 years old.

- B. Input Records include information extracted from the case file and Form 3210 Transmittal Document.

**AUTHORIZED DISPOSITION**

Destroy when no longer needed for administrative, audit, legal or other operational purposes.

- C. Output Records include management information reports, ad hoc queries, and equivalent documentation used to track progress on Appeals cases.

**AUTHORIZED DISPOSITION**

Destroy/Delete 5 years after the end of the fiscal year in which the report was generated or when no longer needed, whichever is sooner.

- 33** *Unified System for Time and Appeals Records (UniSTAR)*. A computerized case control system used to control and track cases coming into and leaving Appeals. The database includes taxpayer's name, identification number, status code, issue code, received and closing dates, tax period, proposed and revised tax deficiency amounts and penalty amounts, and work unit grade. (Job No. N1-58-97-10, Item 3)

**AUTHORIZED DISPOSITION**

Download data to inactive file 2 years after case is closed

- A. Inactive Files Tapes.

**AUTHORIZED DISPOSITION**

Delete when 5 years old.

- B. Input Records include information extracted from case file and Form 3210 Transmittal Document.

**AUTHORIZED DISPOSITION**

Destroy when no longer needed for administrative, audit, legal or other operational purposes.

**ITEM NO. DESCRIPTION OF RECORDS**

- C. Output Records include a variety of management information reports.
1. Quarterly Statistical Analysis Report is compiled quarterly and fiscal year-to-date. Statistical data is collected and printed as Table 11 and Selected Statistics.

**AUTHORIZED DISPOSITION**

Cut off at the end of the fiscal year.

Destroy 20 years after end of the fiscal year in which the report was prepared.

2. UniStar Follow-up Lists. Various Follow-up lists generated from the System. These lists are run on a weekly, monthly, quarterly, semi-annually basis as prescribed by IRM 8114.

**AUTHORIZED DISPOSITION**

Cut off at the end of the fiscal year.

Destroy one year after the end of the fiscal year in which the report was generated or when no longer needed, whichever is sooner.

3. All other management information reports or ad hoc queries generated from UniStar. (Job No. N1-58-97-10)

**AUTHORIZED DISPOSITION**

Cut off at the end of the fiscal year.

Destroy/Delete 5 years after the end of the fiscal year in which the report as generated or when no longer needed, whichever is sooner.

**34**

*Audit Information Management System (AIMS) Records.* An AIMS Database (consisting of tax payer identification number, tax period, source code, activity code, etc.) is maintained in each service center and contains only files for districts located within the jurisdiction of each service center. This database contains accounts that originate from master and a limited number from non-master files. Data on AIMS in the service center page is extracted for the Detroit Computing Center (DCC) on a four-five-week cycle for the production of Appeals statistical tables. The records produced from AIMS and used by Appeals are as follows:

- A. *AIMS Monthly Extract Download.* Data is made available for electronic download from DCC to local Appeals Offices for production of statistical reports. (Job No. N1-58-97-10, Item 5A)

**AUTHORIZED DISPOSITION**

Delete when no longer needed for administrative, audit, legal or other operational purposes.

- B. *AIMS Status 81 Listings.* Listings of all Appeals' inventories currently controlled on the AIMS system in Status 81. These listings are produced locally from AIMS download made available monthly by the Detroit Computing Center. (Job No. N1-58-97-10, Item 5B)

**AUTHORIZED DISPOSITION**

Cut off at the end of the fiscal year.

Destroy one year after the end of the fiscal year in which the cutoff occurred.

**ITEM NO. DESCRIPTION OF RECORDS**

- C. *AIMS Status 90 Listings.* Listing of all Appeals inventories closed on AIMS each month is Status 90. These listings are produced locally from AIMS download made available monthly by the Detroit Computing Center. (Job No. N1-58-97-10, Item 5C)

**AUTHORIZED DISPOSITION**

Cut off at the end of the fiscal year.

Destroy after 6 months or when no longer needed for reference purposes, whichever is earlier.

- D. *AIMS Inventory Validation Records.* Various mismatch reports produced by the UniMatch Program which compares the AIMS and UniStar Systems. These reports are used to validate Appeals' inventory on hand with what is reflected in each of these systems. (Job No. N1-58-97-10, Item 5D)

**AUTHORIZED DISPOSITION**

Cut off at the end of the fiscal year.

Destroy 3 years after the end of the fiscal year in which the cutoff occurred.

**35**

*Appeals Customer Service (ACuServe) System.* ACuServ is used to track correspondence with taxpayers regarding account problems of all types regarding closed Appeals cases. It is used to record the receipt of Appeals Customer Service tasks, record any actions taken and follow-ups set on the tasks, and record the closing of the tasks. ACuServ enables Customer Service Representatives (CSR) or Appeals Account Resolutions Specialists (AARS) to keep inventory control over Taxpayer Advocate and other closed Appeals cases with account issues. (Job No. N1-58-07-8).

- A. Inputs: Referrals originate from the Taxpayer Advocates Office, taxpayer, taxpayer's representative, Appeals Officer, District Counsel attorney, or potentially anybody who had been previously involved in the actual Appeals case that has closed, and who recognizes there is an account issue that requires resolution. Referrals can take the form of email, regular mail, fax, or telephone. Inputs include manually entered information about the taxpayer and his/her case, the IRS employee working the case, and some system-generated auditable information such as the login and logoff of users. All taxpayer data is obtained through contact with the taxpayer or from his/her representative. Once that information is received, the CSR or AARS can research other IRS systems to resolve the account issues.

**AUTHORIZED DISPOSITION**

Cut off hardcopy case documentation at the end of the quarter in which the case/referral is closed.

Destroy one year after cutoff.

- B. System Data: ACuServ has five primary modules: (1) add task; (2) update task; (3) view task; (4) generate report; and (5) administration. Data includes information about the nature of the referral, case description, and other case specifics such as opening/closing dates, source of the case, and tax years associated with the case. Taxpayer information includes name, tax identification number, and contact information. Employee information consists of name, telephone number, and badge ID number. Data regarding the quality of IRS customer service in handling referrals are accounted for in the system, as well as login information for audit trail purposes to identify authorized users accessing ACuServ.

**AUTHORIZED DISPOSITION**

Delete 6 years after case is closed.

**ITEM NO. DESCRIPTION OF RECORDS**

- A. Outputs: Electronic and paper outputs including follow-up reports, closure reports, action date reports, and reports to track trends in the sources of inquiries received.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 6 years after case is closed

- B. System Documentation: Technical documentation, certification and accreditation (C&A) documentation, record layout and codes.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.



**INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 11****IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES**

The records covered by this Schedule are principally created and/or maintained by the Office of Professional Responsibility. These records relate to enrollment of persons to practice before the Internal Revenue Service, as well as matters relating thereto such as appeals, disciplinary proceedings, rosters of enrollees, case files of attorneys, Certified Public Accountants (CPAs), and enrolled agents.

This transmits revised text for Records Control Schedule (RCS) 11, last published November 1, 2002. This RCS has not only been re-named, but includes description and disposition updates in accordance with disposal authorities granted by the Archivist of the United States on December 14, 2007 (Job No. N1-58-06-9 supersedes Job No. N1-58-87-2, items 1, 3-10, and 13). Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

**ITEM NO DESCRIPTION OF RECORDS**

- 1** ***Practitioner Disciplinary Files.*** Case files of attorneys, certified public accountants, enrolled agents and enrolled actuaries concerning issues of conduct in practice before the Internal Revenue Service, including case files of disciplinary proceedings brought before an administrative law judge and files of appeals from their decisions. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, items 1 and 3.)

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 5 years after close of case.

**Destroy** 25 years after close of case.

- 2** ***Appeals files from denials of applications for enrollment*** to practice before the IRS. (Job No. N1-58-87-2)

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 5 years after close of case.

**Destroy** 25 years after close of case.

- 3** **Reserved.**

- 4** ***Jurisdiction Case Files.*** Data acquired on attorneys and certified public accountants over whom there is no current jurisdiction. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 4.)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after date of last document.

- 5** ***Public Correspondence Files.*** Correspondence involving unofficial interpretation of regulations governing practice before the Internal Revenue Service. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 5.)

**AUTHORIZED DISPOSITION**

**Review** annually.

**Destroy** 3 years after date of last document.

**ITEM NO DESCRIPTION OF RECORDS**

- 6** **Rosters.** These files are maintained electronically and contain a listing of all persons who have been granted active enrollment to practice before the Internal Revenue Service. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 6.)

**AUTHORIZED DISPOSITION**

**Delete** as necessary to keep roster current.

(A) Inactive Status Roster. This file is maintained electronically and contains a listing of all persons in inactive status for failure to meet the requirements for renewal or enrollment. (Job No. N1-58-06-9)

**AUTHORIZED DISPOSITION**

**Review** annually.

**Destroy** 10 years after date of last document.

(B) Resignation Rosters. Rosters of resignation under 31 CFR, Section 10.61(b). This file is maintained electronically and contains a listing of all persons whose offer of consent to resign from enrollment to practice before the Internal Revenue Service has been accepted by the Director of the Office of Professional Responsibility. (Job No. N1-58-06-9)

**AUTHORIZED DISPOSITION**

**Review** annually.

**Destroy** 10 years after date of last document.

(C) Disbarred/Suspended Roster. The index of persons who have been disbarred or are currently under suspension from practice before the Internal Revenue Service is contained on the IRB and OPR Web Site. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 7.)

**AUTHORIZED DISPOSITION**

**Review** annually.

**Destroy** 10 years after date of last document.

(D) Denied/Withdrawn Application Roster. This file is maintained electronically and contains a listing of all persons whose applications have been denied and persons who have withdrawn in lieu of denial. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 8.)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after denial or withdrawal.

- 7** **Reserved.**

- 8** **Reserved.**

- 9** **Active Enrolled Agents' Files.** Files consist of correspondence and related forms to practice before Internal Revenue Service and report of investigation. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 9.)

**AUTHORIZED DISPOSITION**

**Keep** as long as enrollment is in active status.

ITEM NO	DESCRIPTION OF RECORDS
10	<p><b>Termination Case Files.</b> Files of individuals whose enrollment is terminated for reasons other than resignations under 31 CFR, Section 31 CFR, S10.61(b). (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 10.)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to the Records Center 5 years after termination of enrollment. <b>Destroy</b> 10 years after termination of enrollment.</p>
11	<p><b>Resigned Enrolled Agent Case Files</b> (Resignation under 31 CFR, section 10.55(b)). (Job No. N1-58-87-2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to the Records Center 5 years after date of resignation. <b>Destroy</b> 25 years after date of resignation.</p>
12	<p><b>Case Files of Individuals Whose Enrollment is Terminated for Reasons other than Suspension, Disbarment or Resignation</b> (including those who are deceased). (Job No. N1-58-87-2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 5 years after termination of enrollment.</p>
13	<p><b>Denied/Abandoned Case Files.</b> Files of individuals whose application for enrollment has been denied or abandoned. (Job No. N1-58-06-9. Supersedes Job No. N1-58-87-2, item 13.)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 5 years after final denial or withdrawal.</p>
14	<p><b>Enrollment Grading Listings.</b> Computer-generated listings grading the Special Enrollment Examination and Practitioner Enrollment Examination. (Job No. N1-58-87-2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 3 years or when no longer needed in current operations, whichever is earlier.</p>

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 12

### PERSONNEL SECURITY RECORDS

The records in this Schedule are principally created, received and/or maintained by IRS Personnel Security in carrying out its mission. Personnel Security is responsible for ensuring that the employment or retention of employees at the IRS is consistent with the interests of national security, the efficiency of the Federal Service, and the integrity of the tax system. Personnel Security uses the results of Office of Personnel Management (OPM) investigations to make determinations about allowing access to facilities, systems and/or data, and to grant access to classified information through issuance of a national security clearance.

This transmits revised text for Records Control Schedule (RCS) 12, last published May 2012. This RCS has been revised to remove series/functions transferred to the Treasury Inspector General for Tax Administration (TIGTA) which maintains a separate schedule.

#### Records Control Schedule for Personnel Security Records

##### ITEM NO. DESCRIPTION OF RECORDS

- 1** ***National Agency Check and Inquiry (NACI) Results*** furnished by the Office of Personnel Management. Files include related correspondence and background investigations reviewed and evaluated as favorable in character. (Job No. N1-58-05-10, Item 1)

##### **AUTHORIZED DISPOSITION**

**Destroy** 90 days after processing.

- 2** ***Personnel Security Files***. Records created under Office of Personnel Management. Files include procedures and regulations and related indexes maintained by the personnel security office of the employing agency. (Job No. N1-58-05-10, Item 2)

- A. Investigations on Federal employees or applicants for Federal employment, whether or not a security clearance is granted, and other persons, such as those performing work for a Federal agency under contract, who require an approval before having access to Bureau facilities or to sensitive data. These files include questionnaires, summaries of reports prepared by the investigating agency, and other records reflecting the processing of the copies of investigative reports furnished by the investigating agency.

##### **AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after date of report, final legal action, or final administrative action, whichever is appropriate.

**Destroy** 16 years after date of final report, final legal action, or final administrative action, whichever is appropriate.

- B. Investigative reports and related documents furnished to the Bureau by investigating organizations for use in making security/suitability determinations.

##### **AUTHORIZED DISPOSITION**

**Destroy** in accordance with the investigating agency instructions.

- C. Index to the Personnel Security Case Files.

##### **AUTHORIZED DISPOSITION**

**Destroy** with related case file.

**ITEM NO. DESCRIPTION OF RECORDS**

- 3 **Personnel Security Administrative Subject Files.** Files include correspondence, reports, and other records relating to the administration and operation of the personnel security program, not covered elsewhere in this Schedule. (Job No. N1-58-05-10, Item 3)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 4 **Personnel Security Clearance Status Files.** Lists of rosters showing the current security clearance status of individuals. (Job No. N1-58-05-10, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete.

- 5 **Reserved.**

- 6 **Security Clearance Administrative Subject Files.** Files include correspondence, reports, and other records relating to the administration and operation of the national security clearance program (System of Records number 34.016), not covered elsewhere in this Schedule. (Job No. N1-58-05-10, Item 6)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 7 **Classified Information Nondisclosure Agreements.** Copies of nondisclosure agreements, such as SF 312, Classified Information Nondisclosure Agreement, signed by civilian and military personnel with access to information that is classified under standards put forth by Executive Orders governing security classification. (GRS 18, Item 25)

- A. If maintained separately from the individual's Official Personnel Folder.

**AUTHORIZED DISPOSITION**

**Destroy** when 70 years old

- B. If maintained in the individual's Official Personnel Folder

**AUTHORIZED DISPOSITION**

**Apply** the disposition for the Official Personnel Folder.

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 13

### CHIEF COUNSEL

The records covered by this Schedule are created and maintained in the Office of Chief Counsel. The Chief Counsel Office serves as a member of the Commissioner's executive staff, and as counsel and legal officer to the Commissioner on all matters pertaining to administration and enforcement of the Internal Revenue laws and related studies. The records disposition authorization in the schedule are based upon Congressional disposal authority contained in House Report No. 1076, 83rd Congress, 1st session, and authorities granted by the Archivist of the United States.

This transmits revised text for Records Control Schedule (RCS) 13, last published November 1, 2002. This RCS has been updated to reflect changes in the retentions and/or coverage of Items 1 (Administrative Files), 10 (General Legal Services Closed Legal Case Files), and 13D (Chief Counsel copies of Directives Manuals and associated background materials).

#### ITEM NO DESCRIPTION OF RECORDS

- 1 **Administrative Files**, consisting of copies of personnel records, budget papers, and Internal Revenue Service directives; copies of reports including work, progress, statistical, and narrative; copies of correspondence and other materials used for convenience of reference; and controls such as work flow and location controls and receipts for records borrowed or loaned. (Job No. N1-58-04-5)

**Note: This Item includes records previously Scheduled under RCS 15, Items 40 (GLS Control Records) and 41 (GLS Workload Reports).**

#### **AUTHORIZED DISPOSITION**

**Cut off** files at end of fiscal year.

**Destroy** 2 years after cutoff or when files are obsolete or superseded, whichever occurs first.

**Note: At the direction of Office Head, files requiring further retention may be moved to current year.**

- 2 **Reference Files**, maintained by individuals or offices including copies of Internal Revenue Service and other issuances and papers that are of reference value to the staff.

#### **AUTHORIZED DISPOSITION**

**Destroy** when obsolete or superseded.

**Note: At the direction of Office Head, files requiring further retention may be moved to current year.**

- 3 **Record Set in the Digest Section** of the Chief Counsel's Library of Formal and Informal Opinions of the Chief Counsel. (Job No. NC1-58-81-11, Item 3)

#### **AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer** to the National Archives in 5 year blocks, 30 years after the date of the opinion.

**ITEM NO DESCRIPTION OF RECORDS**

- 4 **Record Set in the Digest Section** of the Chief Counsel's Library of Internal Revenue Service rulings approved by the Chief Counsel and digests of these rulings. (Job No. NC1-58-81-11, Item 4)

**AUTHORIZED DISPOSITION****PERMANENT**

**Transfer** to the National Archives in 5 year blocks, 30 years after the date of the ruling.

- 5 **Closed Legal Files** produced (1) In considering and making reports on legislation and regulations relating to Internal Revenue matters; (2) In interpreting the Internal Revenue Code and decisions and rules promulgated in the Code of Federal Regulations; and (3) In the Employee Benefits and Exempt Organizations' organization. (Job No. NC1-58-81-11, Item 5)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 6 years after the case is closed.

**Destroy** 25 years after the case is closed.

- 6 **Copies of Appeals and Tax Court Briefs.** IRS record copies of briefs filed with the Appeals and Tax Courts. (Job No. NC1-58-81-11, Item 6).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 20 years old.

**Destroy** when 30 years old.

- 7 **Closed Legal Case Files**, pertaining to criminal tax matters and prosecutions for criminal violations of the Internal Revenue laws. (Job. No. NC1-58-81-11, Item 7)

- (1) Significant cases selected by GS-or GM-15 or above in the Office of Chief Counsel.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after case is closed.

**Destroy** 20 years after the case is closed

- (2) Other than significant cases.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after case is closed.

**Destroy** 5 years after the case is

- 8 **Closed Legal Case Files** produced in the National Office General Litigation organization.

- (1) Significant cases selected by a GS-or GM-15 or above in the Office of the Chief Counsel. (Job No. N1-58-96-6, Item 3)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 5 years after case is closed.

**Destroy** 25 years after the case is closed.

- (2) Other than significant cases. (Job No. NC1-58-81-11, Item 8[2])

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after case is closed.

**Destroy** 10 years after the case is closed.

**ITEM NO DESCRIPTION OF RECORDS**

**9** **Closed Legal Case Files** produced in the National Office Enforcement Litigation organization. (Job No. NC1-58-81-11, Item 9)

- (1) Significant cases selected by a GS-or GM-15 or above in the Office of the Chief Counsel.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after case is closed.

**Destroy** 30 years after the case is closed.

- (2) Other than significant cases.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after case is closed.

**Destroy** 10 years after the case is closed.

**10** **Closed Legal Case Files** pertaining to non-tax civil and criminal matters in the General Legal Service's organization. (Job No. N1-58-04-5)

**Note: This Item includes records previously scheduled under RCS 15, Items 39 (GLS Closed Regional Legal Case Files) and 42 (Copies of GLS Briefs and Decisions).**

- (1) Significant cases selected by a GS-15, or above, in the Office of the Chief Counsel, Including Office of Associate chief Counsel or employees under the supervision thereof.

**AUTHORIZED DISPOSITION**

Close cases annually.

**Retire** to servicing Records Center 1 year after close of case.

**Destroy** 20 years after case is closed.

- (2) Other than significant cases.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after case is closed.

**Destroy** 5 years after the case is closed.

**Note: The office may elect to retain cases on premises for a period of no longer than 10 years, space available. Cases may be selected for retention on premises longer than 10 years on an exception basis by a GS-15 or above in the Office of Chief Counsel.**

- (2) Electronic copies of memoranda, papers, and other records (stored on personal computers and/or laptops, for personal use in word processing, e-mail, and similar application software formats) that are associated with Significant Cases for which the official files are to be maintained in paper format.

- (3) Other than significant cases.

**AUTHORIZED DISPOSITION**

Close cases annually.

**Retire** to servicing Records Center 1 year after close of case. Space permitting, cases may be retained on the premises.

**Destroy** 5 years after the close of case.



**ITEM NO DESCRIPTION OF RECORDS**

- (4) Electronic copies of memoranda, papers, and other records (stored on personal computers and/or laptops, for personal use in word processing, e-mail, and similar application software formats) that are associated with other than Significant Cases for which the official files are to be maintained in paper format.

**AUTHORIZED DISPOSITION**

**Destroy** immediately when material is superseded, obsolete, or no longer needed for reference or 20 years after close of case, whichever occurs first.

- 11** **Closed Legal Case Files** pertaining to matters involving the disclosure of IRS documents and/or testimony pursuant to the Internal Revenue Code, the Freedom of Information Act, or the Privacy Act in the Disclosure Litigation organization. (Job No. NC1-58-83-9, Item 11)

- (1) Significant cases selected by a GS-or GM-15 or above in the Office of the Chief Counsel.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the case is closed.

**Destroy** 20 years after the case is closed.

- (2) Other than significant cases.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the case is closed.

**Destroy** 5 years after the case is closed.

- 12** **Card Index Records** of closed legal cases. (Job No. N1-58-96-6, Item 5)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after case card has been posted closed.

- 13** **Chief Counsel's Directives Manual (CCDM)**. Copies of each internal directive issued by Chief Counsel. These directives contain the procedures governing Chief Counsel employees. (Job No. N1-58-96-6, Item 4)

- A. Record copy of complete CCDM (1982 to 1996).

1. If record copy (including historical changes) is microfilmed,

- (a) Paper Records

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** after completion of the microfilm project.

**Transfer to NARA**, after verification of microfilm, at the end of the fiscal year.

- (b) Microfilm Records

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Destroy** when superseded or obsolete.

**ITEM NO DESCRIPTION OF RECORDS**

2. If record copy (including historical changes) **is not** microfilmed,

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at end of the fiscal year.

**Transfer to NARA**, at the end of the fiscal year.

- B. Record copy of all transmittal updates.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Cut off** at end of the fiscal year.

**Transfer to NARA annually**, at the end of the fiscal year.

- C. All other copies maintained for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete.

- D. All working drafts, marked-up copies of CCDM transmittal changes, approval memoranda, and document clearance records. (Job No. N1-58-11-7)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for administrative, audit, legal or other operational purposes.

**Note:** This new disposition is pending NARA approval, but records are eligible for transfer to Records Center using registered job number. Check with Area Records Manager regarding final approval status. Destruction of records when no longer needed for administrative, audit, legal or other operational purposes (as approved under Job No. N1-58-96-6) is no longer a valid disposition and must stop immediately.

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 14

### ASSOCIATE CHIEF COUNSEL OFFICES

The records covered by this Schedule are created and accumulated in the offices of the Associate Chief Counsel (Corporate), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (International), Associate Chief Counsel (Pass-through and Special Entities), Associate Chief Counsel (Procedure and Administration), and the Associate Chief Counsel/Division Counsel (Tax Exempt and Government Entities) and the Branches in those offices. For purposes of this Schedule, the word “organization” refers to those offices and branches. The organization:

- issues and publishes rulings, legal advice memoranda, and other materials within their respective subject matter jurisdiction for the benefit of taxpayers and Internal Revenue Service personnel within their subject matter jurisdiction;
- assists the Department of the Treasury and Committees of Congress on legislative and regulatory matters;
- coordinates matters of mutual concern with other Government agencies; and
- performs a number of related functions.

This transmits revised text for Records Control Schedule (RCS) 14; last published August 22, 2008. The records disposition authorizations in this Schedule are based upon administrative determinations of the Internal Revenue Service, and disposal authorities granted by the Archivist of the United States. Item 6 *Reading Files* is obsolete. This series is no longer retained by Counsel Offices. All reading files have reached their final disposition date and should be destroyed. Item 32 *Revenue Procedures* disposition instructions have been corrected. Destruction is approved when 20 years old, not when two years old as printed in 2008 version of this Schedule. To facilitate reference, this Schedule contains numerical and alphabetic listings cross-indexed to specific items.

#### ITEM NO. DESCRIPTION OF RECORDS

##### ADMINISTRATIVE RECORDS

- 1 *General Administration and Management Files.* Correspondence and other papers(not covered elsewhere in this Schedule)e.g. operating plans and programs, staff meeting minutes, and training programs, pertaining to the overall administration and management rulings of the Organization and its branches. (Job No. NCI-58-79-1, Item 1)

##### **AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the calendar year, or when no longer needed in current operations, whichever is later.

- 2 *Organization Program Historical Files.* Correspondence and other papersrelating to the overall mission, function, or role of the Organization and which provide historical background or program continuity of such items as determinations, studies, decisions, etc., on policies, programs, functions, organization, staffing or procedures in the Organization’s area. (Arranged in 10-year blocks.) (Job No. NC1-58-79-1, Item 2)

##### **AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer** block to the National Archives and Records Administration when 30 years old.

**ITEM NO. DESCRIPTION OF RECORDS**

- 3** *Administrative Files.* Documents pertaining to the administrative, personnel, housekeeping, or facilitative operations, such as equipment, supplies, space, budget, etc., of all Organizational components. (Job No. NC1-58-79-1, Item 3)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the calendar year, or when no longer needed in current operations, whichever is later.

- 4** *Narrative and Statistical Reports.* Reports on work progress, staff hours expended, and workload analysis; status reports; and all recurring and special reports required of offices in the Organization regarding operations, plans, accomplishments, status of work, etc. (Job No. NC1-58-79-1, Item 4)

- (1) Record copy maintained in the Office of the Office of Division Counsel/Associate Chief Counsel Tax Exempt and Government Entities (TE/GE). **Excludes** selected reports or determined to have historical or reference value which shall be retained until authorized for disposal by the Division Counsel or Associate Chief Counsel but not earlier than 10 years.

**AUTHORIZED DISPOSITION**

**Destroy** 10 years after the end of the calendar year, or when no longer needed in current operations, whichever is later.

- (2) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year, or when no longer needed in current operations, whichever is later.

- 5** *Freedom of Information Act and Section 6110 IRC Files.* Search memoranda, incoming letters from individual requesters and development work papers relating to the implementation of the Freedom of Information Act and Section 6110, within the Organization.

- (1) Section 6110 Index, which is the master copy of the written determinations made available in IRS Public Reading Rooms. **Obsolete.** (Job No. N1-58-08-6, Item 5)

**AUTHORIZED DISPOSITION**

**Destroy** legacy microfilm 10 years after Section 6110 is repealed. Section 6110 indices are no longer microfilmed; Section 6110 materials are posted on [irs.gov](http://irs.gov).

- (2) Memoranda and letters pertaining to processing requests for records and documents under the Freedom of Information Act and Section 6110, IRC. (Arranged in 1-year blocks.) (Job No. N1-58-93-4, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy** block after 5 years.

- (3) Program files containing work papers and background material. (GRS 14, Item 15)

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years or when no longer needed in current operations.

- 6** **Reserved.**

**ITEM NO. DESCRIPTION OF RECORDS**

- 7** *Internal Revenue Manual and Other Management Issuances.* Amendments and Supplements to the Internal Revenue Manual, the Organization's orders, branch procedures, and other internal management issuances, together with supporting background and work papers. (Job No. NN-169-88, Item 10)
- (1) Work papers on Servicewide issuances, including IR Manual Transmittals and Supplements. IR Manual Policy Statement, Commissioner's Delegation Orders, etc.
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after issuance becomes obsolete.
- (2) Work papers on the Organization's issuances.
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after issuance becomes obsolete.
- 8** *Internal Audit Reports.* Includes related work papers and correspondence, including reports on surveys, special studies and investigations conducted jointly with other organizations. (Job No. N1-58-93-4, Item 2)
- (1) Record Copy
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after completion of report.

**Note:** Items 9 through 15 are reserved for future Administrative Records series that are required.

**TAXPAYER CASE RECORDS**

- 16** *General Issues (Routine).* Correspondence and case development work papers pertaining to the issuance of a ruling or advice on routine or repetitive matters (including changes in accounting methods and the review of field determinations) other than matters described in Items 17, 19, 23, 24 and 26. (Job No. N1-58-93-4, Item 3)
- (1) Files relating to requests for rulings or advice. (Arranged in 1-year blocks.)
- AUTHORIZED DISPOSITION**  
**Cut off** annually (except Cam).  
**Destroy** block after 4 years.
- 17** *10-Year Continuing Adjustment Issues (Routine).* Request for schedules of ruling amounts. Correspondence and case development work papers pertaining to a letter ruling or advice regarding a request for a schedule of ruling amounts under IRC 468A. (Arranged in 5-year blocks.) (Job No. N1-58-08-6, Item 17)
- AUTHORIZED DISPOSITION**  
**Retire** block to Records Center after 3 years.  
**Destroy** block after 13 years.
- 18** *Farmers Cooperatives (Historical).* Post-1970 files, containing correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning the exempt status of farmer's cooperatives under IRC 521. (Arranged in 5-year blocks.) (Job No. N1-58-93-4, Item 5)
- AUTHORIZED DISPOSITION**  
**Retire** block to Records Center after 2 years.  
**Destroy** block after 50 years.

**ITEM NO. DESCRIPTION OF RECORDS**

- 19** *Engineering and Valuation Issues (Routine)*. Correspondence and case development work papers pertaining to the issuance of a ruling, advice, direct assistance on current cases, or information concerning certain types of engineering matters. (Job No. N1-58-93-4, Item 20)

(1) Post-1958 Files. (Arranged in 5-year blocks.)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 2 years.

**Destroy** block after 10 years.

- 20** *Earnings and Profits Determinations (Historical)*. Correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning earnings and profits determinations. (Pre-1974 files arranged in 10-year blocks; post-1973 files arranged in 5-year blocks.) (Job No. NC1-58-79-1, Item 21)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 2 years.

**Destroy** block after 30 years.

- 21** *Closing Agreement Records (Historical)*. (Job No. NC1-58-79-1, Item 22)

(1) Copies of closing agreements between the Service and taxpayers on tax liabilities, together with background papers and copies of related ruling letters (1954-1967) filed under Items 16 or 21. Post-1967, arranged in 10-year blocks.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after 2 years.

**Destroy** after 20 years.

(2) Record copy. Original of each closing agreement, a copy of the related ruling, a copy of the transmittal letter to the taxpayer and a copy of the transmittal to the District Director.

**AUTHORIZED DISPOSITION**

**Destroy** after 30 years, or when no longer needed in current operations, whichever is later.

- 22** *Technical Issues File (Reference)*. Correspondence and case development work papers pertaining to the issuance of a ruling or advice on any tax matter (other than an exempt organization issue), including changes in accounting periods and methods, the review of field determinations, and documents on income tax rulings published prior to 1953. Series includes: any TP specific ruling or advice, including PLR, TAM, CAM and review of field determinations that results in published guidance. See Reg. §301.6110-2(c). (Job No. N1-58-93-4, Item 8)

(1) Post-1967 Cases. (Arranged in 10-year blocks.)

**AUTHORIZED DISPOSITION**

**Review** files every 10 years to reevaluate those that are obsolete and no longer needed for reference purposes. Determine whether those pertaining to published guidance have been obsolete, revoked, superseded or otherwise held to have no effect.

**Destroy** files pertaining to published guidance that have been obsolete, revoked, superseded or otherwise held to have no effect after 10 years.

**ITEM NO. DESCRIPTION OF RECORDS**

- 23** *Technical and General Correspondence (Routine)*. Correspondence with the public, Congress and other government agencies, involving the furnishing of general or technical information which does not constitute a ruling. (Arranged in 1-year blocks.) (Job. No. N1-58-93-4, Item 9)

**AUTHORIZED DISPOSITION**

**Destroy** after 4 years.

- 24** *Changes in Accounting Periods (Routine)*. Applications for change in accounting period, correspondence, and case development work papers pertaining to the issuance of a ruling approving or disapproving an application for change in accounting period (Post-1975 files). (Arranged in 1-year blocks.) (Job No. NC1-58-79-1, Item 25)

**AUTHORIZED DISPOSITION**

**Destroy** block after 4 years.

- 25** *Municipal Bond Issues (Historical)*. Correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning municipal obligations under Section 103 of the Code for years after 1967. Files for years 1968 through 1976 are arranged in 5-year blocks. (Job No. N1-58-93-4, Item 10)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 2 years.

**Destroy** block after 30 years.

- 25** *Changes in Accounting Methods (Routine)*. (Job No. N1-58-08-6, Item 26)

- (1) Applications for changes in accounting method, correspondence and case development work papers resulting in the issuance of a letter ruling or advice to IRS or Chief Counsel Personnel regarding a request for change in accounting method (e.g., advance consent requests filed under Rev. Proc. 97-27, 1997-1 C.B. 680 and post-consent review of automatic consent request pursuant to section 10.04 of Rev. Proc. 2002-9, 2002-3 I.R.B. 327). (Arranged in 1-year blocks.)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 3 years.

**Destroy** block after 13 years.

- (2) Applications for changes in accounting method and related correspondence pertaining to an automatic consent change in accounting methods. (e.g., requests filed under Rev. Proc. 2002-9, 2002-1 C.B. 327) other than those described in section 26 (1).

**AUTHORIZED DISPOSITION**

**Destroy** block 3 years after the processing year.

**Note:** Items 27 through 30 are reserved for future Taxpayer Case Records that are required.

**PUBLISHED RULINGS AND PROCEDURES RECORDS**

**ITEM NO. DESCRIPTION OF RECORDS**

- 31 *Revenue Rulings.* Revenue rulings together with correspondence and other documents relating to their development and issuance. (Arranged in 2-year blocks by Revenue Ruling number.) (Job No. N1-58-93-4, Item 11)

**AUTHORIZED DISPOSITION**

**Review** files every 10 years, and reevaluate those that are obsolete and no longer needed in current operations.

**Retire** obsolete files to Records Center every 2 years.

**Destroy** files when 20 years old or no longer needed for reference purposes.

- 32 *Revenue Procedures.* Revenue procedures together with correspondence and other documents relating to their development and issuance. (Arranged in 2-year blocks by Revenue Procedure number.) (Job No. N1-58-93-4, Item 12)

**AUTHORIZED DISPOSITION**

**Review** files every 10 years, and reevaluate those that are obsolete and no longer needed in current operations.

**Retire** obsolete files to Records Center every 2 years.

**Destroy** files when 20 years old or no longer needed for reference purposes.

**Note:** Items 33 through 35 are reserved for future Published Rulings and Procedures Records that are required.

**PROJECT RECORDS**

- 36 *Internal Revenue Bulletin Announcements and Notices.* Includes memorandums and other documents relating to the development of Internal Revenue Bulletin Announcements, Notices, and issuances. (Arranged in 2-year blocks.) (Job No. NN-169-88, Item 23)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 2 years.

**Destroy** block after 10 years.

- 37 *IR News Releases.* Includes memorandums and other documents relating to their development and issuance. (Arranged in 5-year blocks.) (Job No. NC1-58-79-1, Item 24)

**AUTHORIZED DISPOSITION**

**Destroy** block after 5 years.

- 38 *Technical Study Projects.* Memoranda, work papers, research notes, and other documents accumulated in carrying out Technical Study Projects. (Job No. NC1-58-79-1, Item 38)

- (1) Pre-July 1, 1965 Files. (Arranged in 1-year blocks, and retired to Records Center.)

**AUTHORIZED DISPOSITION**

**Destroy** block after 25 years.

- (2) Post-June 30, 1965 Files. (Arranged in 2-year blocks.)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 2 years.

**Destroy** block after 25 years.



**ITEM NO. DESCRIPTION OF RECORDS**

- 39** *Legislative and Regulations Projects.* Case files produced by the Organization in considering and making reports on legislation and regulations relating to Internal Revenue matters and in interpreting the Internal Revenue Code and decisions and rules promulgated in the Code of Federal Regulations. (Job No. NN-169-88, Items 28 and 29)
- (1) Pre-1988 Files. (Arranged in 1-year blocks.)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center 1 year after closed.  
**Destroy** block 20 years after closed.
- (2) Post-1988 Files. (Arranged in 5-year blocks.)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center after 2 years.  
**Destroy** block after 20 years.
- 40** *Technical Coordination Reports.* Technical Coordination Reports and related memoranda and other papers. (Job No. NN-169-88, Item 30)
- (1) Numerical Files. (Arranged in 1-year blocks.)
- AUTHORIZED DISPOSITION**  
**Destroy** block after 3 years.
- 41** *Technical Field Conferences.* Correspondence, development work papers and other documents relating to technical field conferences and engineering institute. (Job No. NN-169-88, Item 34)
- (1) Record copy of final report.
- AUTHORIZED DISPOSITION**  
**Destroy** after 2 years, or when no longer needed in current operations, whichever is later.
- (2) Other papers. (Arranged in 1-year blocks.)
- AUTHORIZED DISPOSITION**  
**Destroy** block after 3 years.
- 42** *Field Surveys.* Memoranda pertaining to field surveys and information developed in conducting the surveys. (Arranged in 1-year blocks). (Job No. NN-169-88, Item 36)
- AUTHORIZED DISPOSITION**  
**Destroy** block after 15 years.

**Note: Items 43 through 49 are reserved for future Project Records that are required.**

- 50** *Court Decision Files.* Correspondence dealing with the case or issue, and where applicable, copies of Division Counsel's or Associate Chief Counsel's Action on Decisions proposed for announcement of acquiescence or non-acquiescence. These files are maintained only for those court decisions or issues in litigation in respect of which the Organization gives advice, or information announces an acquiescence or non-acquiescence, etc. (Job No. NN-169-88, Item 41)

**ITEM NO. DESCRIPTION OF RECORDS**

- (1) Post-1967 decisions (Arranged in 10-year blocks.)

**AUTHORIZED DISPOSITION**

**Retire** block to Records Center after 2 years.

**Destroy** block after 20 years.

**NUMERICAL LISTING****ITEM NUMBER/DESCRIPTION ADMINISTRATIVE RECORDS**

- |   |   |
|---|---|
| 1 | General Administration and Management Files         |
| 2 | Organization Program Historical Files               |
| 3 | Administrative Files                                |
| 4 | Narrative and Statistical Reports                   |
| 5 | Freedom of Information Act and Section 6110 Files   |
| 6 | Office Reading Files                                |
| 7 | Internal Revenue Manual and Other Management Issues |
| 8 | Internal Audit Records                              |

**TAXPAYER CASE RECORDS**

- |    |  |
|----|--|
| 16 | General Issues (Routine)                         |
| 17 | 10-Year Continuing Adjustment Issues (Routine)   |
| 18 | Farmers Cooperatives (Historical)                |
| 19 | Engineering and Valuation Issues (Routine)       |
| 20 | Earnings and Profits Determinations (Historical) |
| 21 | Closing Agreement Records (Historical)           |
| 22 | Technical Issues File (Reference)                |
| 23 | Technical and General Correspondence (Routine)   |
| 24 | Changes in Accounting Periods (Routine)          |
| 25 | Municipal Bond Issues (Historical)               |
| 26 | Changes in Accounting Methods (Routine)          |

**PUBLISHED RULINGS AND PROCEDURES RECORDS**

- |    |                    |
|----|--------------------|
| 31 | Revenue Rulings    |
| 32 | Revenue Procedures |

**PROJECT AND MISCELLANEOUS RECORDS**

- |    |  |
|----|--|
| 36 | Internal Revenue Bulletin, Announcements and Notices |
| 37 | Internal Revenue News Releases                       |

**ITEM NUMBER/DESCRIPTION ADMINISTRATIVE RECORDS**

<b>38</b>	Technical Study Projects
<b>39</b>	Legislative and Regulations Projects
<b>40</b>	Technical Coordination Reports
<b>41</b>	Technical Field Conferences
<b>42</b>	Field Surveys
<b>50</b>	Court Decision Files

**ALPHABETICAL LISTING**

<b>DESCRIPTION OF ITEM</b>	<b>ITEM NO.</b>
10-Year Continuing Adjustment Issues (Routine)	17
Administrative Files	3
Changes in Accounting Methods (Routine)	26
Changes in Accounting Periods (Routine).	24
Closing Agreement Records (Historical)	21
Court Decision Files	50
Earnings and Profits Determinations (Historical)	20
Engineering and Valuation Issues (Routine).	19
Farmers Cooperatives (Historical)	18
Field Surveys	42
Freedom of Information Act and Section 6110 Files	5
General Issues (Routine)	16
General Administration and Management Files	1
Internal Revenue Bulletin, Announcements and Notices	36
Internal Revenue News Releases	37
Internal Audit Reports	8
Internal Revenue Manual and Other Management Issues	7
Legislative and Regulations Projects.	39
Municipal Bond Issues (Historical).	25
Narrative and Statistical Reports	4
Office Reading Files ...	6
Organization Program Historical Files.	2
Revenue Procedures.	32
Revenue Rulings.	31
Technical Issues File (Reference).	22
Technical and General Correspondence (Routine).	23

Technical Study Projects.	38
Technical Field Reports ...	41
Technical Coordination Reports ...	40

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 15

### REGIONAL/DISTRICT COUNSEL

The records covered by this schedule are created and maintained in the offices of the Regional Counsel; Deputy Regional Counsel (Tax Litigation), (General Litigation), and (Criminal Tax); and District Counsel.

**Note:** Although there are no longer regions and districts, the files still exist and disposition is directed from existing schedules.

This transmits revised text for Records Control Schedule (RCS) 15, last published November 1, 2002. Items 39 thru 42 for General Legal Services (GLS) have been cancelled. Records covered by this change are restricted to those created and accumulated in the Office of Associate Chief Counsel (GLS), including its area offices in the field. On January 16, 2000, the Regional Counsel GLS activities were absorbed by the new Associate Chief Counsel (GLS), which is headquartered in Washington, DC. The field GLS activities are now component activities within the Office of the Associate Chief Counsel (GLS). All GLS items scheduled in RCS 15 for field operations have been merged into RCS 13, Items 1 and 10, which are now identical for National Office.

#### ITEM NO. DESCRIPTION OF RECORDS

- 1** **Administrative Records:** *Subject File*, including correspondence, reports and related papers (not covered elsewhere in this schedule), pertaining to the managerial and program activities of regional and branch offices and not involving the tax liability of specific taxpayer or made a part of a specific tax case. **Excluded** are records documenting (a) substantive policy decisions, rulings and interpretations, and (b) significant procedural matters which shall be retained.

#### **AUTHORIZED DISPOSITION**

**Destroy after 5 years.**

- 2** *Administrative Files*, including copies of fiscal, personnel, space, property control, procurement, and training records, pertaining to the administrative, housekeeping, or facilitative operations of regional and branch offices.

#### **AUTHORIZED DISPOSITION**

**Destroy after 5 years.**

- 3** *Reference Files* maintained by individuals or offices, including extra copies of correspondence, internal management documents, or other materials that are retained solely for convenience of reference.

#### **AUTHORIZED DISPOSITION**

**Destroy when obsolete or superseded.**

**Note: Items 4 through 8 are reserved for future additions (if necessary) to the “Administrative Records” section of this Schedule**

#### TAX LITIGATION RECORDS

- 9** **Office Files** produced in connection with cases in the Tax Litigation function. (Duplicate copies of pertinent items in legal case file.) Prepared in both Regional and District offices.

#### **AUTHORIZED DISPOSITION**

**Destroy 3 years after case is closed.**

ITEM NO.	DESCRIPTION OF RECORDS
10	<p>Closed Regional Legal Files Dealing With Tax Court and Refund Litigation Matters.</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b> Retire to Records Center 1 year after case is closed. Destroy 30 years after case is closed.</p> <p>(2) Other than significant cases.</p> <p><b>AUTHORIZED DISPOSITION</b> Retire to Records Center 1 year after case is closed. Destroy 10 years after case is closed.</p>
11	<p><i>Copies of Tax Court Briefs.</i> (Excludes Selected Briefs which shall be retained.)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after case is closed or when no longer required, whichever is earlier.</p>

#### TAX LITIGATION RECORDS

12	<p><i>Internal Control Records.</i> Card files, including alphabetical index cards, developed to reflect issues, status, and record action taken, consists of Forms 6965-A, Tax Litigation Division Docket Cards or equivalent records. (Regional and District offices.)</p> <p>(1) Other than significant cases.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 10 years after case is closed.</p> <p>(2) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 30 years after case is closed or when no longer required, whichever is earlier.</p>
13	<p><i>Reports.</i> Regional Counsel Quarterly Report of Non-docketed Tax Court Cases, or equivalent records.</p> <p>(1) Regional Counsel records.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 4 years old</p> <p>(2) District office records.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 3 years old.</p>

ITEM NO.	DESCRIPTION OF RECORDS
14	<p><i>Calendar files</i> containing correspondence and related information, with copies of pertinent reports in respect to each calendar of the Court. (Regional and District offices.)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after 5 years.</p>
15	<p><i>Technical Advice.</i> Memoranda consisting of technical advice from the National Office on docketed and non-docketed cases.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 10 years after issuance.</p>

**Note: Items 16 through 19 are reserved for future additions (if necessary) to the “Tax Litigation Records” section of this Schedule.**

#### GENERAL LITIGATION RECORDS

- 20** *Closed Regional Legal Case Files* produced in cases of bankruptcies, receiverships, and other insolvencies, collection suits and interventions, offers in compromise, and other General Litigation functions. (Regional and District offices.)
- - (1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.
 

**AUTHORIZED DISPOSITION**  
**Retire** to Records Center 1 year after case is closed.  
**Destroy** 25 years after case is closed.
  - (2) Other than significant cases.
 

**AUTHORIZED DISPOSITION**  
**Retire** to Records Center 1 year after case is closed.  
**Destroy** 10 years after case is closed.
- 21** *Control Records.* Form 1786 (or equivalent), General Litigation Cards-Control card record on all types of cases pending or closed by General Litigation function. (Regional and District offices.)
- (1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.
 

**AUTHORIZED DISPOSITION**  
**Destroy** 25 years after case is closed.
  - (2) Other than significant cases.
 

**AUTHORIZED DISPOSITION**  
**Destroy** 10 years after case is closed.

ITEM NO.	DESCRIPTION OF RECORDS
22	<p><i>Reports.</i> Form 2069, Regional Counsel Quarterly Statistical Report of General Litigation Cases and Matters; Form 2292, Annual Report of Offers in Compromise in Chief Counsel Cases or equivalent records.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after 3 years.</p>
23	<p>Closed Non-Chief Counsel Offers in Compromise. Forms 7249-E, F, M-Abstract and Statement (Regional and District offices).</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 3 years after case is closed.</p>

**Note: Items 24 through 28 are reserved for future additions (if necessary) to the “General Litigation Records” section of this Schedule.**

### **CRIMINAL TAX RECORDS**

29	<p><i>Closed Regional Legal Case Files</i> produced in criminal tax legal work in connection with recommendations for criminal prosecutions arising under the Internal Revenue laws (except Alcohol and Tobacco Tax cases).</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 1 year after case is closed.  <b>Destroy</b> 20 years after case is closed.</p> <p>(2) Other than significant cases.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 1 year after case is closed.  <b>Destroy</b> 10 years after case is closed.</p>
30	<p><i>Opinion or Miscellaneous Regional Case Files</i> produced in connection with criminal tax matters.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center on a selective basis 3 years after case is closed.  <b>Destroy</b> 10 years after case is closed.</p>
31	<p><i>Internal Control Record.</i> Card files developed to reflect status and record action taken, Forms 721, Waiver Card, and equivalent records. (<b>Excludes</b> Form 1318–B, Docket and Control Record—Criminal Cases, which shall be retained.)</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 20 years after case is closed.</p> <p>(2) Other than significant cases.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 10 years after case is closed.</p>



ITEM NO.	DESCRIPTION OF RECORDS
32	<p>Reports. Narrative and Progress Reports; Individual Attorney Reports; Report of New Criminal Tax Cases received and equivalent reports. <b>Excludes</b> Form 1318-A, Case Load Report.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after 4 years.</p>
33	<p>Form 1318–A, Regional Counsel Quarterly Report of Criminal Tax Cases.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after 8 years.</p>
34	<p>“Secretary Files,” “Attorneys Correspondence Files” and “Reading Files,” containing duplicate copies of items prepared in office and included in Legal File, except for copies in subject matter Digest Files retained for research purposes.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 15 years after case is closed, or when no longer required, whichever is earlier.</p>

**Note: Items 35 through 38 are reserved for future additions (if necessary) to the “Criminal Tax Records” section of this Schedule.**

**\*\* GENERAL LEGAL SERVICES RECORDS**

39	<p><i>Closed Regional Legal Case Files</i> produced in cases handled by the General Legal Services function.</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 1 year after case is closed.  <b>Destroy</b> 20 years after case is closed.</p> <p>(2) Other than significant cases.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 1 year after case is closed.  <b>Destroy</b> 5 years after case is closed.</p>
40	<p><i>Control Records.</i> Form M–6201 Case Record (or equivalent)—control card records on all types of cases pending or closed in the General Legal Services function.</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 20 years after case is closed.</p> <p>(2) Other than significant cases.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 5 years after case is closed.</p>

ITEM NO.	DESCRIPTION OF RECORDS
41	<p><i>Reports. Form 5560, Office of Chief Counsel General Legal Services Monthly Workload Report; Regional Counsel Quarterly Statistical Report of General Legal cases.</i></p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after 4 years.</p>
42	<p><i>Copies of General Legal Services Briefs and Decisions. Excludes selected briefs which shall be retained.</i></p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 3 years after case is closed.  <b>Destroy</b> 10 years after case is closed.</p>

**\*\* Note: GLS Items 39 through 42 (and previously reserved Items 43 through 46) have been cancelled due to reorganization. References to these GLS items will be deleted with the next version of this Schedule, and reserved for future additions to the Schedule, as necessary. GLS Items 39 and 42 are now more appropriately covered under RCS 13, Item 10. Items 40 and 41 are now more appropriately covered under RCS 13, Item 1.**

#### DISCLOSURE RECORDS

47	<p>Closed Regional Legal Case Files produced in cases involving disclosure matters arising under the Internal Revenue Code, the Freedom of Information Act, or the Privacy Act. (Regional and District offices.)</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 1 year after case is closed.  <b>Destroy</b> 30 years after case is closed.</p> <p>(2) Other than significant cases.  <b>Retire</b> to Records Center 3 years after case is closed.  <b>Destroy</b> 5 years after case is closed.</p>
48	<p>Control Records. Card files developed to reflect issues, status and action taken with respect to pending or closed cases involving disclosure matters arising under the Internal Revenue Code, the Freedom of Information Act, and the Privacy Act. (Regional and District offices.)</p> <p>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 30 years after case is closed.</p> <p>(2) Other than significant cases.  <b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 5 years after case is closed.</p>

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 16 FOR THE CHIEF FINANCIAL OFFICER and ACCOUNTABLE OFFICER RECORDS

The records covered by this Schedule are created and/or accumulated by the Chief Financial Officer (CFO) organization, other business operating division budget and finance functions, and service-wide Accountable Officers (including staff in the individual business operating divisions who oversee purchases, authorizations, and vouchers). Budget and apportionment records include files accumulated in the course of formulating the IRS budget for submission to the Office of Management and Budget (OMB) and to the Congress and in defending IRS requests for funding.

Budget records are normally created at all levels of the IRS. They show proposals from all operating levels as well as Servicewide work done by formally organized budget offices. The records consist of detailed work papers and budgetary statements developed by single operating units, the more significant budget statement and related papers representing consolidated submissions prepared at the bureau or equivalent level and forwarded to the IRS CFO, and the records at the highest level pertaining to the budget submission for the entire agency.

Accountable Officers' accounts are created in most operating units and include record copies of all records concerned with the accounting for, availability, and status of IRS funds.

There are several types of "Accountable Officer," such as:

- a. the Collecting Officer, who receives monies owed to the Federal Government and ensures that it is credited to the proper account;
- b. the Disbursing Officer (including the operating office IRS credit card holder), who is responsible for providing documentation to the CFO and the General Accounting Office (GAO) since he/she accomplishes the actual payment of public monies to Federal creditors; and
- c. the Certifying Officer, whose signature on a summary attests to the authenticity of vouchers listed on a schedule.

This transmits revised text for Records Control Schedule (RCS) 16, last published January 1, 2003. This RCS has been updated with the following three new items:

Item 16, *RRA 98 Section 1204 Certification Records*

Item 17, *Custodial Audit Support Tracking System (CASTS)*

Item 18, *Chief Financial Officer ARDI Management System (CAMS)*

### ITEM NO.    DESCRIPTION OF RECORDS

- |   |  |
|---|--|
| 1 | <i>Budget Correspondence Files.</i> Correspondence files in formally organized budget offices pertaining to routine administration, internal procedures, and other matters not covered elsewhere in this schedule, EXCLUDING files relating to agency policy and procedure maintained in formally organized budget offices. (NARA - GRS 5) |
|---|--|

#### AUTHORIZED DISPOSITION

Destroy when 2 years old.

**ITEM NO. DESCRIPTION OF RECORDS**

- 2 *Budget Background Records.* Cost statements, rough data and similar materials accumulated in the preparation of annual budget estimates, including duplicates of budget estimates and justifications and related appropriation language sheets, narrative statements, and related schedules; and originating offices' copies of reports submitted to budget offices.(NARA - GRS 5)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the close of the fiscal year covered by the budget

- 3 *Budget Reports Files.* Periodic reports on the status of appropriation accounts and apportionment.(NARA - GRS 5)

- a. Annual report (end of fiscal year).

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

- b. All other reports

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the fiscal year.

- 4 *Budget Apportionment Files.* Apportionment and reapportionment schedules, proposing quarterly obligations under each authorized appropriation. (NARA - GRS 5)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the close of the fiscal year.

[Note: The following budget files are not covered by the GRS]:

- Budget office correspondence or subject files documenting budget policy and procedures and reflecting policy decisions affecting expenditures for agency programs.
- Budget estimates and justifications of formally organized budget offices at the bureau (or equivalent) or higher organizational level. Depending on agency record keeping practices and patterns of documentation, these records may have archival value and must be scheduled by requesting Disposition Authority in accordance with IRM 1(15)00, Records Administration.]

- 5 *Accountable Officers' Files.* (NARA - GRS 6) vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers or documents used as schedules or vouchers, exclusive of commercial passenger transportation and freight records and payroll records, **EXCLUDING** accounts and supporting documents pertaining to American Indians. If an agency is operating under an integrated accounting system approved by GAO, certain required documents supporting vouchers and/or schedules are included in the site audit records. These records document only the basic financial transaction, money received and money paid out or deposited in the course of operating the agency. All copies **EXCEPT** the certified payment or collection copy; usually the original or ribbon copy, and all additional or supporting documentation not involved in an integrated system are covered by succeeding items in this schedule.

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center after GAO audit or after 1 full fiscal year.

**Destroy** 6 years and 3 months after period covered by account

- a. Original or ribbon copy of accountable officers' accounts maintained in the agency for site audit by GAO auditors, consisting of statements of transactions, statements of accountability, collection schedules, collection

**ITEM NO. DESCRIPTION OF RECORDS**

- b. *Travel Records (TRAS and GovTrip).* TRAS and GovTrip are two automated travel systems utilized by the IRS to authorize and voucher for IRS related official travel. Effective in FY2008, the IRS began using GovTrip to arrange for IRS official travel. IRS began phasing out the use of TRAS and implementing the use of GovTrip. There are several fundamental differences in recordkeeping by each of the systems. Travelers using TRAS authorize travel through that system, but are required to print the paper voucher and attach receipts for submission to the manager for recordkeeping. GovTrip, however, is a fully automated repository for the official record copies of IRS travel authorizations, vouchers, and receipts. Travelers using GovTrip authorize and voucher through that system. Paper receipts scanned in PDF and attached to the voucher for electronic recordkeeping can be destroyed after management approval of the voucher.

*TRAS generated travel.* Managers must maintain the paper voucher records and receipts for the full AUTHORIZED DISPOSITION period. One current and one prior year should be retained in the approving manager's office until they are collected and sent to the Records Center. A detailed reconciliation report must be included with the shipment to the Records Center.

**Note: References to TRAS will be obsoleted from this Schedule when all legacy paper records have been destroyed.**

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center after GAO audit or 1 full fiscal year, whichever is earlier.  
**Destroy** 6 years, 3 months after fiscal year in which travel occurred.

**GovTrip travel.****AUTHORIZED DISPOSITION**

**Destroy** 6 years, 3 months after fiscal year in which travel occurred.

- a. Memorandum copies of Accountable Officers' returns including statements of transactions and accountability, all supporting vouchers, schedules, and related documents not covered else where in this schedule, **EXCLUDING** freights records covered by Schedule 9 and payroll records covered by Schedule 2.

**Note: Accounts and supporting documents pertaining to American Indians are not authorized for disposal. Such records must be retained indefinitely since they may be needed in litigation involving the Government's role as trustee of property held by the Government and managed for the benefit of Indians.**

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old.

- 6** *GAO Exceptions Files* General Accounting Office notices of exceptions such as Standard Form 1100, formal or informal and related correspondence. (NARA - GRS 6)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after exception has been reported as cleared by GAO.

- 7** *Certificates Settlement Files.*

Copies of certificates and settlement of accounts of accountable officers, statements of differences and related records. (NARA - GRS 6)

**ITEM NO. DESCRIPTION OF RECORDS**

- a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after date of settlement.

- b. Certificates covering period settlements.

**AUTHORIZED DISPOSITION**

**Destroy** when subsequent certificate of settlement is received.

- 8** *General Fund Files.* Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit, other than those records covered by Item 1 of this Schedule. (NARA - GRS 6)

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

- 9** *Accounting Administrative Files.* Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations. (NARA - GRS 6)

- a. Files used for workload and personnel management purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- b. All other files.

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

- 10** *Federal Personnel Surety Bond Files.*(NARA - GRS 6)

- a. Official copies of bond and attached powers of attorney.

1. Bonds purchased before January 1, 1956.

**AUTHORIZED DISPOSITION**

**Destroy** 15 years after bond becomes inactive.

2. Bonds purchased after December 31, 1955.

**AUTHORIZED DISPOSITION**

**Destroy** 15 years after end of bond premium period.

- b. Other bond files including other copies of bonds and related documents

**AUTHORIZED DISPOSITION**

**Destroy** when bond becomes inactive or after the end of the bond premium period.

- 11** *Gasoline Sales Tickets.* Hard copies of sales tickets in support of paid vouchers for credit card purchases of gasoline. (NARA - GRS 6)

**AUTHORIZED DISPOSITION**

**Destroy** after GAO audit or when 3 years old, whichever is sooner.

**ITEM NO. DESCRIPTION OF RECORDS**

- 12 *Telephone Toll Tickets.* Originals and copies of toll tickets filed in support of telephone toll call payments. (NARA - GRS 6)

**AUTHORIZED DISPOSITION**

**Destroy** after GAO audit or when 3 years old, whichever is sooner.

- 13 *Telegrams.* Originals and copies of telegrams filed in support of telegraph bills. (NARA - GRS 6)

**AUTHORIZED DISPOSITION**

**Destroy** after GAO audit or when 3 years old, whichever is sooner.

- 14 *Administrative Claims Files.* (NARA - GRS 6)

**AUTHORIZED DISPOSITION**

**Destroy** when 6 years, 3 months old

- a. Claims against the United States. Records relating to claims against the United States for moneys that have been administratively (1) disallowed in full or (2) allowed in full or in part, and final payment of the amount awarded, **EXCLUDING** claims covered by sub-item C. (below).
- b. Claims by the United States subject to the Federal Claims Collection Standards and 28 U.S.C. 2415 or 31 U.S.C. 3716(c) (1).

Records relating to claims for money or property that were administratively determined to be due and owing to the United States and that are subject to the Federal Claims Collection Standards (4CFR Chapter II), **EXCLUDING** claims covered under sub-item c. below.

1. Claims which were paid in full or by means of a compromise agreement pursuant to 4 CFR Part 103

**AUTHORIZED DISPOSITION**

**Destroy** when 6 years, 3 months old

2. Claims for which collection action has been terminated under 4 CFR Part 104.
  - (a) Claims for which the Government's right to collect were not extended.

**AUTHORIZED DISPOSITION**

**Destroy** 10 years, 3 months after the year in which the Government's right to collect first accrued.

- (b) Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after the end of extended period.

- C. Claims that the agency administratively determines are not owed to the United States after collection action was initiated

**AUTHORIZED DISPOSITION**

**Destroy** when 6 years, 3 months old

**ITEM NO. DESCRIPTION OF RECORDS**

2. Claims files that are affected by a court order or that are subject to litigation proceedings.

**AUTHORIZED DISPOSITION**

**Destroy** when the court order is lifted, litigation is concluded or when 6 years, 3 months old whichever is later.

- 15** *Waiver of Claims Files.* (NARA - GRS 6) Records relating to waiver of claims of the United States against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses to an employee of an agency or a member or former member of the uniformed services or the National Guard, including bills of collection, requests for waiver of claim, investigative reports, decisions by agency and/or GAO approving or denying the waiver, and related records.

- a. Approved waivers (agencies may approve amounts not aggregating to more than \$500 or GAO may approve any amount).

**AUTHORIZED DISPOSITION**

**Destroy** 6 years, 3 months after the close of the fiscal year in which the waiver was approved

- b. Denied waivers.

**AUTHORIZED DISPOSITION**

**Destroy** with related claims files in accordance with Items 14(b) and 14(c) of this Schedule

- 16** *RRA 98 Section 1204 Certification Records.* Under Section 1204 of the Revenue Restructuring Act of 1998 (RRA-98), appropriate Supervisors must certify quarterly by memorandum to the Commissioner of Internal Revenue that they have complied with RRA Section 1204(a), Records of Tax Enforcement Results (ROTTER) permitted use. Appropriate Supervisors also report on compliance with Section 1204(b) relating to the Retention Standard -Fair and Equitable Treatment of Taxpayers. Quarterly reviews cover all of a Section 1204 manager's verbal and written communications. This includes employee evaluations (e.g., performance appraisals, awards, mid-year and/or progress reviews), other documented input (e.g., workload reviews, individual case reviews), and all other activity, such as verbal communications (e.g., meetings, employee discussions) and written documents (e.g., program guidance, business/program reviews, meeting minutes). Evaluations for all Section 1204 employees who reported to the manager on the last day of the quarter are included in the review. (Job No. N1-58-06-4)

**AUTHORIZED DISPOSITION**

**Close out** all Section 1204 Certifications at the end of the fiscal year.

**Destroy** 3 years after closure

- 17** *Custodial Audit Support Tracking System (CASTS).* CASTS is used to track information provided to the Government Accountability Office (GAO) for the financial audit of unpaid assessments. (Job No. N1-58-07-5)



**ITEM NO. DESCRIPTION OF RECORDS**

- a. Inputs: Includes data electronically received from Unpaid Assessments (UA), a subsystem of the Financial Management Information System (FMIS). The data in UA is extracted from Individual and Business Master Files (IMF/BMF), and the Non-Master File. The UA record represents a snapshot of the debit module balances that exist on each of these master files. Also includes data manually input by system users including, case file documentation contents, collectability estimates, audit book value amounts, financial classification descriptions, and case analysis

**AUTHORIZED DISPOSITION**

**Delete** after verification into CASTS Master Files.

- b. Master Files: Maintains data relevant to those taxpayers with unpaid assessments, including Tax Identification Number (TIN), Employer Identification Number (EIN), or Social Security Number (SSN), first and last names, balance and types of unpaid taxes, Document Locator Numbers (DLN) of tax returns, and various adjustment supporting documents.

**AUTHORIZED DISPOSITION**

**Annually** affect a one-time purge of data from files that have been inactive for 6 years.

- c. Outputs: Electronic and paper outputs including weekly reports and Data Collection Instruments (DCIs) sent to Area Office and Submission Processing Campus GAO Coordinators. Weekly reports are used to share all outstanding case identifying documentation and DCIs are sent to obtain updated information and collection activity information on unpaid assessment modules, clarification of account activities or potential corrective actions needed.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed. [Note: DCIs are to be filed in corresponding case files.]

- d. System Documentation: Includes administrator and user guides, accreditation memo, security test plans and reports, and IT contingency plan.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete

18

*Chief Financial Officer ARDI Management System (CAMS).* The Chief Financial Officer ARDI Management System (CAMS) provides the data necessary to run the Business Performance Management System (BPMS) application and houses the data and scripts which quickly summarize up to date pre-aggregated output for data analysis through various macros. Additionally, the over \$10 million dollar data files are placed on CAMS which are used to perform monthly updates to the Unpaid Assets (UA) database. The annual GAO sample and all supporting data files are placed on CAMS to perform the IRS Financial Audit (Job No. N1-58-09-113)

- a. Inputs: Inputs to the Chief Financial Officer ARDI Management System (CAMS) are transmitted from the IRS Individual Master Files (IMF) and Business Master Files (BMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached files received from IMF or BMF after successful entry and verification into the system.

**ITEM NO. DESCRIPTION OF RECORDS**

- b. System Data: The Chief Financial Officer ARDI Management System (CAMS) stores summary tax data and transcripts used in the Annual IRS Financial Audit and Business Performance Reviews

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the data was audited

**Delete/Destroy** 10 years following cutoff or when no longer needed for financial, audit, or operational purposes, whichever is sooner.

- c. Outputs: Outputs of the Chief Financial Officer ARDI Management System (CAMS) are generated by an analytical tool that presents spreadsheets used in Financial Audits and Performance Measurement.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the data was audited.

**Delete/Destroy** 10 years following cutoff or when no longer needed for financial, audit, or operational purposes, whichever is sooner.

- d. System Documentation: System documentation for the Chief Financial Officer ARDI Management System (CAMS) includes, but is not limited to, Program Plan, Code Layouts, Data Dictionaries, Operations and Maintenance and End-User documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 17

### INFORMATION TECHNOLOGY

The records covered by this Schedule are created and accumulated by Information Technology (IT) activities and functions Servicewide. However, records created by the Detroit and Martinsburg Computing Centers are covered by separate records control schedules (RCS) published as RCS 18 and RCS 19; certain files created and maintained in the operation and management of IT and related services are covered in General Records Schedule 24 (refer to IR Document 12829); and electronic systems used in tax administration activities are covered in RCS 35.

The Information Technology organization, headed by the Chief Information Officer, is responsible for:

- strategic technology planning,
- planning and designing multi-functional information systems,
- data administration,
- coordinating and integrating functional systems into the overall systems architecture,
- acquiring, testing, developing, and maintaining computer equipment, and software,
- providing data security, and
- providing telecommunications services.

This Schedule consists of two major groups of records, administrative records and technical records. The records disposition authorizations in this Schedule are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

This transmits revised text for RCS 17, last published February 23, 2009. This RCS has been updated with the following revised/new items:

Item 23, Information Technology Assets Management System (ITAMS),  
 Item 26, Work Request Management System (WRMS),  
 Item 27, Transition Management Repository (TMR),  
 Item 28, Automated Workload Management System (AWMS), and  
 Item 29, Financial Planning System (FPS).

Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

To facilitate reference, this Schedule contains an Alphabetical Listing to primary item/series titles and a Forms Listing cross-indexed to specific items.

#### ITEM NO      DESCRIPTION OF RECORDS

##### ADMINISTRATIVE RECORDS

- |   |   |
|---|---|
| 1 | <b>Correspondence Files.</b> Routine correspondence covering day-to-day operations, transmittals, facsimiles, and requisitions that relate to administrative housekeeping and facilitative roles of the organization and not procedural in nature. (Job No. NC-58-75-1, Item 2) |
|---|---|

##### AUTHORIZED DISPOSITION

**Destroy** when 2 years old.

- 2** **Annual Business Review Reports.** Record copies of program review evaluations and associated correspondence operations and activities of IRS regional offices, service centers, and field offices. (Job No. N1-58-93-5, Item 3)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when 5 years old.

**Destroy** when 10 years old.

- 3** **Treasury Inspector General for Tax Administration (TIGTA) Audit Reports.** Reports, work papers, and correspondence, including correspondence, reports on surveys, special studies, and investigations conducted jointly with other organizations. (Job No. NC1-58-77-3, Item 1)

(1) Record Copy.

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center when 3 years old.

**Destroy** 10 years after issuance of report.

(2) All Other Copies.

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or when no longer needed for current operations, whichever is sooner.

- 4** **GAO Reports.**

(1) Record copy of IS responses and copy of reports relating to tax systems modernization issues. (Job No. N1-58-97-4, Item 4)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** annually.

**Retire** to Records Center when 5 years old.

**Transfer** to NARA when 20 years old.

(2) All other copies of reports, correspondence generated in response to report, and related background information. (Job No. N1-58-97-4, Item 4)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Destroy** when 3 years old.

- 5** **Forms and Form Letter Files** pertaining to the development of internal and external use forms and form letters, revisions, instructions for preparation and distribution, justifications and coordination. Form is placed in inactive file when rescinded, superseded, or rendered obsolete. (Job No. NC-58-75-1, Item 5)

**Note:** Historical copies are maintained by Publishing Services in W&I.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when 2 years old.

**Destroy** when 10 years old.

- 6**     **Substitute Form Files.** Correspondence with practitioners, firms and individuals relating to substitute forms for IRS official forms. Includes approval and disapprovals. (Job No. NC-58-75-1, Item 13)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 7**     **Information Systems Management Careers Program.**

(1) Case files documenting the selection of incumbents for positions in the program. Files consist of evaluations and board members' evaluations and criteria used in the selection. (Job No. NC-58-75-1, Item 15(1))

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after selection.

(2) Case files of individual applicants for positions in the program. Files consist of current application, evaluations and other pertinent documents as required. (Job No. NC-58-75-1, Item 15(2))

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the latest update.

- 8**     **Administrative Management and Organization Records.**

(1) These records include studies, analyses, or correspondence which establish policies, practices and programs for the management of the Information Systems organization. Included are organizational changes in the field and National Office structure, functional realignments and responsibilities, long and short term planning documents. (Job No. NC-58-75-1, Item 1(1))

**AUTHORIZED DISPOSITION**

**Cut off** correspondence annually; studies and case files, upon completion of study or at an appropriate phase.

**Retire** to Records Center when 5 years old.

**Destroy** when 25 years old.

(2) Record copies which document the history of the Information Systems Organization. These records include correspondence and case files of this type with analyses, coordinations, approvals and disapprovals, recommendations, plans and implementing instructions for the plans, and any background materials which contribute to an understanding of or provide an explanation for complete documents. (Job No NC-58-75-1, Item 1(2))

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** annually or upon completion of a study.

**Retire** to Records Center when 5 years old or when no longer needed.

**Transfer** to NARA when 10 years old.

(3) Reference copies of records listed in Items (1) and (2) above. (Job No. NC-58-75-1, Item 1(3))

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

**9 Study Group or Task Force Files.**

(1) Records created as a result of studies initiated or sponsored by IS on issues or problems that have surfaced and resulted in national, regional, or local impact on the IRS or taxpayers. Examples are issues relating to tax processing operations; the filing season; major ADP procurement strategies; privacy and security of taxpayer data, telecommunications, and hardware architecture. (Job No. N1-58-97-4, Item 9)

(A) Record copy of final reports, recommendations, implementation plans, briefing papers, presentation materials, publications, and related correspondence.

**AUTHORIZED DISPOSITION****PERMANENT.****Cut off** annually.**Retire** to Records Center when 5 years old.**Transfer** to NARA when 20 years old.

(B) Working papers, background information produced by the study group or task force.

**AUTHORIZED DISPOSITION****Cut off** annually.**Destroy** when 3 years old.

(2) Records produced by other study groups or task forces dealing with routine operations, automation, or administrative issues.

**AUTHORIZED DISPOSITION****Cut off** annually.**Destroy** when 5 years old.**10 Committee, Meeting, and Conference Records.**

(1) These records are created or maintained by committees, boards, groups, or during meetings, conferences sponsored by the Chief Information Officer (CIO) or attended by the CIO with other IS and senior-level IRS executives, Department of Treasury or other government officials, and contractor personnel, as well as speeches delivered by the CIO. These records document significant decisions or discussions on policy; development/direction of tax systems modernization projects; budget; strategic planning; standards; tax processing operations; technology affecting information systems development and operations; and issues relating to systems architecture, integration, transition, security and privacy. (Job No. N1-58-97-4, Item 10)

(A) Record copy of agendas, briefing papers, presentation materials, minutes, speeches, final reports or recommendations, and related correspondence.

**AUTHORIZED DISPOSITION****PERMANENT.****Cut off** annually.**Retire** to Records Center when 5 years old.**Transfer** to NARA when 20 years old.

(B) Logistical documentation created in preparation for each conference or meeting, i.e., notification packages, routine correspondence to participants, printing requests, and related records.

**AUTHORIZED DISPOSITION****Cut off** annually.**Destroy** when 2 years old or when no longer needed, whichever is sooner.

(2) Records created or maintained by other committees or during other conferences and meetings dealing with routine operations or administrative issues.

**AUTHORIZED DISPOSITION****Cut off** annually.**Destroy** when 3 years old or when no longer needed, whichever is sooner.

- 11** ***Congressional Testimony Records.*** Copies of testimony delivered by the Chief Information Officer (CIO) to Congressional committees dealing with the status of Information Systems programs, projects or budget issues. Also included are working drafts, internal correspondence and background information gathered in preparation of each hearing. (Job No. N1-58-97-4, Item 11)

**Note:** Record copies of all congressional testimony are maintained by Legislative Affairs.

**AUTHORIZED DISPOSITION****Cut off** annually.**Destroy** when no longer needed for operational purposes.

- 12** ***Reading Files.***

(1) Copies of correspondence signed by the Chief Information Officer or the Deputy Chief Information Officer. (Job No. N1-58-97-4, Item 12)

**AUTHORIZED DISPOSITION****PERMANENT.****Cut off** annually.**Retire** to Records Center when 2 years old.**Transfer** to NARA when 20 years old.

(2) All other reading files.

**AUTHORIZED DISPOSITION****Cut off** annually.**Destroy** when 2 years old or when no longer needed, whichever is sooner.**TECHNICAL RECORDS**

- 13** ***Program Requirement Packages (PRP).*** Records consist of input and output data specifications and related processing formula involved in each procedure of an information system which are required and prepared for the development of computer programs for service centers, computing centers, regional and field offices.

(1) IMF and BMF PRPs - includes many sections, each of which pertains to a particular project in the data processing system. (Job No. NC-58-75-1, Item 31 (1))

**AUTHORIZED DISPOSITION****Retire** to Records Center 1 year after new PRP is received.**Destroy** when 9 years old.

(2) Functional Specification Package (FSP) contains many sections each of which deal

with a subject area of the Service Center data processing system. (Job No. NC-58-75-1, Item 31(2))

**Note:** Superseded FSP is placed in inactive file when complete.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after revision or supersession.

**Destroy** when 9 years old.

3) Special Project PRPs (IMF and BMF related) - these are of a continuing nature and are updated periodically with a complete rewrite. (Job. No. NC-58-75-1, Item 31(3))

**Note:** Superseded FSP is placed in inactive file when complete.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after revision or supersession.

**Destroy** when 9 years old.

(4) Working and reference copies of PRPs. (Job No. NC-58-75-1, Item 31(4))

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for current operations.

- 14** **Computer Program Books (CPB)** for the IMF, BMF, and the Master File and service center, Data Center, regional or district offices related programs. Requirements as contained in the PRPs. (Original, camera copy is maintained for updating).

(1) CPB 1 including run description and schematic diagrams (narrative and picture of flow of data through the programs in the system). (Job No. NC-58-75-1, Item 32(1))

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after the last program in CPB is discontinued.

(2) CPB 3 including Core Record Layouts. (Hard copy picture of the tape or card record). (Job No. NC-58-75-1, Item 32(2))

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after the last program in CPB is discontinued.

(3) CPB 5, detailed instructions for console operators running the computer programs. Includes operating instructions for I/O units, Set-up Switches, Halt List, and Message List. (Job No. NC-58-75-1, Item 32(4))

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after the last program in the CPB is discontinued.

(4) File search records. (Job No. NC-58-75-1, Item 32(19))

**AUTHORIZED DISPOSITION**

**Destroy** when inactive or when 6 months old, whichever is earlier.

(5) Log of file search requests. (Job No. NC-58-75-1, Item 32(20))

**AUTHORIZED DISPOSITION**

**Destroy** when 6 years old.



(6) Control Log Problem Definitions and Problem Evaluations (PEs) and copies of PEs generated in the field. (Job No. N1-58-97-4, Item 14(6))

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 15 **Information Systems Equipment and System Requirements Analyses and Evaluations.** Case files include procurement requests for authorities to lease or purchase equipment, and specifications for procurement and maintenance of equipment. (Job No. NC-58-75-1, Item 36).

**AUTHORIZED DISPOSITION**

**Cut off** annually or upon completion of the project.

**Retire** to Records Center after 5 years old.

**Destroy** when 15 years old.

- 16 **Case Files of Information Systems Equipment Acceptability Testing.** Contain procedures and guidelines for testing, testing forms, interim and final reports of the test, and related correspondence. (Job No. NC-58-75-1, Item 37)

**AUTHORIZED DISPOSITION**

**Cut off** when test is completed or contractual requirements of the acceptance test have been met.

**Retire** to Records Center when 3 years old.

**Destroy** when 6 years old.

- 17 **System Acceptability Test Documentation (SAT).** Includes project folders, system test plans, predetermined results, test data, Problem Definitions, copies of supporting documentation, i.e., PRPs, Unified Work Requests, Computer Operator's Handbook, FSPs, Core Record Layouts, and End of Test Status Reports; (Job No. NC-58-75-1, Item 38.)

(A) Routine SAT Records.

(1) Paper copies.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after completion of test.

(2) Electronic Source Records (e-mail or word processing) used to create/produce the recordkeeping copy. (Job No. N1-58-99-2)

**AUTHORIZED DISPOSITION**

**Destroy/Delete or Overwrite** when recordkeeping copy is produced.

(B) Year 2000 SAT Records.

(1) Paper copies.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after obtaining year 2000 certification.

(2) Electronic Source Records (e-mail or word processing) used to create/produce the recordkeeping copy. (Job No. N1-58-99-2)

**AUTHORIZED DISPOSITION**

**Destroy/Delete or Overwrite** after recordkeeping copy has been produced.

(C) Year 2000 Reports. Weekly, monthly, quarterly, and yearly progress reports, plans, and documentation which provide Year 2000 conversion century date change activities, contingency procedures, expenditure of funds, and other reports documenting Year 2000 conversion activities including, but not limited to, Treasury Reports, Projects Management Plan Reports, etc. (Job No. N1-58-99-2)

(1) Paper copies.

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center when 1 year old.

**Destroy** when 5 years old.

(2) Electronic Source Records (e-mail or word processing) used to create/produce the recordkeeping copy.

**AUTHORIZED DISPOSITION**

**Destroy/Delete or Overwrite** when recordkeeping copy is produced.

- 18** **Quality Review Feedback Sheet (Report 30(242)0–2).** A feedback sheet is prepared for each discrepancy. The discrepancy will be concisely documented and categorized by Scheduling, Tape Library, and Operations. Each feedback sheet will be assigned a Quality Review Control Number, which will be used to track, control, and file the sheets. The sheets will be used as a turn-around document for Information Systems management to provide corrective action to quality review function. Media: Paper; Location: Service Center. (Job No. N1-58-93-5, Item 14)

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

- 19** **Tax Processing Systems Software and Database Design Programming Documentation Records** developed and maintained for service center mainframe operating/security systems, telecommunications, transaction processing, and program transmittal software. All programs support National and field operations. Records include instructions or guidelines establishing program objective, programming requirements, documentation, design specifications, data dictionaries and related records. (Job No. N1-58-97-4, Item 19)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for current operations.

- 20** **Tax Processing Systems and Administrative Systems Project Files.** Each system initiated by the IRS evolves in the three phases of the systems life cycle, i.e., the initiation phase, design or development phase, and implementation phase. These files contain records which have been created, updated, or finalized by IRS or contractor personnel who are developing new systems or making enhancements to existing systems. All of the documents described below may not be created for every system. (Job No. N1-58-97-4, Item 20)

(1) Initiation Phase Documentation. These records are created and maintained during the initiation phase of a system. Examples include, but are not limited to, the following: Project Initiation Document, Charter, Approved Project Master Plan, Resource Agreements, Requirements Analysis, Business Case Analysis, Cost Benefit/Economic Analysis, Request for Human Resources Service, Agency Procurement Request,

Delegation of Procurement Authority, Feasibility Study, other contractor deliverables, and all related correspondence.

(A) Documentation for *administrative systems* appraised as permanent.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer to NARA with the system.**

(B) Documentation for *tax processing and administrative systems* appraised as temporary.

**AUTHORIZED DISPOSITION**

**Cut off files annually.**

**Retire to Records Center when 5 years old.**

**Destroy when 10 years old.**

(2) Design/Development Phase Documentation. These records are created and maintained during the design and development phase of a system. Examples include, but are not limited to, the following: Analysis Specification Package, Functional Specification Package, Work Breakdown Structure, Source Code, Program Listings, Database Specifications, Version Description Documents, Configuration Management Policy, Plan, and Baseline Documents, Critical Design Review Documents, Contract Change Requests/Modifications, System Architecture Documents, Training Manuals/User Handbooks, System Administrator Guide, Technical Reference Manuals, System Test Plan, Prototyping Candidate Evaluation, Prototyping Plan, Statement of Work, Acquisition Plan, Performance and Capability Validation Plan, Risk Analysis/Contingency Plan, System Security Certification, Security Evaluation Report, Investment Evaluation Review Report, Capacity Management Plan, Telecommunications Plan, Site Preparation Requirements/Plan, other contractor deliverables, status reports, and all related correspondence.

(A) Documentation for *administrative systems* appraised as permanent.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer to NARA with the system.**

(B) Documentation for *tax processing and administrative systems* appraised as temporary.

**AUTHORIZED DISPOSITION**

**Cut off files annually.**

**Retire to Records Center when 5 years old.**

**Destroy when 10 years old.**

(3) Implementation/Operation Phase Documentation. These records are created and maintained prior to the implementation of a system. Examples include, but are not limited to, the following: Decision to Implement, Implementation plan/schedule, Hardware Installation Guide, Hardware Acceptance Test Checklist, System Implementation & Testing Documents, Test Contingency Plan and Post-Implementation Review Reports, other contractor deliverables, status reports, and related correspondence

(A) Documentation for *administrative systems* appraised as permanent.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer** to NARA with the system.

(B) Documentation for *tax processing and administrative systems* appraised as temporary.

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center when 5 years old.

**Destroy** when 10 years old.

- 21** ***Unified Work Requests.*** Memoranda from organizational components requesting programming changes to current and planned computer systems; Requests set forth system requirements and is used by IS as the basis for planning, estimating, performing and tracking a project's software activity, as well as the overall management of IS plans and resources. (Job No. N1-58-97-4, Item 21)

(1) Original requests and related correspondence.

**AUTHORIZED DISPOSITION**

**Cut off** files at completion of project.

**Retire** to Records Center when 3 years old.

**Destroy** when 6 years old.

(2) All other copies and related correspondence.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Destroy** when no longer needed, not to exceed 3 years.

- 22** ***Electronic Return File Specifications and Record Layouts for Individual Tax Returns (Publication 1346).*** Publication 1346 outlines the communications procedures, transmission formats, character sets, validation criteria, and reject codes for filing individual tax returns electronically via telephone lines to participating Internal Revenue service centers. (Job No. N1-58-97-4, Item 22)

(1) Copies of IMF forms, schedules, and instructions used to update Publication 1346.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old or when no longer needed, whichever is sooner.

(2) All other copies, including working drafts, background information.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old or when no longer needed, whichever is sooner.

- 23** ***Information Technology Assets Management System (ITAMS).*** ITAMS maintains the complete inventory of IRS IT and non-IT assets, computer hardware and software. It is used to track the full life cycle of IT and Non-IT equipment from acquisition to disposal. It is also the reporting tool for problem management with all IRS developed applications. (Job No. N1-58-10-3)

(A) Inputs: Inputs from various electronic IRS sources including, employee contact and profile data from the Corporate Authoritative Directory System (CADS) and Employee Connection (EC), computer hardware-related data from the Tivoli database (IBM Federated Identity Manager) and procurement requests from the Web Requisition

Tracking System/Integrated Procurement System (Web RTS/IPS).

System operators can also manually enter data, as necessary.

#### **AUTHORIZED DISPOSITION**

**Delete** when superseded or obsolete or when no longer needed to support the reconstruction of the master file, whichever is later. Recordkeeping copies of this data are appropriately scheduled under other authorities for IRS property, procurement and personnel series/systems.

(B) System Data: ITAMS consists of two primary modules, AssetCenter and ServiceCenter (each containing an audit trail of operations).

(1) AssetCenter. Establishes Information System (IS) property ownership, management and control throughout the IRS to include: acquisition, receipt, installation, modification and/or movement, maintenance and disposal of all IS property. At a minimum, IT equipment information must include assignment, barcode, serial number, building code, cost center, system name, computer name or device ID, and contact name.

ITAMS also provides a centralized database of all non-IT personal property that meets IRS's inventory threshold. Non-IT assets inventoried on ITAMS are those assets with an acquisition cost of \$5,000 or more, all high risk designated property with an acquisition cost of \$1,000 or more, all leased property, and all motor vehicles owned and leased, other than those investigative motor vehicles controlled by Criminal Investigation. Property items are controlled on the database by barcodes, and other identifying information.

#### **AUTHORIZED DISPOSITION**

**Delete** 3 years after equipment disposal.

(2) ServiceCenter. A trouble ticketing tool that supports all types of system, network, and operational problems. ITAMS ServiceCenter provides a repository for all enterprise help desk related problem-solving activities, which tracks the complete life cycle of the trouble ticket including the Open, Re-Open, Update, Resolve, and Closed tickets.

#### **AUTHORIZED DISPOSITION**

**Delete** 3 years after date of problem resolution.

(C) Outputs: Information reports, program-related reports, and ad hoc reports and queries relating to assets, equipment, and trouble tickets, as assigned. ITAMS also shares asset, incident and change management data with other IRS systems such as, Graphic Database Interface (GDI) and SPEC Taxpayer Assistance Reporting System (STARS).

#### **AUTHORIZED DISPOSITION**

**Destroy/Delete** when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: Includes Functional Specification Package, codebooks, and user guide.

#### **AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded or 5 years after the system is terminated, whichever is sooner.

to Congress provides project progress status, overall strategy progress, and expenditure of funds and full time equivalents (Job No. N1-58-00-2)

(A) Paper.

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center 5 years after cutoff.

**Destroy** 20 years after cutoff.

(B) Electronic Source Records (e-mail or word processing) used to create/produce the recordkeeping copy.

**AUTHORIZED DISPOSITION**

**Destroy/Delete or Overwrite** when recordkeeping copy is produced.

- 25** **IRS.gov Website.** The website is available to the public and contains tax information for individuals, businesses, pension plans, Government entities, tax professionals, and non-profits. It has tax statistics, forms and publications, and a way for taxpayers to find out about their refunds. (Job No. N1-58-06-1)

(1) Web Management and Operations Records. Include records such as help desk reports and contact logs; meeting minutes, status reports change requests and other artifacts of the Requirements Traceability Matrix (RTM).

**AUTHORIZED DISPOSITION**

**Destroy/Delete** 6 years after processing year or when superseded, obsolete or no longer needed for the conduct of Agency business, whichever is later.

(2) Web content records and records that can be used as evidence of content.

(A) HTML-Encoded Pages, PDF files and code changes; Site “snapshots” and comprehensive URL listings; CMA guidelines, style guides, Interim guidance, web applications such as Installment Agreement Calculator and Excise Tax including their requirements and design documents.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** 20 years after processing year or when superseded, obsolete or no longer needed for the conduct of Agency business, whichever is later.

(B) Copyrighted web content and agreements; Web Design documents and application development records; Web metrics data including web trends and other web traffic reports.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** 6 after processing year or when superseded, obsolete or no longer needed for the conduct of Agency business, whichever is later.

- 26** **Work Request Management System (WRMS).** The Work Request Management System (WRMS) replaced the Work Request Tracking System (WRTS) as the official repository that tracks and controls requests for changes to IRS computer systems and IT support by the Modernization and Information Technology Services (MITS). All open work requests were migrated to the WMRS system and all closed requests were moved to off-line storage and will follow this schedule’s approved disposition authorities. WRMS provides a common framework to document, control, monitor, and track work requests from submission through completion. It maintains all status and assignment information

related to the requests. (Job No. N1-58-11-5)

(A) Inputs: Corporate Authoritative Directory Service (CADS) provides Identity Management information for the WRMS system. Other information is input into the system manually and may include end-user attachments to the work request.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for business.

(B) System Data: Work Request data includes reference numbers, project names, dates of submittal and completion requirements, Capital Planning and Investment Control categories and linked references, Notice impact supplier information, vendor product information, rationale for changes, justifications, legislation links (if applicable), cost estimations, end user attachments, request status, and additional information as necessary.

**AUTHORIZED DISPOSITION**

**Cut off** when request is closed.

**Delete/Destroy** 6 years after cutoff.

(C) Outputs: WRMS has multiple report features that include, but are not limited to, Maintenance Work Request Report, New Project Request Report, Project History Report, Project Impact Report, Requestor Requirements Status Report, All Status Report, Weekly Activity List Report, Work Request Response Report, and Work Request Due for Completion Report, as well as ad hoc custom reports.

**Note:** There are no physical connections to other systems for output from WRMS.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for business.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, Implementation Requirements Analysis Document (IRAD), Computer Operations Handbook (COH) et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 27** ***Transition Management Repository (TMR).*** The Transition Management Repository (TMR) was a Web-based project management tool for IRS projects and receiving organizations to manage data necessary to move new or modified systems from the current to the new business environment. The system was retired in FY 2009. Previous users are directed to follow the disposition authority and retention for Transition Management Plans (TMPs) as specified below. (Job No. N1-58-09-32)

(A) Inputs: TMR received electronic transfers of extracts from various IRS sources, including employee data from the Discovery Directory and specific project analysis from the Project Engineering Analysis and Reporting System (PEARS). Records also included information obtained from the IRS Enterprise Architecture relating to organizations, processes, procedures and user roles.

**AUTHORIZED DISPOSITION**

**Delete** after input verification into TMR master files. Recordkeeping copies of this data are appropriately scheduled under other IRS authorities for specific systems and/or sources providing input.

(B) System Data (Master Files): Contains project-specific data that describes the receiving organization, the current and future description of the project, and any gaps identified that may impact the transition of the project.

**AUTHORIZED DISPOSITION**

**Delete** when superseded, obsolete or no longer needed, whichever is later.

(C) Outputs: The principle output was a Word document formatted as a Transition Management Plan (TMP) template. The transition management process uncovered gaps between receiving organization current environment and the future environment created by delivery of new or enhanced systems. The process resulted in a detailed plan for managing each gap to closure. Other outputs included extract reports that provided various types of information based on the query.

(1) Transition Management Plans (TMP).

**AUTHORIZED DISPOSITION**

**Retain** TMPs until obsolete or no longer needed.

**Destroy** all TMPs no later than three years after final system shutdown.

**Note:** At the time this schedule was approved, MITS business practice was to retain TMPs for the last 3 system releases.

(2) All other reports.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed.

(D) System Documentation: Includes the Computer Operators Handbook (COH), Transition Management Guide, and Transition Management User Guide.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 3 years after the system is terminated, whichever is later.

- 28** ***Automated Workload Management System (AWMS).*** The Automated Workload Management System (AWMS) is a family of individual applications that have been designed to interact with one another to provide an integrated solution to data center management. The primary focus of AWMS is Library Media Management, Inbound and Outbound Shipping, and Print Management. (Job No. N1-58-10-1)

(A) Inputs: IRS-related information is manually entered by authorized IRS users (schedulers, librarians). Data collected identifies when, what and in which format information from the AWMS database is to be provided to help employees perform their jobs.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** upon capture and verification into the electronic system.

(B) Master Files/System Data:

(1) Workload Management. Collected employee information includes name of authorized user and the work groups to which the employee belongs, and AWMS access level granted. Other information includes names and addresses of service/data centers, banks, or other government agencies that may send or receive magnetic media; processes (computer runs) that are to be scheduled and related data necessary for the creation of the setup products; input and output files to be used by each process; shipping information for files to be sent elsewhere; current schedule of media to be shipped out; routing information for print products and files on media to be received



from other sites; vaulting requirements for critical files; current schedule of media to be moved to or from a vault site; computer Tape Library inventory with current/scheduled usage; calendar information; and processing cycle information.

Data is retrievable by run number and run name.

#### **AUTHORIZED DISPOSITION**

**Destroy/Delete** any cached input files and data after copying to vendor tape and validation, or when no longer needed for operational purposes, whichever is later.

(2) Audit Log. Auditing captures login/logoff, logon name, date and time of action, and module accessed.

#### **AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Delete** 5 years after cutoff.

(C) Outputs:

(1) Form 3220, *Mass Media Storage*.

#### **AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Destroy/Delete** 2 years after cutoff.

(2) All other outputs. The Automated Workload Management System produces a paper and online job schedule including the resolution of data, time and resources dependencies. Other outputs include, but are not limited to, tape labels, and media reports.

#### **AUTHORIZED DISPOSITION**

**Destroy/Delete** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation includes a hard copy Users Guide.

#### **AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded or 5 years after the system is terminated, whichever is sooner.

- 29** ***Financial Planning System (FPS)***. System used to gather, track and manage projected IRS/MITS budget information for use during the financial plan development and budget execution processes. (Job No. N1-58-10-11)

(A) Inputs: Most of budget and related information is input into FPS by budget analysts in MITS. Some data is received from the Web Request Tracking System (WebRTS) and the Web Integrated Procurement System (WebIPS) via file transfers.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed by end user.

(B) System Data: Budget Data includes spending plans that have narrative, appropriations, Cost Center data, Functional Area data, committed/obligated funds, cost elements, and internal orders. Awarded contract data includes contract, requestor information (name, phone number), date requested, date needed, status, office information (name, POC phone number), comments and description.

#### **AUTHORIZED DISPOSITION**

**Cut off** at the end of the FY.

**Delete/Destroy 3 years after cutoff.**

(C) Outputs: Budget data is transferred to the Integrated Financial System (IFS). FPS also produces reports used for executive level review of actual versus planned spending.

**AUTHORIZED DISPOSITION**

**Cut off at the end of the FY.**

**Delete/Destroy 3 years after cutoff.**

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.**

**ALPHABETICAL LISTING FOR INFORMATION TECHNOLOGY**

<b>Description of Item</b>	<b>Item No.</b>
Acceptability Tests	16,17
Administrative Housekeeping Records	1
Administrative Organization Records	8
Administrative and Tax Processing Systems Project Files	20
Annual Business Review	2
Audit Reports	3
Automated Workload Management System (AWMS)	28
Committee, Meeting, and Conference Records	10
Computer Program Books (CPB)	14
Congressional Testimony Records	11
Correspondence Files	1-4, 6, 8-12, 16, 20, 21
Database and Software Design	19
Electronic Return File Specifications and Record Layouts for Individual Tax Returns	22
Equipment Acceptability Testing	16
Equipment and System Requirements Analyses and Evaluations	15
Financial Planning System (FPS)	29
Forms and Form Letters	5, 6
Functional Specification Package (FSP)	13(2), 17

GAO Reports	4
Individual Tax Returns (Specifications and Record Layouts)	22
Information Technology Assets Management System (ITAMS)	23
Management Careers Program	7
Meeting Records	10
Program Requirement Packages (PRP)	13,17
Programming Documentation (Software and Database Design)	19
Project Files (Tax Processing Systems and Administrative Systems)	20
Quality Review Feedback Sheet	18
Quarterly Century Date Change Joint Appropriations Committee Report	24
Reading Files	12
Record Layouts and Specifications (for Individual Tax Returns)	22
Reports	2-4,9,10,16-18, 20, 23-25
Software and Database Design	19
Study Group or Task Force Files	9
Substitute Form Files	6
System Acceptability Test (SAT) Documentation	17
Task Force or Study Group Files	9
Tax Processing and Administrative Systems Project Files	20
Tax Processing Systems Software and Database Design Programming Documentation	19
Transition Management Repository (TMR)	27
Treasury Inspector General for Tax Administration (TIGTA) Audit Reports	3
Unified Work Requests	17, 21
Website (IRS.gov)	25
Work Request Management System (WRMS)	26

#### FORMS LISTING FOR INFORMATION TECHNOLOGY

Form No.	Title	Item No.
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3220	Mass Media Storage	28(C)(1)
5715	Systems Production Evaluation Report	21
9216	Program Warranty Procedures (PWP) Checklist	16
9218	Efficiency Test Report	17A
9224	Generic Code Inspection Checklist	18
9225	Structured COBOL Code Inspection Checklist	13(3)
9796	FSP/PRP Registration, Update and System Identification	13(3)
10068	Project Change Request	13(3)
10524	Security Accreditation for New System	20(3)
10888	Request for ADP Assistance	13(3)
13089	Hardware – Software Configuration	14

**Obsolete Forms:**

4537	Roster of Eligible's for Promotion and Promotion Certificate	7
9180	Project Funding Agreement	21
9556	System Change Request (SCR) Input Record	14(6)
9557	System Change Request (SCR) Comment Input Record	14(6)
10100	AIS Personal Computer Security Accreditation/Plan	20(3)B
13605	Enterprise File Transfer Utility Registration (EFTU)	13(3)

**INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 18**  
**ENTERPRISE COMPUTING CENTER - DETROIT**

The records covered by this Schedule are created by the Enterprise Computing Center - Detroit (ECC - Detroit) or submitted to the ECC - Detroit as input documents for use in the performance of the mission of the ECC - Detroit.

The Detroit Computing Center is responsible for the performance of non-master file data processing operations for the Service. It is a computer service center, performing projects for clients who are usually the directors of functions at the IRS Headquarters; also, some bureaus of the Department of the Treasury; and some that are reimbursable for other government agencies. Performance is broadly under two major categories:

- systems design, development, and maintenance, and
- processing and review of products.

Such projects provide for the preparation of management information reports; fiscal reports; statistics of income; taxpayer compliance measurement program, including both work progress reports and special studies; special tax research; personnel analysis reports; work planning and control reports; data for Planning-Programming-Budgeting and other purposes; special tabulations and comparisons for State and other Federal agencies; statistical information for management control by Headquarters and Regional officials; and other special applications not directly involved in the Business, Residual or Individual Master File Systems.

The records disposition authorizations in this Schedule are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

Series Items 12, 13, 17, 18, 42, 43, 45-47 are no longer created in this program area and will be removed from this Schedule in 2038, when legacy records reach their final disposition date. Series Items 40, 41, 44, 48-52 are no longer created and will be removed from this Schedule in 2083, when legacy records reach their final disposition date.

This transmits revised text for Records Control Schedule (RCS) 18, last published October 26, 2007. This RCS includes descriptions and disposition language for new electronic recordkeeping system items 53-68, and items 70-72. Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

To facilitate reference, this Schedule contains Alphabetical and Forms Listings cross-indexed to specific items.

**ITEM NO    DESCRIPTION OF RECORDS**

**PROCESSING RECORDS.**

- 1    *General Correspondence Files.*** Correspondence for program activities, policy, procedures, rulings, decisions, etc. not connected with a specific project. (Job No. NC1-58-81-2, Item 2)

**AUTHORIZED DISPOSITION**  
 Destroy when 3 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 2** ***Delegation of Authority Files.*** Record copies documenting the delegation of authority to an individual or a position in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are a part of the Internal Management Document System.). (Job No. NN-173-170, Item 3)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the delegation has expired.

- 3** ***Minutes or Summaries of Conferences and Meetings.*** Documentation of minutes or summaries of conferences and meetings, including information or decisions reached and action items. (Job No. NN-173-170, Item 5)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the year in which the conference or meeting was held.

- 4** ***Management Survey and Project Reports.*** Narrative reports prepared for local implementation. (Job No. NC1-58-78-10, Item 6)

**AUTHORIZED DISPOSITION**

**Destroy** 90 days after close of file.

- 5** ***Narrative and Statistical Reports.*** Recurring narrative, statistical, progress and production reports. (Job No. NN-173-170, Item 7)

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

- 6** ***Work Measurement Reports.*** Employee time records, machine control documents, worksheet and equivalent documents. (Job No. NN-173-170, Item 9)

(1) Daily Reports and change notices.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after data has been recorded and balanced.

(2) Periodic Reports and Schedules (weekly and monthly staff hours).

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 7** ***Work Measurement Job Requests and Input/Output Schedules.*** (Job No. NN-173-170, Item 9)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after completion of the program.

- 8** ***Machine Logs and Related Documents.*** These documents are used to record machine use on each program. (Job No. NN-173-170, Item 10)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of the last entry.

ITEM NO	DESCRIPTION OF RECORDS
9	<p><b>Management Document Distribution Control.</b> These records are used to control and distribute internal management documents. (Job No. NN-173-170, Item 19)</p> <p><b>AUTHORIZED DISPOSITION</b>  <a href="#">Destroy</a> when superseded.</p>
10	<p><b>Audit Inventory and Production Reports.</b> (Job No. NC1-58-78-10, Item 22)</p> <p><b>AUTHORIZED DISPOSITION</b>  <a href="#">Destroy</a> 90 days after data is recorded and balanced.</p>
11	<p><b>Intermediate Documents for Mechanized Reporting Systems.</b> Source documents such as transmittal control records, batch transmittals, error resolution documents, etc. These do not include payroll, SOI and TCMP records. (Job No. NC1-58-78-10, Item 30)</p> <p><b>AUTHORIZED DISPOSITION</b>  <a href="#">Destroy</a> 90 days after data conversion and verification.</p>
12	<p><b>Statistics of Income Historical Tape Files.</b> Corporation, Source Book of Statistics of Income, annual; and Individual Tax Model File, annual. (Job No. NN-173-170, Item 31)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>  <a href="#">Retain</a> record copy of all historical tape files.  <a href="#">Transfer</a> one copy, along with documentation to the National Archives upon notification by SOI Division.</p> <p><b>Note:</b> This series is no longer created, and will be removed from this Schedule when legacy records reach their final disposition date in 2038.</p>
13	<p><b>Statistics of Income Narrative and Statistical Reports.</b> (Job No. NC1-58-78-10, Item 31)</p> <p><b>AUTHORIZED DISPOSITION</b>  <a href="#">Secure approval from SOI Division to destroy</a> (forward or destroy) records 90 days after data is recorded and balanced.</p> <p><b>Note:</b> This series is no longer created, and will be removed from this Schedule when legacy records reach their final disposition date in 2038.</p>
14	<p><b>Criminal Investigation Division Reports.</b> (Job No. NC1-58-78-10, Item 34)</p> <p>(1) Source Documents.</p> <p><b>AUTHORIZED DISPOSITION</b>  <a href="#">Destroy</a> 18 months after the documents are processed.</p> <p>(2) Other Documents.</p> <p><b>AUTHORIZED DISPOSITION</b>  <a href="#">Destroy</a> 90 days after data is recorded and balanced.</p>

**ITEM NO DESCRIPTION OF RECORDS**

- 15 **Currency Transaction Records.** Reports filed by financial institutions and businesses relating to financial transactions as required by the Currency and Foreign Transaction Reporting Act. (Job No. N1-58-93-3, Item 15)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the end of the processing year.

**Destroy** 11 years after the end of the processing year.

- 16 **Criminal Investigation Custom Tape Exchange Program (Backup Tape) (Form 4789).** Tax-related information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service. (Job No. N1-58-93-3, Item 16)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the shipment date.

- 17 **Annual Return and Report of Employee Benefit Plan.** Forms 5500 and related schedules, documents, correspondence and exhibits, filed by the employer who maintains a plan or plans for employees or owners. (Job No. NC1-58-78-10, Item 60)

(1) Hard copy or data for microfilming.

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 60 days after microfilming and film verification.

**Destroy** 7 years after the end of the processing year.

(2) Microfilm (Silver Halide).

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 60 days after microfilming and film verification.

**Destroy** 7 years after the end of the processing year.

(3) Microfilm (Work Copy).

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 60 days after microfilming and film verification.

**Destroy** 7 years after the end of the processing year.

**Note:** This series is no longer created, and will be removed from this Schedule when legacy records reach their final disposition date in 2038.

- 18 **Employee Benefit Plan Microfilm Cumulative Film Accession Number Index Registers.** These registers are prepared in alphabetic, employer identification number and document locator number sequence. (Job No. NC1-58-78-10, Item 61)

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 2 years after the end of the processing year.

**Destroy** 5 years after the end of the processing year.

**Note:** This series is no longer created, and will be removed from this Schedule when legacy records reach their final disposition date in 2038.

- 19 **TCMP Records.** (Job No. NN-173-170, Item 32)



**ITEM NO DESCRIPTION OF RECORDS**

(1) Punch Cards.

**AUTHORIZED DISPOSITION**

**Destroy** after data conversion and verification.

(2) Non-historical Transcript Edit Sheets.

**AUTHORIZED DISPOSITION**

**Destroy** concurrently with related punch cards.

(3) Operating Records.

**AUTHORIZED DISPOSITION**

**Destroy** concurrently with related documents.

(4) Magnetic Input Tapes and Microfilm of Diagnostic and Traditional Output Tables.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed.

- 20** **Sample Selection Data.** Data stored on magnetic tape that are stripped from various data files at the Martinsburg Computing Center or Submissions Processing Campus Centers and shipped to the Enterprise Computing Center - Detroit, which is the nucleus of the control system used in a survey. These files usually contain only indicative data with a minimum number of prior year tax-related items. (Job No. N1-58-93-3, Item 20)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after final master file is perfected.

- 21** **Specifications.** Specifications developed from the requirements which contain specific instructions for input processing and output production for the Progress, Reporting and Control (PR&C) System. (Job No. N1-58-93-3, Item 21)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after receipt of the final report.

- 22** **Quality Assurance Documents and Approval.** Input documents used to verify the accuracy and proper functioning of the PR&C System, generation of reports, and final report. (Job No. N1-58-93-3, Item 22)

**AUTHORIZED DISPOSITION**

**Destroy** after initial PR&C report is produced.

- 23** **One-Time and Periodic Control Reports.** Created from the PR&C Master File which describes the status of selected accounts in the survey, i.e., cases examined, transferred, excluded, summary counts, etc. (Job No. N1-58-93-3, Item 23)

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old.

- 24** **PR&C Reconciliation and Final Run Documentation Reports.** These reports summarize breakouts of cases distributed by sample code, type of exclusion, type of

ITEM NO	DESCRIPTION OF RECORDS
	closure, etc. They include Form 3185, Transfer of Returns; Form M-5629, Checksheet Reject; and Form 6270, Technical Advice. (Job No. N1-58-93-3, Item 24)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 1 year after final perfected master file is created.</b>
25	<b>PR&amp;C Master Files Tape.</b> Machine-readable files containing TCMP selection identification, district responsible for investigation or examination, and status. (Job No. N1-58-93-3, Item 25)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy when no longer needed for reference.</b>
26	<b>Quality Assurance Checksheets.</b> (Job No. N1-58-93-3, Item 26)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy when 1 year old.</b>
27	<b>TCMP Checksheet.</b> A checksheet that is developed to gather data elements for the survey. Checksheets are completed by field employees for each return in the study. (Job No. N1-58-93-3, Item 27)
	<b>AUTHORIZED DISPOSITION</b> <b>Retire to Records Center after TCMP file is perfected.</b> <b>Destroy when 8 years old.</b>
28	<b>Special Project Booklet (SPB) for Checksheet Processing.</b> Instructional material developed for delineating the various functions to be performed by activities in the Enterprise Computing Center - Detroit, necessary to assist in the survey. Included are: directions for document and tape processing, receipt, shipment, etc. (Job No. N1-58-93-3, Item 28)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy when 5 years old.</b>
29	<b>File Definition or Data Dictionary.</b> Documents created to describe the attributes of various elements in the checksheets and master file records. Included are size and format data, item names, and file layouts for checksheet items. (Job No. N1-58-93-3, Item 29)
	<b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Retire to Records Center when 10 years old.</b> <b>Transfer to the National Archives when 30 years old.</b>
30	<b>Computer Run Documentation Profile.</b> Documents created to describe the information required to process data files. Included are definitions and descriptions of input and output files, and descriptions of the source and type of media. (Job No. N1-58-93-3, Item 30)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy when 5 years old.</b>

**ITEM NO DESCRIPTION OF RECORDS**

- 31** **Error Registers.** Computer-generated listings that display results by subjecting data records to validation and consistency testing. The item contents and resulting errors are displayed for purposes of reconciliation and correction. (Job No. N1-58-93-3, Item 31)

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old, or when superseded, whichever is earlier.

- 32** **Out-of-Scope and Pseudo Items Specifications** for computer programming, which may be developed from requirements. (Job No. N1-58-93-3, Item 32)

**AUTHORIZED DISPOSITION**

**Destroy** when 6 years old.

- 33** **Interim or Intermediate Processing Files.** Machine-readable record files, other than final perfected master files, which are generated throughout the life cycle of a survey and usually contain data in the intermediate stages as it undergoes the transition from source to final perfected master file status. (Job No. N1-58-93-3, Item 33)

**AUTHORIZED DISPOSITION**

**Destroy** when run is superseded by subsequent processing or master file.

- 34** **Print Tape File.** Contains coded printer control digits which reflect a line of edited printable characters, formulated to produce properly spaced printed hard copy. (Job No. N1-58-93-3, Item 34)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after output tables are produced.

- 35** **Program Run Summaries.** Summaries, usually created following the execution of a computer program yielding counts, records totals, and other internal characteristics of the run for use as a run-to-run audit trail, and to determine the success or failure of the run. (Job No. N1-58-93-3, Item 35)

**AUTHORIZED DISPOSITION**

**Destroy** when run is validated.

- 36** **Final Perfected Master Files (Total Survey File).** Machine-readable files which include the data elements extracted from checksheets and related sources, etc. (Job No. N1-58-93-3, Item 36)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Retire** to Records Center when 10 years old.

**Transfer** to the National Archives when 30 years old.

**Note:** These files contain information subject to the disclosure limitations of Section 6103 of the Internal Revenue Code. With passage of RRA 98, Section 6103 was revised to permit staff of the National Archives and Records Administration (NARA) to appraise records covered under 6103 and to accept permanent records transfers emanating from such appraisals. In 2005, the IRS and NARA agreed to the relationship between Chapter 21 of Title 44, United States Code, and the Internal Revenue Code resolving all final issues involving legal title of the files.

**ITEM NO DESCRIPTION OF RECORDS**

- 37** **Table Specifications.** Instructions to the programmer for developing the criteria for frequencies or amounts for each checksheet item, checksheet, pseudo-item definitions and special rules to be applied to specific tables and table cells. (Job No. N1-58-93-3, Item 37)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after end of the survey.

**Destroy** 20 years after end of survey.

- 38** **Source Program Listing.** Printed listings created during the programming effort which reflect the coding to be used by the computer to perform a given program task. (Job No. N1-58-93-3, Item 38)

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

- 39** **Federal Tax Deposit (FTD) Registers.** (Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the Martinsburg Computing Center. These are listed in three separate sequences to provide research sources for tracing and identifying FTD payments. (Job No. N1-58-93-3, Item 39)

(1) Name Control and EIN Registers.

a. Cumulative Registers (Record copy).

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the processing year.

b. Weekly and Monthly Registers.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of cumulative quarterly register.

(2) Amount Register.

a. Cumulative Registers (Record copy).

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after the end of the processing year.

b. Weekly and Monthly Registers.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of cumulative quarterly register.

(3) Consolidated Transcripts (FTD Listings). A list generated by the Martinsburg Computing Center showing the overflow of federal tax deposits existing in taxpayer's module.

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 7 years after the end of the processing year.

**Destroy** 10 years after the end of the processing year.

**ITEM NO DESCRIPTION OF RECORDS****MICROFILM RECORDS.**

**Note:** These series (Items 40-52) are no longer created, and will be removed from this Schedule when legacy records reach their final disposition date.

- 40** *Annual BMF Partnership Director.* (Job No. N1-58-93-3, Item 40)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 6 months.  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 41** *BMF Retention Register.* Contains all entity and tax modules archived from the master file. (Job No. N1-58-93-3, Item 41)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 2 years.  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 42** *W2/W2P Reference Register (TINDEX).* Contains name line, SSN and the Micro Sequence Number (MSN) referencing the microfilm location where specific wage data can be located. (Job No. N1-58-93-3, Item 42)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 6 months.  
**Destroy** 30 years after the end of the processing year. Final disposition date is 2038.
- 43** *CAWR Retention Register.* Contains CAWR data archived from the BMF extract performed at the end of the CAWR Reconciliation Program. (Job No. N1-58-93-3, Item 43)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 6 months.  
**Destroy** 30 years after the end of the processing year. Final disposition date is 2038.
- 44** *Exempt Organization (EO) Registers.* Microfiche containing entity and module activities from the EO/BMF, which includes EO Returns Register, EO National EIN Register, EO DO Alpha Register, EO GEN Register, and EO National Alpha Register. (Job No. N1-58-93-3, Item 44)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 6 months.  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 45** *IMF Retention Register.* Record copy containing all entity and tax modules archived from the master file. (Job No. N1-58-93-3, Item 45)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 2 years.  
**Destroy** 30 years after the end of the processing year. Final disposition date is 2038.
- 46** *EPMF Alpha Registers.* Microfiche containing an alphabetical listing of active entities on the EPMF, which includes EP National Alphabetic Register and EP District Alphabetic Register. (Job No. N1-58-93-3, Item 46)

- ITEM NO DESCRIPTION OF RECORDS**  
**AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 6 months.  
**Destroy** 30 years after the end of the processing year. Final disposition date is 2038.
- 47** ***Annual Tape Index Register and Name Directory (MID)***. These records contain entity data on non-master file returns (Forms 942, 943, 1065, and 1120S). The Index Register is in EIN order; the Name Directory is in alphabetic order. (Job No. N1-58-93-3, Item 47)
- AUTHORIZED DISPOSITION**  
**Retire** to the Records Center after 3 years.  
**Destroy** 30 years after the end of the processing year. Final disposition date is 2038.
- 48** ***BMF Accounts Register***. (Weekly active master file account printout on microfilm.) Each accounts register record is, in effect, a specific transcript of the module. The accounts register is in order by account number within district office and is printed for each district within a region in SSN order and within validity digit sequence. Weekly registers, for a variable number of cycles, were combined into a cumulative accounts register on a 4-week basis. (Job No. N1-58-93-3, Item 48)
- (1) First and last BMF Reference Register of year.
- AUTHORIZED DISPOSITION**  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 49** ***BMF Reference Register***. Contains references pertaining to entities and tax periods indicating the cycle number of the last register on which an entity or tax period was last shown. Register is printed for each district within a region in SSN order and within validity digit sequence. (Job No. N1-58-93-3, Item 49)
- (1) First and last BMF Reference Register of year.
- AUTHORIZED DISPOSITION**  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 50** ***BMF Taxpayer Name Directory (Annual Cumulative)***. Entity data for taxpayers on the master file, such as name, address and location codes listed by region, district, name, and EIN. (Job No. N1-58-93-3, Item 50)
- AUTHORIZED DISPOSITION**  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 51** ***BMF Taxpayer Number Directory (Annual)***. Number listing by taxpayer's EIN, name, address, employment, location and filing codes. (Job No. N1-58-93-3, Item 51)
- AUTHORIZED DISPOSITION**  
**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.
- 52** ***Exempt Organization BMF Accounts Register***. Each cycle during which an entity or tax period is active, all postings to that period will appear on the weekly EO/BMF Accounts Register. The Accounts Register for that cycle is merged with the accounts register for the next cycle. Thus, these cycles are accumulated for a series until a final accumulation is made on a 4-week basis. Each taxpayer on the register is listed

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by tax period, within MFT code within EIN. Entities which contain an EO section will also display the EO entity Status/Code and Date, Subsection Code, File Folder Number, Foundation Code, Classification Codes and Group Exemption Number. (Job No. N1-58-93-3, Item 52)

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 5 years after the end of the processing year.

**Destroy** 75 years after the end of the processing year. Final disposition date is 2083.

**53 Federal-State Individual Master File (IMF)/Individual Transaction File (IRTF)**

**Extract.** An annual extract from the Individual Master File (IMF) and Individual Transaction File (IRTF) to create a file of taxpayers who filed a form 1040. The IMF contains basic personal income tax information including entity data, wages and adjusted gross income. The IRTF contains information as it was transcribed from the Form 1040 and its accompanying forms and schedules. The extracted data is processed by ECC-DET to provide the states with various files in different sort order. The states use the data for compliance purposes. (Job No. N1-58-09-23)

(A) Inputs: The IMF/IRTF-Extract includes IRS taxpayer data received electronically from the Business Master File. The data in the source system is created and maintained by that system.

**AUTHORIZED DISPOSITION**

**Temporary.** The Individual Master File (IMF)/Individual Transaction File (IRT) are scheduled records under IRS Records Control Schedule 29. Information extracted from the IMF/IRT can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The IMF/IRT contains basic individual income tax information related to the IR Form 1040 series of tax forms. The extracted data is processed at ECC-Detroit to provide the states with various files in different sort order. The states use the data for compliance purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: The Individual Master File Extracts (State, Code, Zip Code, and SSN) are provided to state agencies annually in Fall each year. The extracted records are transmitted to state taxing authorities by Secure Data Transfer.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

**54 Federal-State Business Master File Extract (Fed-St BMF EXT)** is an annual extract from the BMF to create a file of taxpayers whose return posted between cycle

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40 of the previous processing year and cycle 39 of the current processing year. The BMF contains basic personal income tax information. The extracted data is processed by ECC-DET to provide the states with various files in different sort order. The states use the data for compliance purposes. (Job No. N1-58-09-22)

(A) Inputs: The BMF-Extract includes IRS taxpayer data received electronically from the Business Master File. The data in the source system is created and maintained by that system.

**AUTHORIZED DISPOSITION**

**Temporary.** The Business Master File (BMF) is a scheduled record under IRS Records Control Schedule 29. Information extracted from the BMF can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The BMF contains basic business income tax information. The extracted data is processed at ECC-DET to provide the states with various files in different sort order. The states use the data for compliance purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: 15 systems receive data from this application. They are: Business Master File Statistics of Income Extracts, Business Return Transaction Data Store, Census 941-943 Extract, Census Annual Economic Data Extract, Census QFR Data Extract, Compliance Data Environment, Electronic Fraud Detection System, Enforcement Revenue Information System, Exempt Organizations Extracts, Federal Unemployment Tax Act Tier 1, Federal-State BRFT Extract, Management Information System Reports, Midwest Automated Compliance System, and NASS BMF-IMF-ELF Extract.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 55** ***Federal-State Business Return Transcription File (BRTF)*** annual extract create a file of taxpayers whose return posted between cycle 40 of the previous processing year and cycle 39 of the current processing year. The BRTF contains business tax return information as it was transcribed. (Job No. N1-58-09-24)

(A) Inputs: Includes data extracted from two IRS files, the Business Master File (BMF) and the Business Return Transaction File (BRTF). The BMF/BRTF extract is actually two separate extracts. Agencies must enroll for the BMF extract in order to enroll for the BRTF extract since name and address information is not included on the BRTF extract. The only exception is that an agency may obtain the BRTF extract for the Form 706 data only as it does include name and address information. These



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two extracts are usually referred to as one, using the singular grammatical form.

**AUTHORIZED DISPOSITION**

**Temporary.** The Business Master File (BMF) and Business Return Transaction File (BRTF) are scheduled records under IRS Records Control Schedule 29. Information extracted from the BMF and BRTF can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The Business Return Transaction File (BRTF) contains line items and data elements from the following Forms: 942, 1041, 1065, 1120, 1120S and 706. The extract Year 2007 BRTF Extract would include records for Original returns that posted from Cycle 200640 to 200739.

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or no longer needed for operational purposes, whichever is sooner.

(C) Outputs: 15 systems receive data from this application. They are: Business Master File Statistics of Income Extracts, Business Return Transaction Data Store, Census 941-943 Extract, Census Annual Economic Data Extract, Census QFR Data Extract, Compliance Data Environment, Electronic Fraud Detection System, Enforcement Revenue Information System, Exempt Organizations Extracts, Federal Unemployment Tax Act Tier 1, Federal-State BRFT Extract, Management Information System Reports, Midwest Automated Compliance System, and NASS BMF-IMF-ELF Extract.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded. Last versions should be deleted 5 years after the system is terminated, whichever is later.

- 56** ***Federal-State 1099-MISC Extract (1099-MISC EXT)*** provides Non-Employee Compensation data in addition to payer and payee entity information from the IRS Information Returns Master File (IRMF). This extract was developed in response to a need identified by the Federal Department of Labor to provide Non-Employee Compensation to State Employment Security Agencies for purposes of tax administration. (Job No. N1-58-09-19)

(A) Inputs: Includes payer/payee addresses based on a single tax year from extracted from the Information Returns File.

**AUTHORIZED DISPOSITION**

**Temporary.** The Information Returns File (IRF) is a scheduled record under IRS Records Control Schedule 29. Information extracted from the IRF can be deleted/destroyed upon verification or when no longer needed.

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(B) System Data: The 1099-MISC Extract contains records based on a single tax year provided the payee address and/or the payer address is within the enrolled agency's state. Only 1099-MISC records are included on the extract provided there is a significant amount in the Non-employee Compensation Field.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: The 1099-MISC Extract is provided to state agencies annually in the Fall each year. The extracted records are transmitted to state taxing agencies by Secure Data Transfer.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 57** ***Child Support Enforcement (CSE) Extract.*** All States and Territories run a child support enforcement program, usually in the human services department, department of revenue, or the State Attorney General's Office, often with the assistance of prosecuting attorneys, district attorneys, other law enforcement agencies and officials of family or domestic relations courts. Native American Tribes, as well, can operate culturally appropriate child support programs with Federal funding. (Job No. N1-58-09-18)

(A) Inputs: Includes 1099 and W-2 data from the Office of Child Support Enforcement.

**AUTHORIZED DISPOSITION**

**Temporary.** The Information Returns File (IRF) is a scheduled record under IRS Records Control Schedule 29. Information extracted from the IRF can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The Child Support Enforcement (CSE) Extract contains individual records from 1099s and Forms W-2. This information is extracted from the Information Returns Master File (IRF)

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: The Child Support Enforcement (CSE) Extract is provided to state agencies as requested under a reimbursable agreement. The extracted records are transmitted to state enforcement agencies by Secure Data Transfer.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 58** **State Levy Processing System (State Levy).** The State Levy Processing System (State Levy) uses data from the Information Returns File (IRF) to provide levy source information to states that request this information. The National Account Profile (NAP) is used to verify the validity of the Taxpayer Identification Numbers (TINs) on the request. Levy information is provided to the requesting States. Disclosure records are sent to the Business Master File Outputs System (BMF OUTPUTS). (Job No. N1-58-09-20)

(A) Inputs: Data inputted to the State Levy Processing System is derived completely from the Information Returns File (IRF).

**AUTHORIZED DISPOSITION**

**Temporary.** The Information Returns File (IRF) is a scheduled record under IRM 1.15.29. Information extracted from the IRF can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The Levy Extract contains data extracted from the Information Returns File (IRF). The extract includes payer and payee data for specific tax payers from Forms 1099-INT, 1099-MISC, 5498, W-2 and Schedule K-1. It is extracted by individual tax year.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: The Levy Extract is distributed to States by Secure Data Transfer on a monthly basis based upon the receipt of a tickler file.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 59** **Social Security Administration Medicare Beneficiaries (SSA MB) System** is an extract of IRS information used by the SSA to identify individuals that claim Medicare benefits but also have a job that pays medical benefits. A file of Social Security Numbers (SSNs) is received from SSA. The SSNs of the primary and secondary filer are validated by the Internal Revenue Service. The file is matched to the IMF and

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data is extracted to create a file of taxpayers that filed a Tax Return for the associated Tax Year. (Job No. N1-58-09-21)

(A) Inputs: The primary input for the system is the Individual Tax Identification Numbers (ITINs). These are the Social Security Numbers (SSNs) provided by the SSA for matching purposes.

**AUTHORIZED DISPOSITION**

**Temporary.** The Individual Tax Identification Number (ITIN) is a scheduled record under IRS Records Control Schedule 35. Information extracted from the ITIN can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The Social Security Administration Medicare Benefit System contains data extracted from the Information Returns File (IRF). The extract includes payer and payee data for specific tax payers from the IR Forms 1040 series. It is extracted by individual tax year.

**AUTHORIZED DISPOSITION**

**Destroy** data provided to the SSA when 5 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: The output is data exchanged electronically. The FTI (Federal Tax Information) is stored and processed in mainframe computers and electronic storage devices housed within SSA National Computer Center (NCC) in Baltimore. Data provided to the SSA is stored off-line.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Destroy** 6 years after cutoff.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 60** **Taxpayer Address Request (TAR) System** is used to extract the latest taxpayer address on the Individual Master File (IMF) and provide to various state and federal agencies that are certified to receive this information. These requests are submitted to the Internal Revenue Service (IRS) by the participating agencies. (Job No. N1-58-09-16)

(A) Inputs: Includes data extracted from the Individual Master File (IMF).

**AUTHORIZED DISPOSITION**

**Temporary.** The Individual Master File (IMF) is a scheduled record under RCS 29. Information extracted from the IMF can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: The Taxpayer Address Request (TAR) System contains individual records from the IR Forms 1040 series. This information is extracted from the Individual Master File (IMF).

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy** when 5 years old or when no longer needed for operational purposes whichever is sooner.

(C) Outputs: Includes TAR extracts that are distributed on a periodic basis as requested by participating agencies.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: Includes user guides, record layouts, file specifications, computer operator handbooks, and other similar documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 61** ***Federal-State Non-Itemizer (Fed-St Non-I) Extract.*** The Federal-State Non-Itemizer (Fed-St Non-I) Extract provides a list of individuals who did not itemize on their prior year Federal income tax return. The extract is based on the address of the taxpayer as indicated on the Federal return (state code sort). Data is extracted from the Individual Master File (IMF) to create a file of taxpayers that did not itemize on their prior year return. The extract is primarily used by states to determine which recipients of state tax refunds should not receive form 1099-G for use in reporting state income tax refunds. (Job No. N1-58-09-17)

(A) Inputs: Data is extracted from the Individual Master File (IMF) and Individual Returns Transaction File (IRTF).

**AUTHORIZED DISPOSITION**

**Temporary.** The Individual Master File (IMF) and Information Returns File (IRF) are scheduled records under IRS Records Control Schedule 29. Information extracted from both the IMF and the IRF can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: Executive Control Program for IMF Extract (IMF 701 EXEC) reads all the Individual Master File accounts and the Individual Returns Transaction File. The executive system passes control to a series of load modules. Load modules analyze the taxpayer accounts and return data for reports and extracts. Load modules are documented under the Application System that performs the process that includes the extract.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old or when no longer needed for operational purposes, whichever is sooner.

(C) Outputs: The Individual Master File Extracts (State Code, Zip Code, and SSN) are provided to state agencies annually in the Fall each year. The extracted records are transmitted to state taxing authorities by Secure Data Transfer.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Destroy** when obsolete, superseded, or no longer needed for business, whichever is later.

(D) System Documentation: System documentation consists of codebooks, records layout, user guides, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

**62 Fed-State CP2000 Underreporter Notice Extract (KIRP) Process Records.**

Fed-State CP2000 Underreporter Notice Extract (KIRP) - The CP 2000 (Computer Paragraph 2000) Underreporter Notice Extract contains information from IRS Underreporter cases. IRS matches data from the IMF against the (Information Returns Master File - IRMF), and if a discrepancy is detected, an Underreporter Case with the potential discrepancy is created. An automated CP2000 Notice is sent to the taxpayer proposing an adjustment to an item of income, deductions, and/or credit that includes an explanation of the adjustment and a tax computation reflecting the adjustment. If the taxpayer fails to respond or if the response is insufficient, the Service sends a Statutory Notice of Deficiency. (Job No. N1-58-09-45)

(A) Inputs: Inputs to the Fed-State CP2000 Notice Extract (KIRP) include information extracted from the IRS Underreporter (AUR) and Individual Returns Master File (IRMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files and other data immediately following validation of receipt by the system.

**Note:** Official records of AUR and IRMF are appropriately scheduled under IRS Records Control Schedules 18 and 29.

(B) System Data: Contents of the Fed-State CP2000 Notice Extract (KIRP) include, but are not limited to the following: Name of Issuing Organization, Address of Issuing Organization, AUR Control Number, Notice Number, Notice Date, Taxpayer Social Security Number, Form Number, Tax Year, Issuing Organization Point-of-Contact Name, Issuing Organization Point-of-Contact Phone Number, and Various Issues Pertaining to the Tax Submission.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the Processing Year.

**Delete/Destroy** 6 years after cutoff.

(C) Outputs: Outputs from the Fed-State CP2000 Notice Extract (KIRP) include Extracts Data extracted from the IRS Underreporter (AUR) File and the Individual Master File (IRMF) and Computer Paragraph Notices. This file contains extracted information which is shared with the Revenue Authorities of various States through the State and Local Government System (STATES). Notices to taxpayers are also printed from the Extract.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached files and data immediately following validation of printing of CP2000 Notices and output to the STATES System.

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** The data warehouse for STATES house the official records for all outputs from the KIRP. These are appropriately scheduled under the approval cited in Records Control Schedule 29 of the Internal Revenue Service.

(D) System Documentation: System Documentation for the Fed-State CP2000 Notice Extract (KIRP) consists of codebooks, records layout, Fed-State Extract Job Aid, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the Extract Application is terminated, whichever is sooner.

- 63** **Prior Year Earned Income Option (PYEIO) System.** Legislation passed by Congress in the aftermath of Hurricanes Katrina and Rita permitted qualified individuals to calculate their earned income tax credit (EITC) and additional child tax credit (CTC) for Tax Year 2005 using their 2004 earned income amount. The Prior Year Earned Income Option (PYEIO) application provided the ability for taxpayers to compute earned income tax credit (EITC) and additional child tax credit (CTC) for Tax Year 2005 by using the earned income dollar amount claimed in 2004. PYEIO was retired in January, 2006. (Job No. N1-58-09-60)

**Note: At the time of this publication all records related to Hurricane Katrina and Hurricane Rita are under a legal hold which precludes their destruction. Before implementing this schedule, Systems Owners should check with either General Counsel or the Servicewide Records and Information Program regarding the status of the Hurricane Katrina Records Freeze.**

(A) Inputs: Inputs to the Prior Year Earned Income Option (PYEIO) System were manual. This information was provided by the Integrated Data Retrieval System (IDRS) Central Files On-Line (CFOL) through the Customer Communications Interactive Processor (CCIP) interface. This application extracted the TIN, File Source, Tin Type, DOB of Primary Taxpayer and the Earned Income Amount for 2004 from the Customer Communications Interactive Processor (CCIP).

By matching the Taxpayer entered TIN and DOB of an account which has been identified as a disaster victim account, CCIP received its corresponding data from Corporate Files On Line (IDRS CFOL) using Command Codes SCAP IRTF (Standard CFOL Access Protocol Individual Return Transaction File) and SCAP IMF (Standard CFOL Individual Return Transaction File).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files and other data immediately.

**Note:** Official records of CFOL, SCAP IRTF, and SCAPIMF are appropriately scheduled under IRS Records Control Schedules 18 and 29.

(B) System Data: Contents of the Prior Year Earned Income Option (PYEIO) System include, but are not limited to the following: Taxpayer Identification Number (TIN), File Source, Tin Type, Date of Birth of Primary Taxpayer and the Earned Income Amount for 2004 from the Customer Communications Interactive Processor (CCIP). PYEIO also stores Management Information system (MIS) data related to the taxpayer's use of the application (e.g., how many hits encountered, how many taxpayers were successfully submitted, whether an installment agreement was received, the earned income amount, and what links were followed).

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Cut off** at the end of the 2005 Processing Year.

**Delete/Destroy** 6 years after cutoff.

(C) Outputs: Outputs from the Prior Year Earned Income Option (PYEIO) System include various Management Information System (MIS) reports.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Prior Year Earned Income Option (PYEIO) System consists of codebooks, records layout, Job Aid, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 5 years after System was retired (on, or after, January 15, 2011).

- 64** **Offshore Compliance Initiative (OCI) Application.** The Offshore Compliance Initiative (OCI) Application, formerly the Offshore Credit Card Project (OCCP) is designed to Analyze, Display and Report information received from summons issued to financial institutions, credit card companies, and third party processors of financial information which may identify individuals who are illegally sheltering money offshore. (Job No. N1-58-09-56)

(A) Inputs: Inputs to the Offshore Compliance Initiative (OCI) Application are provided by financial institutions as a result of compliance with a John Doe Court Order. There are no reoccurring data sources. Data is provided in a format that is least burdensome for the financial institution, and varies considerably. The data sources to date derive from: Visa, MasterCard, FirstData, Tecnicard, TSYS, Credomatic, Merchant Summons and PayPal.

**AUTHORIZED DISPOSITION**

**Cut off** when case is closed.

**Delete/Destroy** 3 years after case is closed.

(B) System Data: Data in the Offshore Compliance Initiative (OCI) Application contains information for offshore related financial systems. Information types include: Names, addresses, phone numbers, account numbers, credit card numbers, financial account information, summary financial information and transactional financial information. Date spans are variable, depending on the dataset. Data from the legacy system Offshore Credit Card Program (OCCP) range from 1999 to 2008.

**AUTHORIZED DISPOSITION**

**Cut off** when case is closed.

**Delete/Destroy** 10 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(C) Outputs: Outputs from Offshore Compliance Initiative (OCI) Application include a variety of compliance reports. The retention period for a particular report is dependent upon whether the case to which the report relates is selected for examination.

**AUTHORIZED DISPOSITION**



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1. Case Selected for Examination.

**AUTHORIZED DISPOSITION**

**Cut off** when case is examined and closed.

**Delete/Destroy** 5 years after cutoff.

2. Case Not selected for Examination.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which report is generated.

**Delete/Destroy** 1 year after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Offshore Compliance Initiative (OCI) Application consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**65** ***Electronic Tax Administration Marketing Database (ETAMDB)***. The Electronic Tax Administration Marketing Database (ETA MDB) creates and maintains a national database to profile individual and business return filers to support marketing and communications for e-submissions programs. Wage and Investment's Stakeholder Partner Education and Communication (SPEC) organization and Small Business Self Employed Treasury Enforcement Communication (TEC) organization periodically provide spreadsheets containing IP Code information. The Census Bureau provides the North American Industry Classification System codes. (Job No. N1-58-09-70)

(A) Inputs: Electronic inputs to the Electronic Tax Administration Marketing Database (ETA MDB) are transferred from the following: Individual Returns Transaction File (IRTF), Business Return Transaction File (BRTF), Tax Return Data Base (TRDB), Modernized Tax Return Database (M-TRDB), IMF and BMF (Entities and Payments), Payer Master File (PMF), Third Party Data Store (ADBTPDS), Applicants Database Electronic Transmitter Identification Number (ADBETIN), Enrolled Agents (EATABLE), ETARAS Database Software Identification (ETRSSID), Northern American Industry Classification (NAICS07 and NAICS03), Preparer Taxpayer Identification Number Third Party Data Store (PTINTPDS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after successful entry and verification.

(B) System Data: Data in the Electronic Tax Administration Marketing Database (ETA MDB) contains Individual return characteristics necessary to perform demographic analysis of Internal Revenue Service e-file customers and potential customers. It consists of various data elements extracted from the Individual Returns Transaction File (IRTF), Tax Return Data Base (TRDB), and IMF (Entities and Payments) that include zip code, state, county, city, age, filing status, schedules filed, AGI, EIC, balance or refunds due, filing type, and related ERO information. Taxpayer Identification Numbers are currently included in the file for the purpose of matching future year databases to prior tax year data. In addition, there is also a need to identify tax practitioners (by name, firm EIN or SSN) who file a large volume

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of returns but a low volume electronically (EIN and SSN information is only available to those with special permission.). Data from the current processing year and two prior processing years resides in the database.

The Business Marketing database consists primarily of data from the Business Return Transaction File (BRTF). It is supplemented with data from the Modernized Tax Return Database (MTRDB), Electronic Tax Administration Research and Analysis System Database (ETARAS), Legacy Tax Return Database (TRDB), and Business Master File (Entities and Payments) Payer Master File (PMF). The data covers forms such as Forms 706, Estate Tax Return, 709, Gift Tax Return, 720, Quarterly Federal Excise Tax Return, 940 suite, Employer's Annual Federal Unemployment Tax Return, 941, Employer's Quarterly Federal Tax Return, 943 suite, Employers Annual Tax Return for Agricultural Employees, 944, Employer's Annual Federal Tax Return, 945, Annual Return of Withheld Federal Income Tax, 990 suite, Return of Organizations Exempt From Income Tax, 1041, U.S. Fiduciary Income Tax Return, 1065 suite, U.S. Partnership Return of Income, 1120 suite, U.S. Corporation Income Tax Return, 2290, Heavy Highway Vehicle Use Tax and 5227, Split Interest Trust Information and Information Returns. The Business Marketing database will be expanded to hold all Business and Information Returns.

The ETA Marketing Database Shared Tables includes information common to both the IMF and BMF Marketing Databases. It covers data from the following tables. Applicants Database Third Party Data Store (ADBTPDS), Applicants Database Electronic Transmitter Identification Number (ADBETIN), Enrolled Agents (EATABLE), ETARAS Database Software Identification (ETRSSID), Northern American Industry Classification (NAICS07 and NAICS03), Preparer Taxpayer Identification Number Third Party Data Store, (PTINTPDS), and Small Business Self Employed (SBSE).

**AUTHORIZED DISPOSITION**

**Cut off** at end of the processing year.

**Delete/Destroy** 5 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(C) Outputs: Outputs from Electronic Tax Administration Marketing Database (ETA MDB) include a variety of data. Outputs used to develop demographic reports, track changes in ETA programs, support external research projects and define and analyze market segments. Market research is conducted for the purpose of increasing the volume of electronic transactions.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which report is generated.

**Delete/Destroy** 10 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Electronic Tax Administration Marketing Database (ETA MDB) consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**66** ***Distribution Channel Management System (DCM).*** The Distribution Channel

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Management System (DCM) is a web-based system used to provide staff the necessary information about preparers and ERO within the Electronic Tax Administration (ETA) guidelines. This information helps preparers and EROs increase the volume of Electronic Filing submissions to the Internal Revenue Service. DCM application data is used to help taxpayers comply with their tax obligations by expanding electronic filing to W&I Stakeholder Partnerships Education and Communication (SPEC) customers, including the low-income, Limited English Proficient (LEP), and the senior populations. (Job No. N1-58-09-69)

(A) Inputs: Electronic inputs to the Distribution Channel Management System (DCM) are received from the Stakeholder Partnerships Education and Communication (SPEC) Taxpayer Assistance Reporting System (STARS), Preparer Tax Identification Number System (PTIN), Individual Master File (IMF) 701 extract and Third Party Data Store (TPDS). The MS SQL table information is received from the Electronic Tax Administration Research and Analysis System (ETARAS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache files after successful entry and verification.

(B) System Data: Data in the Distribution Channel Management System (DCM) includes information on Electronic Return Originator (ERO) firms and Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites. The data includes counts of electronic and paper income tax returns, acceptance rates, reject rates and other pertinent data for the ERO firms and VITA and TCE sites. The data is used by IRS employees only. Employees are limited to viewing, querying, and downloading the data for monitoring and outreach purposes. The DCM application includes the current year and 3 prior years of data.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the processing year.

**Delete/Destroy** 4 years after cutoff.

(C) Outputs: Outputs from the Distribution Channel Management System (DCM) include transmitted data that is used by staff to develop Access and Excel Spreadsheets.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Distribution Channel Management System (DCM) consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 67** **Base Inventory Master File System (DIMF BIMF)** stores historical information on the numbers and types of examinations conducted in Tax Exempt/Government Entity (TE/GE) field offices. The system does this by receiving monthly extract data from the IRS' Audit Information Management System (AIMS) and validates and stores that data. These data include, in part, information identifying the entity being examined,

**ITEM NO DESCRIPTION OF RECORDS**

the particular return and tax period that was examined, the employee conducting the examination, the time expended on the case, the type of entity (employee plan, exempt organization or government entity) that is being examined and a number of other data fields that specify why the particular return was selected, the issues identified during the examination and the final results of the examination. (Job No. N1-58-09-75)

(A) Inputs: Electronic inputs to the Base Inventory Master File System (DIMF BIMF) are received from the Audit Information Management System (AIMS) at the end of each month. The data is transmitted as a flat file.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** flat file and all cached records after successful entry and verification.

(B) System Data: Data in the Base Inventory Master File System (DIMF BIMF) includes information on the entity being examined, the particular return and tax period that was examined, the employee conducting the examination, the time expended on the case, the type of entity (employee plan, exempt organization or government entity) that is being examined and a number of other data fields that specify why the particular return was selected, the issues identified during the examination and the final results of the examination. The DIMF BIMF includes a ten year historical file.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the processing year.

**Delete/Destroy** 10 years after cutoff.

(C) Outputs: Outputs from the Base Inventory Master File System (DIMF BIMF) include current fiscal year data transfers to the Exempt Organization and Government Entity (EO/GO) Audit Information Management System (AIMS) Report Process (DEXP) and Employee Plans (EP) AIMS Report Process (DPTE) for report development purposes.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Base Inventory Master File System (DIMF BIMF) consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 68** ***Health Coverage Tax Credit System (HCTC).*** The Health Coverage Tax Credit System (HCTC) is a Federal Tax Credit Program administered through an externally contracted system with Accenture using SAP software. It was established by the Trade Act of 2002 to assist workers, who meet certain criteria, with their eligible individuals' health plan premiums. The program is a partnership of the Federal government, state governments and health plan administrators. The Federal government administers the program. State agencies help identify people who are eligible and help promote the program. (Job No. N1-58-09-102)

**ITEM NO DESCRIPTION OF RECORDS**

(A) Inputs: Electronic inputs to the Health Coverage Tax Credit System (HCTC) are received from ICON, a central repository for all state eligibility records, and the Pension Benefit Guaranty Corporation (PBGC). Participant payment data from the US Bank, participant registration information, and Health Plan Administrator data, gathered from both the participant and the health plan's records, are manually entered into the system gathered from the participant and the health plan.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 7 years after cutoff or when no longer needed for informational purposes, whichever is later.

(B) System Data: The Health Coverage Tax Credit System (HCTC) maintains eligibility information for all potentially eligible and eligible participants. Includes the name, address, SSN, date of birth for the participant as well as all qualified family members, the participant's monthly payment information provided by US Bank, historical data for all eligible participants and participants to include payment history and account activities as well as any necessary casework or logs.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the processing year.

**Delete/Destroy** 10 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(C) Outputs: Outputs from the Health Coverage Tax Credit System (HCTC) include reports, charts, graphs and extracts as they are requested for by external stakeholders (e.g. General Accountability Office, Treasury Inspector General for Tax Administration, Department of Labor, Congress, Chief Financial Officer, and both Internal Revenue Service and Treasury leadership). Reports for forecasting, budget and spending, and program measures on a monthly basis that are provided to IRS leadership. System Operations generates reports to Pension Benefit Guaranty Corporation and ICON for confirmation on a monthly basis.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 7 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Health Coverage Tax Credit System (HCTC) consists of System Security Plan (SSP), Configuration Management Plan (CMP), Interconnectivity Security Agreement (ISA), Contingency Management Plan (ITCP), Logical and Physical design documents, and Enterprise Life Cycle (ELC) documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**69** **Reserved.**

**70** **Technical Information Exchange System (TIES).** Technical Information Exchange System (TIES) is a retired data repository containing solutions and remedies to a variety of Mainframe-related Information Technology technical problems and issues.

**ITEM NO DESCRIPTION OF RECORDS**

In the past, TIES functioned as a repository for Problems Reports/Service Tickets that request for a resolution to an Information Technology (IT) problem. The information and contents of TIES enhances technical information sharing among the MITS computer operators, system administrators, and computer system analysts at Enterprise Computing Center at Detroit (ECC-DET). TIES is read-only and no longer accepts input data. (Job No. N1-58-09-112)

(A) System Data: Data in the Technical Information Exchange System (TIES) contains solutions and remedies to a variety of Mainframe-related Information Technology technical problems and issues.

**AUTHORIZED DISPOSITION**

**Cut off** at end of Fiscal Year 2009.

**Delete/Destroy** 5 years after cutoff (October 1, 2014) or when no longer needed for operational purposes, whichever is sooner.

(B) Outputs: Outputs from the Technical Information Exchange System (TIES) include a variety of read-only reports. These reports include information about: Projects, Groups, Subjects, Assigned Sites, Date Range, and Age of Problem.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(C) System Documentation: System Documentation for the Technical Information Exchange System (TIES) consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 5 years after the system is terminated.

- 71** **Calling Card Ordering System (CCOS)** provides a Service-wide online ordering, inventory and tracking system for all calling cards used at the IRS. (Job No. N1-58-09-111)

(A) Inputs: Calling Card requestor information obtained from hardcopy submissions of Form 12836, Calling Card Order Form or the Intranet Calling Card Order Form.

1. Hardcopy submissions of Form 12836.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which application was received.

**Destroy** 1 year after cutoff.

2. Intranet Calling Card Order Form.

**AUTHORIZED DISPOSITION**

**Delete** after input verification into CCOS master files/system data.

(B) System Data:

1. Calling Card Order Form System. The Calling Card Order Form requires completion of pertinent information, including the employee's standard employee identifier (SEID), name, business address, office phone and fax numbers, work email address, personal identification number (PIN) for calling card, the type of calling card

**ITEM NO DESCRIPTION OF RECORDS**

requested (Domestic or International), and the calling card number. Data also includes managers' names, contact information, and calling card approvals.

**AUTHORIZED DISPOSITION**

**Cut off** upon separation of an employee from the Service and/or cancellation of card.  
**Delete** 3 years after cutoff.

2. Centralized Calling Card Inventory. A Service-wide in-house inventory of calling cards established and supported by the DAR Staff to provide the current locations and managers of all cardholders.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete (i.e. employee/manager relationship data is updated).

(C) Outputs: Ad hoc reports relating to calling card approval requests, upgrades and cancellations, processing statistics, and other related information.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded, obsolete, or when no longer needed.

(D) System Documentation: Includes codebooks, user/manager guides, FAQs, and other related materials on how to manage and use the system.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 3 years after the system is terminated, whichever is sooner.

- 72** ***International National Standard Application Database (INTL NSA)***. The International National Standard Application (INTL NSA) is an application that captures tax information related to foreign individuals and entities (e.g. foreign partnerships, corporations, etc.). The tax withholdings are reported on various tax international returns prepared by or for those foreigners or foreign entities, and then submitted to the IRS.

**Note: These new dispositions are pending NARA approval. Check with Area Records Manager regarding final approved status.**

(A) Inputs: Inputs to the International National Standard Application Database (INTL NSA) are Forms 8288-A, 8805, 8288-B, 8233 and 897(i) Elections extracted from both paper and electronically submitted forms.

1. Paper and electronically submitted Forms 897 (1) Elections, 8288-A, 8288-B, 8233, and 8805.

**AUTHORIZED DISPOSITION**

**Temporary.** Follow disposition and retention instructions for individual forms listed in IRS Records Control Schedules 26, 28 and 29.

2. Electronic Batch Files.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

**ITEM NO DESCRIPTION OF RECORDS**

(B) Outputs: The International National Standard Application Database (INTL NSA) is used to generate letters for use with the IR Form 8288-B, 8233, and 897 (i) Election processes. Additionally, electronic data captured in the INTL NSA from the IR Forms 8288-A and 8805 is transferred to the Enterprise Computing Center-Martinsburg (ECC-MTB) for upload to the Information Returns Master Files (IRMF).

**AUTHORIZED DISPOSITION**

**Not Applicable.** No additional copies of the output data files are maintained.

(C) System Data: The International National Standard Application Database (INTL NSA) is designed to collect relevant data to the processing of Forms 8288-A, 8805, 8288-B, 8233 and 897(i) Elections. This data is used in corresponding with taxpayers, researching for up-front credit verification, and transmitting data records to the Compliance Data Warehouse (CDW), the office of Statistics of Income (SOI), and the Enterprise Computing Center in Martinsburg (ECC-MTB) for upload to the Information Returns Master File (IRMF).

**AUTHORIZED DISPOSITION**

**Destroy** electronic data 7 years after year of processing.

(D) System Audit Data.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** audit logs 7 years after the end of the processing year.

(E) System Documentation: System Documentation for the International National Standard Application Database (INTL NSA) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the application is terminated, whichever is sooner.

**ALPHABETICAL LISTING**

<b>DESCRIPTION OF ITEM</b>	<b>ITEM NO.</b>
Annual BMF Partnership Director	40
Annual Return and Report of Employee Benefit Plan	17
Annual Tape Index Register and Name Directory (MID)	47
Audit Inventory and Production Reports	10
Base Inventory Master File System (DIMF BIMF)	67
BMF Accounts Register	48
BMF Reference Register	49
BMF Retention Register	41



BMF Taxpayer Name Directory (Annual Cumulative)	50
BMF Taxpayer Number Directory (Annual)	51
Calling Card Ordering System (CCOS)	71
CAWR Retention Register	43
Child Support Enforcement (CSE) Extract	57
Computer Run Documentation Profile	30
Criminal Investigation Division Reports	14
Criminal Investigation Custom Tape Exchange Program	16
Currency Transaction Records	15
Delegation of Authority Files	2
Distribution Channel Management System (DCM)	66
Electronic Tax Administration Marketing Database (ETAMDB)	65
Employee Benefit Plan Microfilm Cumulative Film Accession Number Index Registers	18
EPMF Alpha Registers	46
Error Registers	31
Exempt Organization BMF Accounts Register	52
Exempt Organization (EO) Registers	44
Federal-State 1099-MISC Extract (1099-MISC EXT)	56
Federal-State Business Master File Extract (Fed-St BMF EXT)	54
Federal-State Business Return Transcription File (BRTF)	55
Federal-State Individual Master File (IMF)/Individual Transaction File (IRTF)	53
Federal-State Non-Itemizer (Fed-St Non-I) Extract	61
Fed-State CP2000 Underreporter Notice Extract (KIRP) Process Records	62
Federal Tax Deposit (FTD) Registers	39
File Definition or Data Dictionary	29
Final Perfected Master Files (Total Survey File)	36
General Correspondence Files	1
Health Coverage Tax Credit (HCTC) System	68
IMF Retention Register	45
Interim or Intermediate Processing Files	33
Intermediate Documents for Mechanized Reporting Systems	11
International National Standard Application Database (INTL NSA)	72

Machine Logs and Related Documents	8
Management Document Distribution Control	9
Management Survey and Project Reports	4
Minutes or Summaries of Conferences and Meetings	3
Narrative and Statistical Reports	5
Offshore Compliance Initiative (OCI) Application	64
Out-of-Scope and Pseudo Items Specifications	32
Print Tape File	34
Prior Year Earned Income Option (PYEIO) System	63
Program Run Summaries	35
Quality Assurance Checksheets	26
Sample Selection Data	20
Social Security Administration Medicare Beneficiaries (SSA MB) System	59
Source Program Listing	38
Special Project Booklet (SPB) for Checksheet Processing	28
State Levy Processing System (State Levy)	58
Statistics of Income Historical Tape Files	12
Statistics of Income Narrative and Statistical Reports	13
Table Specifications	37
Taxpayer Address Request (TAR) System	60
Technical Information Exchange System (TIES)	70
W2/W2P Reference Register (TINDEX)	42
Work Measurement Job Requests and Input/Output Schedules	7
Work Measurement Reports	6

**FORMS LISTING**

<b>FORM NO.</b>	<b>TITLE</b>	<b>ITEM NO.</b>
M-0884	Form 1040, Schedule E Abstract Sheet	14
M-0959	Checksheet Reporting Characteristics of Form 990	14
M-5458	Abstract Sheet - F3546 Schedule H Study	14
M-5989	Refund Litigation Division Closing Agreement	12
M-6062	1120 Code Sheet	14
M-6403	Control Batch Label	13
2345	Batch Transmittal	13, 23
2774	Transcript Edit Forms	14
3028	Expenditures and Obligations	4
3081	Employee Time Record	6
3082	Machine Log	8
3185	Transfer of Returns	22
3210	Document Transmittal	22
3541	Card Record Transcript Sheet	13
3554	Document Control Slip	13
3624	Error Register	13
3628	TCMP Audit Evaluation	20
4122	Transmittal Control - Data Center Activity Receipts	13
4789	Currency Transaction Report	16
4930	Intelligence Case/Project Record Turnaround	14
5043	Criminal Investigation Monthly Activity Report	14
5081	General Purpose Card	13, 14, 22
5493	Taxpayer Quality Review Record	13
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	15
8362	Currency Transaction Report by Casinos	15
12836	Calling Card Order Form	71
90-22.1	Report of Foreign Bank and Financial Accounts	15

**INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 19**  
**ENTERPRISE COMPUTING CENTER - MARTINSBURG (ECC-MTB)**

The records covered by this Schedule are created and maintained by the Enterprise Computing Center - Martinsburg (ECC-MTB) or submitted to ECC-MTB as input documents for use in the performance of its mission.

ECC-MTB is responsible for the performance of master file operations of the tax administration system and for:

- providing reciprocal controls with service center of the receipt, processing, and shipment of tax account data;
- establishing, maintaining, and updating the individual, business, exempt organization, employee plans, individual retirement accounts, and information returns master files;
- producing output data for use in issuing refunds, bills or notices, answering inquiries, conducting delinquency checks, detecting fraudulent refunds, classifying returns for audit purposes, preparing reports, and other special functions concerned with processing and enforcement activities of the Service;
- providing on-line computer support in testing computer instructions used in the tax administration system;
- directing the activities of the program test facility for all IRS tax administration ADP systems, including the Nationwide Information Returns Program and Magnetic Media Processing; and the National Information Systems Training Center for training field ADP employees in IRS;
- scheduling and coordinating with service centers on production matters and receipt, control and servicing of authorized file searches for other IRS organizations and other government agencies as required by law; and
- providing proper security and safeguarding of all taxpayer data and information.

The records fall into major groups which represent the following administrative and program functions:

- records pertaining to the overall administration and operation of ECC-MTB;
- computer processing records; and
- information returns processing records.

This transmits revised text for Records Control Schedule (RCS) 19, last published June 1, 2010. The records disposition authorizations in this Schedule are based upon administrative determinations of the Internal Revenue Service and authority of the Archivist of the United States. Changes to this RCS include new items 88 (Security Auditing and Analysis System, SAAS) and 89 (Chapter Three Withholding, CTW, Database). Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS. To facilitate reference, this Schedule contains an alphabetical listing of Schedule items.

**ITEM NO DESCRIPTION OF RECORDS**

**ADMINISTRATIVE RECORDS**

- 1** ***Correspondence Files.*** (Job No. N1-58-95-4, Item 1)

(a) Internal or intra-office. Correspondence and records relating to the administrative or housekeeping functions of an office.

**AUTHORIZED DISPOSITION**

**Destroy 2 years the end of the year.**

**ITEM NO DESCRIPTION OF RECORDS**

(b) Interoffice. Correspondence between the key district offices and the regional, territory or National Office covering program activities involving policy, procedures, rulings, decisions, etc. not made part of a specific case.

**AUTHORIZED DISPOSITION**

**Destroy 2 years the end of the year.**

(c) External. Correspondence with the public, Congress and Government activities pertaining to inquiries, complaints, or requests for general information on tax matters and responses to them.

**AUTHORIZED DISPOSITION**

**Destroy 2 years the end of the year.**

- 2** **Management Survey and Project Records.** Narrative reports prepared for local use. (Job No. NC1-58-76-8, Item 3)

**AUTHORIZED DISPOSITION**

**Destroy 2 years after close of file.**

- 3** **Narrative and Statistical Reports.** Recurring narrative, statistical, progress and production reports. (Job No. NC1-58-76-8, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy when 3 years old.**

- 4** **Work Measurement Reports.** (Job No. NC1-58-76-8, Item 5)

(1) Daily Reports and Change Notices.

**AUTHORIZED DISPOSITION**

**Destroy 60 days after data has been recorded and balanced.**

(2) Periodic Reports and Schedules (weekly and monthly staff hours).

**AUTHORIZED DISPOSITION**

**Destroy when 2 years old.**

- 5** **Work Measurement Job Requests and Input/Output Schedules, etc.** (Job No. NC1-58-76-8, Item 6)

**AUTHORIZED DISPOSITION**

**Destroy 2 years after completion of program.**

- 6** **Work Measuring, Work Planning and Control Cards.** Documents used for input and output in preparing staff-hour and machine-hour reports. (Job No. NC1-58-76-8, Item 7)

**AUTHORIZED DISPOSITION**

**Destroy 60 days after related reports are printed.**

- 7** **Transmittal, Receipt and Control Cards.** Correspondence, teletypes, transmittal letters, reports, and transmittal receipt and control documents, etc. (not covered

**ITEM NO DESCRIPTION OF RECORDS**

elsewhere in this Schedule) pertaining to receiving, controlling and shipping tax returns, taxpayer account registers, and related documents. (Job No. NC1-58-76-8, Item 8)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

- 8** ***Delegation of Authority Files.*** Record copies documenting the delegation of authority to an individual or a position in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are a part of the Internal Management Document System.) (Job No. NC1-58-76-8, Item 16)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the delegation has expired.

- 9** ***Minutes or Summaries of Conferences and Meetings.*** Documentation of minutes or summaries of conferences and meetings, including information or decisions reached and action items taken, or to be taken. (Job No. NC1-58-76-8, Item 17)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the year in which the conference or meeting was held.

**10** **Reserved.**

**11** **Reserved.**

**12** **Reserved.**

**13** **Reserved.**

**14** **Reserved.**

**15** **Reserved.**

**16** **Reserved.**

**17** **Reserved.**

**18** **Reserved.**

**19** **Reserved.**

**20** **Reserved.**

**COMPUTER PROCESSING RECORDS**

- 21** ***Programming Maintenance Records.*** (Job No. NC1-58-76-8, Item 19)  
(1) Programs initiated by ECC-MTB.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

(2) Programs not initiated by ECC-MTB.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy 1 year after superseded.**

- 22** ***Program Requirements and Specifications of Computer Operational Instructions Records.*** Narrative description, instructions or guidelines designed to establish the objective of a computer program or to specify the manual efforts required for the accomplishment of a computer program. (Job No. NC1-58-76-8, Item 20)

(1) Programs initiated by ECC-MTB.

**AUTHORIZED DISPOSITION**

**Destroy after 3 years.**

(2) Programs not initiated by ECC-MTB.

**AUTHORIZED DISPOSITION**

**Destroy 1 year after superseded.**

- 23** ***Magnetic Tape Maintenance Records.*** Computer-generated tape library reports, charge-outs and tape trouble reports enabling the tape library to control and maintain magnetic tapes. (Job No. NC1-58-76-8, Item 21)

(1) Record copy.

**AUTHORIZED DISPOSITION**

**Destroy when 3 years old.**

(2) Tape Operations Records.

**AUTHORIZED DISPOSITION**

**Destroy 1 year after completion of action.**

- 24** ***Data Control and Accounting Records.*** (Job No. NC1-58-76-8, Item 22)

(1) Computer Processing Audit Trail Records; Console typeouts; Accounting Control Ledgers, Input Ledgers; Irregularity Checklists; Adjustment Vouchers and backup material and ledgers; ZIP Location Code Ledgers and listings; Auditing POD Ledgers and listings; Input Transcription Sheets; Questionable Transcripts files; Rejected Transactions files; and other documents which form a part of the audit trail of data flow into, through and out of ECC-MTB processing systems.

**AUTHORIZED DISPOSITION**

**Destroy 1 year after the end of the processing year.**

(2) Reciprocal Accounting Records; Master File and Service Center general ledger reconciliations; Reciprocal Accounting Control Records; Revenue Receipts Control Ledgers and other documents pertaining to the reconciliation of the general ledger accounts in the service centers with the money balances of the master files maintained on magnetic media at ECCMTB.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

- 25** ***Machine Logs and Related Documents.*** (Job No. N1-58-95-4, Item 3)

(1) Machine Utilization Reports. Computer performance and utilization reports which provide a record of machine use for each project run.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

(2) Machine, Rerun, and Microfilm Edit Board Logs. Operational logs which provide a record of machine use and availability.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

- 26** ***Production and Work Control Transmittals.*** Patch packets, transmittals for patch packets, etc. to monitor use of production packets.

**AUTHORIZED DISPOSITION**

**Destroy** after completion of each annual program.

- 27** ***Production and Work Control Schedules, Registers and Reports.*** Scheduling and forecasting aids, used to project future machine usage and requirements on a long range and daily basis. (Job No. NC1-58-76-8, Item 25)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after completion of annual program.

- 28** ***System Management Records.*** Records, reports and memoranda not included in Programming Maintenance Records. (Job No. NC1-58-76-8, Item 26)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after superseded or when no longer needed in current operations.

- 29** ***Individual Master File/Customer Account Data Engine (CADE) Archiving JCL.*** A magnetic tape file containing current records for all taxpayers. Data indicates the balance, status and transactions applicable to the individual accounts during a specific tax period. This includes returns filed, amendments to returns, assessments, debits and credit transactions. (Job No. NC1-58-76-8, Item 27)

**Note:** The Customer Account Data Engine (CADE) is designed to replace the Individual Master File (IMF). The taxpayer records will be moved from the current legacy master file to CADE incrementally. Taxpayer records will be moved from the legacy master file to the modernized system, using a release-based approach starting with the simplest taxpayer accounts. Disposition of Master File and CADE records remains unchanged. Scratch will occur in same approved retention interims as IMF.

(1) Final updated tape for each calendar year.

**AUTHORIZED DISPOSITION**



**ITEM NO DESCRIPTION OF RECORDS**

**Scratch** after 6 months.

(2) All other weekly updated tapes.

**AUTHORIZED DISPOSITION**

**Scratch** after successful completion of third update cycle.

- 30** **Business Master File.** A magnetic tape file containing current records on business or corporation taxpayers. The types of taxes included in this file are employment taxes, withholding and FICA taxes, corporate income taxes, excise taxes, railroad retirement taxes, agricultural and household employment taxes, fiduciary income taxes, partnership income taxes, foreign corporation income tax returns, life insurance company income tax returns and mutual insurance company income tax returns. (Job No. NC1-58-76-8, Item 28)

(1) Final updated tape of each calendar year (cycle 52)

**AUTHORIZED DISPOSITION**

**Scratch** after 6 months.

(2) All other weekly updated tapes.

**AUTHORIZED DISPOSITION**

**Scratch** after successful completion of third update cycle.

- 31** **Employee Plans Master Files.** A magnetic tape file containing information relating to employee benefit plans. The file includes data from returns of employers and plan administrators. Other related magnetic tape files are: Plan Characteristics Files which contain certain characteristics of each employee benefit plan considered by the Internal Revenue Service; and certain information relating to the Individual Retirement Account File which contains certain selected data for individual retirement accounts. (Job No. NC1-58-76-8, Item 31)

(1) Final update tape for each processing year (usually cycle 52).

**AUTHORIZED DISPOSITION**

**Scratch** after 6 months.

(2) All other updated tapes.

**AUTHORIZED DISPOSITION**

**Scratch** after successful completion of third update cycle.

- 32** **Work Files.** These include: Interim Processing Media; Control Media; Print/Edit Media; Program Media; Special Project Media; Test Media; Checkpoint Media; Other Agency Media; and Unclassified Media. (Job No. NC1-58-76-8, Item 32)

**AUTHORIZED DISPOSITION**

**Release** for re-use when no longer needed in accordance with IRM Section 2.7.4.

- 33** **Reserved.**

- 34** **Reserved.**

**ITEM NO DESCRIPTION OF RECORDS**

35 Reserved.

36 Reserved.

37 Reserved.

38 Reserved.

39 Reserved.

40 Reserved.

**INFORMATION RETURNS PROCESSING RECORDS**

41 Reserved.

42 Reserved.

43 Reserved.

44 Reserved.

45 Reserved.

46 Reserved.

47 ***Waiver Requests (approved and denied), Extension of Time Requests (Forms 8508 and 8809), Penalty Research Documents, Bad Payer Report, and associated correspondence.*** (Job No. N1-58-95-4, Item 11)

**AUTHORIZED DISPOSITION****Destroy** imaged record 3 years after the end of the processing year.**Destroy** paper copy after imaging.

48 Reserved.

49 ***Application for Filing Information Returns on Magnetic Media (Form 4419).*** Application on which an organization requests permission to file information returns on magnetic tape. (Job No. N1-58-95-4, Item 13)

**AUTHORIZED DISPOSITION****Destroy** imaged record 3 years after the end of the processing year.**Destroy** paper copy after imaging.

50 ***Consent for the Internal Revenue Service to Release Tax Information (Form 6847).*** This form is completed to release information returns (Forms 1087 and 1099) that were furnished on magnetic media to State tax agencies. Form will be used by organizations filing returns on magnetic media in the Combined Federal/State Information Returns Reporting Program. (Job No. N1-58-95-4, Item 52B1c)

(1) NOT related to specific taxpayers.

**AUTHORIZED DISPOSITION****Destroy** imaged record (or paper record, if not imaged) 3 years after the end of the processing year.**Destroy** paper copy after imaging.

**ITEM NO DESCRIPTION OF RECORDS**

(2) RELATED to specific taxpayers.

**AUTHORIZED DISPOSITION**

**Destroy** imaged record (or paper record, if not imaged) 5 years after the end of the processing year.

**Destroy** paper copy after imaging.

- 51** **Combined Annual Wage Reporting (CAWR) System.** Combined Annual Wage Reporting (CAWR) ensures that employers accurately report annual wage data on IR Forms in the 940 series to IRS and Form W-3 to Social Security Administration (SSA). When there is a discrepancy between the two forms, a case is created and worked within the SB/SE campuses. The Combined Annual Wage Reporting Automation Program (CAP system) houses the CAWR cases for a three-year period, it allows notice/letter generation and user updates, monitors cases for responses/no responses etc., and creates reports. (Job No. N1-58-09-12)

(A) Inputs: CAWR inputs include IR Forms 941, 943, 944, 945, 1040 Sch H, 1041 Sch H, 1099R, and 6209, and SSA Forms W-3, W-2, and W-2C.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 10 years after cutoff.

(B) System Data: The CAP data is an accumulation of the Forms W-3, W-2, and W-2C, provided by the Social Security Administration, information forms W-2G/1 099R provided by the IRS and IR tax forms 941,943,944, 945 1040 Sch H, 1041 Sch H also provided by the IRS.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 10 years after cutoff.

(C) Outputs: CAWR outputs include weekly and daily reports, allowing user updates.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** when obsolete, or no longer needed.

(D) System Documentation: System Documentation for CAWR includes codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 52** **Non-Filer Tracking (NFTRAC) System.** The Non-Filer Tracking (NFTRAC) System consists of three basic sub-projects: Refund Hold, Non-filer Database, and Non-filer Support. All of these have the express purpose of identifying and forcing the compliance of non-filers and late filers. The data from this system is used for compliance research. NFTRAC consist of flat data files generated each month out of production runs. There are three cumulative files. (Job No. N1-58-09-13)

**ITEM NO DESCRIPTION OF RECORDS**

(A) Inputs: Information is received from the Individual Master File (IMF) and Business Master File (BMF).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 10 years after cutoff.

(B) System Data: Two files contain data going back to 1997 for accounts which had tax modules where there was no posted return (or return equivalent) or the return was posted after the due date. Various data is extracted from the Master File (Business and Individual). One file contains information from the Individual Master File for accounts with TDI Refund Holds during the current or prior posting years.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 10 years after cutoff.

(C) Outputs: One data file is sent quarterly to Large Business and International (LB&I) Division in Chicago. LB&I serves corporations, Subchapter S corporations, and partnerships with assets greater than \$10 million. These entities typically have large numbers of employees, deal with complicated issues involving tax law and accounting principles, and conduct their operations in a global environment. Another data file is sent annually to SB/SE Compliance Research in Texas. The other data file is produced annually at the Enterprise Computing Center at Martinsburg (ECC-MTB) and used for processing by PMF (Payer Master File) creating two monthly reports.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** when obsolete or when no longer needed.

(D) System Documentation: System Documentation exists on DocIT under run PRP/FSF numbers 181-005, 181-306, 181-307. System Documentation consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 53** **Third Party Contact (TPC) System.** The Restructuring and Reform Act of 1998 (RRA-98) requires the Internal Revenue Service maintain the capability to provide taxpayers with information regarding parties who request a copy of documentation related to taxpayer liabilities, collection, and other tax related inquiries. The Third Party Contact (TPC) System provides the Service with the ability to identify the taxpayer who requested a record of persons contacted, the date contact was made, the information requested, and the information provided. (Job No. N1-58-09-29)

(A) Inputs: Includes IR Form 12175 *Third Party Contact Report Form*.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Hold** in office.

**Retire** to Records Center 1 year after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

**Destroy** 10 years after cutoff.

(B) System Data: The Third Party Contact (TPC) System maintains a data set record of the Taxpayer ID Number (TIN), Secondary TIN, Name Control, Employee ID Number, Employee Telephone Number and Mail Stop Number, Date of Contact, Name of Third Party, Reprisal Determination, Category of Third Party, Employee Plans Plan Number (TE/GE only), and Master File Table Tax Year.

**AUTHORIZED DISPOSITION**

**Destroy** when 30 years old.

**Archive** data to tape when 5 years old.

**Destroy** archive tape when 25 years old.

**Note:** RRA-98 does not specify a period after which the Internal Revenue Service does not have to provide Third Party Contact Information to taxpayers. The disposition and retention specified in this Schedule are designed to test the frequency and duration of these requests.

(C) Outputs: Internal Revenue Service employees use the Integrated Data Retrieval System (IDRS) Command Code TPCOL to retrieve data in the Third Party Contact (TPC) System. The data retrieved is based on information necessary to fulfill a taxpayer request for third party contact information. The data is transmitted to the taxpayer. The system records the reference in the data store and no textual record is created.

**AUTHORIZED DISPOSITION**

**Not applicable.**

(D) System Documentation: Third Party Contact (TPC) System documentation includes Core Record Layouts, Schematics, and protocol instructions for use of the Command Codes to access the system. All system documentation is stored in the DocIT Documentation Repository.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 54** **Third Party Data Store (TPDS).** The Third Party Data Store (TPDS) is a secure web based database and application that is used to store and update all IRS E-File application information and generate electronic filing and transmitting identification numbers, (EFINs/ETINs), letters, and reports. TPDS monitors information regarding electronic tax return originators, transmitters, software developers, and Intermediate Service Providers, who have applied to participate in the IRS E-File. (Job No. N1-58-09-28)

(A) Inputs: Inputs to the data store include IRS E-File, Participants Acceptance Testing System, and the Preparation Tax Identification Number Application (PTIN).

**AUTHORIZED DISPOSITION**

**Not applicable.** Source data is transmitted from external systems. The source systems and data stores maintain the official records and will follow approved IRS Records Control Schedules.

**ITEM NO DESCRIPTION OF RECORDS**

(B) System Data: TPDS data includes the Third Party independent or affiliated company name, address, telephone number and Employer Identification Number (EIN), if applicable. Also contains Principal and Responsible Officials name, address telephone number, SSN, Date of Birth, E-mail address, if provided, and their professional background (i.e. CPA, EA, Attorney, Tax Practitioner). The TPDS includes the type of company (Electronic Return Originator -ERO, Transmitter, etc), the forms they intend to prepare/e-file and the company status, For Profit or Not For Profit. This information is provided by the applicant on the Practitioner Tax Information Number Application input. The IRS adds the results of the Suitability checks to the record.

**AUTHORIZED DISPOSITION**

**Archive** Applications of individuals and companies when no longer participating in E-File as Third Party Filers.

**Mark** Application Status as "Deleted".

**Destroy** Application and all other related Third Party data in TPDS 3 years after PTIN Application has been moved to a status of "Deleted".

**Note:** There is no disposition or retention for Third Party E-File participant individuals and/or companies in "good standing" with the IRS and continuing to e-file tax returns and tax related information for taxpayers.

(C) Outputs: Internal Revenue Service employees use the TPDS to access information on Third Party participants in E-File. The data retrieved is based on information necessary to fulfill a taxpayer request for third party information, examine third parties for compliance and/or status, measure third party participation, and conduct matching for Taxpayer Identification Numbers to investigate possible fraud. The data is transmitted to the parties via downloads and outputs from other linked systems (Modernized Electronic Filing – MeF, Electronic Fraud Detection System – EFDS, Secure Audit and Analysis System – SAAS, E-Help Support System). The linked systems provide the output and are linked to the TPDS through E-Services. No textual record is created.

**AUTHORIZED DISPOSITION**

**Not applicable.** Output data is directly accessible to external systems and is not recorded or printed.

(D) System Documentation: TPDS documentation includes Core Record Layouts, Schematics, and protocol instructions for use of the Command Codes to access the system. All system documentation is stored in the DocIT Documentation Repository.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 55** **Combined Federal State (COMB FED STATE) Application.** Combined Federal State (COMB FED STATE) Application software receives Form 1099 files from Information Return Processing (IRP), and from these files identifies which states are to receive the file. The software then reformats the files into individual state files and sends the file to the specific state. (Job No. N1-58-09-39)

(A) Inputs: The Combined Federal State (COMB FED STATE) Application receives all of its data from the Information Returns Processing - IRP MAG MERGE-TAPE-IN

**ITEM NO DESCRIPTION OF RECORDS**

File under the Automated Magnetic Media Processing System.

**AUTHORIZED DISPOSITION**

**Not applicable.** The IRP MAG Merge Tape-In File is appropriately scheduled under RCS 29, Item 19.

(B) System Data: Combined Federal State (COMB FED STATE) is a stand alone system. Information Returns Processing sends an ASCII format text file containing various Form 1099 Information to COMB FED-STATE software which reviews the file data, specifically the two-digit state code, and generates multiple new files intended for each state COMB FED-STATE stores copies of these files in a secured repository.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.  
**Destroy** 1 year after cutoff.

(C) Outputs: After the data is received and reformatted, an output file of taxpayer data is created for each of the approximately 27 participating states. The output files are then transmitted to each of the participating states.

**AUTHORIZED DISPOSITION**

**Not applicable.** The Internal Revenue Service transmits the files to third party states. No additional copies of the files are maintained external of those stored in the application data store and scheduled under Sub-Item B.

(D) System Documentation: Documentation consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 56** ***Management Information System (MIS).*** The Management Information System (MIS) - and Management Information System Data Warehouse (MISDW) - consolidate Servicewide data collection into one authoritative source for information. The primary purpose of this system is to store MIS type data from various IRS systems such as mainframe output runs or other IRS subsystems such as Automated Underreporter (AUR), Collection Activity reporting (CAR), etc. MIS operates to solve the problems associated with enterprise data management allowing staff to report on management initiatives/programs, performance analysis and accomplishments. The MIS Data Warehouse Project was designed to be an authoritative source for MIS data nationwide. The MIS Data Warehouse provides a single source site to capture, archive and provide data for critical management information type applications. (Job No. N1-58-09-38)

(A) Inputs: The inputs to the Management Information System (MIS) consist of existing reports or data files generated from a wide range of systems.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files, data, and reports immediately following validation in the Management Information System (MIS).

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** The data warehouses and repositories of source systems house the official records for all inputs to the Management Information System (MIS). These are appropriately scheduled under approvals cited in the various Records Control Schedules of the Internal Revenue Service.

(B) System Data: The Management Information System (MIS) serves as a common shared service by collecting and storing point-in-time data from management information systems across the enterprise, allowing analysts, managers and executives to perform data analysis, trend identification, performance monitoring, planning and forecasting by providing the following capabilities: Data, reports, and spreadsheets are repositied in the data warehouse on a wide variety functions including, but not limited to collections, underreporting, manpower, resources, projections, etc.

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Delete/Destroy** when 10 years old, or when no longer needed, whichever is sooner.

(C) Outputs: The Management Information System (MIS) maintains over 100 different report types for use by Internal Revenue Service staff. The system also supports custom reporting.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 3 years old, or when obsolete or no longer needed, whichever is sooner.

(D) System Documentation: System Documentation for the Management Information System (MIS) consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 57** ***Incremental Scheduled Updates to Taxpayer Information (Daily TIF-DLY and Weekly TIF-WTU)***. The Taxpayer Information File (TIF) is the major database (hierarchical) for use within Integrated Data Retrieval System (IDRS). It comprises the Business Taxpayer Information File Data Store (BTIFDS) for Business Master File (BMF) accounts, Individual Taxpayer Information File Data Store (ITIFDS) for Individual Master File (IMF) accounts and Miscellaneous Taxpayer Information File Data Store (TIFDS) for Employee Plans Master File Processing (EPMF) and Automated Non-Master File (ANMF) accounts. The TIF also contains the Audit Information Management System Data Store (AIMSDS) subschema. The Weekly TIF Update (WTU) and Daily TIF Update (DLY) application systems maintain the data on the TIF. The TIF Data Stores are accessed through Integrated Data Retrieval System (IDRS) processing. (Job No. N1-58-09-37)

(A) Inputs: The inputs to the Daily TIF (DLY) and Weekly TIF (WTU) are received electronically from multiple systems including, but not limited to: Automated Underreporter (AUR); Business Master File Outputs (BMF OUTPUTS); Employer Identification Number (EIN Research and Assignment System (EFPPS); Employee Plans Master File Outputs (EPMF OUTPUTS); End of Day Processing (EOD); Error Resolution System (ERS); Federal Tax Deposit Mainline (FTD); Generalized



**ITEM NO DESCRIPTION OF RECORDS**

Mainline Framework (GMF); Generalized Unpostable Framework (GUF); Individual Master File Outputs (IMF OUTPUTS), and; Remittance Processing System Pre-Mainline (RPS-PM).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files, data, and reports immediately following validation in the Daily TIF Update (DLY) and Weekly TIF Update (WTU).

**Note:** The data warehouses and repositories of source systems house the official records for all inputs to the Taxpayer Information File (TIF). These are appropriately scheduled under approvals cited in the various Records Control Schedules of the Internal Revenue Service.

(B) System Data: Daily TIF Update (DLY) and Weekly TIF Update (WTU) analyze and reformat transactions from the service center pipeline and master files to update the Taxpayer Information File Data Store (TIFDS) with the latest transactions and status information, both incrementally on a scheduled daily and weekly basis.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the processing year.  
**Delete/Destroy** 10 years after cutoff.

(C) Outputs: The Daily TIF Update (DLY) and Weekly TIF Update (WTU) transmit updated information to multiple systems, including, but not limited to: Audit Information Management System (AIMS); Case Control Activity System (CCA); Daily Transaction Register (DTR); End of Day Processing (EOD); Integrated Collection System (ICS), and; Taxpayer Information File Data Store (TIFDS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files, data, and reports immediately following validation of inputs to target systems.

**Note:** The data warehouses and repositories of target systems house the official records for all outputs from the Daily TIF Update (DLY) and Weekly TIF Update (WTU). These are appropriately scheduled under approvals cited in the various Records Control Schedules of the Internal Revenue Service.

(D) System Documentation: System Documentation for the Daily TIF Update (DLY) and Weekly TIF Update (WTU) consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**58*****Disclosure of Information to Federal, State, and Local Agencies (DIFSLA).***

Disclosure of Information to Federal, State and Local Agencies (DIFSLA) matching and extract program was developed pursuant to IRC §6103(1)(7) and IRC 6103(1)(7)(8) and includes Federal and State agencies authorized to participate in the program. IRS provides agencies with income information for use in determining benefit program eligibility. DIFSLA allows participating Federal, State, and Local Agencies to request data for use in public assistance programs. Agencies submit Social Security Number (SSN) which are validated against the National Account Profile (NAP) file and matched against the Information Returns Master File

**ITEM NO DESCRIPTION OF RECORDS**

Processing System (IRMF) documents. Matches showing unearned-income are extracted. (Job No. N1-58-09-41)

(A) Inputs: Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System receives inputs from the Information Returns Master File Processing System (IRMF). Inputs to DIFSLA are by magnetic media in which the tax return information is accessed by magnetic tape(s) or cartridge(s) supplied by the requesting agencies; likewise tax return information about identified individuals is provided on cartridge(s) by the Service. Input by paper will not be accepted and no disclosures will be made on paper. Disclosures by the Service are made on a reimbursable basis only.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files, data, and reports immediately following validation of receipt by the system and/or receipt by the agency.

(B) System Data: Contents of the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System include, but are not limited to the following extracts:

GLDEP, 1099-MISC, Business Master File (BMF) and Business Return Transaction File (BRTF), Corporate Affiliations, CP2000, Exam/Appeals, Federal Employer Identification Number (FEIN), Individual Master File (IMF)/Individual Return Transaction File (IRTF), Individual Taxpayer Identification Number (ITIN), Information Returns Master File (IRMF), LEVY, Military Combat Zone, Non-itemizer, Preparer Tax Identification Number (PTIN), Taxpayer Address Record (TAR), and a tickler file, or tickler tape, input file that is merged with IRS data to produce a specific data extract.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the processing year.

**Delete/Destroy** 5 years after cutoff.

(C) Outputs: Outputs from the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Systems are on magnetic media in which the tax return information about identified individuals is provided on cartridge(s) by the IRS. Outputs include Extracts Data extracted from the Wage and Information Returns (IRP) File - Treasury/IRS 22.061, referred to as the Information Returns Master File (IRMF) for the current tax year. This file contains information returns filed by payers of income such as dividends, interest and retirement income as reported on Forms 1099-DIV, 1099-INT and 1099-R, respectively. The information is extracted on a monthly basis using identifying information on magnetic media submitted by the requester. DIFSLA also electronically transfers information to Information Returns Master File Processing System (IRMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files, data, and reports immediately following validation of outputs to target systems and agencies.

**Note:** The data warehouses and repositories of target systems house the official records for all outputs from the DIFSLA. These are appropriately scheduled under approvals cited in the various Records Control Schedules of the Internal Revenue Service.

**ITEM NO DESCRIPTION OF RECORDS**

(D) System Documentation: System Documentation for the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 59** ***Federal Tax Deposit Request (FTDRQ)***. The Federal Tax Deposit Request (FTDRQ) Application is functionally related to Federal Tax Deposit (FTD) Transactions. It is an application designed to provide Federal Tax Deposit Coupons for making Federal Tax Deposits. This Application consists of Integrated Document Retrieval System (IDRS) Command Codes FTDRQ and FTD21. This system is associated with Integrated Data Retrieval System (IDRS) processing. (Job No. N1-58-09-44)

(A) Inputs: The Federal Tax Deposit Request (FTDRQ) Application receives inputs from the Integrated Data Retrieval System (IDRS), Business Master File On-Line (BMFOL) also known as National Account Profile (NAP). Inputs to FTDRQ are fully automated. No inputs by paper are accepted.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files and data immediately following validation of receipt by the system.

(B) System Data: Contents of the Federal Tax Deposit Request (FTDRQ) Application include, but are not limited to the following: Command Code FTDRQ, Edited EIN, Number of Federal Tax Deposit Booklets Ordered, Date Booklets Last Ordered, Date Month, Vendor Address Change, Primary Name, Doing Business As (DBA) Name, Care-Of Information, Foreign Street Address, Domestic Street Address, Foreign Zip Code, City/State/Zip Code, MCC Zip Code, Foreign Country Code, Origin Code of Data Extraction, and Remarks.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files and data immediately following copying to vendor tape and validation.

(C) Outputs: Outputs from the Federal Tax Deposit Request (FTDRQ) Application are on magnetic media in which required information to print Federal Tax Deposit Booklets and Coupons is shared with a print and distribution vendor. The information is provided on cartridge(s) by the IRS.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files, and data within 1 week of printing Federal Tax Deposit Booklets and Coupons and following successful quality control reviews.

(D) System Documentation: System Documentation for the Federal Tax Deposit Request (FTDRQ) Application consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**ITEM NO DESCRIPTION OF RECORDS**

**60** ***Microfilm Replacement System (MRS)***. The Microfilm Replacement System (MRS) is an automated research system which eliminates most microfilm research done in Campuses and Area Offices. The MRS is used by IRS personnel to request taxpayer account information for research and to respond to taxpayer related inquiries. MRS performs the extraction and reformatting of Master File account information for transmission to the campuses and subsequent edit into display and hardcopy transcripts. The MRS System also provides extracted Master File information for Individual Master File Notices (IMF Notices) and Business Master File Notices (BMF Notices) notices from the Notice Review Processing System (NRPS). (Job No. N1-58-09-49)

(A) Inputs: Inputs to the Microfilm Replacement System are primary extracted from various IRS systems including, but not limited to, the following: Business Master File Accounts Data Store (BMF DS), Business Master File Discriminate Index Function Inventory (BMF DIF INV), Business Master File Outputs (BMF OUTPUTS), Business Master File Posting and Analysis (BMF ANALYSIS), Business Master File Pre-Posting (BMF PRE-POSTING), Individual Master File Outputs (IMF OUTPUTS), Individual Master File Posting and Analysis (IMF ANALYSIS), Individual Master File Pre-Posting (IMF PRE-POSTING, IMF INPUTS), Notice Review Processing System - Business Master File (NRPS BMF), Notice Review Processing System - Individual Master File (NRPS IMF), Participants Acceptance Testing System (PATS), Social Security Administration (SSA) (External Trading Partner), and Transcript Research System (TRS). The Input Method for the System is via Magnetic Tape. The MRS also allows for a manual input method: Employee manual inputs include the Taxpayer Identification Number (TIN), Name, Address, Master File Tax and Tax Year into IDRS, which passes the information to MRS. MRS passes these elements to Social Security Administration sharing files and the Master Files (IMF and BMF) to request information to be displayed or sent to a local printer for hardcopy.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files and data when obsolete, or no longer needed.

**Note:** The Official Records are stored and maintained in the source systems whose records are appropriately scheduled under authorities outlined in IRS Records Control Schedules 18, 19, 29, and 35.

(B) System Data: Contents of the Microfilm Replacement System (MRS) include, but are not limited to the following: Tax Payer Identification Number (TIN), Tax Payer Name, Tax Payer Address, Tax Payer Master File Tax (MFT) Code, Tax Year, and Potentially Dangerous Tax Payer (PDT) Indicator. The MRS System is predominantly a pass-thru system and is not the source for the data.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached data files when obsolete, or no longer needed.

(C) Outputs: Outputs from the Microfilm Replacement System (MRS) are on magnetic media. The information is provided on cartridge(s) by the IRS. MRS passes input data to Social Security Administration (SSA) Files and Master Files (IMF and BMF) to request the information be displayed or sent to a local printer for hardcopy.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached files, data and/or reports when no longer needed.

**ITEM NO DESCRIPTION OF RECORDS**

(D) System Documentation: System Documentation for the Microfilm Replacement System (MRS) consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 61** ***Transcript Delivery System (TDS)***. The Transcript Delivery System (TDS) allows external users that have a properly executed Power of Attorney, Form 2828, Power of Attorney and Declaration of Representation, to retrieve transcripts via the internet. It is also used by IRS employees to satisfy taxpayer requests for transcripts of accounts. The TDS application is accessed via the internet to registered users of E-Services. When the taxpayer representative enters the information, the system verifies that the Social Security Number (SSN) and name of the taxpayer match the IRS record. It also verifies that the taxpayer has granted the representation a Power of Attorney to receive the information for that specific tax year and tax matter. For internal users, the system verifies that the name, SSN and address of the taxpayer match the IRS records. If each required field matches, the system passes the request to the IRS system that contains the data. That system then uses TDS to deliver the data to the customer. (Job No. N1-58-09-53)

(A) Inputs: Data Input to the Transcript Delivery System (TDS) is provided by Internal or external customers via a series of web screens of direct online request tax return information in lieu of Form 4506T (N1-58-86-1 Item 93) or other written or oral requests.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 30 days after file is closed.

(B) System Data: The Transcript Delivery System (TDS) does not store or maintain transcripts, case files, or other Similar taxpayer records. The content in the data repository consists of transaction history files detailing what records were delivered, to whom, and when. These files are required for audit and quality purposes.

**AUTHORIZED DISPOSITION**

**Cut off** transaction history files at end of processing year.

**Delete/Destroy** 7 years after cutoff.

(C) Outputs: Outputs from the Transcript Delivery System (TDS) include requested information supplied by Master File after all validity and authentication checks have been performed and are successful. There are 5 different products that can be requested:

- 1) Account Transcript – Displays all activity that has been posted to a Taxpayer or Company's tax module.
- 2) Return Transcript – A copy of the Taxpayer or entity's return that was filed with the IRS.
- 3) Account Transcript – A combination of items #1 and #2.
- 4) Letter of Non-Filing – This is a letter that indicates that the Taxpayer did not file a return for that specific year. This is also used for Student Loans among other things.
- 5) Wage and Income Documents – These are the Wage and income documents that

**ITEM NO DESCRIPTION OF RECORDS**

the IRS has received relating to the Taxpayer. These include Form W-2 and 1099.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Transcript Delivery System (TDS) consists of codebooks, records layout, an on-line tutorial, and other related materials on how to manage and use the system.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 62 Spouse Address Check (SPA) System.** The Spouse Address Check (SPA) System merges input files from Centralized Files and Scheduling (CSP, CF&S), Taxpayer Delinquent Account (TDA), Automated Underreporter (AUR), and Statutory Notices (STN) to create one output file, which is then passed to End of Day (EOD) in order to bring the data to Master File. SPA also provides a Unisys subroutine called SPADDR that allows calling programs to access spouse information on the National Account Profile (NAP). This subroutine generates a TC971 for returned spouse addresses. (Job No. N1-58-09-63)

(A) Inputs: Inputs to the Spouse Address Check (SPA) System are received from a UNYSIS Program (URx34) that creates a disk file for processing.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** immediately all processing and any cache files after successful entry and verification into the system.

(B) System Data: System Data In the Spouse Address Check (SPA) System consists of validated flat files of National Account Program (NAP) weekly runs.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 6 years after cutoff.

(C) Outputs: After the data is received and reformatted in the Spouse Address Check (SPA) System, a UNYSIS output flat file (SPA01) of taxpayer data is created and transmitted for End of Day Processing (EOD).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 3 years after cutoff or when no longer needed for operational purposes, whichever is earlier.

(D) System Documentation: System Documentation for the Spouse Address Check (SPA) System consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 63 Electronic Tax Law Assistance (ETLA) System.** Electronic Tax Law Assistance (ETLA) receives electronically submitted tax law questions from the IRS web site

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concerning any non-account related tax law topic. The questions are controlled and processed on the ETLA system. ETLA System has several modules to support its operation; these modules include: Responding to ETLA, Processing Messages, Responding to Questions, Canned Answer and References, Other Electronic Reference Sources, and Preparing Complete and Accurate Responses for the Customer. Within ETLA System, the Mailman System provides an electronic email environment that receives, categorizes, and processes customer tax law questions received via the Internet. (Job No. N1-58-09-55)

(A) Inputs: Inputs to the Electronic Tax Law Assistance (ETLA) System consist of various taxpayer input, including Form 8857 *Request for Innocent Spouse Relief*.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** immediately any cache files after successful entry and verification into the system.

(B) System Data: System Data in the Electronic Tax Law Assistance (ETLA) System consists of:

- a) The taxpayer question
- b) Entries of IRS employees that use ETLA
- c) Audit trail logs
- d) Inventory tracking data

Each of these 4 areas consists of data elements necessary for adequate processing of the system information.

1. Records related to the question.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year

**Delete/Destroy** after 3 years after cutoff or when no longer needed for operational purposes, whichever is longer.

2. Records related to the employees that use ETLA.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

3. Records related to audit trail logs.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after 90 days.

4. The inventory tracking data.

**AUTHORIZED DISPOSITION**

**Cut off** after end of fiscal year.

**Delete/Destroy** 15 years after cutoff or when no longer needed for operational purposes, whichever is later.

(C) Outputs: Letters (correspondence), various administrative records, and reports are generated daily as part of each Innocent Spouse Relief Claim when a conclusion/determination has been made. The system reports generated from the

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Electronic Tax Law Assistance (ETLA) System, include, but are not limited to: Report 4 (Midnight), Yesterday's Report 4, Reference Manual, Report 6 (Midnight), System Stats, Archived Login Messages, and Historical Reports 2 and 4. These are ad hoc and not regularized.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Destroy** 2 years after cutoff or when no longer needed for operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Electronic Tax Law Assistance (ETLA) System consists of codebooks, records layout, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 64** ***Information Returns Processing Underreported Backup Withholding (IRP UBWH)***. The Information Returns Processing Underreported Backup Withholding (IRP UBWH) System researches the Information Returns Master File Processing files (IRMF) to obtain names of payers to be notified and maintains files containing information about all payees on backup withholding and all payers who have been notified to withhold. IRP UBWH issues notices to taxpayers subject to backup withholding, and their authorized representatives, informing them that failure to satisfy tax obligations will result in backup withholding on specific non-wage income. If the taxpayer fails to comply on a timely basis, IRP UBWH notifies all known payers of non-wage income to begin withholding on the taxpayer's account(s) within 30 days. (Job No. N1-58-09-58)

(A) Inputs: Inputs to the Information Returns Processing Underreported Backup Withholding (IRP UBWH) System are received from the following: Information Master File (IMF), Business Master File (BMF), Integrated Data Retrieval System (IDRS), Payer Master File (PMF), and Centralized Authorization File (CAF). All data is maintained on tapes.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 10 years after cutoff.

(B) System Data: The Information Returns Processing Underreported Backup Withholding (IRP UBWH) System maintains files containing information about all payees on backup withholding and all payers who have been notified to withhold.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 10 years after cutoff or when no longer needed for operational purposes, whichever is later.

(C) Outputs: The Information Returns Processing Underreported Backup Withholding (IRP UBWH) System generates the following Monthly, Annual, and Periodic Output Reports:



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## Monthly Reports:

O4065440 Selected Modules Transaction Counts  
 O4065540 Validated and Sort IRMF Counts  
 O4065640 BWH MCC No 5000-86  
 O4065641 Run Controls  
 O4065940 BWH Payer Controls Counts  
 O4066142 Run Controls  
 O406440 BWH Taxpayer Notice Summary  
 O4066640 Run Controls  
 O4066740 BWH Status Report 5000-86

## Annual Reports:

O4067440 Run Controls  
 O4067641 Run Controls  
 O4067640 BWH Disposition Report 5000-86  
 O4067940 BWH Payer Controls  
 O4068040 Run Controls  
 O4068140 Run Controls  
 O406824r0 BWH Taxpayer Notice Summary  
 O4068440 BWH Payer Notice Summary

## Periodic Reports:

O4069140 Run Controls  
 O4069240 Run Controls  
 O4069340 Run Controls  
 O4069341 Run Controls

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 1 year after cutoff or when no longer needed for operational purposes, whichever is later.

(D) System Documentation: System Documentation for the Information Returns Processing Underreported Backup Withholding (IRP UBWH) System consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 65 State Income Tax Levy Program (SITLP) System.** State Income Tax Levy Program (SITLP) is an automated levy program, which uses state income tax refunds as the levy source for taxpayers who owe a Federal tax debt. Participating states must agree and sign a SITLP Memorandum of Understanding (MOU), an agreement between IRS Wage & Investment Compliance function, and each participating state. SITLP replaces sending individual paper levies to the states for each taxpayer subject to a levy. The tax debt is matched against the state income tax refunds and all or a portion is sent to the IRS to satisfy the Federal debt. (Job No. N1-58-09-65)

(A) Inputs: Inputs to the State Income Tax Levy Program (SITLP) System primarily include electronically transmitted information received from various states participating in the SITLP program.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Delete/Destroy** batch and cache files after successful entry and verification.

(B) System Data: The State Income Tax Levy Program (SITLP) System maintains files containing information on all levy debts and payees.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 10 years after cutoff or when no longer needed for operational purposes, whichever is later.

(C) Outputs: The State Income Tax Levy Program (SITLP) System generates Monthly, Annual, and 670 Style Summary Reports.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Destroy** 3 years after cutoff or when no longer needed for operational purposes, whichever is later.

(D) System Documentation: System Documentation for the State Income Tax Levy Program (SITLP) System consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 66** ***Innocent Spouse Tracking System (ISTS)***. *ISTS* is a mandatory, nationwide, cross-functional system developed to track and monitor the various stages of an Innocent Spouse case. The system is used to provide statistical information to the Commissioner and Congress. The *ISTS* is a separate application built within the Taxpayer Information File Data Store (TIF DS) database system. The *ISTS* application is designed to track the inventory and progress of all innocent spouse claims (Forms 8857). The *ISTS* provides a complete explanation of current status. *ISTS* reports are generated weekly using SAS programs on a desktop PC. This system is part of Integrated Data Retrieval System (IDRS) processing. (Job No. N1-58-09-74)

(A) Inputs: Inputs to the Innocent Spouse Tracking System (*ISTS*) include manual entries from the IR Form 8857 *Request for Innocent Spouse Relief*, and automated transfers of information from the Individual Master File On-Line (IMFOL), Information Returns Transcript File On-Line (IRPTR), Innocent Spouse System (IS), and Taxpayer Information File Data Store (TIF DS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache files after successful entry and verification into the system.

**Note:** The IR Form 8857 is scheduled under Item 49 in RCS 29. Source data in external systems are scheduled under the appropriate Records Control Schedule for that system.

(B) System Data: The Innocent Spouse Tracking System (*ISTS*) maintains the status of the case file and tracks processing inventory on all requests for Innocent Spouse Relief.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Cut off** at end of processing year in which the request for Innocent Spouse Relief is closed.

**Delete/Destroy** 2 years after cutoff or when no longer needed for operational purposes, whichever is later.

(C) Outputs: The Innocent Spouse Tracking System (ISTS) generates Summary Reports and provides output information to: End of Day Processing (EOD) via Gendata Data Store (GENDATA), Innocent Spouse (IS) via Legacy Access Provider (LAP), Security and Communications System (SACS), Standardized IDRS Access (SIA), and the Taxpayer Information File Data Store (TIF DS).

1. Summary and other Innocent Spouse Reports.

**AUTHORIZED DISPOSITION**

**Cut off** when Innocent Spouse Relief case is closed.

**Delete/Destroy** 3 years after cutoff.

**Note:** Output data transmitted to other external systems are scheduled under the appropriate Records Control Schedule for that system.

(D) System Documentation: System documentation for the Innocent Spouse Tracking System (ISTS) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**67 Information Returns Processing Validation and Perfection System (IRP VAL).**

The Information Returns Processing Validation and Perfection System (IRP VAL) processes information returns received on magnetic tape, electronically and on paper. Input is received primarily from the Automated Magnetic Media Processing System (AMMPS) (MAG), the Generalized Mainline Framework (GMF), the State Department (Passport documents), W2 Input processing (W2s), and from Social Security Administration (SSA) (1099SS/IRRBs). Payer records are routed to the Payer Master File (PMF) and payee documents to the Information Returns Master File Processing (IRMF). Payee Taxpayer Identification Numbers (TINs) are validated and .Business Master File (BMF) entities are scanned for new name controls. A TIN Perfection process attempts to update and correct invalid payee TINs. (Job No. N1-58-09-67)

(A) Inputs: Inputs to the Information Returns Processing Validation and Perfection System (IRP VAL) include automated data transfers from the Automated Magnetic Media Processing System (AMMPS) (MAG), the Generalized Mainline Framework (GMF), the Department of State (Passport documents), W2 input processing (W2s), and from the Social Security Administration (1099SS/IRRBs).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache files 6 months after successful entry and verification into the system.

**Note:** Source data in external systems are scheduled under the appropriate Records Control Schedule for that system.

**ITEM NO DESCRIPTION OF RECORDS**

(B) System Data: The Information Returns Processing Validation and Perfection System (IRP VAL) maintains information returns, passport information for matching purposes and Taxpayer Identification Number (TIN) validation documents for perfection.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Delete/Destroy** 5 years after cutoff.

(C) Outputs: The Information Returns Processing Validation and Perfection System (IRP VAL) electronically transmits validated records to the Information Returns Master File Processing (IRMF) for posting. Invalid records are sent to Taxpayer Identification Number Perfection and certain Invalid Documents are sent to the Backup Withholding (BWH) and the Insolvency Interface Program (IIP).

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Delete/Destroy** 5 years after cutoff.

**Note:** Output data transmitted to other external systems are scheduled under the appropriate Records Control Schedule for that system.

(D) System Documentation: System documentation for the Information Returns Processing Validation and Perfection System (IRP VAL) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 68** ***Enterprise Logistics Information Technology System (ELITE).*** The Enterprise Logistics Information Technology System (ELITE) is an integrated, web-based, real-time supply chain execution system used to receive, store, manage and distribute IRS published products out of the Distribution Center located in Bloomington, IL. ELITE is specifically used for order management, inventory management, and distribution of products via appropriate transportation methods. ELITE is comprised of the following modules: Order Management System (OMS), ELITE Assembly and Kitting Management System (AMS), Warehouse Management System (WMS), Distribution Management System (DMS), Transportation Management System (TMS), and ELITE Reporting Facility. ELITE system provides output reports to the Publishing Services Data application of the Computer Assisted Publishing (CAPS) system. ELITE is the replacement of the IRS Centralized Inventory and Distribution System (CIDS) application, which was shut down at the end of April 2006. (Job No. N1-58-09-66)

(A) Inputs: Inputs to the Enterprise Logistics Information Technology System (ELITE) include automated data transmitted from the Computer Assisted Publishing System (CAPS), Desktop Integration (01), Accounts Management Services (AMS), Internal IRS IRS.GOV (IRS.GOV) and the National Institute for the Severely Handicapped (NISH) (External Trading Partner).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 7 days after order is filled.

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** Source data in external systems are scheduled under the appropriate Records Control Schedule for that system.

(B) System Data: The Enterprise Logistics Information Technology System (ELITE) contains more than 17,000 published products and order data. Data is available from March 2006, ELITE'S production date, to the present.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year of publication.

**Delete/Destroy** 15 years after cutoff.

**Note:** ELITE is an order point system. The official records of all IRS publications are scheduled under IRS Records Control Schedule 34 for Communications Records.

(C) Outputs: The Enterprise Logistics Information Technology System (ELITE) provides data to the Computer Assisted Publishing System (CAPS) and the National Telecommunications Incorporated (NTI) through the Alpine system (External Trading Partner). A number of different reports can be executed from ELITE as needed by the user community and archived to CAPS for ease of viewing by a wider audience.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year of publication.

**Delete/Destroy** 15 years after cutoff.

**Note:** Output data transmitted to other external systems are scheduled under the appropriate Records Control Schedule for that system.

(D) System Documentation: System documentation for the Enterprise Logistics Information Technology System (ELITE) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 69** **Information Returns Processing Non-Filer System (NONF).** The Information Returns Processing Non-Filer System (NONF) provides system support for implementing and maintaining the Wage and Investment (W&I) and Small Business and Self Employed (SBSE) return delinquency program. NONF identifies individuals who have not filed a Form 1040 for a given tax year, determines whether they should have filed, and if so, determines which individuals meet the customer-supplied criteria to receive notices for their failure to file a return. (Job No. N1-58-09-68)

(A) Inputs: Inputs to the Information Returns Processing Non-Filer System (NONF) are extracted from the Individual Master File (IMF) and Information Returns Master File (IRMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Information Returns Processing Non-Filer System (NONF) maintains files containing information about all payees on backup withholding and all payers who have been notified to withhold.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Cut off** at end of processing year in which case is closed.

**Delete/Destroy** 3 years after cutoff or when no longer needed for operational purposes, whichever is later.

(C) Outputs: The Information Returns Processing Non-Filer System (NONF) generates TC140 Transactions that are posted as entries to the Master File. These entries are posted over a 20-week period during the processing year.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** batch files after posting to the Master File.

(D) System Documentation: System Documentation for the Information Returns Processing Non Filer System (NONF) consists of codebooks, records layout, User Guide, and other related materials

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 70** **Computerized Mailouts (MAILOUTS).** Computerized Mailouts uses SSNs to extract address information from IRS master files to forward a letter to an unlocatable individual on behalf of a private individual, company or government agency. (Job No. N1-58-09-78)

(A) Inputs: Written requests for letter forwarding.

**AUTHORIZED DISPOSITION**

**Destroy** after scanning and verification into the system. Requests that cannot be processed may be immediately destroyed.

(B) System Data: The content in the data repository consists of scanned copies of letter forwarding requests, and associated transaction history files detailing address hits for delivery, to whom, and when.

**AUTHORIZED DISPOSITION**

**Delete** when 6 months old.

(C) Outputs: Computerized Mailouts (MAILOUTS) maintains different report types for use by Internal Revenue Service staff in communicating letter forwarding actions to requesters and recipients.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for Computerized Mailouts includes codebooks, records layouts, and other related materials on how to manage and use the system.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

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**71** ***Notice Review Processing System (NRPS)***. The Notice Review Processing System (NRPS) is the mainframe component that does the notice selection analysis for both Item 71 Individual Master File/Business Master File accounts and recomposes corrected notice records. NRPS matches both IMF and BMF transactions. The Notice Review Processing System (NRPS) is a part of Notices (NOTICES). It includes:

1. Notice Review Processing System-Business Master File (NRPS BMF)
2. Notice Review Processing System-Individual Master File (NRPS IMF)
3. Notice Review Processing System-Unisys (NRPS UNISYS), scheduled separately as RCS 19 Item 72
4. Notice Review Processing System-Business Master File IAP (NRPS BMF IAP)
5. Notice Review Processing System-Individual Master File IAP (NRPS IMF IAP) (Job No. N1-58-09-83)

(A) Inputs: Inputs to the Notice Review Processing System (NRPS) are extracted from the IBM Mainframe and Online Notice Review System (OLNR).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Notice Review Processing System (NRPS) maintains both IMF and BMF notices that have weekly processing dates posted on each notice contained within the system.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 2 weeks after printing Notice or when no longer needed for operational purposes, whichever is later.

(C) Outputs: Outputs of the Notice Review Processing System (NRPS) consist of transmissions to the Online Notice Review System (OLNR).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** batch files after posting to the OLNLR.

**Note:** The official records of Notices are maintained for 4 years after year of processing in the Online Notice Review System scheduled under Records Control Schedule 29, Item 116.

(D) System Documentation: System Documentation for the Notice Review Processing System (NRPS) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**72** ***Notice Review Processing System-UNISYS (NRPS-UNISYS)***. The Notice Review Processing System (NRPS) is the mainframe component that does the notice selection analysis for both Individual Master File/Business Master File accounts and recomposes corrected notice records. NRPS-UNISYS, is a sub-component of NRPS. It receives data from various submission processing systems and prepares this data for further processing. It also maintains a local control database at the campuses. (Job No. N1-58-09-82)

**ITEM NO DESCRIPTION OF RECORDS**

(A) Inputs: Inputs to the Notice Review Processing System-UNISYS (NRPS-UNISYS) are extracted from the IBM Mainframe and Online Notice Review System (OLNR). The inputs take a higher and lower form as designed:

1. Lower NRPS receives input from the following Service Center files:  
NRP01 – GMF1003, GMF0602, and GMF1102 (Disc)  
NRP02 – GUF5101 (Disc)  
NRP03 – FTD7703 (Disc)  
NRP06 – ERS1101 and ERS0702 (Disc).

Program NRP01 is a batch program executed by Operations on the UNISYS computer each Wednesday. This program creates a BOB/ERROR/REJECT tape file for input into the weekly NRP04 processing on the IBM (ALC) system.

Program NRP02 is a batch program executed by Operations on the UNISYS computer each Friday. This program creates a GUF tape file for input to the weekly NRP04 processing on the IBM (ALC) system.

Program NRP03 is a batch program executed by Operations on the UNISYS computer each day. This program creates a FTD tape file for input to the weekly NRP04 processing on the IBM (ALC) system.

Program NRP06 is a batch program executed by Operations on the UNISYS computer each Wednesday. This program creates an ERS tape file for input to the weekly NRP04 processing on the IBM (ALC) system.

2. Higher NRPS receives input from the following:  
NRP97 – Terminal Command Code  
NRP98 – NRPS-Local-Control Database  
NRP99 – NRP9801, NRP9901, NRP9920 (Disc)  
NRP07 – NRP4055xx and NRP1055xx (Disc).

Command Code NRP97 is a real time Transaction Application Program (RTAP) executed from the IDRS terminals.

Program NRP98 is a database batch program executed by Operations on the UNISYS computer each Thursday. This program creates IMF and BMF Local Control tape files for input to the weekly NRPS processing on the NAS6650 computer.

Program NRP99 is a data batch program executed by Operations on the UNISYS computer. This program deletes records from the Local Control Database as a result of the weekly NRPS processing or when a TIN or DLN record has remained on the Local Control Data Base for 6 weeks.

Program NRP07 receives data from the Notice Review Processing System. File NRP4055 contains IMF taxpayer TINS associated with notices. File NRP1055 contains BMF taxpayer TINS associated with notices. NRP07 examines the TIF for any pending transactions that might cause the elimination of modules or notices to be exempt.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.



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(B) System Data: The Notice Review Processing System-UNISYS (NRPS-UNISYS) maintains both IMF and BMF extracted information that have both daily and weekly processing dates posted on each file contained within the system.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 2 weeks after processing or when no longer needed for operational purposes, whichever is later.

(C) Outputs: Outputs of the Notice Review Processing System-UNISYS (NRPS-UNISYS) consist of transmissions to the Online Notice Review System (OLNR).

1. Lower NRPS: A report is produced showing the counts of all extracted records. The report is routed to Output Review at the Service Centers.

2. Higher NRPS are sent to the following output files:

NRP 97: Command Code NRP97 is used by Output Review to add, change, delete and display records on the NRPS Local Control Data Base.

NRP98: Local Control Reports are produced showing the contents of all extracted records. These reports, are intended for review by Output Review prior to the input of the Local Control tape files into the weekly NAS programs.

NRP99: Local Control Reports are also produced by this run. These reports show which records were deleted and why they were deleted and detail the records remaining on the Data Base.

NRP07: OUTPUT-FILE (NRP0720xx AND NRP1720xx) CONTROLS-FILE (NRP0740xx AND NRP1720xx).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** batch files 1 week after posting to the OLNLR.

**Note:** The official records of Notices are maintained for 4 years after year of processing in the Online Notice Review System scheduled under Records Control Schedule 29, Item 116.

(D) System Documentation: System Documentation for the Notice Review Processing System – UNISYS (NRPS-UNISYS) consists of codebooks, records layout, User Guide, and other related materials.

1. LOWER NRPS. Computer Operator's Handbook (COH), Data Flow Diagrams (DFD), and Run description's located on DocIT.

2. HIGHER NRPS. The Functional Specification Package (FSP) is located on DocIT. There is also a NRPS-Database glossary located on the UNISYS DB Glossaries website.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**73 Quarterly Bank Extract (QBE) System.** Quarterly Bank Extracts (QBE) receives quarterly extracts from Individual Master File (IMF) and Business Master File (BMF)

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and matches them against the Taxpayer Information Files (TIFs) for more recent TC 520 data. This system is part of Integrated Data Retrieval System (IDRS) processing. (Job No. N1-58-09-79)

(A) Inputs: Inputs to the Quarterly Bank Extract System (QBE) are extracted from the Individual Master File (IMF) and Business Master File (BMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Quarterly Bank Extract System (QBE) maintains both IMF and BMF quarterly and annual data. QBE processes Individual (IMF) and Business Master File (BMF) extracts of those accounts to which a TC520 (Bankruptcy) has been posted. These extracts are matched against the Business Taxpayer Information File and Individual Taxpayer Information File in separate runs. The MF extracts are updated with the most recent information from the TIF.

## 1. Quarterly Extract

**AUTHORIZED DISPOSITION**

**Cut off** when Quarterly Extract is superseded by a new Quarterly Extract.

**Delete/Destroy** 1 Quarter after cutoff or when no longer needed for operational purposes, whichever is later.

## 2. Annual Extract

**AUTHORIZED DISPOSITION**

**Cut off** when Annual Extract is superseded by a new Annual Extract.

**Delete/Destroy** 6 years after cutoff or when no longer needed for operational purposes, whichever is later.

(C) Outputs: Outputs of the Quarterly Bank Extract System (QBE) consist of transmissions to the Automated Insolvency System (AIS). The AIS receives the QBE extract for the Litigation Accounts Management System module (LAMS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** batch files after posting to the AIS.

**Note:** The official records of Insolvencies are maintained for 6 years after bankruptcy case is settled as scheduled under Records Control Schedule 32, Item 35.

(D) System Documentation: System Documentation for the Quarterly Bank Extract System (QBE) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 74** ***Executive Control Program for BMF Extract System (BMF 701 EXEC).*** Executive Control Program for BMF Extract (BMF 701 EXEC) is the Executive Control Application System that reads all the business master file accounts. The executive system passes control to a series of load modules. Load modules analyze the

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taxpayer accounts for reports and extracts. Load modules are documented under the Application System that performs the process that includes the extract. Run numbers are 701-01, 701-0D, 701-0E, 701-02, 701-03, 701-04, 701-06, 701-07, 7A102, 7B102, 7C102, 7D102, and 7E102. (Job No. N1-58-09-92)

(A) Inputs: Inputs to the Executive Control Program for BMF Extract (BMF 701 EXEC) are extracted from the IBM Mainframe and Business Master File (BMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Executive Control System (BMF 701 EXEC) maintains BMF data on taxpayers extract from the Business Master File.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(C) Outputs: Outputs of the Executive Control Program for BMF Extract (BMF 701 EXEC) consist of reports and data extracts (transcripts of accounts).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Executive Control Program for BMF Extract (BMF 701 EXEC) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 75** ***Federal State Information Returns Master File Extract System (FED STATE IRMF EXT)***. Federal-State IRMF Extract (Fed-St IRMF EXT) is an extract from the Information Returns Master File (IRMF) to create a file of information returns that meet certain criteria. IRMF documents are provided to participating states and cities that use the data for tax administration purposes. Run Numbers: 417-62 to 417-67. (Job No. N1-58-09-90)

(A) Inputs: Inputs to the Federal-State IRMF Extract (Fed-St IRMF EXT) are extracted from the Information Returns Master File (IRMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Federal-State IRMF Extract (Fed-St IRMF EXT) is a stand alone system. Information Returns Processing sends an ASCII format text file containing various information to FED STATE IRMF EXT software which reviews the file data, specifically the two-digit state code, and generates multiple new files intended for each state. FED STATE IRMF EXT stores copies of these files in a secured repository.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.  
**Destroy** 1 year after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

(C) Outputs: After the data is received and reformatted, an output file of taxpayer data is created for each of the approximately 27 participating states. The output files are then transmitted to each of the participating states.

**AUTHORIZED DISPOSITION**

**Not applicable.** The Internal Revenue Service transmits the files to third party states. No additional copies of the files are maintained external of those stored in the application data store and scheduled under Sub-Item B.

(D) System Documentation: System Documentation for the Federal State IRMF Extract (Fed-St IRMF EXT) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 76** ***Electronic MFTRA System (ELEC MFTRA).*** ELEC MFTRA (Master File Tax Account) provides the California Franchise Tax Board with a variety of account transcripts ordered via Command Code MFTRA. FTB completes electronic transcript requests, which arrive at the Fresno campus via File Transfer Protocol. The requests are merged with internal requests, processed overnight in Memphis, and the merged file is returned to Fresno the following day. FTB requests are sorted out of the merged file, reviewed by IRS Disclosure, and transferred to FTB in Sacramento via FTP. (Job No. N1-58-09-93)

(A) Inputs: Inputs to the Electronic MFTRA System (ELEC MFTRA) are extracted from the Individual Master File (IMF) and Business Master File (BMF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Electronic MFTRA System (ELEC MFTRA) is not a stand alone system. Information Returns Processing sends requests from the California Franchise Tax Board (FTB) to the Individual Master File (IMF) and Business Master File. Transcripts are pulled, developed to ASCII format text file and transmitted via Secure Object Transfer. The ELEC MFTRA stores copies of these files in a secured repository for a short period of time.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(C) Outputs: After the data is received and reformatted, an output file of taxpayer data is created for the States of California Franchise Tax Board (FTB). The output files are then transmitted via Secure Data Transfer.

**AUTHORIZED DISPOSITION**

**Not applicable.** The Internal Revenue Service transmits the files to a third party state. No additional copies of the files are maintained. The State can re-submit their request if there is additional information required for their audit and other purposes for the transcript materials.

**ITEM NO DESCRIPTION OF RECORDS**

(D) System Documentation: System Documentation for the Electronic MFTRA System (ELEC MFTRA) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 77** **Customer Account Data Engine (CADE).** The Customer Account Data Engine - Individual and Business (CADE) application is scheduled to be phased in over several years, processing increasingly more complex tax returns in stages, ultimately replacing the tape-based Master File systems the IRS now uses to process tax return data. CADE Release 4.2 was successfully deployed on January 19, 2009. When completed, CADE-I will provide a variety of benefits to taxpayers, such as faster refunds along with daily postings of transactions and updating of accounts. CADE in conjunction with future external Customer Relationship Management (CRM) capabilities will enable employees to post transactions and update taxpayer account and return data from their desks. Updates will be immediately available to anyone who accesses data and will provide a complete, timely, and accurate account of the taxpayer's information. The database and applications developed by CADE will enable the development of subsequent modernized systems. (Job No. N1-58-09-84)

(A) Inputs: Inputs to the Customer Account Data Engine (CADE) are extracted from the Individual Master File (IMF) and Business Master File (BMF), and daily postings of customer accounts derived from Legacy Account Returns (LARF) and Legacy Account Files On-Line (LAFOL).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Customer Account Data Engine was designed to replace microfilm and magnetic tape Master File Systems. The system is more functional than the legacy systems of record. System data includes the Individual Master File, Accounts Registers and other Accounts Files, Reference Registers, Data Control Records, a data archives for restoring information to the Production Environment as required, Data backups, and audit logs.

1. Daily Account and Reference Registers.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 2 weeks after the weekly cycle or when no longer needed for operational purposes, whichever is earliest (the Dailies are rolled up to Weekly Registers - RCS 29, Item 200).

2. Weekly Account Registers.

**Delete/Destroy** upon receipt of the subsequent Register (RCS 29, Item 200[3]).

3. Weekly Reference Registers.

**Cut off** at end of 4th weekly cycle.

**Delete/Destroy** upon receipt of the 1st Weekly Reference Register of the next 4-week cycle (RCS 29, Item 201[3]).

**ITEM NO DESCRIPTION OF RECORDS**

4. Cumulative Account Registers.

**Cut off** at end of the processing year.

**Delete/Destroy** 30 years after cutoff (RCS 29, Item 201).

5. Monthly Reference Registers.

**Note:** See item 6 for exceptions.

**Cut off** at end of the cycle.

**Delete/Destroy** 4 months after cutoff (RCS 29, Item 201[3]).

6. Monthly Reference Registers (1st and last month).

**Cut off** at end of the processing year.

**Delete/Destroy** 2 years after cutoff (RCS 29, Item 201[2]).

7. Data Control and Accounting Records. All records that form a part of the audit trail of data flow into, through, and out of ECC-MTB processing systems. Ledgers and other documents pertaining to the reconciliation of the general ledger accounts in the service centers with the money balances on CADE and the master files maintained on magnetic tape at ECC-MTB. Card files, tickler files and other types of files used to record action taken and control workflow.

**Cut off** at end of the processing year.

**Delete/Destroy** 1 year after cutoff.

8. CADE Data Archive. CADE will archive unneeded data from the production environment. This data can be restored to the Production Support environment, if needed to support GAO audits. This data is Balance and Control, Send to MQ Status, and Statistics data. Archived data will not include taxpayer data.

**Cut off** at end of the processing year.

**Delete/Destroy** 1 year after cutoff.

9. CADE Data Backup.

**Cut off** at the end of each processing year.

**Delete/Destroy** when 6 months after cutoff.

10. CADE Daily and Weekly Backups.

**Cut off** at end of the cycle (i.e. at end of Daily or Weekly).

**Delete/Destroy** 3 cycles after cutoff.

11. CADE Audit Logs.

**Cut off** at end of the processing year.

**Delete/Destroy** 1 year after cutoff.

(C) Outputs: Communications to the Current Processing Environment (COMM2CPE) is responsible for communicating CADE related data to other IRS organizations. COMM2CPE analyzes the current day's processing activity, determines what information needs to go to which CPE organization, and formats the information as

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specified in the applicable Interface Control Documents (ICDs). COMM2CPE is in two places:

- COMM2CPE On-line
- COMM2CPE Batch

COMM2CPE then sends the information to the appropriate organizations in the proper time frame (i.e., daily, weekly, etc.). COMM2CPE is also responsible for updating taxpayer accounts in LAFFOL after Transaction Processing completes the posting of transactions to those accounts.

COMM2CPE sends Balance and Reconciliation information to the following CPE organizations:

- Recap data to ECC-MTB/Processing Validation Section (PVS)
- Recap data to Interim Revenue Accounting Control System (IRACS)
- Financial Management Information System (FMIS)
- Release Accounting Control Report (RACR)
- Reconciliation

COMM2CPE sends Refund information to the following CPE organizations:

- Refund data to ECC-MTB/PVS
- Refund data to IRACS
- Refund Information File (RFIF)
- Refund Interest Program (RIP)
- Duplicate Direct Deposit (DDD)
- Refund Summary Voucher to Financial Management System (FMS)

COMM2CPE sends other CADE information to the following CPE organizations:

- Source of Income (SOI)
- Individual Return Transaction File (IRTF)
- IMF Weekly Reports
- Taxpayer Address Resolution (TAR)
- PVS
- COMM2CPE also makes information available to 701 EXEC.

Additionally, after taxpayer accounts have been successfully restored to IMF, COMM2CPE deletes those accounts from LAFFOL.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Delete/Destroy** 18 months after cutoff.

(D) System Documentation: System Documentation for the Electronic MFTRA System (ELEC MFTRA) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 78** ***Correspondence Imaging System (CIS)***. The Correspondence Imaging System (CIS) captures images of correspondence from taxpayers intended for Accounts Management (AM) employees. Correspondence includes TaxPayer letters, returned notices (CP responses) and standard forms (i.e., SF 1040X, 1120X, 941C) which are

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scanned and electronically routed to AM employees. After work is completed on a case, including any quality review processes, the images are stored following retention guidelines, and are accessible by other employees with CIS access should the need arise. (Job No. N1-58-09-89)

(A) Inputs: The Correspondence Imaging System (CIS) in all 10 Internal Revenue Service Campuses captures images of correspondence from taxpayers intended for Accounts Management (AM) employees. Correspondence includes letters, returned notices and standard forms that are scanned and electronically routed to AM employees. CIS also receives data inputs from internal systems. Electronic linked systems to CIS include, but are not limited to, the National Account Profile (NAP) via Legacy Access Provider (LAP), Security and Communications System (SACS), Standardized IDRS Access Tier 1 (SIA TIER1), Taxpayer Information File Data Store (TIF DS) via Legacy Access Provider (LAP), Security and Communications System (SACS), and Standardized IDRS Access Tier 1 (SIA TIER1).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** original paper copies after scanning, quality review, and validation.

(B) System Data: System data in the Correspondence Imaging System (CIS) is identified by a uniquely assigned "image number" and the date scanned in order to facilitate the research and retrieval of the paper document at a later date. Individual CIS Electronic Records can be primarily queried by CIS case identifier, Taxpayer Identification Number (TIN), Document Locator Number (DLN), and for specific roles, some can query by Customer Service Representative (CSR) Number. One of these identifiers is required and results can be further refined by selecting the state of the case, Master File Tax (MFT) Number, Tax Period, Name Control, IRS received date.

1. Non-Collection Statute Expiration (CSED) related cases.

**AUTHORIZED DISPOSITION**

**Cut off** when taxpayer case is closed.

**Delete/Destroy** 7 years after cutoff.

2. Statute Expiration (CSED) related cases.

**AUTHORIZED DISPOSITION**

**Cut off** when taxpayer case is closed.

**Delete/Destroy** 10 years after cutoff.

(C) Outputs: Systems Receiving Data from this the Correspondence Imaging System (CIS) include: Account Management Services (AMS-1, AMS); Correspondence Letter System (CORRESPONDEX, CRX) via Legacy Access Provider (LAP); Security and Communications System (SACS), Standardized IDRS Access Tier 1 (SIA TIER1); General Updates (GEN UP) via Legacy Access Provider (LAP); Security and Communications System (SACS); Standardized IDRS Access Tier 1 (SIA TIER1); TaxPayer Delinquent Account (TDA) via Legacy Access Provider (LAP); Security and Communications System (SACS); Standardized IDRS Access Tier 1 (SIA TIER1). CIS interfaces with the systems via the Integrated Data Retrieval System (IDRS). IDRS communicates via a set of IDRS command codes that are executed as server side calls, as well as, through the IDRS terminal emulation session. These commands gather information from TIF, Master File and CFOL Databases. CIS also interfaces with the SACS system to authenticate users and to leverage their security model. Additionally, CIS images IRS internally generated transcripts and notices that



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ultimately become case work for Adjustments CSRs.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

**Note:** CIS outputs are retained in the recipient systems as the official records.

(D) System Documentation: System Documentation for the Correspondence Imaging System (CIS) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 79** ***Information Returns Statistics of Income (IR SOI) System.*** The Information Returns Statistics of Income (IR SOI) System provides information returns that are associated with tax returns that have been selected for Statistics of Income processing. SOI operations begin by sampling from tax or information returns in the basic tax administration (or Master File) system. The Master File offers a sampling frame that enables efficient and sophisticated sample designs to be used. After the returns are sampled, data elements already captured for administrative purposes are used as a starting point in statistical processing. These data are substantially augmented with other items from the tax returns. All data are then tested for consistency, and identifiable errors or inconsistencies are resolved.

**Note:** This disposition request is pending NARA approval. Prior to any records destruction, check with Area Records Manager regarding status.

(A) Inputs: The Information Returns Statistics of Income (IR SOI) System data are extracted from almost every line of the tax returns designated for Statistics of Income (SOI) studies. Data is also obtained from taxpayers; some employees' returns may meet the criteria for inclusion in SOI samples. SOI data originates from the following IRS systems:

Individual Master File Statistics of Income Extracts (IMF SOI),  
Business Master File Statistics of Income Extracts (BMF SOI), and  
Statistics of Income Distributed Processing System (SOI DPS).

**PENDING DISPOSITION**

**Delete/Destroy** 90 days after successful entry and verification.

(B) System Data: System data in the Information Returns Statistics of Income (IR SOI) System is perfected in the application and becomes part of micro data files on which the SOI estimates are based.

**PENDING DISPOSITION**

**PERMANENT.**

**Cut off** at the end of each processing year.

**Transfer** to National Archives 30 years after cutoff.

(C) Outputs: The Information Returns Statistics of Income (IR SOI) System outputs

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are used to develop publications which include, but are not limited to, the following:

SOI Quarterly Bulletins, Individual and Corporation Complete Reports, Corporation Source Book, Turning Administrative Systems into Information Systems, Compendiums (Tax-Exempt, Estate, International, and Partnership), IRS Data Book, Statistical Information Services, Special Research Projects and Studies, Individual Statistics Studies, IRS Public Internet Web Site at [www.irs.gov/tax\\_stats](http://www.irs.gov/tax_stats).

**PENDING DISPOSITION**

**Delete/Destroy** cached publications files when no longer needed for operational purposes.

**Note:** IR SOI outputs are retained in the recipient electronic publications system as the official records. These are PERMANENT records.

(D) System Documentation: System Documentation for the Information Returns Statistics of Income (IR SOI) System consists of codebooks, records layout, User Guide, and other related materials.

**PENDING DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 80** ***Statistics of Income Distributed Processing System (SOI DPS)***. The Statistics of Income Distributed Processing System (SOI DPS) is designed to facilitate the collection, production and publication of statistical data for use by customers in the formulation and measurement of legislation relating to taxation as required under IRC 6108. This statistical data is based on tax and information returns, most of which are filed annually.

**Note: This disposition request is pending NARA approval. Prior to any records destruction, check with Area Records Manager regarding status.**

(A) Inputs: The Statistics of Income Distributed Processing System (SOI DPS) data are extracted from almost every line of the tax returns designated for Statistics of Income (SOI) studies. The data are perfected and become part of micro-data files on which the SOI estimates are based. Data is also obtained from taxpayers, some employees' returns may meet the criteria for inclusion in SOI samples. SOI data originates from the following IRS systems:

Service Center Recognition/Image Processing System (SCRIPS) provides SOI DPS with K1 images and data files from SCRIPS at the Cincinnati and Ogden hosting and editing sites.

Tax Return Database (TRDB) provides SOI DPS with data files from TRDB at the Cincinnati and Ogden hosting and editing sites.

Modernized Tax Return Database (MTRDB) provides SOI DPS with data files from MTRDB at the Ogden hosting and editing site.

Master File provides SOI DPS data files from the Master File at the Cincinnati and Ogden hosting and editing sites.

**ITEM NO DESCRIPTION OF RECORDS**

Taxpayer data are extracted from the Individual and Business Master File System for sampled returns representing virtually every type of tax and information return filed with the IRS. Paper returns or images of scanned returns may be used in this process when required.

**PENDING DISPOSITION**

**Delete/Destroy** 90 days after successful entry and verification.

(B) System Data: System data in the Statistics of Income Distributed Processing System (SOI DPS) is perfected in the application and becomes part of micro data files on which the SOI publications and assessments are based.

**PENDING DISPOSITION****PERMANENT.**

**Cut off** at the end of each processing year.

**Transfer** to National Archives 30 years after cutoff.

(C) Outputs: The Statistics of Income Distributed Processing System (SOI DPS) outputs from the SOI System include the following high-level summarized inventories:

## Business Tax Statistics:

Corporations, International, Partnerships, Nonfarm Sole Proprietorships, S Corporation, etc.

## Charitable &amp; Exempt Organization Statistics:

Charities, Exempt Organization Master File, Private Foundations, Trusts, Tax-Exempt Bonds, etc.

## Individual Tax Statistics:

Filing Season Statistics, Estate & Gift Tax, Individual Income Tax, International, Personal Wealth, etc.

## Products, Publications, and Papers:

SOI Bulletins, IRS Data Books, Conference Papers, SOI Paper Series, Historical Data Tables, etc.

## IRS Operations, Budget &amp; Compliance:

Issuing Refunds, Collecting Revenue, Enforcing Laws, Assisting Taxpayers, etc.

## Statistics by Form:

706, 709, 990-PF, 990-T, 1040, 1041, 1065, 1118, 1120, 5471, 5472, 8038, etc.

## Statistics of Income:

About SOI, Careers with SOI, Dissemination Policy, SOI Services, SOI Studies, Federal Statistics, etc.

## Additional Information:

Tax Statistics at a Glance, Join SOI Tax Stats E-Mail List, Payments for SOI Data, etc.

**PENDING DISPOSITION**

**Delete/Destroy** cached publications files when no longer needed for operational purposes.

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** SOI DPS outputs are retained in the recipient electronic publications system as the official records. These are PERMANENT records.

(D) System Documentation: System Documentation for the Statistics of Income Distributed Processing System (SOI DPS) consists of codebooks, records layout, User Guide, and other related materials.

**PENDING DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 81** **Modernized e-File (MeF) System.** The Modernized e-File System (MeF) accepts, collects, validates, prepares for downstream processing, and retains Taxpayer data contained on the Return Forms Series 1120, 1120S, 1120-POL, 1065, 1065B, 7004, 990, 990-EZ, 990-PF and 8868, including all schedules, forms, statements, and attachments required by law which were electronically filed via the IRS portals (www.irs.gov/efile) on the IRS Internet. MeF also will collect State tax returns, whether filed with a Federal return or not, for transmission to the appropriate state agency; that is, MeF will make State returns available to states. It is important to note that MeF, through Release 4, does not accept any individual returns. (Job No. N1-58-09-98)

(A) Inputs: The Modernized e-File System (MeF) end users register for IRS e-Services program, and complete an application for IRS e-file. After an applicant passes the suitability check and the IRS completes processing the application, the IRS notifies the applicant of acceptance to participate in IRS e-file. Transmitters and Software Developers must complete testing before final acceptance. The IRS assigns Electronic Identification Filing Numbers (EFINs) to all Providers and assigns Electronic Identification Transmission Numbers (ETINs) to Transmitters, Software Providers, and Online Providers.

The following Form types are e-filed through the MeF platform as inputs:

Corporations: Forms 1120, 1120-F, and 1120S.

Exempt Organizations: Forms 1120-POL, 990, 990-EZ, 990-N (e-Postcard), and 990-PF.

Partnerships: Forms 1065 and 1065-B.

Excise Tax: Forms 2290, 720 and 8849 (Schedules 3, 5, 6 only)

Extensions: Forms 7004 and 8868.

MeF also supports a Fed/State program that consists of a single point of submission and retrieval for all registered transmitters and State agencies. This Fed/State initiative includes Corporations, Partnerships and Exempt Organizations. Additional MeF information can be found in Publications 4163 and 4164.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached transmission files 90 days after successful entry and verification into the MeF Repository.

**ITEM NO DESCRIPTION OF RECORDS**

(B) System Data: System data in the Modernized e-File System (MeF) consists of the contents of all transmissions files from taxpayers.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of each processing year.

**Delete/Destroy** 75 years after cutoff.

(C) Outputs: The Modernized e-File System (MeF) outputs support eFile and Modernized eFile Programs supported by the System (including Business Master File, Business Master File Returns Processing, End-User (public) documentation hosted on the IRS Internet web site. Documentation includes Internal Revenue Service Publications 3112, 3005, 1345, 1346, 1436, 1437, 1438, 1438-A, 1474, 3823, 4162, 4163, 4164, 4205, 4505, 4594, Revenue Procedure 2007-40 e-Glossary, Quick Alerts, and e-News.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

**Note:** MeF outputs are retained in the recipient electronic publications system as the official records.

(D) System Documentation: System Documentation for the Modernized e-File System (MeF) consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 82** ***Excess Collection File (XSF) System.*** Excess Collection File (XSF) controls remittances that cannot be applied to a taxpayer account and must be accounted for as excess collections (i.e, conscience money and voluntary contributions to reduce the national debt). The XSF system is part of the Integrated Data Retrieval System (IDRS) processing. Command Codes support the XSF function. For the purpose of the IDRS investment definitions (E300, FISMA, Security Certification & Accreditation (C&A), the following subsystems are within the boundary of the IDRS application: Unidentified Remittance File and the Excess Collection File. (Job No. N1-58-09-99)

(A) Inputs: The Excess Collection File System (XSF) is part of the Integrated Data Retrieval System (IDRS). Inputs to the file derive from transfers of data from the IDRS and manual inputs by IRS staff working Collection Cases.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached transmission files after successful entry and verification into the Excess Collection File.

(B) System Data: System data in the Excess Collection File System (XSF) contains the XS control number, amount of credit, type of credit, received date and other identifying information, if known. XSF reflects contents of Accounts 6800 and 9999 less than seven years and more than one year after the IRS-received date except in true statute cases, where it may be under one year. Credits which have IRS-received dates more than one year prior to the current date can also be added to the XSF. Credits with DOC Codes 48, 58 and 65 and those representing "true" assessment statute cases can be added to the XSF regardless of age. Items

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dropped from the Unidentified Remittance File to Account 6800, Excess Collection, after September 30, 1988, are part of XSF. Campuses add other credits received in the paper Excess Collections file since October 1, 1988, to the XSF using CC XSADD to make available on IDRS all pertinent FY 1989 information. Other credits in the paper Excess Collections file which have IRS-received dates more than one year prior to the current date can be added to the XSF using CC XSADD to make them available for research on IDRS.

**AUTHORIZED DISPOSITION**

**Cut off** all closed Collection Files at the end of each processing year.

**Delete/Destroy** 7 years after data last entry on the case.

(C) Outputs: The Excess Collection File System (XSF) outputs support management of the Excess Collections Program. Outputs include the Daily Inventory Analysis Report, Monthly Inventory Analysis Report, the Dropped Listing, and the Dropped Listing (IRACS Function Copy).

1. Daily Inventory Analysis Report.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after End-Of-Month Balancing Operations have been completed.

2. Monthly Inventory Analysis Report.

**Cut off** at end of processing year.

**Delete/Destroy** 18 months after cutoff, or one year after internal audit of operations and accounts, whichever is earlier.

3. Dropped Listing.

**Cut off** at end of processing year.

**Delete/Destroy** 7 years after cutoff.

4. Dropped Listing (IRACS Function Copy).

**Delete/Destroy** 60 days after printing of Listing.

(D) System Documentation: System Documentation for the Excess Collections File System (XSF) consists of code listings, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 83** **Unidentified Remittance File (URF) System.** Unidentified Remittance File (URF) controls remittances that cannot be applied to a taxpayer account and must be accounted for as excess collections (i.e, conscience money and voluntary contributions to reduce the national debt). The URF system is part of the Integrated Data Retrieval System (IDRS) processing. Command Codes support the URF function. For the purpose of the IDRS investment definitions (E300, FISMA, Security Certification & Accreditation (C&A), the following subsystems are within the

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boundary of the IDRS application: Unidentified Remittance File and the Excess Collection File. Unidentified Remittance File-Excess Collection File Data Store (URF-XSF DS) contains three different account types, which are: 4620 Accounts (Unidentified Remittance), 6800 Accounts (Excess Collections), and 9999 Accounts (Revenue Clearance Accountability). Unidentified Remittance Accounts are remittances that are received, but cannot be immediately identified, applied, or associated to a specific taxpayer and/or tax period. (Job No. N1-58-09-100)

(A) Inputs: The Unidentified Remittance File (URF) System is part of the Integrated Data Retrieval System (IDRS). Inputs to the file derive from transfers of data from the IDRS and manual inputs by IRS staff working Excess Collection Cases (**Note:** Unidentified Remittances are considered excess collections).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached transmission files after successful entry and verification into the Unidentified Remittance File.

(B) System Data: System data in the Unidentified Remittance File (URF) System contains all Individual Master File, Business Master File, and Non Master File remittances which are received and cannot be positively identified. Each record within the file contains the UR Control Number, amount, type of payment/remittance, status code, 3731(C) notice indicator, name, address, Social Security Number/Employer Identification Number (if known), type of remittance, received date, check or money order number, telephone number, bank name, taxpayer's name and address, taxpayer's identifying number and available payment and follow-up information. It also contains, for information purposes only, a record of all doubtfully applied ES credits (TC 660). Each ES record will contain the taxpayer's name, address, type of payment, SSN/EIN, tax period, received date, money amount, TC 660, and the transaction DLN. The status code is ESAP. The IDRS URF contains four separate files on disk. These files are: the UR Name File, UR Amount File, UR TIN File and UR Control Number File. (**Note:** The UR TIN File stores data but cannot be used to retrieve information.) The paper file will contain history sheet, the document, correspondence, photocopy of remittance, etc. Subsequent IDRS activity with the URF is automatically recorded by the computer, and, if appropriate, balance amounts are also adjusted, thus becoming the official URF. A record will be removed from the open file at the time the case is closed on IDRS.

**AUTHORIZED DISPOSITION**

**Cut off** all closed Unidentified Remittance Files at the end of each processing year.

**Delete/Destroy** 7 years after data last entry on the case.

(C) Outputs: The Unidentified Remittance File System (URF) outputs support management of the Unidentified Remittance Program and Excess Collection Program. Outputs include the Daily Inventory Analysis Report, Monthly Inventory Analysis Report, the Dropped Listing, and the Dropped Listing (IRACS Function Copy).

1. Daily Inventory Analysis Report.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after End-Of-Month Balancing Operations have been completed.

2. Monthly Inventory Analysis Report.

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**AUTHORIZED DISPOSITION**  
**Cut off** at end of processing year.  
**Delete/Destroy** 18 months after cutoff, or one year after internal audit of operations and accounts, whichever is earlier.

3. Dropped Listing.

**AUTHORIZED DISPOSITION**  
**Cut off** at end of processing year.  
**Delete/Destroy** 7 years after cutoff.

4. Dropped Listing (IRACS Function Copy).

**AUTHORIZED DISPOSITION**  
**Delete/Destroy** 60 days after printing of Listing.

(D) System Documentation: System Documentation for the Unidentified Remittance File (URF) System consists of code listings, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**  
**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**84 e-Help Support System (EHSS).** The e-Help Support System (EHSS) is a full service support network skilled in providing assistance to external customers who encounter problems using IRS electronic products. E-Help Desk assistors use the E-Help Support System (EHSS) application to document all contacts with third party electronic product users who request E-Help Desk assistance. Additionally, EHSS contains a knowledge database used to resolve the contacts. E-Help System is one of eight automated E-Services systems that support the IRS mission. E-Help Desk Sites include: Andover, Austin, Cincinnati, Ogden, and Martinsburg. E-Help assistance and support is provided for the following IRS items: e-Services, Forms 1040 (e-File), Forms 940, 941, 944; Forms 1120, 1041, 1065; Forms 720, 2290, 8849; Electronic Federal Tax Payment System; Central Contractor Registration; as well as a variety of other related subject matters. (Job No. N1-58-09-110)

(A) Inputs: Assistors create e-cases and record the customer information, problem details, and resolution of the issue. To accurately record the contact, e-Help Support System (EHSS) relies on information contained within the Third Party Data Store (TPDS). TPDS is used to record and monitor the information about e-services users. This application system is part of e-services. With the TPDS Interactive Interface, an interactive system between TPDS and EHSS is created. Customer information is shared with EHSS within 5 seconds of any addition, deletion, or change in TPDS. With the implementation of the Third Party Data Store (TPDS) Interactive Interface, EHSS has access to accurate information on all contacts and fewer "Unregistered" cases will need to be created (exception: EFTPS and CCR customers will always be "Unregistered"). Assistors can now identify and authenticate callers on the call, and track the issue by customer. Since historical data can be researched, root cause analysis can also be performed on customer issues. If you determine that a customer should have been registered in EHSS (i.e., registration confirmed or customer has an EFIN) and the caller is not found, resolve the issue, close the e-case, and assign the e-case to the EHSS Techs Provider Group. EHSS is updated with customer information from Filing Information Returns Electronically (FIRE). EHSS uses the



**ITEM NO DESCRIPTION OF RECORDS**

Transmitter Control Code (TCC) to search and authenticate customers.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached transmission files after successful entry and verification into the e-Help Support System.

(B) System Data: System data in the e-Help Support System (EHSS) contains EHSS contains the name of the employee assigned to the case; the employee log-in information and changes made by the employee (in six basic categories: Individual, Business, Self Employment, eServices, Information Returns Branch and Share); unique case number; Customer (Firm Name); Representative (Firm's designated contact); Customer Phone type and Number; Customer Email type and email Address; Representative Phone Number; Extension and Email Address (if different than the Firms); Customer EFIN and/or ETIN (if applicable); Role type; Forms and T/P Indicator; and Problem Information (Product, Problem Type, Summary, Description, e-Case Type, Priority, e-Case Status, Provider Group, Severity, Source, and staff assigned to).

**AUTHORIZED DISPOSITION**

**Archive** closed case to off-line Data Store 3 years after the end of each processing year in which case was opened.

**Delete/Destroy** 4 years after case was archived.

(C) Outputs: The e-Help Support System (EHSS) outputs include: EHSS e-Help Reports (Weekly Combo, Aged e-Cases, and Products Report); Products by Problem Type Reports; End of Year Reports; e-Case History Reports; and Audit Reports.

**AUTHORIZED DISPOSITION**

**Archive** closed case to off-line Data Store 3 years after the end of each processing year in which case was opened.

**Delete/Destroy** 4 years after case was archived.

(D) System Documentation: System Documentation for the e-Help Support System (EHSS) consists of Project Plan, e-Help Assistant Guidelines, code listings, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 85** **Returns Transaction File On-Line System (RTFOL).** Returns Transaction File On-Line System (RTFOL) maintains transcribed tax return data that is not kept on the master files. Return data is posted on the Return Transaction File for subsequent retrieval and analysis by field tax examiners. Contains batch loaded VSAM files with on-line retrieval applications used to access the information. Data is available to end users registered through OL5081. Segregated portions of the files are not released. The VSAM data files are included in regularly scheduled daily and weekly system backups. (Job No. N1-58-09-109)

(A) Inputs: The Returns Transaction File On-Line System (RTFOL) maintains data extracted from the Returns Transaction File.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Delete/Destroy** any cached transmission files after successful entry and verification into the Returns Transaction File On-Line System.

(B) System Data: System data in the Returns Transaction File On-Line System (RTFOL) contains extracted data required to work specific cases.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after the end of the processing year in which the file is extracted.

(C) Outputs: The Returns Transaction File On-Line System (RTFOL) outputs include screen shots and graphical images of returns extracted. These screenshots can be printed as required.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Returns Transaction File On-Line System (RTFOL) consists of code listings, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 86** ***Business Returns Transaction File On-Line (BRTFOL) System.*** Business Returns Transaction File On-Line (BRTFOL) System maintains transcribed business tax return data that is not kept on the master files. Return data is posted on the Return Transaction File for subsequent retrieval and analysis by field tax examiners. Contains batch loaded VSAM files with on-line retrieval applications used to access the information. Data is available to end users registered through OL5081 via BRTVU. Segregated portions of the files are not released. The VSAM data files are included in regularly scheduled daily and weekly system backups. (Job No. N1-58-09-108)

(A) Inputs: The Business Returns Transaction File On-Line (BRTFOL) System maintains data extracted from the Returns Transaction File.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached transmission files after successful entry and verification into the Business Returns Transaction File On-Line System.

(B) System Data: System data in the Business Returns Transaction File On-Line (BRTFOL) System contains extracted data required to work specific cases.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 10 years after the end of the processing year in which the file is extracted.

(C) Outputs: The Business Returns Transaction File On-Line (BRTFOL) System outputs include screen shots and graphical images of returns extracted. These screenshots can be printed as required.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Business Returns Transaction File On-Line (BRTFOL) System consists of code listings, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 87** ***Social Security Administration - Railroad Retirement Board 1099 System (SSA - RRB)***. The Social Security Administration-Railroad Retirement Board 1099 System (SSA - RRB 1099) processes SSA-1099 and RRB-1099 documents received from the Social Security Administration on magnetic media. These documents report on income paid by SSA and RRB to taxpayers. (Job No. N1-58-09-107)

(A) Inputs: The Social Security Administration - Railroad Retirement Board 1099 System (SSA - RRB 1099) maintains 1099 data transmitted from the Social Security Administration.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached transmission files after successful entry and verification into the SSA – RRA 1099 System.

(B) System Data: System data in Social Security Administration - Railroad Retirement Board 1099 System (SSA - RRB 1099) contains SSA 1099 and RRB 1099 form information.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 6 years after cutoff, or when no longer needed for litigation, audit, collection, or other operational purposes, whichever is later.

(C) Outputs: The Social Security Administration - Railroad Retirement Board 1099 System (SSA - RRB 1099) outputs include screen shots of extracted SSA 1099 and RRB 1099 information. These screenshots can be printed as required.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Social Security Administration - Railroad Retirement Board 1099 System (SSA - RRB 1099) consists of code listings, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 88** ***Security Auditing and Analysis System (SAAS)***. The Security Audit and Analysis System (SAAS) enables the IRS and TIGTA to detect potential unauthorized accesses to IRS systems and enables users to analyze and report on audit log data for both Modernized and Current Processing Environment (CPE) applications. (Job No. N1-58-10-22)

**ITEM NO DESCRIPTION OF RECORDS**

(A) Inputs: SAAS receives receives weekly feeds of employee and taxpayer ancillary data from Information Returns Master File Processing (IRMF), and bi-annual data feeds from IRMF including restricted spouse employer and outside employer TINs.

SAAS receives daily data feeds from Corporate Authoritative Directory Service (CADS) that update the SAAS Standard Employer Identifier (SEID) look-up table.

SAAS receives daily application audit trails from Account Management System (AMS), Compliance Data Environment (CDE), E-Services, Individual Taxpayer Identification Number-Real Time System (ITIN-RTS), Integrated Data Retrieval System (IDRS), Integrated Financial System (IFS), Internet Refund-Fact of Filing (IRFOF), Modernized e-File (MeF), Modernized Internet Employer Identification Number (Mod-IEIN), Online Payment Agreement (OPA), Remittance Strategy-Paper Check Conversion (RS-PCC), Risk Based Scoring System (RBSS), Reporting Compliance Case Management System (RCCMS), Electronic Filing PIN-Help (EFP-Help), and Federal Student Aid Datashare (FSA-D).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files and data immediately following validation of receipt by the system.

(B) System Data: SAAS collects and stores log data at both the network and application layer; specifically, log data from the core services and Web Hosting environments. SAAS is comprised of four modules: Infrastructure, Modernized, IDRS, and Criminal Investigation (CI) which allows users to review audit trails with different reporting capabilities. Audit data includes a mix of taxpayer and IRS employee data, including taxpayer name, address and TIN, dates and times employees are logged in and what data they have accessed, restricted TIN list for an employee, event ID and type, time stamp, session ID, user ID and type, error message or code, and source address.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after 7 years. Maintain data online for 6 years, maintain data near line for an additional year, then delete.

(C) Outputs: The queries associated with SAAS reports allow managers, security, and law enforcement personnel to audit the actions of IRS employees on IRS systems by entering a Taxpayer TIN, Employee SSN, or Employee standard employee identification number (SEID). The audit trail consists of a standardized record and is flexible enough to capture all events of audit interest.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for audit or operational purposes, whichever is later.

(D) System Documentation: Includes date system specifications, codebooks, records layout, and user guide.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 89** **Chapter Three Withholding (CTW) Database.** The Chapter Three Withholding (CTW) Database is an application that captures tax information related to foreign individuals and entities (e.g. foreign partnerships, corporations, etc.). The tax

**ITEM NO DESCRIPTION OF RECORDS**

withholdings are reported on various tax international returns prepared by or for those foreigners or foreign entities, and then submitted to the IRS.

**Note: This disposition request is pending NARA approval. Prior to any records destruction, check with Area Records Manager regarding status.**

(A) Inputs: Inputs to the Chapter Three Withholding (CTW) Database are manual corrections or are electronically derived from UNPOST\_T\_DATA\_FILE from PMF, PAPER\_T\_DATA\_FILE from ISRP, PAPER\_S\_DATA\_FILE from ISRP, ELECTRONIC\_T\_DATA\_FILE from FIRE (Filing Info Returns Electronically), and ELECTRONIC\_S\_DATA\_FILE from FIRE.

Electronic Batch Files.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) Outputs: The Chapter Three Withholding (CTW) Database is used to correct information and resolve errors on tax withholding issues. Outputs are corrections to various transactions, matching, data, and reporting systems and applications.

**AUTHORIZED DISPOSITION**

**Not applicable.** No additional copies of the output data files are maintained.

(C) System Data: The Chapter Three Withholding (CTW) Database is designed to correct Form 1042-T and 1042-S records that have failed validity, consistency checks, or math error computations through the Chapter Three Withholding (CTW) Database.

1. Unresolved electronic 1042-S information records.

**AUTHORIZED DISPOSITION**

**Move** to the 1042-S “Junk” Table.

**Destroy** electronic data on, or after, January 15 of the year after processing.

2. Backup Tapes of resolved and corrected 1042-S information records.

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after year of processing.

(D) System Documentation: System Documentation for the Chapter Three Withholding (CTW) Database consists of codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**ALPHABETICAL LISTING**

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Computerized Mailouts (MAILOUTS)	70
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Delegation of Authority Files	8
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Information Returns Processing Non-Filer System (NONF)	69
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Magnetic Tape Maintenance Records	23
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Production and Work Control Schedules, Registers and Reports	27
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Quarterly Bank Extract (QBE) System	73
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Security Auditing and Analysis System (SAAS)	88
Social Security Administration - Railroad Retirement Board 1099 System (SSA- RRB)	87
Spouse Address Check (SPA) System	62
State Income Tax Levy Program (SITLP) System	65
Statistics of Income Distributed Processing System (SOI DPS)	80
System Management Records	28
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Transcript Delivery System (TDS)	61
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Unidentified Remittance File (URF) System	83
Waiver Requests, Extension of Time Requests (Forms 8508 and 8809), Penalty Research Documents, Bad Payer Report	
Work Files	32

Work Measurement Job Requests	5
Work Measurement Reports	4
Work Measuring, Work Planning and Control Cards	6



## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 20

### ADMINISTRATION/ORGANIZATION SUPPORT OPERATIONAL RECORDS

The records covered by this Schedule are created and accumulated in AWSS Servicewide. This Schedule consists of administrative and program records. They include: Protective Programs Records, Tort Claims, Personal Property Claims and Motor Vehicle Accident Records, Reports Management Program Records, Work Papers and Back-up Material of Studies and Related Records, Machine Printouts and Microfilm Registers, Indexes and Directories, and Wage Information Retrieval System (WIRS) Records. Unless otherwise indicated, files should be cut off annually on a calendar year or fiscal year basis.

The records disposition authorizations in this Schedule are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

This transmits revised text for Records Control Schedule (RCS) 20, last published October 19, 2010. This RCS has been revised to modify description and disposition language for Item 15, and to correct disposition instructions for Items 95-102 relative to copies of IMF and BMF-related records. Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

To facilitate reference, this Schedule contains a Forms Listing cross-indexed to specific items.

#### ITEM NO DESCRIPTION OF RECORDS

##### PROTECTIVE PROGRAMS RECORDS.

- 1** **General Correspondence Files.** Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office, regional offices, service centers, area, zone or local offices covering program activities involving procedures, rulings and decisions of a general nature, not made part of a specific case. (Job No. NN-174-012)

##### **AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the end of the year.

**Destroy** 6 years after the end of the year.

- 2** **Administrative Files.** Memoranda, teletypes, etc., pertaining to the administrative, housekeeping or other functions relating to the overall administration and operation of an individual office. Includes applications for employment. (Job No. NN-174-012)

##### **AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the year.

- 3** **Routine Correspondence Files.** Correspondence (not covered elsewhere in this Schedule) with the public, Congress and other Government activities pertaining to inquiries, complaints, etc. (Job No. NN-174-012)

##### **AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the year or after file has served its purpose, whichever is earlier.

**ITEM NO DESCRIPTION OF RECORDS**

- 4** **Directives.** Records include internal directives issued by the Commissioner of the Internal Revenue Service or his/her designee. Examples of such issuances include, but are not limited to, Delegation Orders, Internal Revenue Manual Policy Statements, basic text, tax processing handbooks, Law Enforcement Manuals, and supporting case files, if any. (Job No. N1-58-99-3)

(A) Records **AVAILABLE** to the Public.

(1) Paper (1995, and continuing). Records in this series include the directive and supporting case files, if any. Record copies of supportive case files are captured as paper records only.

**Note:** Paper records do not exist for this series prior to 1995. These records were converted to microfilm.

a. NOT converted to microfilm.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** or close files at the end of the calendar year.

**Transfer** to NARA 1 month after end of calendar year.

b. Converted to microfilm.

**Note:** Case files are in paper form only. Follow disposition instructions for "Paper Not" converted.

**AUTHORIZED DISPOSITION**

**Destroy** paper records after verification of microfilm image within 1 month of filming process. Microfilm media will be inspected and certified in accordance with 36 CFR, Part 1238.

c. Converted to CD-ROM.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** or close files at the end of the calendar year.

**Transfer** to NARA 1 month after end of calendar year.

d. All other offices and copies for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

(2) Electronic. Records consist of electronic copies/versions created using office automation, such as Word, Word-Perfect, Lotus Notes, or similar software.

a. Official electronic copy - Office of responsibility/Creation. Copy maintained electronically by staff for access, correction, revision, or reference.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

**ITEM NO DESCRIPTION OF RECORDS**

b. All other electronic copies.

**AUTHORIZED DISPOSITION**

Delete after recordkeeping copy and official electronic copy have been produced.

(3) Microfilm.

a. 1918-1994, Historical Master Set. (Silver Halide) includes diazo copy, if available, along with any supporting case files, if any.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

Transfer to NARA upon approval of this Schedule.

**Note:** These records have restricted access - Section 6103(a).

b. 1995 and Continuing, Historical Master Set. (Silver Halide and 2 diazo copies, if available) including any supporting case files.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

Transfer to NARA upon approval of this Schedule.

**Note:** These records have restricted access - Section 6103(a).

c. IRS Chief Counsel Copy. Copy maintained in Chief Counsel Library of Items (a) and (b) above.

**AUTHORIZED DISPOSITION**

Retain on site in Counsel Library.

Destroy when no longer needed or when 50 years old, whichever is later.

**Note:** This item will not be retired to a Records Center.

d. All other offices and copies for reference purposes.

**AUTHORIZED DISPOSITION**

Destroy when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

(4) CD-ROM. These Records consist of the Directives only.

**Note:** Supporting case files, if any, exist only in paper form and are not converted to CD-ROM. Follow disposition instructions for "Paper Not" converted.

a. Starting 1997, and Continuing.

**AUTHORIZED DISPOSITION**

Destroy when superseded, obsolete, or 3 years old. Earlier disposal is authorized if no longer needed for reference purposes.

b. IRS Chief Counsel Copy. Copy maintained in Counsel Library.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Retain** on site in Counsel Library.

**Destroy** when superseded, obsolete, or when no longer needed.

**Note:** This item will not be retired to a Records Center. It is the responsibility of this office to migrate or convert data to appropriate media as technology changes and to address media deterioration.

c. All other offices and copies for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

(B) Records **NOT AVAILABLE** to the public.

(1) Paper (1995, and continuing).

**Note:** Paper records do not exist for this series prior to 1995. These records were converted to microfilm.

a. NOT converted to microfilm.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** or close files at the end of the calendar year.

**Retire** to Records Center within 6 months of end of calendar year.

**Transfer** to NARA when 3 years old.

**Note:** These records have restricted access - Section 6103(a).

b. Converted to microfilm.

**AUTHORIZED DISPOSITION**

**Destroy** paper records after verification of microfilm image within 1 month of filming process. Microfilm media will be inspected and certified in accordance with 36 CFR, Part 1238.

c. Converted to CD-ROM.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** or close files at the end of the calendar year.

**Retire** to Records Center within 6 months of end of calendar year.

**Transfer** to NARA when 3 years old.

**Note:** These records have restricted access - Section 6103(a).

d. All other offices and copies for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

**ITEM NO DESCRIPTION OF RECORDS**

(2) Electronic. Records consist of electronic copies/versions created using office automation, such as Word, Word-Perfect, Lotus Notes, or similar software.

a. Official electronic copy - Office of responsibility/Creation. Copy maintained electronically by staff for access, correction, revision, or reference.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

b. All other electronic copies.

**AUTHORIZED DISPOSITION**

**Destroy** after recordkeeping copy and official electronic copy have been produced.

(3) Microfilm. This medium consists of both series of records, those available to the public and those with restricted access. The microfilm is a mixed series. Restricted portions are marked by "#" and are intermixed with public information.

a. 1918-1994, Historical Master Set. (Silver Halide) includes diazo copy, if available, along with any supporting case files, if any.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer** to NARA upon approval of this Schedule.

**Note:** These records have restricted access - Section 6103(a).

b. 1995 and Continuing, Historical Master Set. (Silver Halide and 2 diazo copies, if available) including any supporting case files.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer** to NARA upon approval of this Schedule.

**Note:** These records have restricted access - Section 6103(a).

c. IRS Chief Counsel Copy. Copy maintained in Chief Counsel Library of Items (a) and (b) above.

**AUTHORIZED DISPOSITION**

**Retain** on site in Counsel Library.

**Destroy** when no longer needed or when 50 years old, whichever is later.

**Note:** This item will not be retired to a Records Center.

d. All other offices and copies for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

(4) CD-ROM. These Records consist of the Directives only.

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** Supporting case files, if any, exist only in paper form and are not converted to CD-ROM. Follow disposition instructions for "Paper Not" converted.

a. Starting 1997, and Continuing.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded, obsolete, or when 7 years old. Earlier disposal is authorized if no longer needed for reference purposes.

b. IRS Chief Counsel Copy. Copy maintained in Counsel Library.

**AUTHORIZED DISPOSITION**

**Retain** on site in Counsel Library.

**Destroy** when superseded, obsolete, or when no longer needed.

**Note:** This item will not be retired to a Records Center. It is the responsibility of this office to migrate or convert data to appropriate media as technology changes and to address media deterioration.

c. All other offices and copies for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded, obsolete, or when 5 years old. Earlier disposal is authorized if no longer needed for reference purposes.

- 5** **Management Project Files.** Files including copies of each pamphlet, report, leaflet, graphic presentation, or other published or processed document, and of the last manuscript report (if not published or processed) together with supporting papers documenting project inception, scope, procedure and accomplishments (but excluding working papers as described in Item 6 of this Schedule). (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after issuance or implementation of report, whichever is applicable.

- 6** **Project Working Papers.** Papers including background materials, studies, analyses, notes, rough drafts, interim reports and related papers pertaining to management projects, exclusive of documents covered by Items 1-5 of this Schedule. (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after final action on project report, or 3 years after completion of report if no final action taken.

- 7** **Internal Control Files.** Card files and other types of internal control records (not covered in this Schedule) developed to control assignments and work flow; to record action taken; or to serve as receipts for records borrowed or loaned. (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of year, or after case is closed, whichever is applicable.

- 8** **Records Disposition Files.** Includes descriptive inventories, disposal authorizations, and schedules for retirement of records, records transmittal and

**ITEM NO DESCRIPTION OF RECORDS**

receipt forms for retirement to Records Centers, reports of disposition, and related documents. (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations (record copy in National Records Office).

- 9 ***Delegations of Authority Files.*** Record copies documenting the delegation of authority to an individual or office in accordance with prescribed procedures. (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after close of calendar year in which delegation of authority was terminated.

- 10 ***Minutes or Summaries of Conferences and Meetings.*** Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken. (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the year.

- 11 ***Documentation of Membership in Professional Organizations.*** Correspondence, reports, copies of speeches, minutes of meetings, publications, newsletters and other material related to membership and participation of Service officials and supervisory employees in professional societies and organizations (participation authorized by the Service). (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 years or when no longer needed in current operations, whichever is earlier.

- 12 ***Training Program Files (not made part of personnel files and not covered elsewhere in this Schedule).*** Schedules, timetables, evaluations and plans of training courses; documents and reports pertaining to participation, instructions, attendance, progress and examinations; requests for material, services and information; data relating to training task forces; estimates of need for training; and related data. (Job No. NN-174-012)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after completion of course, except selected overall records of training which may be retained until no longer needed in current operations.

- 13 ***Credit Card Program Account Maintenance Change Forms.*** The records consist of electronic templates that are filled in by cardholders and which reflect a number of changes (address, cancellation, limit, etc.) requested by the cardholder. Information is retrieved by cardholder name and is stored on a shared directory on a Kansas City server. The records are stored quarterly by fiscal year. (Job No. N1-58-10-14)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of each fiscal year.  
**Delete** 3 years after cutoff.

ITEM NO	DESCRIPTION OF RECORDS
14	Reserved.  <b>TORT CLAIMS (FTCA), EMPLOYEE PERSONAL PROPERTY DAMAGE CLAIMS (MPCECA) AND MOTOR VEHICLE ACCIDENT RECORDS.</b>
15	<b><i>Accident Claim Files and Related Claim Records.</i></b> Case files containing third party damage claims filed under the FTCA, investigative and motor vehicle accident reports; employee personal property damage claim files filed under the MPCECA; and related exhibits, statements of fact and related correspondence. Motor Vehicle Accident Reports, FTCA and MPCECA claim records. (Job No. NN-174-012. P&I change, 2/23/2011)  <b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 3 years after case is closed or 3 years after date of accident, whichever is applicable. <b>Destroy</b> 7 years after date of accident or case is closed.
16	Reserved.
17	Reserved.  <b>RECORDS COVERING FACILITIES SECURITY AND PROTECTIVE SERVICES, PERSONNEL SECURITY CLEARANCE RECORDS AND EMERGENCY PLANNING RECORDS.</b>
18	Reserved.
19	<b><i>Facilities Security Surveys.</i></b> Report of surveys and inspections of Government owned facilities conducted to insure adequacy of protective and preventive measures taken against hazards of fire, explosion, and accidents and to safeguard information and facilities against sabotage and unauthorized entry. (Job No. NN-174-012)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 3 years or upon discontinuance of facility, whichever is sooner.
20	<b><i>Investigative Files.</i></b> Accumulating from investigations of fires, explosions, bomb threats, demonstrations, accidents, etc., consisting of retained copies of reports and related papers when the original reports are submitted for review and filing in other agencies or organizational elements and reports and related papers concerning occurrences of such a minor nature that they are settled locally without referral to other organizational elements. (Job No. NN-174-012)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 2 years.
21	<b><i>Files Relating to Lost or Stolen Property.</i></b> Reports, loss statements, receipts and other papers relating to lost and found articles. (Job No. NN-174-012)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 3 years.
22	<b><i>Identification Media and Related Records.</i></b> (Job No. NN-174-012)



**ITEM NO DESCRIPTION OF RECORDS**

(1) Pocket commissions, identification cards, and Civil Defense identification cards.

**AUTHORIZED DISPOSITION**

**Destroy** when returned by person to whom issued.

(2) Numerical records of pocket commissions, enforcement badges, identification cards, and Civil Defense identification cards.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after last entry turn-in.

(3) Records pertaining to the development of personnel identification media. (Job No. NC-58-75-12)

**AUTHORIZED DISPOSITION**

**Destroy** after 20 years.

**23 Security Clearance Files.** (Job No. NN-174-012)

(1) Correspondence files relating to administration and operation of the personnel security clearance program.

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years.

(2) Personnel security clearance status files maintained in security unit to show the security clearance status of individuals in the form of lists or rosters.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete.

**24 Reserved.****25 Relocation Plans and Lists.** Records pertaining to emergency relocation plan, and emergency relocation cadre assignment. (Job No. NN-174-012)**AUTHORIZED DISPOSITION**

**Destroy** when superseded by new plans and lists or when declared obsolete.

**26 Emergency Planning Files.** Case files and other records relating to administration and operation of the emergency planning program such as program memorandums, correspondence and instructions relating to test exercises, tests of emergency communications equipment and copies of reports. (Job No. NN-174-012)**AUTHORIZED DISPOSITION**

**Destroy** when obsolete or when no longer needed in current operations, whichever is earlier.

**27 Reserved.****28 Reserved.****29 Reserved.**

**ITEM NO DESCRIPTION OF RECORDS**  
**30 Reserved.**

**REPORTS MANAGEMENT PROGRAM RECORDS.**

- 31 *Reports Program Subject File.*** Includes correspondence, reports, instructions, and related papers pertaining to program development and operations of the Reports functions; promotion and orientation in reports management operations; and guidelines for and program evaluation of reports management activities throughout the Service. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy after 2 years.**

- 32 *Chronological Reading File.*** Copies of correspondence as they relate to the Reports Management Program. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy after 2 years.**

- 33 *General Administrative Records.*** Includes correspondence, memorandums, teletypes and similar papers pertaining to housekeeping or facilitative functions, and to the overall administration and operation of the National Office Reports Management Program. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy after 2 years.**

- 34 *Document, Correspondence, and Other Related Papers*** recording the establishment of practices or precedents for the Reports Management Program. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy 1 year after records are superseded, revised or cancelled.**

- 35 Reserved.**

- 36 Reserved.**

- 37 Reserved.**

- 38 Reserved.**

- 39 Reserved.**

- 40 *Symbolled and Uncontrolled Reports Records.*** Symbolled Reports Folders including the "Report Approval and Cost" (Form 2951), copies of reporting directives and instructions, samples of report forms, and periodic review and evaluation statements or assessments of reports effectiveness. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy 2 years after records are superseded, revised or cancelled.**

- 41 *Uncontrolled (Non-Symbolled) Reports.*** Folders include copy of the inventory cost data or working papers relating to the compilation of cost, sample copy of the report,

**ITEM NO DESCRIPTION OF RECORDS**

copy of the requiring directive and instruction, and periodic review and evaluation statements or assessments of reports effectiveness. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the report has been superseded, revised or cancelled.

42 Reserved.

43 Reserved.

44 Reserved.

45 Reserved.

**WORK PAPERS AND BACK-UP MATERIAL OF STUDIES AND RELATED RECORDS.**

46 **Work Papers and Back-Up Material** produced in the conduct of reports systems studies and other studies, including such items as charts, forms, correspondence, machine tabulations, staffing patterns, instructional materials, and drafts of the published study. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after system is implemented or study is completed.

47 **Reports Processing and Analysis Records.** Reports and consolidations of reports not covered elsewhere in this schedule, on operations of field offices, service centers, National Office organizations, and other agencies, received as source documents for compiling either published or unpublished reports. (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of report year.

48 **Reports Program Case or Project Records.** Project files of materials used in compiling published reports, including background material relating to sources, printing and distribution, i.e., Reports Curtailment Status Report (excluding records covered in Items 40 and 41 of this Schedule). (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of report year.

49 **Field Reports Program Administration.** Records dealing with regional, district, and service center operations (excluding records covered in Items 40 and 41 of this Schedule). (Job No. NC-58-75-2)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after records have been superseded, revised or cancelled.

50 **Evaluation Files.** Contains reports prepared by audit groups or teams on the operation of the Reports Management Program throughout the Service. Reports Program accomplishments, or equivalent forms, are represented in this file. (Job No. NC-58-75-2)

ITEM NO	DESCRIPTION OF RECORDS
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 2 years after records have been superseded, revised or cancelled.</b>
51	<b>Reference Files of Issuances and Directives.</b> (Job No. NC-58-75-2)  (1) Record set of Internal Revenue Manual Transmittals and Supplements, or related directive material pertaining to Reports Management.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy 1 year after material has been superseded, revised or cancelled.</b>  (2) All other issuances and directives.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy when obsolete or superseded.</b>
52	<b>General Correspondence Files.</b> Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office, Regional Commissioners, Assistant Regional Commissioners (Resources Management), District Directors, and principal staff offices covering program activities involving implementation of Service policy, procedures, rulings, decisions, etc.; not made part of a particular case. (Excludes records documenting significant procedural matters, and selected records determined to have historical or reference value, which shall be retained.) (Job No. NN-169-10)  <b>AUTHORIZED DISPOSITION</b> <b>Retire to Records Center after 3 years.</b> <b>Destroy 6 years after the end of the calendar or fiscal year, whichever is applicable.</b>
53	<b>Administrative Files.</b> Correspondence, memorandums, teletypes and related documents (not covered elsewhere in this Schedule) pertaining to housekeeping or facilitative functions of the over-all administration and operation of the offices of the Regional Commissioners, Assistant Regional Commissioners (Resources Management), District Directors, and their principal staff offices. (Job No. NN-169-10)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy 2 years after the end of the calendar or fiscal year, whichever is applicable.</b>
54	<b>Routine Correspondence Files.</b> Correspondence (not covered elsewhere in this Schedule and not made a part of the taxpayer case file) with the public, Congress and other government activities pertaining to inquiries, complaints, or requests for general information on tax matters and replies thereto. (Job No. NN-169-10)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy 2 years after the end of the year, or after the file has served its purpose, whichever is earlier.</b>
55	<b>Regional Commissioner's Files.</b> Copies of correspondence and reports on appointments, transfers, separations, adverse actions, etc., relating to key officials of the region. (Job No. NN-169-10)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy after file has served its purpose.</b>

**ITEM NO DESCRIPTION OF RECORDS**

- 56** **Reference Files.** Correspondence and documents (not covered elsewhere in this Schedule) consisting of copies of incentive awards, budget papers, special surveys and conferences, etc. (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the year, or after the file has served its purpose, whichever is earlier.

- 57** **Delegations of Authority Files.** Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the Internal Management Document System. (Those records are of a limited nature as opposed to delegations of authority records on a continuing basis, which are parts of the Internal Management Document System). (Job No. NC1-58-83-6)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after close of the fiscal year in which delegation of authority was terminated.

- 58** **Designations of employees to act in official or supervisory capacities** other than the positions to which they are regularly assigned. (Excludes delegations of authority.) (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the calendar or fiscal year, whichever is applicable.

- 59** **Designations of Certifying Officers.** Forms, lists and correspondence relating to the designation of Internal Revenue officers and employees to certify vouchers to disbursing officers for payment from appropriated funds. Also includes records pertaining to recommendations for appointments and revocations; and notices of appointments and revocations. (Job No. NN-169-10)

**Note:** Segregate terminated delegations of authority on a continuous basis.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center terminated or revoked delegations of authority after 2 years.

**Destroy** 6 years after revocation.

- 60** **Premium Pay Files.** Documentation to support recommendations and authorizations for premium pay to investigators and/or special investigators (incumbents of positions in the GS–1811 series). (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the calendar year.

- 61** **Visitation or Team Evaluation Reports.** Narrative reports of program evaluations, progress of field operations, and conformance to existing Service policies, procedures and regulations for management purposes. Those reports and replies thereto are submitted by representatives of the National and Regional Offices. (Job No. NN-169-10)

(a) Record copy.

- ITEM NO DESCRIPTION OF RECORDS**  
**AUTHORIZED DISPOSITION**  
**Destroy 5 years after the end of the reporting year.**
- (b) All other copies.
- AUTHORIZED DISPOSITION**  
**Destroy 2 years after the end of the reporting year, or when no longer needed in current operations, whichever is earlier.**
- 62 Reserved.**
- 63 *Management Survey and Project Reports.*** Narrative reports and related documents prepared by the regional and district offices and service centers for local implementation at request or direction of higher authority. (Excludes record copy of management improvement reports prepared for submission to the Bureau of the Budget, which shall be retained.) (Job No. NN-169-10)
- (a) Record copy.
- AUTHORIZED DISPOSITION**  
**Destroy 5 years after issuance or implementation of report, whichever is applicable.**
- (b) All other copies.
- AUTHORIZED DISPOSITION**  
**Destroy 2 years after issuance or implementation of report, or when no longer needed in current operations, whichever is earlier.**
- 64 *Task Force and Special Assignment Files.*** Reports, publications, correspondence, and forms relating to task force and other special assignments of officials that are not directly related to their regularly assigned duties. (Job No. NN-169-10)
- AUTHORIZED DISPOSITION**  
**Destroy 3 years after completion of assignment.**
- 65 *Narrative and Statistical Reports.*** Narrative, statistical, progress and production reports (not covered elsewhere in this Schedule) submitted to higher levels or received from subordinate offices. (Job No. NN-169-10)
- (a) Record copy.
- AUTHORIZED DISPOSITION**  
**Destroy 5 years after the end of the reporting year.**
- (b) All other copies.
- AUTHORIZED DISPOSITION**  
**Destroy 2 years after the end of the reporting year, or when no longer needed in current operations, whichever is earlier.**
- 66 *Operating Plans.*** Regional and district office operating plans consisting of statements of objectives or goals, descriptions of steps taken or to be taken, with time schedules, for accomplishment. These records may include summaries of actions necessary to accomplish large projects or to implement internal management

- ITEM NO DESCRIPTION OF RECORDS**  
documents. (Job No. NN-169-10)
- (a) Record copy.
- AUTHORIZED DISPOSITION**  
**Destroy** 5 years after the close of the period for which plan is effective (except selected records determined to have historical or reference value.).
- (b) All other copies.
- AUTHORIZED DISPOSITION**  
**Destroy** 1 year after the close of the period for which plan is effective.
- 67** ***Federal/State Agreements on Coordination of Tax Administration.*** Documents and correspondence relating to agreements between States and the Internal Revenue Service for the exchange of tax information and the carrying out of joint arrangements to improve compliance with the tax laws of their respective jurisdictions. (Job No. NN-169-10)
- AUTHORIZED DISPOSITION**  
**Retain.**  
**Retire** to Records Centers 2 years after termination of agreement.
- 68** ***Minutes or Summaries of Conferences and Meetings.*** Documentation of minutes or summaries of conferences and meetings held by the Regional Commissioners, Assistant Regional Commissioners and District Directors or principal staff officials, including information on decisions reached and actions taken or to be taken. (Job No. NN-169-10)
- (a) Record copy.
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after the end of the year.
- (b) All other copies.
- AUTHORIZED DISPOSITION**  
**Destroy** 1 year after the end of the year.
- 69** ***Summaries of National Office and Regional Commissioner Conferences.*** Documentation of meetings held in the National Office, attended by the Regional Commissioners in or without the company of District Directors, including information on decisions reached and action to be taken. (Job No. NN-169-10)
- (a) Record copy.
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center 3 years after the end of the year.  
**Destroy** 6 years after the end of the year.
- (b) All other copies.
- AUTHORIZED DISPOSITION**  
**Destroy** when no longer needed in current operations, but no later than 2 years.

**ITEM NO DESCRIPTION OF RECORDS**

- 70** ***Documentation of Membership in Professional Organizations.*** Correspondence, reports, copies of speeches, minutes of meetings, publications, newsletters, and other material related to membership and participation of Service officials and supervisory employees in professional societies and organizations. (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after the close of the year, or when no longer needed in current operations, whichever is earlier.

- 71** **Reserved.**

- 72** ***Training and Development Records of Individuals (not made a part of personnel files).*** Forms, memoranda and reports pertaining to participation, progress, and grades; evaluations and summaries of the performance and effectiveness of individuals in courses, training or career development projects; and applications and records of students in Correspondence Courses. (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

- 73** ***Evaluations of Classroom Instructors.*** Forms or memorandums used to evaluate the performance and effectiveness of classroom instructors. (Job No. NN-169-10)

(a) Record copy.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after employee separates from Service. (P&I change, 5/27/2009)

(b) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

- 74** ***Training Course Status Notices.*** (Job No. NN-169-10)

(a) Record copy.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or obsolete.

(b) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

- 75** ***Training Material Status Notice Transmittals.*** (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of subsequent transmittal notice.

- 76** **Reserved.**



**ITEM NO DESCRIPTION OF RECORDS**

- 77** **Centralized Services Error Summary (Form 6462).** Form used to record and summarize the results of Quality Measurement Reviews. The Error Summary form is the source document for the Quality Measurement Summary. (Job No. NC1-58-84-14, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 78** **Reserved.**

- 79** **Emergency Preparedness Files.** Records relating to the day-to-day administration and operation of the emergency preparedness program, such as program memorandums, correspondence and instructions relating to test exercises, tests of emergency communications equipment, and copies of reports. (Job No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years.

- 80** **Relocation Plans and Lists.** Records pertaining to the emergency relocation plans, and emergency relocation cadre assignments. (Job. No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** when superseded by new plans and lists or when declared obsolete.

- 81** **Safety Program Files.** Correspondence and related documents pertaining to safety program progress, comparative safety and accident data, etc. (not covered elsewhere in this Schedule). (Job. No. NN-169-10)

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years.

- 82** **Accident Case Files.** Case files containing personal injury, investigative and motor vehicle accident reports; exhibits, statements of fact and related correspondence (Job No. NN-169-10).

(a) Motor vehicle accident records maintained by Regional Facilities Management Branch.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after case is closed.

(b) Motor vehicle accident reports maintained in all other offices.

**AUTHORIZED DISPOSITION**

**Destroy** at end of calendar year in which case was closed.

(c) Employee personal injury case file maintained by Regional Facilities Management Branch.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year.

(d) Employee personal injury records maintained in all other offices.

ITEM NO	DESCRIPTION OF RECORDS
	<b>AUTHORIZED DISPOSITION</b> Destroy at end of year in which accident occurred.
83	<b>Claims Files.</b>  (1) Tort Claim Files. (Job No. NN-169-10)  <b>AUTHORIZED DISPOSITION</b> Destroy 1 year after case is closed.  (2) Employee Personal Property Claims Files.  <b>AUTHORIZED DISPOSITION</b> Destroy 1 year after case is closed.  (3) Other General Claims.  <b>AUTHORIZED DISPOSITION</b> Destroy 3 years after date of claim.
84	<b>Management Document Distribution Control Cards</b> , or equivalent, used in the control and distribution of internal management documents. (Job No. NN 169-10)  <b>AUTHORIZED DISPOSITION</b> Destroy except current card and the one that immediately precedes current card.
85	<b>Numerical History Forms Files.</b> Folder for each form prescribed by regional, district offices, or service centers containing all information relating to the development and approval of the forms. (Job No. NN 169-10)  <b>AUTHORIZED DISPOSITION</b> Retire obsolete forms files to Records Centers after 1 year. Destroy 6 years after forms become obsolete.
86	<b>Functional Forms Files.</b> Collection of samples of each form prescribed or issued at the National, regional, district or service center level. Filed by function as a means of locating similar forms to prevent duplication of forms, and for combining and standardizing forms. (Job No. NN 169-10)  <b>AUTHORIZED DISPOSITION</b> Destroy when form is revised, superseded, or obsolete.
87	<b>Internal Control Files.</b> Card files, tickler files, and other types of files, used to control work assignments and work flow, and to record action taken. (Job No. NN 169-10)  <b>AUTHORIZED DISPOSITION</b> Destroy after 2 years, or when no longer needed in current operations, whichever is earlier.
88	<b>Reference Files.</b> Extra copies of correspondence and reports, reference copies of computer-produced reports, or other materials retained solely for convenience of reference. (Job No. NN 169-11)

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy** when obsolete, or superseded, or when no longer needed in current operations, whichever is earlier.

**89 Daily Transaction Listings.**

(1) Reports such as Daily General Ledger Transaction Listings (S10 and S11) and Daily Advance Transaction Listing (S40). (Job No. NC1-58-76-11, Item 37)

**AUTHORIZED DISPOSITION**

**Destroy** when data in listing is consolidated and reported in Monthly General Ledger and the Advance Master File History Listing.

(2) Reports such as Daily Special Obligations and Expenditure Transaction (S19), Daily Obligation Transaction Listing (S20) and Daily Expenditure Transaction Listing (S21).

**AUTHORIZED DISPOSITION**

**Destroy** when information is available on computer tape.

**90 Reserved.****91 Statement of Advance of Change-Making Funds.** Annual accounting by tellers and the Agent Cashier (Director) of all advances of change funds to the Regional Disbursing Office. (Job No. NCI-58-83-5, Item 17)**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

**92 Certificates of Deposits and Related Documents.** (Job No. NCI-58-83-5, Item 18)**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

**93 Reports of Deposit.** Deposit fund records of Offers in Compromise, property sales and deposits, miscellaneous deposit funds, etc. (Job No. NCI-58-83-5, Item 19)**AUTHORIZED DISPOSITION**

**Retire** to Records Center after audit, or after a full fiscal year, whichever is earlier.  
**Destroy** 6 years 3 months after the period of the account.

**94 Reserved.****MACHINE (PAPER) PRINTOUTS AND MICROFILM REGISTERS, INDEXES AND DIRECTORIES.**

Prior to conversion to microfilm and transfer of returns processing and revenue accounting functions to service centers, district offices were charged with the responsibility of maintaining and retiring the record (official) copies of machine (paper) printouts of registers, indexes and directories. Effective with the conversion to microfilm and transfer of these functions to service centers, service centers were charged with the responsibility of maintaining and retiring all record copies of

**ITEM NO DESCRIPTION OF RECORDS**

registers, indexes, and directories in accordance with this Schedule.

- 95** ***Individual Master File (IMF) Accounts Register.*** Weekly printout on microfilm, replacing the Index Registers, Settlement Registers, and Outstanding Balance List as of January 1, 1968. Generally, each time some activity occurs in an entity or tax module, all postings to that module will appear on the weekly accounts register. Each accounts register record is, in effect, a specific transcript of the module. The accounts register is in order by account number within district Records Control Schedule 212, for Regional Commissioner, and Director of Support Services (DSS) office and is printed for each district within a region in Social Security Number order and within validity digit sequence. Weekly registers, for a variable number of cycles, are combined into a cumulative accounts register on a four-week basis. (Record copy maintained in service center.)

(1) Copies of IMF Monthly Cumulative Accounts Register required for research. (Job No. NC1-58-80-6)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year, or when no longer needed in current operations.

(2) Copies of IMF Weekly Accounts Register. (Job No. NN-170-16)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.

- 96** ***Individual Master File (IMF) Reference Register.*** Microfilm index to the Cumulative IMF Accounts Register. Register contains references pertaining to entities and tax period on the Master Files by indicating the cycle number of the last cumulative accounts register on which an entity or tax period was last shown. Register is printed for each district within a region in Social Security, validity digit sequence. Reference register is updated every four weeks on a cumulative basis.

(1) Copies of last IMF Cumulative Reference Registers required for research. (Job No. NC1-58-80-6)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

(2) Copies of IMF Reference Registers produced during a year other than the last produced for year. Job No. NN-173-152)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of the next cumulative register four cycles later.

- 97** ***Individual Master File (IMF) Taxpayer Name Directory.*** Entity data for taxpayers on the Master Files, such as name, address and location codes listed by region, district, and Social Security Number. (Microfilm)

(1) Copies of Annual Cumulative Directories required for research. (Job No. NC1-58-80-6)

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Destroy** 3 years after end of processing year, or when no longer needed in current operations.

(2) Interim Directories. (Job No. NN-170-16)

**AUTHORIZED DISPOSITION**

**Destroy** after receipt of subsequent interim or cumulative director covering same tax periods and taxpayers.

- 98** **Individual Master File (IMF) Retention Register.** Contains all entity and tax modules removed from the Master File.

(1) Copies required for research. (Job No. NC1-58-80-6)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year, or when no longer needed in current operations.

- 99** **Business Master File (BMF) Accounts Register.** Microfilm printout on a weekly basis starting July 1, 1968. The BMF Accounts Register replaces the BMF Index Register, Settlement Register, and the Outstanding Balance List. Each cycle an entity or tax period is active; all postings to that period will appear on the weekly accounts register. The accounts register for that cycle is merged with the next cycle's account register. These cycles are accumulated for a series until a final accumulation is made on a four-week basis. Each taxpayer on the register is listed by a tax period, within Master File Tax (MFT) Code, within Employer Identification (E.I.) Number. The sequence is by region, district, E.I. Number, MFT and tax period.

(1) Microfilm copy of Monthly Cumulative Accounts Register required for research. (Job No. NN-170-16)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year or when no longer needed in current operations.

(2) Microfilm Copy of Weekly Accounts Register. (Job No. NN-170-16)

**AUTHORIZED DISPOSITION**

**Destroy** on receipt of the next week's register merging prior registers with all of the active accounts for the current week.

- 100** **Business Master File (BMF) Reference Register.** Microfilm index to the Cumulative BMF Accounts Register. Reference register is produced in account number with district office sequence and lists the cycle number in which a tax module last appeared in a cumulative register. The reference register is updated every four weeks on a cumulative basis.

(1) Microfilm copy of last BMF Reference Register required for research. (Job No. NN-173-152)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year or when no longer needed in current operations.

- ITEM NO DESCRIPTION OF RECORDS**  
(2) Microfilm copy of Reference Register produced during a year other than the last produced for the year. (Job No. NN-173-152)
- AUTHORIZED DISPOSITION**  
**Destroy** upon receipt of the next cumulative register four cycles later.
- 101 *Business Master File (BMF) Taxpayer Name Directory.*** Entity data for taxpayers on the Master File, such as name, address and location codes listed by region, district, name, and Employer Identification Number.
- (1) Microfilm copy of Annual Cumulative Directory required for research. (Job No. NN-170-16)
- AUTHORIZED DISPOSITION**  
**Destroy** 5 years after end of processing year or when no longer needed for current operations.
- (2) Microfilm copies of Cumulative (Temporary) and Monthly Indexes. (Job No. NN-170-16)
- AUTHORIZED DISPOSITION**  
**Destroy** after receipt of subsequent cumulative or annual index covering same taxpayers and tax periods.
- 102 *Business Master File (BMF) Retention Register.*** Contains all entity and tax modules removed from the Master File (copies required for research). (Job No. NN-173-152)
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after end of processing year or when no longer needed in current operations.
- 103 *Individual Retirement Account File.***
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after end of processing year.
- 104 *Exempt Organization Master File (EOMF) Outputs.*** Copies of registers, rosters, and special listings produced by the EOMF System as a result of ADP manipulation of magnetic tape records.
- (1) Microfilm national registers and rosters.
- (a) Quarterly registers.
- AUTHORIZED DISPOSITION**  
**Destroy** after receipt of cumulative supplements.
- (b) Annual registers.
- AUTHORIZED DISPOSITION**  
**Destroy** 3 years after end of processing year.
- (2) Microfilm Transaction History Lists (Annual).

ITEM NO	DESCRIPTION OF RECORDS
	<b>AUTHORIZED DISPOSITION</b> Retain.
105	<b>Employee Plans Master File (EPMF) Name Directory.</b> Weekly Register.  <b>AUTHORIZED DISPOSITION</b> Obsolete after Cycle 7728. Destroy Cycle after 6 years.
106	<b>Employee Plans Master File (EPMF) Taxpayer Index.</b> Weekly Register.  <b>AUTHORIZED DISPOSITION</b> Obsolete after Cycle 7728. Destroy Cycle after 6 years.
107	<b>Employee Plans Master File (EPMF) Removed Accounts Index Record.</b> This record will be printed once and should be retained with the last EPMF Taxpayer Index.  <b>AUTHORIZED DISPOSITION</b> Destroy after 6 years.
108	<b>Employee Plans Master File (EPMF) National Alphabetic Directory.</b>  <b>AUTHORIZED DISPOSITION</b> Retain latest annual register until superseded, and then destroy.
109	<b>Individual Master File (IMF) Spouse Social Security Number (SSN) Directory.</b> Annual Register.  <b>AUTHORIZED DISPOSITION</b> Destroy 3 years after end of processing year.
110	<b>Partnership Name Directory.</b> Annual Directory.  <b>AUTHORIZED DISPOSITION</b> Destroy 3 years after end of processing year.
111	<b>Residual Master File (RMF) Accounts Register and Name Directory.</b>  <b>AUTHORIZED DISPOSITION</b> Destroy when no longer needed in current operation.
	<b>Items 112-116, WAGE INFORMATION RETRIEVAL SYSTEM (WIRS) RECORDS</b> The following Wage Information Retrieval System (WIRS) Records are maintained in Latham, New York:
112	<b>Forms W-2, W-2P, and W-3 Document Image Microfilm.</b> Microfilm images of paper Forms W-2, W-2P and W-3 filed with the Social Security Administration (SSA). Each image contains a Microfilm Sequence Number. The microfilm is in MSN order. It is produced by SSA and furnished to the Internal Revenue Service. (Job No. N1-58-96-5)

ITEM NO	DESCRIPTION OF RECORDS
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 10 years after the end of the processing year.</b>
113	<b>Forms W–2, W–2P and W–3 (Computer Output Microfilm [COM]).</b> Microfilm images of computerized data from Forms W–2, W–2P and W–3 filed via magnetic media with SSA. These records contain the same information as the Forms W–2, W–2P and W–3 Document Image Microfilm. Each image contains an MSN. The microfilm is in MSN order. It is produced by the SSA and furnished to the Internal Revenue Service. (Job No. N1-58-96-5)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 10 years after the end of the processing year.</b>
114	<b>Combined Annual Wage Reporting (CAWR) W–2 Alpha Register (Alpha) and CAWR W–2 Alpha Register Supplement.</b> A microfilm index of all employees for whom Forms W–2 and W–2P were filed with SSA but whose records were dropped from IRS processing. The Alpha lists the taxpayer by abbreviated name (last name and first initial), Social Security Number (SSN), MSN and Employer Identification Number (EIN). The Alpha is an annual index in alphabetical order to reference the MSN. It is produced by the Internal Revenue Service. (Job No. N1-58-92-4, Item 3)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy immediately.</b>
115	<b>Combined Annual Wage Reporting (CAWR) Tax Identification Number (TIN) Register (TINDEX) and CAWR W–2 TIN Register Supplement.</b> A microfilm index of all employees for whom Forms W–2 and W–2P were filed with SSA and whose records were not dropped from IRS processing. The TINDEX lists the taxpayer by SSN, MSN and employer’s EIN. The TINDEX is an annual index in SSN order to reference the MSN. It is produced by the Internal Revenue Service. (Job No. N1-58-96-5)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 10 years after the end of the processing year.</b>
116	<b>Report Employer Listing (REL).</b> A microfilm index of all employers filing Forms W–2, W–2P and W–3 with SSA. The REL is an annual index in EIN order to reference the MSN. The REL is produced by SSA and furnished to the Internal Revenue Service. (Job No. N1-58-965)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 10 years after the end of the processing year.</b>
117	<b>New Hire Tax Liability Check System (TAXCK).</b> This database (TAXCK/automated program LB497) is used by Submissions Processing to verify for Personnel that applicants for IRS employment have filed and paid their tax returns timely for the three years prior to their employment. This process also aids Personnel in applying the Section 1203 guidelines for hiring new employees. (Job No. N1-58-08-8)
	(A) Inputs: Includes the applicant’s Social Security Number (SSN) and tax period information obtained from the Consent to Disclosure of Return Information (Form 13362), and tax filing compliance information obtained from Individual Master File (IMF) Transcripts.



**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Destroy** Form 13362 with associated Delegated Examining Case File when 3 years old. Recordkeeping copies of IMF data are appropriately scheduled under other authorities in IRM 1.15.29.

(B) Master Files: Maintains the applicant's SSN and tax filing status for the previous three years, whether the returns were filed and paid, and any criminal activity on the returns.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 28 days after the status of the applicant is determined.

(C) Outputs: New Hire Tax Liability Check Report. A tax transcript is printed when potential applicant tax issues exist, attached to Form 13362, and returned to Personnel for final applicant assessment and determination. If no applicant tax issues exist, Submissions Processing returns the Form 13362 to Personnel without any attachment.

**AUTHORIZED DISPOSITION**

**Attach** to Form 13362, and **destroy** with associated Delegated Examining Case File when 3 years old.

(D) System Documentation: Codebooks and user guide.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.

**118** ***Employee Tax Compliance (ETC) System***. ETC System is used to manage IRS employee potential tax non-compliance case inventory. (Job No. N1-58-07-12)

(A) Inputs: Includes IRS employee data electronically received from TAPS (Totally Automated Personnel System), TIMIS (Treasury Integrated Management Information System, data derived from National Finance Center), and IMF (Individual Master Files).

**AUTHORIZED DISPOSITION**

Recordkeeping copies of this data are appropriately scheduled under other authorities for TAPS, TIMIS, and IMF.

(B) System Data: Maintains data relevant to those IRS employees under investigation for possible non-compliance with IRS employee tax filing requirements. Data includes employee name, address, DOB, job series and grade, SSN, and tax owed. It also includes information about the IRS employees working the ETC cases, their comments and/or case description, as well as audit trails that identify and monitor the administrative actions within the system. When the case is referred to an employee's manager or there is an advisory issued for the employee, a record is downloaded to the Automated Labor and Employee Tracking System (ALERTS).

**AUTHORIZED DISPOSITION**

**Cut off** after final resolution of case.

**Delete** by degauzing or purging system of case 5 years after cutoff.

(C) Outputs: Includes pre-formatted and customized reports, such as statistical

- ITEM NO DESCRIPTION OF RECORDS**  
reports, summaries or detailed listings for open and closed cases, and cases posted to ALERTS.
- AUTHORIZED DISPOSITION**  
**Delete/Destroy** when 3 years old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
- (D) System Documentation: User manuals, Functional Specification Package.
- AUTHORIZED DISPOSITION**  
**Delete/Destroy** when superseded or obsolete.
- 119-130 Reserved.**
- AGENCY-WIDE SHARED SERVICES (AWSS)/REAL ESTATE AND FACILITIES  
MANAGEMENT (REFM) RECORDS.**
- 131** *Custodial Inspection Form (Form 12889)*. This form is used to collect daily custodial inspection information, including score for accomplishment. (Job No. N1-58-07-6)
- AUTHORIZED DISPOSITION**  
**Cut off** at the end of the fiscal year in which the contract ends.  
**Destroy** 6 years, 3 months after cutoff.
- 132-150 Reserved.**
- Items 151-170, OCCUPATIONAL SAFETY AND HEALTH PROGRAM AND  
ENVIRONMENTAL MANAGEMENT SYSTEM (EMS). (Job No. N1-58-08-16)**
- 151** *Asbestos Surveys and related records.*
- AUTHORIZED DISPOSITION**  
**Cut off** at end of fiscal year in which survey was taken.  
**Retain** in local files until superseded by a new survey.  
**Destroy** 5 years after end of fiscal year in which new survey was conducted.
- 152** *Asbestos Exposure Monitoring Records.* Documents IRS employee exposure to asbestos and provides a monitoring record of such exposure.
- AUTHORIZED DISPOSITION**  
**Cut off** when employee retires from Federal Service  
**Destroy** 30 years after cutoff.
- 153** *Audit Findings.* Includes auditor notes, work papers, and reports.
- Note:** Audits typically take 2 years to complete all actions required.
- AUTHORIZED DISPOSITION**  
**Cut off** 2 years following end of fiscal year in which audit was conducted.  
**Destroy** 5 years after cutoff.
- 154** *Calibration Records* (alarms, meters, etc). Records for calibration of environmental testing equipment.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which equipment was calibrated.

**Retain** in local files until equipment is recalibrated.

**Destroy** 5 years after end of fiscal year in which new calibration was conducted.

- 155 ***Corrective Action Request (CAR) Files.*** Includes Corrective Action Requests (CAR), Facility Plans for correcting deficiencies, and documentation on actions taken.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Destroy** 5 years after cutoff.

- 156 ***Environmental Management Systems (EMS) Routine Program Files.*** Administrative and Program records not included elsewhere in this Schedule.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Destroy** 5 years after cutoff.

- 157 ***Environmental Management Systems (EMS) Meeting Notes.***

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Destroy** 5 years after cutoff.

- 158 ***Environmental Training Records.*** Includes records of each type of training, syllabus, course manuals, instruction manual, and related materials.

**AUTHORIZED DISPOSITION**

**Retain** in local files until replaced by new training for course.

**Destroy** 5 years after end of fiscal year in which new training was developed.

- 159 ***Facilities Accident Investigation Case Files.*** Facilities Management Files of investigations of accidents occurring in IRS-operated facilities.

**AUTHORIZED DISPOSITION**

**Cut off** at end of investigation.

**Destroy** 10 years after investigation is cut off.

- 160 ***Hazardous Materials Manifests.*** Shipping and delivery manifests for hazardous materials.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Destroy** 30 years after cutoff.

- 161 ***Hazardous Waste Testing*** and other waste-related monitoring data.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Destroy** 5 years after cutoff.

ITEM NO	DESCRIPTION OF RECORDS
162	<p><b><i>Indoor Air Monitoring Data and Reports.</i></b></p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year. <b>Destroy</b> 30 years after cutoff.</p>
163	<p><b><i>Inspection Reports.</i></b> Includes, but is not limited to, reports on inspections of hazardous waste disposal receptacles and tank systems.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year. <b>Destroy</b> 5 years after cutoff.</p>
164	<p><b><i>Licensing Records for Operation of Government Vehicles.</i></b></p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which license is cancelled. <b>Destroy</b> 2 years after cutoff.</p>
165	<p><b><i>Management Review Records of Environmental Management Systems (EMS) and Occupational Health and Safety Programs.</i></b></p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which Review is conducted. <b>Destroy</b> 5 years after cutoff.</p>
166	<p><b><i>Material Safety Data Sheets (MSDS).</i></b></p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retain</b> Material Safety Data Sheets for chemicals still in use in local Office Binder and/or files. <b>Cut off</b> and remove from binder and/or files when chemical is no longer used. <b>File</b> in Closed MSDS Collection. Mark each MSDS with the date when closed. <b>Destroy</b> 30 years after chemical is no longer used and moved to Closed MSDS Collection.</p>
167	<p><b><i>Occupational Health and Safety Routine Program Files.</i></b> Administrative and Program records not included elsewhere in this Schedule.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year. <b>Destroy</b> 5 years after cutoff.</p>
168	<p><b><i>Permits Files.</i></b> Includes files on each type of permit required by Environmental Management Systems (EMS).</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retain</b> in local files until replaced by new permit. <b>Destroy</b> 5 years after end of fiscal year in which new permit was issued.</p>
169	<p><b><i>Refrigerants Logs.</i></b></p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year.</p>

<b>ITEM NO</b>	<b>DESCRIPTION OF RECORDS</b>
	<b>Destroy 5 years after cutoff.</b>
<b>170</b>	<p><b>Torts Claims Case Files.</b> Background Office Files of documents provided to IRS Counsel.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> after case is closed.  <b>Destroy 10 years after case is closed.</b></p>
<b>171-180</b>	<b>Reserved.</b>
<b>181</b>	<p><b>Identity Verification Information System (IVIS) Plus System 1000.</b> The Identity Verification Information System (IVIS) is a Commercial off the Shelf (COTS) software workstation client. The product is developed by Identocard Inc and used to create Agency Identification Cards and Pocket Commissions. IVIS is deployed nationwide at designated sites in standalone MS Access Databases. It does not interface with any IRS systems. (Job No. N1-58-09-61)</p> <p>(A) Inputs: Inputs to the Identity Verification Information System (IVIS) are manual. No paper forms or other types of formal data sources are used.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of Fiscal Year in which system is officially de-activated.  <b>Delete/Destroy 2 years after cutoff.</b></p> <p>(B) System Data: System Data in the Identity Verification Information System (IVIS) includes, but is not limited to, employee photographs, Identification Numbers, addresses, telephone numbers, and signatures.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> when system is officially de-activated.  <b>Delete/Destroy 2 years after cutoff.</b></p> <p>(C) Outputs: Outputs to the Identity Verification Information System (IVIS) consist exclusively of identification (ID Cards and Credentials).</p> <p><b>AUTHORIZED DISPOSITION</b>  Not Applicable. The Internal Revenue Service distributes Identification cards and credentials to qualified employees. These forms of identification are collected and destroyed when obsolete or 4 months after the employee separates. Forms of identification are appropriately scheduled under IRS Records Control Schedule 48, Item 4.</p> <p>(D) System Documentation: System Documentation for the Identity Verification Information System (IVIS) consists of codebooks, records layout, user guide, and other related materials.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Delete/Destroy</b> when superseded or 5 years after the system is terminated, whichever is sooner.</p>
<b>182</b>	<p><b>Engagement Strategy Tracker Survey System (ES Tracker).</b> Engagement Strategy Tracker Survey System (ES Tracker) is a Web-based application that provides for recording and tracking action plans to resolve Employee Engagement</p>

**ITEM NO DESCRIPTION OF RECORDS**

issues raised during branch, division or staff meetings. ES Tracker is an essential component of the Servicewide Employee Engagement Program which sponsors the Annual Employee Survey. Workgroup successes, issues, and identified barriers to success can be tracked, commented on, updated, elevated, resolved, and shared; the process of which is made simple through the use of this User Guide or documentation, but is dependent upon the active involvement of employees in the group. (Job No. N1-58-09-64)

(A) Inputs: Inputs to the Engagement Strategy Tracker Survey System (ES Tracker) are manual. Employees and Managers Register within ES Tracker. The Discovery Directory pre-populates the Registration Screen with the employee and organizational information. The Treasury Integrated Management Information System (TIMIS) provides additional Workgroup information to complete the registration process. Employees are able to manually input information in ES Tracker on meetings, issues, private group notes, action plans, and elevated issues. All IRS Employees are invited to participate in the Annual Employee Survey and use ES Tracker:

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache files after successful entry and verification into the system.

(B) System Data: System Data in the Engagement Strategy Tracker Survey System (ES Tracker) includes, but is not limited to, Registered Users, Workgroup Members, Workgroup Employee Name, Workgroup Code, Employee Name, Employee Email, Manager Name, Manager Email, User Role, Organization Hierarchy, Location (Building Name, Street Address, City, State, Zip Code), Post-of-Duty Code, Bargaining Unit Issues, Meetings, Action Plans, and multiple Reports (e.g. General, User, Special Requests, and Ad Hoc).

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Delete/Destroy** 10 years after cutoff.

(C) Outputs: Outputs to the Engagement Strategy Tracker Survey System (ES Tracker) consist of recorded actions and tracking elements for multiple survey years. This allows historical data to be captured for trend analysis studies. It also allows open issues from the prior year to be accessed so that the Workgroup may resolve them. Prior year issues can be closed and reopened as current issues. Each survey year has separate Issues, General Reports, Meetings, Action Plans, and User Reports. Information can be added and deleted to ES Tracker System. ES Tracker generates email to Managers, if Issues have not been updated within 90 days; and within 7 days of an Issue becoming Red.

ES Tracker generated Reports can be divided into the following categories: General, User, Special Requests, and Ad Hoc. All employees have access to these reports. ES Tracker produces a numerous output types in the form of Reports and Data in both hardcopy and email. Much of this information is disseminated to all Managers in IRS for each of their Work Group use. Other Reports are provided to the Human Capital Office and to IRS Leadership.

(1) Management Plans, Issue Records, and Resolution Data.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**ITEM NO DESCRIPTION OF RECORDS**

**Delete/Destroy** 1 year after cutoff.

(2) Survey Reports.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Delete/Destroy** 4 years after cutoff.

(3) Sirota Contract Reports.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Delete/Destroy** 4 years after cutoff.

(D) System Documentation: System Documentation for the Engagement Strategy Tracker Survey System (ES Tracker) consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 183** **Work Number for Everyone System (WORK#).** The Work Number for Everyone System (WORK#) is used to verify employment by employees when employees want to purchase a car, house, etc. The information is obtained by the Human Resources Reporting Section, Payroll-Personnel Systems, and Agency-Wide Shared Services (AWSS) biweekly by running a mainframe program against the payroll database of the National Finance Center (NFC). A raw data extract is produced and copied to a compact disk, encrypted, password-protected, then mailed express mail to the TALX Corporation to import into WORK#. (Job No. N1-58-09-87)

**Note:** Under IRM 1.15.1, contractor-maintained records of the Internal Revenue Service are to be managed in accordance with all agency rules, policies, guidelines, and Records Control Schedules of the Service.

(A) Inputs: Internal Revenue Service individual payroll data is provided to the TALX Corporation Work# system obtained by running a data extraction program against several National Finance Center (NFC) payroll modules within their payroll/personnel system.

The NFC payroll database modules which acts as sources for the data extract are as follows:

UCFE - Unemployment Compensation for Federal Employees: Pulls current information on each employee concerning SSN, name, organization, current salary, pay status, type of appointment, job series and title.

UCFE historical: Pulls cumulative totals of employee compensation (salary and awards) received for the past three years.

PAYTA - Time and attendance system: Hours worked for the most recent pay period.

PAYPERS - General employee personnel database: Current health insurance coverage information.

PERHIS - Personnel History Database: Date of any prior separations.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Delete/Destroy** cache files after successful entry and verification into the system.

(B) System Data: Data in the Work Number for Everyone System (WORK#) consists of employee payroll data on all IRS employees currently on-rolls and data on recently separated employees. The data on each employee includes current information on SSN, name, organization, pay status, type of appointment, hours worked, health insurance coverage, and cumulative annual employee compensation for each of the most current three years.

**AUTHORIZED DISPOSITION**

**Cut off** at end of pay year.

**Maintain** pay on most current 3 years.

**Delete/Destroy** 3<sup>rd</sup> year payroll when newest entire pay year data is added to the System at the end of the 4<sup>th</sup> year.

**Delete/Destroy** entire employee record 7 years after separation of employee from the Service.

(C) Outputs: Outputs of the Work Number for Everyone System (WORK#) are available via telephone and web-based technology. IRS Staff can pull up and print copies of IRS payroll data to answer inquiries regarding employment status and pay.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the Work Number for Everyone System (WORK#) consists of user instructions, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.



**FORMS LISTING**

<b>FORM NO.</b>	<b>TITLE</b>	<b>ITEM NO.</b>
2951	Report Approval and Cost	40
6462	Centralized Services Error Summary	77
12889	IRS Custodial Program - Inspection Report	131
13362 (Superseded Form 5012, New Employee Tax Verification)	Consent to Disclosure of Return Information	177

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 21

### STRATEGIC PLANNING DIVISION

The records covered by this Schedule are created and/or maintained by the Strategic Planning Division. The Strategic Planning Division is responsible for monitoring customer values, Servicewide business planning and assessment of organization performance. In this regard, they are responsible for:

- a. Determining and communicating the extent to which taxpayers value the Service's products and services, monitoring and evaluating changes made as a result of customer feedback, and identifying critical issues external to the Service that may impact the Service's ability to achieve the strategic objective;
- b. Developing a Servicewide strategic plan, assisting program areas and field offices in developing operating plans, consulting with top executives on organizational planning and structure, overseeing certain aspects of the directives management system, and coordinating certain productivity programs;
- c. Assessing and continuously providing data on how well the Service performs, develops, and improves via a Servicewide operations measurement system, and developing requirements for certain management information systems.

This transmits revised text for Records Control Schedule (RCS) 21, last published October 31, 2008. Updates include the insertion of National Archives and Records Administration (NARA) transfer instructions for permanent records covered by Items 5 through 7. An error in the identification of the NARA job number for items 5 and 6 has also been corrected (Job No. prefix NC1 changed to N1). **Note: Issues relating to the management of records covered under Section 6103, which previously precluded the official transfer of permanent records to the National Archives, have been resolved. NARA will fully comply with applicable laws and directives as a custodian of any permanent records transferred.**

#### ITEM NO DESCRIPTION OF RECORDS

- 1 Strategic Planning Documentation. The Servicewide strategic planning process includes 1) The development of a strategic plan reflecting the business priorities set by top management; 2) the implementation of this plan via business review performance measures; and 3) the assessment of how organizational segments, as well as the agency as a whole, achieved a strategic plan. Records in this series include environmental scan study reports, papers describing emerging issues affecting tax administration, strategic initiatives, graphs, charts, preliminary reports, internal correspondence, and text materials which document the entire planning and review process. (Job No. N1-58-96-1)

- A. One copy of all published studies, papers, Servicewide strategic plans and/or business master plans, annual operating plans, assessment reports, and any other published documents which relate to the Servicewide planning and review process. (1988 to present).

#### **AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the fiscal year.

**Retire** to Records Center when 3 years old.

**Transfer** to NARA when 10 years old.

- B. All working papers, background information, including graphs, charts, internal correspondence, preliminary report information.

#### **AUTHORIZED DISPOSITION**

**Destroy** when no longer needed, not to exceed 1 year.

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** This Item applies to records of concurrence, internal clearances, preliminary drafts, reference materials, and other background notes or issuance history records relating to recordkeeping copies of *Strategic Planning Documentation* covered under Item 1A of this Schedule. Feeder records created in field offices and the National Office to provide input to Item 1A are covered under GRS 16, Item 16 *Strategic Initiative and Business Master Plan Input Files*.

- 2** ***IRM Redesign/Automation Project Files.*** These records document ongoing efforts to improve the design and structure of the Internal Revenue Manual. These records include correspondence, briefing papers, descriptions of technical issues, meeting minutes, procurement, planning documents, and functional requirements for the development of an automated prototype. (Job No. N1-58-96-1, Item 2)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Retire** to Records Center when 3 years old.

**Destroy** when 5 years old.

- 3** ***Group Support Center Documentation.*** The Center provides space and the use of a sophisticated automated system to assist in brainstorming or group-decision making activities. The Center is available to all organizational components, as well as other government agencies. Records include surveys and administrative support documents such as scheduling information, reports documenting usage of the Center, and surveys of customers. (Job No. N1-58-96-1, Item 3)

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Destroy** when 2 years old or when no longer needed, whichever is sooner.

- 4** ***Organizational History Files.*** This series encompasses three subseries of records which document organizational realignments and changes in functional responsibilities of the agency. These records include reorganization studies or proposals initiated to design an efficient organizational framework most suited to carrying out the programs of the IRS; final recommendations; implementation plans; descriptions of responsibilities assigned to the senior executive officers; and organizational charts reflecting regional boundaries, the geographic extent or limits of IRS programs and projects, and organizational relationships and processes. Final published copy of organizational charts and functional statements. (Job No. N1-58-96-1, Item 4)

- A. All final approved studies/recommendations, implementation plans, and related correspondence which reflects all organizational realignments and/or change the way IRS does business. (1948 to the Present).

**AUTHORIZED DISPOSITION**

**PERMANENT.**

1. If records are microfilmed.
- (a) Paper records.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year.

**Destroy** after verification of microfilm

ITEM NO	DESCRIPTION OF RECORDS
(b)	Microfilm records.
	<p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of the fiscal year.  <b>Transfer</b> to NARA at the end of the fiscal year.</p>
2.	If records are not microfilmed.
	<p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of the fiscal year.  <b>Retire</b> to Records Center when 5 years old.  <b>Transfer</b> to NARA when 15 years old.</p>
B.	<p>All working drafts of published organization charts and functional statements for all changes. Organizational charts provide graphic illustrations and descriptions of the arrangement and administrative structure of the functional units of the IRS. The functional statements provide descriptions of the responsibilities assigned to the senior executive officers of the IRS at the Division-level and above.</p>
	<p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of the fiscal year.  <b>Retire</b> to the Records Center when 5 years old.  <b>Destroy</b> when 10 years old.</p>
C.	<p>All working drafts of unpublished organizational charts and functional statements, internal correspondence, and any other related records.</p>
	<p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when no longer needed, not to exceed 5 years.</p>
5	<p><b><i>Instructions for Data Base Development Other than TCMP.</i></b> Textual records relating to the establishment of a database for use in formula development. This includes Request for Information Services (RIS) for Master File data, Sample Design, Table design check sheet prototypes, manual supplements, instructions for data gathering, tape formats, reformatting instructions, variable lists, etc. (Job No. N1-58-89-4, Item 10)</p>
	<p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>  <b>Retire</b> to Records Center 1 year after project completion.  <b>Transfer</b> to NARA 15 years after project completion.</p>
6	<p><b><i>Completed Project Tape Files Other Than TCMP.</i></b> Machine-readable records, usually magnetic tape or disk, which represent the formula development results. (Job No. N1-58-89-4, Item 11)</p>
	<p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>  <b>Transfer</b> to NARA when 5 years old.</p>

**ITEM NO DESCRIPTION OF RECORDS**

- 7** ***Documentation on Requirements and/or Specifications for Development of Workload Selection System Base File.*** Textual records containing variable definitions, grouping definitions, etc. Generally provided by specifications memorandum to the Detroit Computing Center. (Job No. N1-58-89-4, Item 12)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
Retire to Records Center 1 year after project completion.  
Transfer to NARA 15 years after project completion.
- 8** ***Output from Initial Processing.*** Computer printouts associated with preliminary runs. These runs are generally descriptive of the variables being considered for formula inclusion (e.g. summary statistics runs). They do not include runs using multivariate analysis. (Job No. N1-58-89-4, Item 37)
- AUTHORIZED DISPOSITION**  
Retire to Records Center 1 year after project completion.  
Destroy when 6 years old.
- 9** ***Output from Multivariate Programs for Less Effective Formulas.*** Textual records consisting of computer output from multivariate analysis, as well as, evaluative programs (e.g. output generated from discriminate function or regression analysis) for formulas not considered among the most effective. (Job No. N1-58-89-4, Item 51)
- AUTHORIZED DISPOSITION**  
Retire to Records Center 1 year after project completion.  
Destroy when 6 years old.
- 10** ***Output from Multivariate Analytical Programs for the Most Effective Formulas.*** Textual records consisting of computer output from multivariate analysis, as well as, evaluative programs (e.g. output generated from discriminate function or regression analysis) for formulas considered the most effective. (Job No. N1-58-89-4, Item 52)
- AUTHORIZED DISPOSITION**  
Retire to Records Center 1 year after project completion.  
Destroy when 6 years old.
- 11** ***Evaluation Output from Ancillary Computer Programs Not Directly Used in Formula Development.*** Textual records consisting of computer output providing data used in comparison and evaluation of alternative formulas. (Job No. N1-58-89-4, Item 53)
- AUTHORIZED DISPOSITION**  
Retire to Records Center 1 year after project completion.  
Destroy when 15 years old.
- 12** ***Formula Development Results.*** Textual records presenting project reports, briefing reports, etc. (Job No. N1-58-89-4, Item 54)
- AUTHORIZED DISPOSITION**  
Retire to Records Center 1 year after project completion.  
Destroy when 15 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 13** **Documentation.** Textual records consisting of written specifications, memorandums, reports, etc., associated with research activities. (Job No. N1-58-89-4, Item 54)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center when 2 years old or when no longer needed for current business, whichever is earlier.  
**Destroy** when 8 years old.
- 14** **Research Tape Files.** Machine-readable tape or disk files associated with research activities. These files may have been extracted or provided by other sources. (Job No. N1-58-89-4, Item 56)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center when 2 years old or when no longer needed for current business, whichever is earlier.  
**Destroy** when 8 years old.
- 15** **Machine Printouts.** Textual computer printouts associated with various research activities. (Job No. N1-58-89-4, Item 61)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center when 2 years old.  
**Destroy** when 8 years old.
- 16** **Special One Time Studies** Special study based largely, but not solely, on TCMP-identified problems. The final report contains information necessary to interpret and analyze the data. However, other records which may contain taxpayer information and aggregate tabular output may occasionally be referred to after survey completion. Also includes the Taxpayer Attitude Surveys. (Job No. N1-58-89-4, Item 62)
- A. Alternative Strategies for Tax Administration (ASTA) and Deferred Adverse Tax Consequences (DATC) Studies:
1. Survey micro data in machine-readable form.
- AUTHORIZED DISPOSITION**  
**Destroy** each dataset 8 years after completion of survey.
2. Supporting/backup documentation.
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center 5 years after completion of study.  
**Destroy** 8 years after completion of study.
3. Final reports.
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Transfer** to NARA in 5-year blocks when 5 years old.

**ITEM NO DESCRIPTION OF RECORDS**

## B. Taxpayer Attitude Surveys:

1. Survey micro data in machine-readable form.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Transfer** each dataset to NARA 3 years after completion of survey

2. Documentation describing the data elements, codes, and other information relating to each dataset.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Transfer** with corresponding dataset.

3. Supporting/backup documentation not related to datasets.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after completion of the survey.

4. Final reports.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Transfer** to NARA 3 years after completion of the survey.

- 17** ***National Quality Review System (NQRS)***. The NQRS is used by independent quality reviewers to capture non-evaluative national and local product review data obtained from monitoring taxpayer phone calls, reviewing paper cases, and face-to-face contacts. Reports can be generated for planning and tracking purposes. Management uses the system to track organizational performance against official business performance measures, and to identify opportunities for improvement. (Job No. N1-58-06-8)

- A. Inputs: Includes all source documentation (Data Collection Instruments, transcripts, notes, etc.) relating to non-evaluative national and local product reviews.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after data input has been validated.

- B. Outputs:

1. Various Printed Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or no longer needed.

2. Directory Files - DAYS2CLOSE <date>.

**AUTHORIZED DISPOSITION**

**Delete** from directory 6 months after file transfer.

**ITEM NO DESCRIPTION OF RECORDS**

3. NQRS <date> files.

**AUTHORIZED DISPOSITION**

**Delete** from directory 6 months after file transfer.

C. NQRS Master Data Files

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 6 years after close of reporting year.

D. System Documentation: Codebooks, records layout, data dictionary, User Guide, Master Attribute Job Aids, and other relevant documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.



## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 22

### TAX ADMINISTRATION - COMPLIANCE

The records covered by this Schedule are created and accumulated in Compliance activities. These include Business Operating Divisions under the Deputy Commissioner, Services and Enforcement:

- Large Business and International (LB&I);
- Wage and Investment (W&I);
- Small Business/Self-Employed (SB/SE); and
- Tax Exempt and Government Entities (TEGE).

The Compliance Business Operating Divisions are the principal assistants to the Commissioner on all matters pertaining to the development of programs, systems, methods, and procedures for implementation and operation of the Internal Revenue Service Automatic Data Processing Plan, the accounting for the internal revenue, the receipt and integrated processing of tax returns and other documents, the review and coordination of all reports, the collection of delinquent accounts, obtaining delinquent returns, and providing responsive services to taxpayers.

This Schedule is divided into two major functional records areas, general administrative records, and program and functional records. To facilitate reference, this Schedule contains alphabetic and forms listings cross-indexed to specific items.

Unless otherwise indicated, files should be cut off annually on a calendar year or fiscal year basis.

This transmits revised text for Records Control Schedule (RCS) 22; last published May 5, 2009.

The records disposition authorizations in this Schedule are based upon administrative determinations of the Internal Revenue Service and authority of the Archivist of the United States. Changes to this RCS include updated item 12 (*Forms Development Case Files*) and new item 54 (*Offshore Compliance Initiative*). Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

#### ITEM NO DESCRIPTION OF RECORDS

##### GENERAL ADMINISTRATIVE RECORDS

- 1** ***Administrative Management and Organization Records.*** (pending Job No. N1-58-11-15, supersedes Job No. NN 172-48 for *Administrative Management and Organization Records*)

***Note: This disposition is pending NARA re-approval. Check with Area Records Manager regarding status.***

(1) Records, whether studies, analyses, or correspondence, which established the policies, practices, and programs for the management of the Services and Enforcement. Included are organizational changes, functional realignments and responsibilities, long and short range planning documents.

##### **PENDING DISPOSITION**

##### **PERMANENT.**

**Cut off** correspondence annually; studies and case files upon completion of study or at appropriate phase.

**Retire** to Records Center 5 years after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

**Transfer to the National Archives 10 years after cutoff.**

(2) Record copies which document the history of the Services and Enforcement. Correspondence and case files of this type documentation may contain analyses, coordinations, approvals and disapprovals, recommendations, plans and implementing instructions for the plans, and any background materials which contribute to an understanding of or provide an explanation for complete documents.

**PENDING DISPOSITION**

**PERMANENT.**

**Cut off** annually or upon completion of study.

**Retire** to Records Center 5 years after cutoff or when no longer needed.

**Transfer** to the National Archives 10 years after cutoff.

(3) Reference copies of records listed in (1) and (2) above.

**PENDING DISPOSITION**

**Destroy** when 2 years old.

- 2** **General Administrative and Housekeeping Correspondence.** Routine correspondence, transmittals, teletypes, and requisitions that relate to administrative, housekeeping, and facilitative roles of the organization and not procedural in nature. (Job No. NN-169-10, Item 2)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 3** **Office Services Records.** Records pertaining to internal service operations, acquisitions, allocations and administration of space, building maintenance, safety and protection, printing and reproduction, building passes, telephone services, equipment and equipment inventory, furniture and equipment repairs and services, replacement and repairs of utilities. Also includes studies and reports of supply and equipment needs.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 4** **Communication Management Files.** Records consisting of correspondence, telecommunications, envelopes, mail and messenger management programs; procedures and general management pertaining to control and routing of mail, establishing and revising the mail and messenger service, and envelope development; studies and analyses of efficiency and cost of operations listed, and all associated recommendations, concurrences, approvals, and follow-up correspondence.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when 2 years old.

**Destroy** when 5 years old.

- 5** **Transitory Records.** Requests for information and copies of replies which involve no administrative action, policy decision, special compilation, or research; requests for and transmittals of publications, photos, and other informal literature; acknowledgements and transmittals of inquiries and requests transferred elsewhere

ITEM NO	DESCRIPTION OF RECORDS
	for reply. (Job No. NN-172-48, Item 7)
	<b>AUTHORIZED DISPOSITION</b> Destroy when 3 months old.
6	<b>Reference Files.</b> Extra copies of memos, letters, forms, reports, etc., in convenience files, chronological files, and spindle copies. (Job No. NN-172-48, Item 6)
	<b>AUTHORIZED DISPOSITION</b> Destroy when 2 years old.
7	<b>Incentive Awards Suggestion File.</b> Closed file of employee suggestions, evaluations, replies to the suggesters and incentive Awards Coordinators.
	<b>AUTHORIZED DISPOSITION</b> Destroy when 2 years old.
8	Reserved.
9	Reserved.
10	<b>Business Operating Division/Headquarters Review Program Reports.</b>  (1) Program review evaluations and associated correspondence on the operations and activities of IRS field offices and campuses (service centers).  (a) Record copy.  <b>AUTHORIZED DISPOSITION</b> Retire to Records Center when 5 years old. Destroy when 25 years old.  (b) All other copies.  <b>AUTHORIZED DISPOSITION</b> Destroy when 2 years old.  (2) Case files of feeder reports, analysis, and correspondence as inputs to the Business Operating Division or Headquarters Review Program Reports. Also includes miscellaneous visitation and team evaluations reports and correspondence.  <b>AUTHORIZED DISPOSITION</b> Retire to Records Center when 5 years old. Destroy when 10 years old.  (3) Project Officers' files of Business Operating Division or Headquarters inputs.  <b>AUTHORIZED DISPOSITION</b> Destroy when 2 years old or when no longer needed in current operations, whichever is earlier.
11	<b>Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Collateral Investigation Reports.</b> Narrative reports, workpapers and related

ITEM NO	DESCRIPTION OF RECORDS
	correspondence. (Job No. NC-58-75-1)  <b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 3 years after closed. <b>Destroy</b> 6 years after closed.
12	<b>Forms Development Case Files.</b> (pending Job No. N1-58-12-4, supersedes Job No. NC-58-75-1 for <i>Forms and Form Letters</i> )  <b>Note: This disposition is pending NARA approval. Check with Area Records Manager regarding status.</b>  (A) Tax Forms, Form Letters, and Background Case Material.  (1) Record copy of Internal Revenue Service Tax Forms with related instructions.  <b>PENDING DISPOSITION</b> <b>PERMANENT.</b> <b>Transfer</b> to the National Archives when 25 years old.  (2) Background files for each Tax Form including working papers, justifications, marked proofs, approvals, public comments, and control documentation.  (a) Files for Form 1040 series and accompanying schedules, Form 1120 series and Form W – series (e.g. W-2).  <b>PENDING DISPOSITION</b> <b>PERMANENT.</b> <b>Transfer</b> to the National Archives in 1-year blocks when the latest files are 5 years old.  (b) Files for all other external Tax Forms.  <b>PENDING DISPOSITION</b> <b>Cut off</b> annually. <b>Delete/Destroy</b> when 5 years old.  (3) Record copy of Internal Revenue Service Tax-related Form Letters.  <b>PENDING DISPOSITION</b> <b>Cut off</b> obsolete forms at end of Fiscal Year. <b>Delete/Destroy</b> 10 years after cutoff.  (B) Internal Forms, and Background Case Material.  (1) Record copy of Internal Revenue Service Internal Use Forms with related instructions.  <b>PENDING DISPOSITION</b> <b>Cut off</b> obsolete forms at end of Fiscal Year. <b>Delete/Destroy</b> 10 years after cutoff.  (2) Background files for each Internal Use Form including working papers,

**ITEM NO DESCRIPTION OF RECORDS**

justifications, marked proofs, approvals, control documentation. Revision history, instructions for preparation and distribution. (Form is placed in inactive file when rescinded, superseded, or rendered obsolete.)

**PENDING DISPOSITION**

**Cut off** annually.

**Delete/Destroy** when 5 years old.

13 **Reserved.**

14 **Internal Management Issuances** and clearance documents (reference copies) with the supporting case file prepared and issued by Business Operating Divisions. Includes manual issuances, interim guidance, supplements, etc. (Job No. NC-58-75-1)

**AUTHORIZED DISPOSITION**

**Cut off** when file is inactive or obsolete.

**Retire** to Records Center when 2 years old.

**Destroy** when 10 years old.

**Note:** *Historical copies are maintained by Publishing Services in W&I.*

15 **Reserved.**

16 **Calendars and Schedules.** (1990 to Present) These records document the daily activities of the Deputy Commissioner, Services and Enforcement. (Job No. N1-58-98-1, Item 2)

(1) Paper copies of calendars and schedules.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** files annually at the end of the calendar year.

**Retire** to Records Center 5 years after cutoff.

**Transfer** to the National Archives in 5-year blocks when most recent record is 10 years old.

(2) Paper copies of calendars belonging to all other members of the staff.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for administrative, legal, audit, or other operational purposes.

(3) Electronic versions of all calendars.

**AUTHORIZED DISPOSITION**

**Delete** after verification of printed copy.

17 **Reading Files.** Copies of memoranda, letters, notes, and documents that are addressed to or signed by the Deputy Commissioner, Services and Enforcement. (Job No. N1-58-98-1, Item 7)

(1) Files that pertain to the Deputy Commissioner, Services and Enforcement

- ITEM NO DESCRIPTION OF RECORDS**  
organization and management of operations.
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
Cut off files annually.  
Retire to Records Center 5 years after cutoff.  
Transfer to the National Archives in 5-year blocks when most recent record is 10 years old.
- (2) Files maintained by all other members of the Deputy Commissioner's staff.
- AUTHORIZED DISPOSITION**  
Destroy when 2 years old.
- 18 Subject Files.** (1990 to Present) These files relate to specific issues that require the attention of the Deputy Commissioner or the staff. Records include correspondence with other Federal agencies; vendors; private companies; organizations, institutions; internal memoranda; staff and contractor studies; reports and related records. (Job No. N1-58-98-1, Item 9)
- (1) Subject files on program and policy issues.
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
Cut off files annually.  
Retire to Records Center 5 years after cutoff.  
Transfer to the National Archives in 5-year blocks when most recent record is 10 years old.
- (2) Files containing routine or administrative issues.
- AUTHORIZED DISPOSITION**  
Destroy when 2 years old.
- 19 - 27 Reserved.**
- PROGRAM AND FUNCTIONAL RECORDS**
- 28 Correspondence, Requirements and Specifications Relating to NRP** covering progress reporting and control of document flow (PR&C), input consistency checks, System Acceptability Test (SAT) plans for input and output, general and specific instructions for table output, agreements, coordinations, and validation.
- AUTHORIZED DISPOSITION**  
Cut off at end of survey.  
Retire to Records Center when 2 years old.  
Destroy when 15 years old.
- 29 National Research Program (NRP).** Statistical output tables designed to measure and evaluate taxpayer compliance to determine whether the operational plans of the Service are attaining and maintaining the objectives of tax administration.
- (1) Official record copy (microfilm or hard copy).

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Retire** to Records Center after end of cycle proofing.  
**Destroy** when 15 years old.

(2) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations or when 5 years old, whichever is earlier.

- 30** ***Work Planning and Control (WP&C) Records.*** Computer-generated reports for determining manpower needs and preparing plans to justify the needs, for distributing the workload, for appraising performance, and for determining the status of actual workload accomplished and manpower expended.

(1) Administrative Report, Managers Report, and Abstract Report (weekly). **Note:** one current year of weekly reports is always maintained.

**AUTHORIZED DISPOSITION**

**Destroy** every 6 months in 6-month increments.

(2) Quarterly Performance and Cost Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

(3) Semi-annual Cumulative Performance and Cost Reports and Semi-annual Program Analysis Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

(4) Extra copies of reports listed in (1), (2), and (3) above.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old or when no longer needed in current operations, whichever is earlier.

- 31** ***Compliance Research Initiative Tracking System (CRITS).*** The Compliance Research Initiative Tracking System (CRITS) is a web based tool used primarily to evaluate the impact of Research's outreach initiatives and to extract specialized data requested by outside parties including Congress and other agencies. The application allows the user to query Individual Master File (IMF), Individual Return Transaction File (IRTF), and National Account Profile (NAP) for the disclosure of specific tax information on a large number of taxpayers, and then presents this information in an easy to use electronic format. (Job No. N1-58-09-14)

(A) Inputs: The IMF/IRTF/NAF - Query extract includes IRS taxpayer data received electronically from the Individual Master File, Individual Return Transaction File, and/or National Account Profile. The data in the source system is created and maintained by that system.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

The Individual Master File (IMF), Individual Return Transaction File (IRTF), and National Account Profile (NAP) are scheduled records under IRS Records Control Schedules 18 and 29. Information extracted from the IMF, IRTF, and/or NAP can be deleted/destroyed upon verification or when no longer needed.

(B) System Data: CRITS contains basic individual income tax information. The extracted data is processed at ECC – Detroit to provide the IRS, Congress, and other outside parties with specialized data in a Web-based, easy to use format. The parties use the data to evaluate the effect of outreach initiative efforts.

**AUTHORIZED DISPOSITION**

**Destroy** when 7 years old or when no longer needed for operational purposes whichever is sooner.

(C) Outputs: CRITS uses the Product to extract only the tax information the user is authorized to receive, formats that data, and places it in a secured electronic Mail Box. The authorized user can then retrieve the response via the Intranet. Outputs are data in an easy to use format. End-Users print reports, spreadsheets, and download to databases.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for business purposes.

(D) Documentation: The CRITS End-User Manual provides instructions on use of the system.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is earlier.

**32 - 49 Reserved.**

- 50** **Studies and Analyses** based on revenue receipts, containing correspondence, reports, directives, press releases, and working papers relating to research studies in which analysis of revenue receipts is involved. A study results in a onetime report or in a continuing reporting requirement. Included in the file are reports from the Bureau of Customs, Department of Treasury, and other agencies.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after report is completed or reporting requirement is removed.

- 51** **Annual Campus (Service Center) Work Plan.**

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old.

- 52** **Campus (Service Center) Work Schedules** issued semi-annually. **Note:** one current year of semi-annual reports is always maintained. (Job No. NC1-58-76-12, Item 12)

**AUTHORIZED DISPOSITION**

**Destroy** every 6 months the earliest semi-annual report.



**ITEM NO DESCRIPTION OF RECORDS**

- 53** ***Domestic International Sales Corporations (Form 4876)***. Forms filed by qualifying corporations wishing to be treated as Domestic International Sales Corporations.

**AUTHORIZED DISPOSITION**  
**Destroy** immediately.

- 54** ***Offshore Compliance Initiative (OCI)***. This system is designed to analyze, display and report information received from summons issued to financial institutions, credit card companies, and third party processors of financial information which may identify individuals who are illegally sheltering money offshore. (Job No. N1-58-12-2)

(A) Inputs: Taxpayer information is received from sources external to IRS.

**AUTHORIZED DISPOSITION**  
**Delete/Destroy** when 20 years old, or when no longer needed for legal, audit or other operational purposes.

(B) System Data: Taxpayer Information in the OCI database includes account name, credit card number, all persons with signature authority over account, credit card transaction data, and other information used to determine if the taxpayer has reported all income that may be held in offshore accounts.

**AUTHORIZED DISPOSITION**  
**Delete/Destroy** when 20 years old, or when no longer needed for legal, audit or other operational purposes.

(C) Outputs: Outputs include ad hoc queries of names or credit card numbers held in the system to do further research.

**AUTHORIZED DISPOSITION**  
**Delete/Destroy** when no longer needed for legal, audit or other operational purposes.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**  
**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**ALPHABETICAL LISTING**

<b>DESCRIPTION OF ITEM</b>	<b>ITEM NO.</b>
Administrative Management and Organization Records	1
Annual Campus (Service Center) Work Plan	51
Business Operating Division/Headquarters Review Program Reports	10
Calendars and Schedules	16
Campus (Service Center) Work Schedules	52

Communication Management Files	4
Compliance Research Initiative Tracking System (CRITS)	31
Correspondence, Requirements and Specifications Relating to NRP	28
Domestic International Sales Corporations (Form 4876)	53
Forms Development Case Files	12
General Administrative and Housekeeping Correspondence	2
Incentive Awards Suggestion File	7
Internal Management Issuances	14
National Research Program (NRP)	29
Office Services Records	3
Offshore Compliance Initiative (OCI)	54
Reading Files	17
Reference Files	6
Studies and Analyses	50
Subject Files	18
Transitory Records	5
Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Collateral Investigation Reports	11
Work Planning and Control (WP&C) Records	30

### FORMS LISTING

FORM NO.	TITLE	ITEM NO.
1040	U.S. Individual Income Tax Return	12
1120	U.S. Corporation Income Tax Return	12
2665	Suggestion Evaluation	7
4876	Election to be Treated as a DISC	53
10292	Request for CAS Assistance	28
10506	Collateral Investigation Request - Estate and Gift	11

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 23

### TAX ADMINISTRATION - EXAMINATION

The records covered by this Schedule are created in the Examination organizations in the Business Operating Divisions, Detroit Computing Center and campuses (service centers), and accumulated in the Services and Enforcement organization, Headquarters, campus, and field offices.

The records fall into several major groups which represent the administrative and programs functions. They include:

- a. Administrative records pertaining to the overall administration and operating of the Examination organizations.
- b. Records which document the development of policies and the administration of programs pertaining to (1) the selection of returns for examination, (2) the examination and/or investigation of all classes of tax returns (with the exception of alcohol, tobacco and firearms), (3) the determination of correct tax liabilities and deficiencies, and penalties where applicable, and (4) the disposition of claims for reward and offers in compromise.

To facilitate reference, this Schedule contains alphabetical and forms listings cross-indexed to specific items.

This transmits revised text for Records Control Schedule (RCS) 23; last published March 11, 2009.

The records disposition authorizations in this schedule are based upon administrative determinations of the Internal Revenue Service and approvals granted by the Archivist of the United States. Changes to this RCS include new items 72, and 81 through 86 for forms and electronic recordkeeping systems. Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

#### ITEM NO DESCRIPTION OF RECORDS

##### ADMINISTRATIVE RECORDS

- 1 ***Examination Subject Files.*** Contains correspondence, reports, and other documents which have usefulness for reference purposes, and related control cards. This file contains narrative and statistical reports of the Examination organizations; reports, memoranda, and other papers on the organization and activities of the Examination organizations, etc. (Job No. N1-58-88-2, Item 1)

##### **AUTHORIZED DISPOSITION**

**Destroy when 25 years old.**

- 2 ***Examination Subject-Numerical Files.*** Contains correspondence with taxpayers, the field, and others on tax cases; instructions to the field; narrative reports; and related control cards (EXCEPT those records covered by the Subject Files in Item 1 of this Schedule). (Job No. N1-58-88-2, Item 2)

##### **AUTHORIZED DISPOSITION**

**Destroy when 6 years old.**

- 3 Record set of ***Examination Releases, Manuals, and Forms.*** (Job No. N1-58-88-2, Item 3)

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

Destroy obsolete items when 2 years old.

- 4 **Memoranda from Chief Counsel** giving notification of closing of key cases and copy of court decisions. (Job No. NN-163-57, Item 3)

**AUTHORIZED DISPOSITION**

Destroy when 3 years old.

- 5 **Suspense File** (including Forms 1254 and 1254-A or equivalent forms). (Job No. NN-163-57, Item 4)

**AUTHORIZED DISPOSITION**

Destroy 3 years after close of case.

- 6 **Monthly, Quarterly, Annual, and Other Periodic Management Information Reports.** Includes computer generated reports produced from the Master File and other Management Information Systems of the Service to measure field accomplishments in returns and staff time, additional taxes and penalties proposed, and effected and related material. Record copy microfiche form listings and reports produced at the Detroit Computing Center. (Job No. N1-58-88-2, Item 6)

**AUTHORIZED DISPOSITION**

Destroy when 5 years old.

- 7 **Daily, Monthly, and Other Periodic Production Reports** used in the preparation of the statistical reports described in Item 7 of this Schedule. (Job No. N1-58-88-2, Item 7)

**AUTHORIZED DISPOSITION**

Destroy when 3 years old.

- 8 **Taxpayer File and Related Control Cards.** Alphabetical file containing taxpayer inquiry correspondence and field referrals concerning such taxpayers. (Job No. NN-163-57, Item 5)

**AUTHORIZED DISPOSITION**

Destroy when 3 years old.

- 9 **Guidelines, Standards, Training Kits, and Related Materials** prepared by the Examination organizations, for on-the-job training in examining and processing taxpayers' returns and for testing employees in the activity (EXCEPT records documenting administration of the examination training program and a record set of training course studies, including audio-visual material which will be PERMANENT). (Job No. N1-58-88-2, Item 9)

**AUTHORIZED DISPOSITION**

Destroy when training activities are completed or eliminated.

**PROGRAM AND FUNCTIONAL RECORDS**

- 10 **Applications for Extension of Amortization or Related Material** filed by taxpayers electing to extend amortization over a period of years. (Job No. II-NNA-756, Item

ITEM NO	DESCRIPTION OF RECORDS
	127)
	<b>AUTHORIZED DISPOSITION</b> Destroy when 15 years old.
11	<b>Precedent and Historical File.</b> Consists of capital stock tax returns and related documents, including suit cases and administrative refund cases involved in claims for refund or exemption from the tax on the ground of "not doing business" or under the provisions of Section 101, 201, 204, and 207 of the Internal Revenue Code of 1939. (Job No. N1-58-88-2, Item 17)
	<b>AUTHORIZED DISPOSITION</b> Destroy when 50 years old.
12	<b>Claim Work Cards (alphabetical set).</b> Summarizes the history of all capital stock tax claims for the period 1933 to 1952. These cards disclose the date of filing, date of closing and action taken. (Job No. N1-58-88-2, Item 18)
	<b>AUTHORIZED DISPOSITION</b> Destroy when 25 years old.
13	<b>Rewards Claim Cases</b> (with related indexes). Documents requests for rewards for supplying information to the Government relative to alleged tax violations. They include correspondence, special reports, memorandum of opinion closing the case, notice of action taken relative to the claim, and evidence of collection or deposit of tax upon which the reward, if any, is based.
	<b>Note:</b> Rewards claim cases in general were referred to District Directors in July, 1953. Current Headquarters records relating to this item primarily consist of correspondence with informants and field offices included in the item on Taxpayer files and related control cards. (Job No. N1-58-88-2, Item 19).
	<b>AUTHORIZED DISPOSITION</b> Retire to Records Center 10 years after case is closed. Destroy 25 years after case is closed.
14	<b>National Research Program (NRP).</b> Correspondence requirements and specifications data, which covers checksheets, general and specific instructions for agreements, coordination and validations, System Acceptability Testing (SAT) Plans for input and output and table results. (Job No. NC1- 58-79-7, Item 7)
	<b>AUTHORIZED DISPOSITION</b> Retire to Records Center when no longer needed in current operations. Destroy when 25 years old.
15	<b>Research and Special Projects.</b> Includes surveys, studies, samples, tests, correspondence, checksheets, workpapers, printouts, study tables, specifications, files, sampling reports and other detail records pertinent to the mission. (Job No. NC1-58- 79-7, Item 8)
	<b>AUTHORIZED DISPOSITION</b> Retire to Records Center after final report has been completed and evaluated. Destroy when 6 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 16** **Senate Select Committee.** Correspondence, status reports, background files, workpapers and other data pertinent to the investigative activities. (Job No. NC1-58-79-7, Item 9)

**AUTHORIZED DISPOSITION**

**Destroy** when 10 years old, provided that authorization of the Senate Select Committee involved in selected investigative activity has been obtained.

- 17** **Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Related Workpapers and Correspondence.** Includes reports on surveys, special studies, and investigations conducted jointly with other organizations. (Job No. NC1-58-79-7, Item 10)

a) Record Copy:

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after completion or issuance of report.

b) All other copies:

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or when no longer needed in current operations.

- 18-33** **Reserved.** Disclosure Activity records have been moved to *Records Control Schedule (RCS) 8 for Administrative/Organizational Records*.

**ADMINISTRATIVE FILES (Regional and District Offices)**

- 34** **Correspondence Files.** Memoranda, teletypes, etc., (excluding records covered by Item 35 in this Schedule) pertaining to the administrative, housekeeping, or facilitative functions relating to the overall administration and operation of an individual office. (Job No. IINNA-1241, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old

- 35** **General Correspondence Files.** Intra-Service correspondence and related documents covering program activities (not covered elsewhere in this Schedule) involving procedures, rulings and decisions of a general nature, not involving the tax liability of a specific taxpayer and case. Also, general correspondence with the public, Congress and other federal agencies regarding federal taxation and not a part of a specific case. (Job No. NC1-58-79-6, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old

- 36** **Routine Transmittal Letters and Memoranda.** Records pertaining to the shipment and receipt of returns and documents within the examination function (includes Form 3210, Document Transmittal) (Job No. II-NNA-1241, Item 3).

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old.

**ITEM NO DESCRIPTION OF RECORDS**

- 37** ***Minutes or Summaries of Conferences and Meetings.*** Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken. (Job No. NC1-58-79-6, Item 2)

a) Record Copy:

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

b) All other copies:

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old, or when no longer needed in current operations, whichever is earlier.

- 38** ***Internal Control Records.*** Card files and other records (not covered elsewhere in this Schedule) developed to control workflow and record action taken and receipts for records borrowed or loaned. (Job No. NC1-58-79-6, Item 3)

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old, or when no longer needed in current operations.

- 39** ***Issuance Files.*** Copies of internal management documents, which are issued by the Headquarters, field, or campus Directors, and are retained solely for reference purposes. (Job No. II-NNA-1241, Item 7)

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete or superseded.

- 40** ***Evaluation Assistance Reports.*** Narrative reports (excluding internal security reports) prepared by Headquarters, field, and campus offices together with related correspondence. Reports contain evaluations of program activities/field operations progress/conformance or variations to existing procedures and regulations for management purposes. (Job No. NC1-58-79-6, Item 4)

a) Record Copy:

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

b) All other copies:

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations, but no later than 3 years old.

- 41** ***Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Related Workpapers and Correspondence.*** Includes reports on surveys, special studies, and investigations conducted jointly with other organizations. (Job No. NC1-58-77-3, Item 1)

a) Record Copy:

**AUTHORIZED DISPOSITION**

- ITEM NO DESCRIPTION OF RECORDS**  
**Destroy** 3 years after completion or issuance of report.
- b) All other copies:
- AUTHORIZED DISPOSITION**  
**Destroy** when 3 years old or when no longer needed in current operations.
- 42** **Examination Case Files.** Copies of Revenue Agent reports with related work papers and other documents filed in the Examination organizations.
- a) Fraud Cases. (Job No. N1-58-88-4)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center 3 years after the date of closing.  
**Destroy** 10 years from the date of closing.
- b) Coordinated Industry Cases. (Job No. N1-58-88-4)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center 4 years after the date of closing.  
**Destroy** 15 years from the date of closing.
- c) Case File Closing Agreements.
- PENDING DISPOSITION**  
Pending final Business Unit disposition proposal, and approval by the National Archives. Contact local area Records Manager for the latest records scheduling information.
- 43** **Reserved.**
- 44** **Records of Changes in Capital Structure.** These records are accumulated as the result of changes in capital structure and reorganization of corporations relating to tax potentials of the company. (Job No. NC1-58-79-6, Item 6)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center when 4 years old.  
**Destroy** when 10 years old.
- 45** **Records of Stock Valuations.** These records reflect valuations of stocks of unlisted, closely held and similar corporations. They also include widely traded stock which may have one or more of the characteristics of closely held stock where a particular decedent or donor is concerned. They have continuing reference value in determining tax liabilities particularly in the auditing of estate and gift tax returns. (Job No. NC1-58-79-6, Item 7)
- AUTHORIZED DISPOSITION**  
**Destroy** when 20 years old.
- 46** **Docket Lists.** Lists of cases docketed by the court. (Job No. II-NNA-1241, Item 17)
- AUTHORIZED DISPOSITION**  
**Destroy** when 6 months old.



**ITEM NO DESCRIPTION OF RECORDS**

- 47** **Postal Records.** This file contains copies of applications for registration and certificates of declared values on matters subject to postal surcharge reflecting date of mailing of statutory notices to taxpayers. (Job No. II-NNA-1241, Item 18)

**AUTHORIZED DISPOSITION**

**Destroy** when 5 years old.

- 48** **Management Information and Production Reports.** Record set of various recurring, usually computer generated, management information and operational production reports prepared by service centers, Data Center, and Master File or other systems for the Examination organizations covering accomplishments, inventories, staffing, additional tax and penalty adjustments and other related data (Job No. N1-58-88-4).

a) Daily and Weekly.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations, but no later than 1 year.

b) Monthly, Quarterly, Semi-Annual and Annual.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years plus current year, or after no further reference value.

c) Branch/Group (detail only).

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year plus current year.

**LISTINGS/REPORTS (Service Center/Campus)**

d) Monthly, Quarterly, Semi-Annual and Annual.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years plus current year, or after no further reference value, whichever is earlier.

e) Statute Listings.

**AUTHORIZED DISPOSITION**

**Destroy** after 5 years plus current year, or after no further reference value, whichever is earlier.

- 49** **Examination Record/Control Cards** - Audit Information Management System (AIMS) Examination Request Master File, Request/Group Control Card and Examination Request Non-Master File, Form 5354 (Request Non-master File/Group Control Card) which contain pertinent data relating to the receipt, processing and final disposition of cases submitted to examining officers. (Job No. N1-58-88-4).

a) Control Record Cards for field examination cases.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after case is closed.

**ITEM NO DESCRIPTION OF RECORDS**

b. Control Record Cards for office examination cases.

**AUTHORIZED DISPOSITION**

**Destroy** after validation of inventory from AIMS validation list or 1 year after the case is closed, whichever is sooner.

- 50** **AMFRZ Closed File.** The closed file will be maintained in alphabetical order. The closed file will be purged monthly and Examination Update, Form 5348, that are 120 days or older, as determined from the date of input, will be removed. (Job No. N1-58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** purged documents as they are no longer needed in current operations or 180 days after input date, whichever is sooner.

- 51** **Examination Non-Examined Closings (Form 5351).** Used to close all non-examined returns except claims. (Job No. N1-58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after terminal input.

- 52** **Examination Return Charge-Out (Form 5546),** when there is a missing sheet (Disposal Code 28, 29, or 33). (Job No. N1- 58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after terminal input.

- 53** **Terminal Input Documents.** Any input documents not required to be forwarded to the service center. (Job No. N1-58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations, but no later than 3 months.

- 54** **Post Review Correspondence.** Correspondence with Headquarters on cases submitted by the local Examination organizations for review and including, among others, opinions on those cases involving over assessments exceeding \$200,000 and bankruptcies. (Job No. II-NNA-1241, Item 24)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 55** **Coordinated Examination Planning File.** A compilation of significant past and present data bearing on the tax obligations and operations of a taxpayer. It provides basic information regarding the organizational structure, operations, post audit results and other material information considered useful to efficient and expeditious examinations. This file contains information gleaned from revenue agent reports, information reports by regulatory agencies, newspaper items, published stockholder reports, and corporate minutes affecting subsequent year returns. (Job No. N1-58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** when 75 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 56** ***Coordinated Examination Status Report (Parts I and II)***. Form 4451, Large Case Status Report. (Job No. N1- 58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** when 15 years old. This series is no longer created and will be removed from this RCS when all records reach their final disposition date. Part 1 was obsolete as of January 1993, and Part II was obsolete as of March 2004. Part I records have reached their final disposition date and can be destroyed. Part II records can be destroyed in March 2019, when the records have reached their final disposition date.

- 57** ***Rewards Claim Cases***. (With related indexes) Documenting requests for rewards for supplying information to the Government relative to alleged tax violations. They include correspondence, special reports, memorandum of opinion closing the case, notice of action taken relative to the claim, and evidence of collection or deposit of tax upon which the reward, if any, is based.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after close of case. This series is no longer created and will be removed from this RCS when records reach their final disposition date.

- 58** ***Petroleum Industry Files***. These files contain a compilation of significant past and present data bearing on nationwide treatment of the complex issues related to oil pricing and shipment of foreign produced crude oil and products. They provide guidelines for consistent treatment of these issues industry-wide. (Job No. NC1-58-79-6, Item 12)

**Note:** These files are located in the Natural Resources and Construction Industry of the Large Business and International (LB&I) Division and are under the jurisdiction of the Industry Director.

**AUTHORIZED DISPOSITION**

**Destroy** when 25 years old.

- 59** ***Agent's Activity Report***. Used by agents to report planned activities. (Job No. NC1-58-79-6, Item 13)

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old.

- 60** ***Tax Auditor's Daily Activity Record***. Form 4606, Daily Activity Record, prepared daily by each tax auditor to record time spent on each examination and non-examination activity, and used to post total time by activity code, to the monthly Examination Technical Time Report. (Job No. N1- 58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** when 6 months old or when no longer needed by local manager, whichever is earlier. This form is obsolete and all copies should be eligible for destruction.

- 61** ***Determination Letters***. Letters issued by field and campus Directors in response to taxpayers' requests involving income, profits, estate, gift, employment, and excise tax matters. (Job No. NC1-58-79-6, Item 15)

**ITEM NO DESCRIPTION OF RECORDS**

**Note:** Determination letters are issued by field and campus Directors only if the question presented is covered specifically by a ruling, opinion, or court decision published in the Internal Revenue Bulletin; such determination letters are subject to field and campus offices, but not Headquarters, post review. Determination letters are issued by field and campus Directors only if the question presented is covered specifically by a ruling, opinion, or court decision published in the Internal Revenue Bulletin; such determination letters are subject to field and campus offices, but not Headquarters, post review.

a) General written determinations (along with background file documents) issued pursuant to a request made after October 30, 1976.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after aforementioned determinations are opened to public inspection.

b) General written determinations (along with background file documents) issued pursuant to a request made before November 1, 1976.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after aforementioned determinations are opened to public inspection if funds are appropriated before January 20, 1979).

**Destroy** after January 20, 1979, if funds are not appropriated prior to January 20, 1979.

c) Written determinations having significant reference value (as determined by the Secretary) along with background file documents.

**AUTHORIZED DISPOSITION**

**Destroy** when 15 years old.

- 62** **Ruling Letters.** Copies of Headquarters individual ruling letters referred to field and campus offices, to inform such offices of rulings issued to taxpayers within each field and campus offices. (Job No. NC1-58-79-6, Item 16)

**AUTHORIZED DISPOSITION**

**Destroy** when 4 years old.

- 63** **Examination Technical Time Report.** Prepared by all examination function technical personnel in field, campus, and service centers to report all direct examination and non-examination time by activity code designation. (Job No. N1-58-88-4)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 64** **No Claim for Reward Informants Correspondence.** Correspondence with the public regarding alleged violations for which no claim for reward has been or will be filed. (Job No. NC1-58-79-6, Item 18)

a) Informants' correspondence that does not warrant an investigation and the information is closed on survey without association of returns.

ITEM NO	DESCRIPTION OF RECORDS
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 3 years after information is closed on survey.</b>
	b) Informants' correspondence that warrants an investigation and the information is closed by completion of an examination.
	<b>Note:</b> The informants correspondence and special reports prepared (if any) must be removed from the administrative file and placed in a special file for security reasons.
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 3 years after case is closed.</b>
65	<b>Reopening Memorandum (Form 4505).</b> Reopening memorandum - Part 1 becomes part of a case file. Parts II through IV are information/control copies. (Job No. NC1-58-79-6, Item 19)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy when no longer needed.</b>
66	<b>Examination Information Report (Form 5346).</b> Prepared by examiners and used to requisition returns. (Job No. NC1-58-79-6, Item 20)
	a) Non-selected Returns.
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 26 months after input to data base.</b>
	b) Selected Returns.
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy when related returns are destroyed.</b>
67	<b>General Background Information.</b> Correspondence, reports, etc., between field officials and Headquarters. (Job No. NC1-58-79-6, Item 21)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 5 years after closing the file or when no longer needed in current operations.</b>
68	<b>Delegation of Authority for Signing Statutory Notices.</b> Computerized Certified Mailing Lists of Statutory Notices. (Job No. NC1-58-79-6, Item 22.)
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 10 years after end of processing year.</b>
69	<b>Joint Compliance Program (JCP) Documents.</b> Requisitions, accounting papers, summary listings, and related documents. (Job No. NC1-58-79-6, Item 23)
	<b>Note:</b> Projects that require follow-up action, as determined by the Examination and Criminal Investigation organizations, should be withheld from disposal.
	<b>AUTHORIZED DISPOSITION</b> <b>Destroy 1 year after completion of project.</b>

ITEM NO	DESCRIPTION OF RECORDS
70	<b>Reserved.</b>
71	<p><b><i>Taxpayer Data Access (Form 11377)</i></b>. Form is used by employees Servicewide to document access to taxpayer return information when the access is not supported by direct case assignment, but is performed in error. The form is used to explain erroneous access that may raise a suspicion of an unauthorized access. (Job No. N1-58-05-4)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center when 3 years old or when no longer needed for current business.  <b>Destroy</b> when 6 years old.</p>
72	<p><b><i>Compliance Initiative Project Files</i></b>. Included are IRS Forms 13502, Compliance Initiative Project Authorization - Part One; 13498, Compliance Initiative Project Authorization - Part Two; and 13497, Compliance Initiative Project Termination Report used by IRS employees to authorize and terminate Compliance Initiative Projects for the purpose of correcting taxpayer noncompliance issues. (Job No. N1-58-10-9)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of each FY.  <b>Destroy</b> 3 years after termination.</p>
73-79	<b>Reserved.</b>
80	<p><b><i>Passive Foreign Investment Company (PFIC) Taint Removal Election File</i></b>. Includes Form 8621-A. Used by shareholders of a former PFIC or a Section 1297(e) PFIC to make a late purging election under Section 1298(b)(1) to terminate their PFIC status. (Job No. N1-58-08-2)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of calendar year in which case is closed.  <b>Retire</b> to Records Center after cutoff  <b>Destroy</b> 50 years after cutoff.</p>
81	<p><b><i>Statistics of Income - Large Mid-Sized Business Inventory Control Application (SLIC)</i></b>. Statistics of Income - Large Mid-Sized Business Inventory Control Application (SLIC) is a tool that automates a manual process. It attaches to the Accessory Manager and emulates the manual input of Integrated Data Retrieval System (IDRS) or Audit Information Management System (AIMS, AMS) Command Codes into the user's open IDRS Session. This tool is used by the LMSB AIMS Coordinators and a few other analysts on the LMSB PSP Staff to manage the nationwide Inventory of Large and Mid-size Business returns that are available for examination. (Job No. N1-58-10-13)</p> <p>(A) Inputs: Inputs to the Statistics of Income - Large Mid-Sized Business Inventory Control Application (SLIC) are provided in text file format by the user. This can come from any source available to the user, or from requests from other staffs.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Delete/Destroy</b> after successful verification and entry.</p> <p>(B) System Data: The Statistics of Income - Large Mid-Sized Business Inventory</p>

**ITEM NO DESCRIPTION OF RECORDS**

Control Application (SLIC) has no stored data.

**AUTHORIZED DISPOSITION**

Not applicable.

(C) Outputs: Outputs to the Statistics of Income - Large Mid-Sized Business Inventory Control Application (SLIC) are in text format and provided for the use of the user.

1. A text file listing the records for which the command successfully completed;
2. A text file listing the records that were rejected and any error message produced;
3. A record in a text log file that lists the name of the input file, the IDRS number of the user, the date and time the process started, the total number of records in the file and numbers completed or rejected, and the command code that was executed.

**AUTHORIZED DISPOSITION**

Delete/Destroy when no longer needed for operational purposes.

(D) System Documentation: Codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.

- 82** ***Specialist Referral System (SRS).*** The Specialist Referral System (SRS) automates the referral request process for Large Mid-Sized Business, Small Business/Self Employed, Wage & Investment, and Tax Exempt Government Entity field specialists. Agents can generate a referral request online which will automatically notify the appropriate Specialist Manager of the request. The system is totally electronic and web-enabled, providing management necessary information reports. Using the SRS, one can generate referrals for a Computer Audit Specialist, Economist, Employee Plans, Employment Tax, Engineering, Excise, Exempt Organizations, Federal, State & Local Government, Financial Products, Indian Tribal Government, International, and Tax-Exempt Bonds. (Job No. N1-58-09-73)

(A) Inputs: The Specialist Referral System (SRS) acquires data from three sources including direct input from the Requestor, Manager, and Data Administrator. Additionally, SRS interconnects to another application, the Corporate Authority Directory Service (CADS), to retrieve authentication information on end users on the Specialist Request form.

**AUTHORIZED DISPOSITION**

Delete/Destroy cache files after successful entry and verification.

(B) System Data: The Specialist Referral System (SRS) contains data on each referral such as requester name and organization, taxpayer information such as name and address, taxpayer case (not return) information such as whether the case is a Coordinated Industry Case (CIC), the activity code, disposition of the referral including if not rejected, the specialist assigned and their organization information. Referral data from October 2002, through the current date is contained in the database. Prior year information is retained for the Coordinated Industry Case Program to provide historical comparative analysis.

**ITEM NO DESCRIPTION OF RECORDS****AUTHORIZED DISPOSITION**

**Cut off** following the close of the referred case.

**Delete/Destroy** 10 years after cutoff.

(C) Outputs: The Specialist Referral System (SRS) transmits the referral to a manager who either accepts or rejects the case. If the case is accepted it is assigned to a specialist to perform the examination portion of the audit. The SRS generates standard reports which managers at various levels review. SRS also generates emails.

**AUTHORIZED DISPOSITION**

**Cut off** following the close of the related case.

**Delete/Destroy** any outputs not filed in the case 10 years after cutoff. Most outputs are filed with the relevant cases.

(D) System Documentation: System Documentation for the Specialist Referral System (SRS) consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 83** **Report Generation Software (RGS).** The RGS Data Store contains inventory, computations, workpapers and correspondence for tax examiners as well as Returns Transaction File (RTF) return data, assessment and closed case data. (Job No. N1-58-09-103)

(A) Inputs: Information can be manually entered into RGS by a user or downloaded from a server. The information is in the form of the tax return as originally filed. The data is entered/displayed in Return Setup.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** all cached records after successful entry and verification.

**Note:** The Individual Master File (IMF)/Individual Transaction File (IRT) are scheduled records under RCS 29. Information extracted from the IMF/IRT can be deleted/destroyed upon verification or when no longer needed.

(B) System Data (Master Files): The RGS System maintains correspondence sent to the taxpayer, the examination report, case workpapers, case history document, and case closing record.

**AUTHORIZED DISPOSITION**

**Cut off** at close of case.

**Delete** 15 years after cutoff.

(C) Outputs: Include numerous reports that can be printed to assist tax examiners and managers to monitor individual tax examiner inventories, weekly receipts, case updates, unit inventories, section inventories, and branch inventories.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded, obsolete or no longer needed, whichever is later.



**ITEM NO DESCRIPTION OF RECORDS**

(D) System Documentation: The RGS application was developed by third party contractors. As part of the development process, extensive documentation has been developed to cover all aspects of the application. All RGS component documentation is maintained by the Dallas Development Site (DDS). Some of the documents that are maintained include implementation guide, server and maintenance guides, as well as system administration guides.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded or 5 years after the system is terminated, whichever is earlier.

- 84** **Excise Records.** Excise employs two business-specific automated systems to assist in managing and meeting program goals. Excise Files Information Retrieval System (ExFIRS) and the Joint Operations Center for National Fuel Tax Compliance (JOC).

ExFIRS is a set of production applications/activities which provide management information and support processes, to assess the health and direction of the Excise Tax Program. ExFIRS is made up of internal applications used by Small Business/Self Employed (SB/SE) Excise employees and external applications used by the States and fuel industry. (Job No. N1-58-12-8)

**(1) ExFIRS.** All information input into ExFIRS applications relates to the administrative or technical enhancement of excise tax compliance such as fuel transaction reports, information collected through the Dyed Diesel Program, and Form 637 Registration information. Additional information includes: Examination Returns Control System (ERCS) downloads; Master File and non-Master File filed return information specific to Forms 720 Excise Tax and 2290 Highway Use Tax; Data extracted/received from IRS, Customs, and States relevant to the administration of the Excise Tax program, including taxpayer identification information (name, address, TIN/FEIN); filed return information; fuel transaction information (date, bill of lading number, terminal control number, position holder, and carrier); vehicle registrations; truck movements; and State fuel tax compliance contracts.

Information may also be obtained from US Customs import information pertaining to goods subject to Excise Tax, as well as from a variety of State agencies relating to local excise tax investigative and enforcement efforts.

**A. Excise Tax Registration Authorization System (ExTRAS).** A centralized database for maintaining and monitoring nationwide registration information. Contains hand keyed data from Form 637, Application for Registration (For Certain Excise Tax Activities) and may include such information as Identification of Applicant (name, address, etc.), description of each activity for which applicant is applying, and additional information based on the type of activity.

**Note:** ExTRAS is scheduled to be retired in February 2012. System functionality will be taken over by the Issue Management System which was previously scheduled under NARA Job No. N1-58-09-105.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the FY.

**Delete/Destroy** legacy data when 1 year old, or when no longer needed for administrative purposes, but not longer than 5 years after cutoff.

**ITEM NO DESCRIPTION OF RECORDS**

**B. Excise Management Information System Data Warehouse (ExMIS DW).** A data archive of reports, spreadsheets, and legacy spreadsheets used for reference and validation purposes. Contains information gathered from the IRS sources and US Customs import information. It will provide the core infrastructure for the analysis and reporting process and will meet historical information reporting needs of information management of Excise Tax. This application serves as the reporting application for the ExFIRS applications.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of FY.

**Delete/Destroy** 6 years after cutoff.

**C. Excise Summary Terminal Activity Reporting System (ExSTARS).** Tracks all motor fuel movements in and out of approved terminals, fuel inventory balances, and captures fuel destination information. ExSTARS collects information from monthly reports (Forms 720-TO and 720-CS, in paper form and mandated electronic filing for companies with 25 or more transactions in a month) submitted by fuel terminal operators and carriers detailing the receipts and disbursements of liquid products passing through a taxable fuel storage and distribution facility.

1. Hard copy Form 720 Returns.

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after end of processing year. (RCS 29, Item 67 or 102)

2. Electronic 720 Returns.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 6 years after end of processing year.

**(2) Joint Operations Center for National Fuel Tax Compliance (JOC).** Receives, analyzes, and interprets information from IRS, other federal agencies, states and publicly available sources related to fuel tax compliance. Agencies such as Army Corps of Engineers and Coast Guard provide port and vessel information. States also provide information for the purpose of matching federal and state information to gauge fuel tax compliance and discover possible evasion patterns.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 6 years after end of processing year.

**(3) System Documentation (for all above items).** Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**85 Examination Returns Control System (ERCS).** ERCS is an inventory management system used by SB/SE and LB&I Operating Divisions for controlling and monitoring tax returns and technical time charges for returns under examination. (Job No. N1-58-11-26)

(A) Inputs: Examination records are added and updated in ERCS through manual inputs (of taxpayer information) from ERCS users, and through weekly downloads

**ITEM NO DESCRIPTION OF RECORDS**

from the Audit Information Management System - Reference (AIMS-R) database.

**AUTHORIZED DISPOSITION**

Weekly updates from AIMS are overwritten each week. Manual updates are verified prior to updating the database.

(B) System Data:

1. ERCS Examination Records. ERCS provides detailed management information on returns under examination. Taxpayer data includes taxpayer identification numbers (TIN), employer identification number (EIN), taxpayer/employer name and address, and related return information such as amounts claimed by taxpayer filing an amended return or claim, secondary social security number (SSN), activity, source and status codes, and name control. Other information contained in the database is locally defined to allow users to classify, type, and track returns and local projects.

Information, such as the employee's AIMS Assignee Code (AAC), POD, position code, position code date, grade, employee's date of activation on the ERCS application, and the employee's tour of duty are stored on each employee accessing ERCS and is used to control user access to the ERCS main menu and data in the database. For the purpose of recording time charges, a Unique Employee Identification Number is stored in ERCS. The Unique Employee Identification Number is a sequence number generated by the ERCS application. This number is in a format required by the Summary Examination Time Transmittal System (SETTS), a subsystem of ERCS. At the end of each time cycle (typically every four weeks), the SETTS information for the cycle is electronically transmitted to another server for roll-up in national reports and tables.

**AUTHORIZED DISPOSITION**

Returns are stored on the system for a minimum of 400 days after closure at which time they are archived. Archived data is maintained for 7 years, then deleted/destroyed. Selected (returns) history data is kept on the system for 5 years after returns are closed (Status 90 closure). The history data also serves as an index for archived data. After 7 years the history data is deleted.

1a. Summary Examination Time Transmission System (SETTS). SETTS is a subsystem of ERCS, and is a time keeping system for Examination. It extracts time on case data from ERCS for validation and transmittal to ECC-DET for roll-up in national reports and tables.

**AUTHORIZED DISPOSITION**

Delete 400 days after the time charge or when the associated return is archived, whichever is later.

1b. Statistical Sampling Inventory Validation Listing (SSIVL) System. SSIVL is a subsystem of ERCS. SSIVL allows AIMS/ERCS analysts to load weekly AIMS data into a Microsoft Access database, from which reports (showing certain error conditions) and queries can be generated. Use of the SSIVL system is required to validate AIMS data.

**AUTHORIZED DISPOSITION**

Weekly files from AIMS are overwritten each week.

2. Audit Log. ERCS audit logs capture access to the ERCS main menu. UNIX audit

**ITEM NO DESCRIPTION OF RECORDS**

logs capture login/logoff to the ERCS server. Both trails capture the user's logon name and data and time of action.

**AUTHORIZED DISPOSITION**

Delete when 7 years old.

(C) Outputs:

1. System downloads. ERCS interfaces and shares return data with other systems such as the Appeals Centralized Database System (ACDS) and the Audit Information Management System (AIMS). Return information with international features is shared with LB&I's Issue Management System (IMS). Return information from the excise area is shared for use by the Excise Files Information Retrieval System (ExFIRS). Requisitions, updates, transfers, and short closures made on ERCS are sent to AIMS daily.

**AUTHORIZED DISPOSITION**

Records of updates sent to AIMS are retained on the system for 1 year. IMS records coming into ERCS are deleted after each time cycle. All other downloads can be deleted after successful transfer and verification.

2. Reports. ERCS has the capability to generate several types of (inventory) management and statistical reports that remain internal to the IRS.

ERCS also provides real-time information in the form of screens and reports for management of Small Business/Self Employed (SB/SE) and Large and Business & International (LB&I) Examination groups, Planning and Special Programs (PSP), Centralized Case Processing (CCP), Technical Services (TS), SB/SE Examination and LB&I Quality Measurement Staff, and National Quality Specialty Review.

**AUTHORIZED DISPOSITION**

Delete/Destroy when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.

(D) System Documentation: Includes user handbooks, Technical Reference Manual, and other related materials.

**AUTHORIZED DISPOSITION**

Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.

- 86** **Office of Tax Shelter Analysis Application (OTSA DB).** The Office of Tax Shelter Analysis Application (OTSA DB) is a database that supports the analysis of tax shelter activity by storing and providing user access to tax shelter disclosure information. The application supports the Office of Tax Shelter Analysis within the IRS Large Business and International (LB&I) business unit. The database will be used to analyze tax shelter data and create reports. (Job No. N1-58-12-3)

(A) Inputs: Information is input into OTSA from Form 8886, Reportable Transaction Disclosure Statement. A transaction includes all the factual elements relevant to the expected tax treatment of any investment, entity, plan, or arrangement, and it includes any series of steps carried out as part of a plan.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

Hard copy forms were previously scheduled under NARA Job No. N1-58-06-3 and are to be destroyed 7 years after the end of the processing year (in accordance with that authority).

(B) System Data: Information in the system includes data from Form 8886 to include name, address of filer, type of reportable transaction, initial year of transaction participation, reportable transaction or tax shelter registration number, type of tax benefit generated by the transaction, nature of the expected tax treatment and expected tax benefits generated by the transaction, and all individuals and entities involved in the transaction that are tax exempt, foreign, and related. This information is used for tax shelter analysis.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 10 years after the end of the processing year or when no longer needed for legal, audit or other operational purposes.

(C) Outputs: Outputs from the OTSA database include ad hoc queries of information that resides within the master file.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for legal, audit or other operational purposes.

(D) System Documentation: Owner's Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**ALPHABETICAL LISTING**

<b>DESCRIPTION OF ITEM</b>	<b>ITEM NO.</b>
Agent's Activity Report	59
Applications for Extension of Amortization or Related Material	1
AMFRZ Closed File	50
Changes in Capital Structure	44
Claim Work Cards	12
Compliance Initiative Project Files	72
Coordinated Examination Planning File	55
Coordinated Examination Status Report (Parts 1 and II, Form 4451)	56
Correspondence Files	34
Daily, Monthly, and Other Periodic Production Reports	7
Delegation of Authority for Signing Statutory Notices	68

Determination Letters	61
Docket Lists	46
Evaluation Assistance Reports	40
Examination Case Files	42
Examination Information Report (Form 5346)	66
Examination Non-Examined Closings (Form 5351)	51
Examination Record/Control Cards	49
Examination Releases, Manuals, and Forms	3
Examination Return Charge-Out (Form 5546)	52
Examination Returns Control System (ERCS)	85
Examination Subject Files	1
Examination Subject-Numerical Files	2
Examination Technical Time Report	63
Excise Records	84
General Background Information	67
General Correspondence Files	35
Guidelines, Standards, Training Kits, and Related Materials	9
Internal Control Records	38
Issuance Files	39
Joint Compliance Program (JCP) Documents	69
Management Information and Production Reports	48
Memoranda from Chief Counsel	4
Minutes or Summaries of Conferences and Meetings	37
Monthly, Quarterly, Annual, and Other Periodic Management Information Reports	6
National Research Program (NRP)	14
No Claim for Reward Informants Correspondence	64
Office of Tax Shelter Analysis Application (OTSA DB)	86
Passive Foreign Investment Company (PFIC) Taint Removal Election File	80
Petroleum Industry Files	58
Postal Records	47
Post Review Correspondence	54
Precedent and Historical File	11
Reopening Memorandum (Form 4505)	65

Report Generation Software (RGS)	83
Research and Special Projects	15
Rewards Claim Cases	13, 57
Routine Transmittal Letters and Memoranda	36
Ruling Letters	62
Senate Select Committee	16
Specialist Referral System (SRS)	82
Statistics of Income - Large Mid-sized Business Inventory Control Application (SLIC)	81
Stock Valuations	45
Suspense File (Forms 1254 and 1254-A)	5
Tax Auditor's Daily Activity Record (Form 4606)	60
Taxpayer Data Access	71
Taxpayer File and Related Control Cards	8
Terminal Input Documents	53
Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Related Workpapers and Correspondence	17, 41

**FORMS LISTING** (\* This form is now obsolete, but must be maintained until final disposition date)

<b>FORM NO.</b>	<b>TITLE</b>	<b>ITEM NO.</b>
SS-8	Determination of Worker Status for Purposes of Federal Income Taxes and Income Tax Withholding	61
*TY 14-H	Taxpayer Delinquency Investigation	2
211	Application for Award for Original Information	13
*764	Agent Activity Report	41
813	Document Register	49
872	Consent to Extend the Time to Assess Tax	10
872-B	Consent to Extend the Time to Assess Miscellaneous Excise Taxes	10
875	Acceptance of Examiner's Findings By A Partnership, Fiduciary, S Corporation, or Interest Charge Domestic International Sales Corporation	42b
886 (All), *Check Forms Catalog for status	Earned Income Credit/Dependency Exemptions/Supporting Documents	42

*918	Status of Examinations	49
*968	Application for Extension of Amortization	10
*969	Application for Extension of Amortization	10
977	Consent to Extend the Time to Assess Liability at Law or in Equity for Income, Gift and Estate Tax Against a Transferee or Fiduciary	10
1254	Examination Suspense Report	5
*1254-A	Examination Suspense Report - Supplement Data Sheet	5
*1744	Recapitulation of Examiner's Action	42b
1900	Income Tax Survey After Assignment	42
1900-B	Unlocatable Taxpayer Checksheet	42
2083	Annual Report of Informants' Claim Processed	48b
2198	Determination of Liability for Personal Holding Company Tax	61
2259	Agreement as Determination Pursuant to Section 1313(a)(4) of the Internal Revenue Code	61
*2271	Depreciation Agreement	42c
2275	Records Request, Charge and Recharge	36
2285	Concurrent Determinations of Deficiencies	61
*2322	Statement of Interest or Estimated Tax Penalty Charges	61
2543	Valuation of Closely Held Corporations Stock	45
*2660	Inventory of Informant Claims for Reward	13
2677	Request for Account History and Tax Audit	42b
*2683	Examination Division Referrals to Criminal Investigation Division	67
2750	Waiver Extending Statutory Period for Assessment of Trust Fund Recovery Penalty	62
2769	Computation of Deposit Penalty	48b, d
2797	Referral Report of Potential Criminal Fraud Cases	42a
*3053	Affiliated Corporation Examination Notice	42b
3185	Transfer of Return	36
3210	Document Transmittal	36
*3232	Examining Officer's Report Transmittal	42
3233	Report of Gift Tax Examination	42b
*3558	Technical Coordination Report	35
*3965	International Enforcement Program - Report on Surveys, Referrals and Examination Activity	17



4081	Transmittal Memorandum Joint Committee Case	42b
*4143	Large Case Identity Record	46
4318	Examination Workpapers Index	42b
4318-A	Continuation Sheet for Form 4318, Examination Workpapers Index	42b
*4387	Policyholder's Share of Investment Yield	42b
*4389	Adjustment to Reserves and Required Interest	42b
4392	Other Amounts of Income	42b
*4393	Death Benefits, Etc.	42b
*4398	Dividends Paid	42b
*4399	Deductions for Dividends to Policy Holders	42b
*4402	Analysis of Surplus Accounts	42
*4404	Computations of Income Tax for Years After 1961	42
*4404-A	Computation of Income Tax for Years After 1981	42b
4463	Request for Technical Advice or Technical Expedited Advice	61
4485	LMSB Request for Assistance or Support Resources	42
*4451	Coordinated Examination Status Report (Parts 1 and II)	56
*4502, A	Examination Technical Time Report	41
4505	Reopening Memorandum	65
4549	Income Tax Examination Changes	42
4549-A	Income Tax Discrepancy Adjustments	42
4549-B	Income Tax Examination Changes	42
4549-E	Income Tax Discrepancy Adjustments	42
4549-EZ	Income Tax Examination Changes	42
4564	Information Document Request	42b
4605	Examination Changes - Partnerships, Fiduciaries, S Corps., & Interest Charge Domestic International Sales Corporations	42b
4605-A	Examination Changes - Partnerships, Fiduciaries, Small Business Corps. & Domestic Intl. Sales Corp.(Unagreed and Excepted Agreed)	42b
*4606	Tax Auditor's Daily Activity Record	60
4665	Report Transmittal	42
4666	Summary of Employment Tax Examination	42
4667	Examination Changes - Federal Unemployment Tax	42
4668	Employment Tax Examination Changes Report	42

4700	Examination Workpapers	42b
4700-A	Form 4700 Supplement	42b
4700-B	Form 4700 Business Supplement	42b
4700-C	Form 4700 Continuation	42b
4764	LMSB Examination Plan	42b
4764-A	LB&I Examination Plan, Part III - Summary of Assignments	42b
4764-B	LMSB Examination Plan, Part III - Examination Procedures Section	42b
4791	Approval for LMSB Transfer/Decontrol	42b
4844	Request for Terminal Action	48
4966	Current Collection Information	42b
*5054	Coordinated Examination Program Preliminary Request for Support Needed in FY	2
*5079	Classification Monitoring Report	6
5101	Examination Referral Slip	42
*5225	Estate Tax Pre-planning and Examination Workpaper Cover Sheet	31
*5255 (All, PG1-4)	Report of Engineering and Examinations	15
*5320	Computer Examination Application Report	42
*5345	Examination Request Master File	49
5345-B	Examination Request Non-ERCS Users	49
5345-D	Examination Request-ERCS Users	49
5346	Examination Information Report	66
5347	Examination Multiple Request Master File	49
5348	AIMS/ERCS Update (Examination Update)	50
5349	Examination Correction Request	42
5351	Examination Non-Examined Closings	51
5354	Examination Request Non-Master File	49
5384	Excise Tax Examination Changes and Consent to Assessment & Collection	42
5385	Excise Tax Examination Changes	42
5546	Examination Return Charge-Out Sheet	52
*5587	Examination Inquiry Request	32a
5606	Workpapers Cover Sheet	42
5698	Examination History Record	42

*5714	Confirmation of Appointment	42
6084	Quarterly Joint Workplan and Conference Memorandum	2
6095	Carryover and Recurring Adjustments Schedule	55
6212-A, B, C	Examination Referral Checksheets A, B and C	42
6229	Collateral Examination	42
6241	Non-DIF Corporate Classification Checksheet	42
6388	Semi-Annual Report of Jeopardy and Termination Assessments	48e
6430	Income Tax Return Inspection Record	42b
6533	Examination Referral Worksheet	42
*6618	Correspondence Tax Examiner Work Review	42
*6651	Medical - IRC 213 Pro Forma Worksheet 1981	42
*6651-A	Medical - IRC 213 Pro Forma Worksheet 1982	42
*6651-B	Medical - IRC 213 Pro Forma Worksheet	42
*6653	Casualty Loss - IRC 165 Pro Forma Worksheet	42
6654	Moving Expense - IRC 217 Pro Forma Worksheet	42
6655	Contributions - IRC 170 Pro Forms Worksheet	42
6657	Related Returns Examination Report	42
6754	Examination Classification Checksheet	42
*6780	MAP Report Cover Sheet	42b
*6843	Rental Income and Expenses Pro Forma Worksheet	42
*6851	CEP Issue and Time Tracking Report	63
*6852	CEP Issue and Time Tracking Continuation Sheet	63
6882	IDRS/Master File Information Request	6
*7000	Correspondence Control	21
7561	Record of Stock Valuation	45
*8357	Transmittal of a Potentially Abusive Tax Shelter	42
8572	Request for Locator Services	42
8621-A	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company	80
*8701	Classification Issue Identification Report	42c
8721	AIMS Inventory Validation Discrepancy List #1 Case Files in Your Inventory - Not on Your AIMS and/or ERCS IVL	50
8722	AIMS Inventory Validation Discrepancy List #2- Databases on Your	50

	AIMS IVL - Case File Not Located	
*9011	Tax Examiner Weekly Review Checksheet	6
*9013	Tax Examiner Closed Case Review Checksheet	6
*9231	Collection - Employment Tax Examination Handling/Routing Instructions	42
9337	Social Security Administration (SSA) Reconciliation Referrals	42
*9340	Correspondence Status Report for Returned SSA Cases (Case Types 3, 5, 7, 8 or Gen. Code S)	42
9440	Taxpayer Levy Source and Contact Information	42b
*9509	Examination - Action 61	42
*9655	DFI Case History Worksheet	48
*9677	Taxpayer asset information	42c
*9885	Request for AIMS Assistance	49
*9951	Research History Sheet	42
*9982	Louisville District Case Control Sheet	42b
9984	Examiner Officer's Activity Record	48
*9984-A	Activity Record of Examining Officer	48
9984-B	Examiner's Activity Record	48
*9984-C	Examiner's Activity Record (History Sheet)	48
9984-D	Office Examiner Forecast and Activity Record	48
10015	Daily Locator Record	2
*10073	Examination Rejection Notice	42
*10073-A	Aims Terminal Rejects	32
*10089	Informer's Reward Report	13
*10099	Indianapolis District Case Control Sheet	42
*10112	Group Manager's Memorandum	36
*10114	Tax Returns Classification Check Sheet	42
*10128	Computation of Addition to the Tax Negligence/Fraud	42
*10129	Request for Computer Audit Specialist Assistance	49
*10130	Group Manager Scheduling Work Sheet	34
*10140	Category A - On-Site Classifier Examination Referral Form	36
*10142	Transmittal of Examination Case Without Return	36
*10146	Analysis of Financial Statement	42
*10151	QRDT Weekly Report	38

*10155	Unagreed Office Audit Cases	42
10159	Interview History Sheet	42
*10165	Response to ECL Referral	42c
*10207	Record of Audit Activity and AIMS Update	49
*10230	Taxpayer Contact Record	42
*10252	Examining Officer and Conferee's Activity Record	48
10264	Revenue Agent - Classification Checksheet	42
*10296	Form 519 Rejects	49
*10304	AIMS Status Update Sheet	50
10307	Unagreed Office Audit Cases	42
*10313	Telephone Contact	42
10316	Unagreed Case Checklist	42
10329	Transmittal Sheet-Related Cases	42
*10331	Interview Work Sheet -- Individual Business Return	42b
*10358	Director's Log	2
*10363	Notice Agreement Inquiry Referral	42
*10398	Church Case - IRC 7611 Time Limits	42b
*10435	Classification Review Worksheet	40
10436	Midstates Region-International Feature Tax Return-Classification Checksheet	15
*10439	Collateral Examination-Request and Report	42
*10455	Request For Computer Assisted Audit Program Assistance	49
*10463	Examination Support and Processing Correction Request	42
*10470	Examination Case Processing	42
*10479	Office Examination Review Checklist	42
*10512	Group Manager's Review Schedule	34
10846	Research Control Log	48a
10890	Information Obtained for Record Evaluation	42
10893	Special Compliance Program Lead for Examination of Employment Taxes	42c
*10930	Revenue Agent Classification Sheet	42
*10931	Telephone Contact Report	42
*10942	Confidential Report Informant's Claim For Reward	13
10945	Project 709 Tracking Sheet	42a

*10955	Exam Support Staff (ESS) Checklist	42
*10956	Examination Closing Instruction	42
*11113	Examination of Returns not Within Current Examination Cycle	49
11169	Key and Related Field and Office Examination Returns	42
11186	IRS Determination as to Certain Penalties	61a
11369	Confidential Evaluation Report on Claim for Reward	13
11377, E	Taxpayer Data Access	71
11645	New/Associate Case Documentation Sheet	42
11660	Fraud Development Checksheet	42
11661	Fraud Development Recommendation - Examination	42
12893	Telephone Contact Form	42
13497	Compliance Initiative Project Authorization - Termination Report	72
13498	Compliance Initiative Project Authorization - Part Two	72
13499 (All)	637 Registrant Forms	42
13502	Compliance Initiative Project Authorization - Part One	72
13537	Office Exam Monthly Group Return Order	36
13549	Campus Fraud Lead Sheet	42
13670	Exam Express	15

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 26

### TAX ADMINISTRATION - INTERNATIONAL

The records covered by this Schedule are created and accumulated in the Office of the Commissioner, Large Business and International (LB&I), formerly Director, International Large and Mid-Size Business (LMSB), Internal Revenue Service. The Office of the LB&I Commissioner supports the mission of the Service by providing program leadership for all Service international tax matters. These include the development, execution and evaluation of multifunctional compliance and assistance programs on a world-wide basis, in a manner which promotes the highest degree of public confidence in the tax system's integrity, fairness and efficiency.

This transmits revised text for Records Control Schedule (RCS) 26, last published June 22, 2005. Item 9, *Non-Resident Alien Entertainer Centralized Withholding Agreement Case Files* has been removed from this Schedule. The Central Withholding Agreement (CWA) Program moved to Collection in October 2006; therefore, this series will be included in the next update to RCS 28 for Collection. This RCS has been updated with the following four new items:

- Item 44, *International Passport Office Program (IPOP)*
- Item 45, *IRC Sections 48 A&B Tax Credit Applications*
- Item 46, *IRC Section 48C Tax Credit Applications*
- Item 47, *Issue Management System (IMS)*

#### ITEM NO DESCRIPTION OF RECORDS

- 1** ***General Administration and Management Files.*** Correspondence and other papers (not covered elsewhere in this schedule), e.g. operating plans and programs, staff meeting minutes, pertaining to the overall administration and management of currently, Office of the Commissioner, Large Business and International (LB&I) Division and its components. (Job. No. NI-58-88-5, Item 1)

##### **AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off files annually.**

**Transfer to NARA when 30 years old.**

- 2** ***Currently Office of the Commissioner, International (LB&I) Policy Files.*** Correspondence and other papers relating to the overall mission, function, or role of currently, Office of the Commissioner, International (LB&I), which provide historical background or program continuity to such items as determinations, studies, decisions, etc., on policies, programs, functions, organizations, staffing, or procedures in this Office, in this area. (Job. No. NI-58-88-5, Item 2)

##### **AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off files annually.**

**Transfer to NARA when 30 years old.**

- 3** ***Minutes or Summaries of Conference and Meetings.*** Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken. (Job No. NI-58-88-5, Item 3)

**ITEM NO DESCRIPTION OF RECORDS**

A. Record copy

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** 3 years after cutoff.

B. All other copies

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the year, or when no longer needed in current operations, whichever is earlier.

- 4** **Legislation and Regulation Records.** These records contain special studies, recommendations, reports, and related data on the development of proposed new or revised tax laws and regulations, involving major policy decisions by currently, Office of the Commissioner, International (LB&I) and members of the staff. (Job No. NI-58-88-5, Item 4)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** files annually.

**Transfer** to NARA when 30 years old.

- 5** **Mutual Collection Assistance Treaty Requests.** Correspondence and other documents relating to requests from foreign governments concerning the collection of taxes from aliens residing in the United States. (Job No. NI-58-88-5, Item 5)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** 3 years after case is closed.

- 6** **Personal Exemption from Withholding.** Exemption from Withholding on Compensation for Independent Personal Services of a Non-Resident Alien (Form 8233 and related records - 1995 to present). This form is filed by non-resident alien individuals to claim exemption from withholding on compensation for personal services because of an income tax treaty. (Job No. NI-58-98-8 Item 1)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center when no longer needed for current operations.

**Destroy** when 6 years old.

- 7** **Foreign Insurance Collateral Case Files.** Various documents relating to Foreign Insurance Collateral cases. (Job No. NI-58-88-5, Item 7)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center 2 years after case is closed.

**Destroy** 4 years after case is closed.



**ITEM NO DESCRIPTION OF RECORDS**

- 8** ***Captive Insurance Company Agreements.*** Documents and agreements relating to Captive Insurance Company case files. Such agreements are drafted between IRS and U.S. companies to collect taxes due, per IRC 953(c). (Job No. NI-58-88-5, Item 8)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center 2 years after case is closed.

**Destroy** 4 years after case is closed.

- 9** **Reserved.**

- 10** ***Treasury Enforcement Communications System (TECS) Case Files.*** Various documents used in the collection of taxes from the Treasury Enforcement Communications System (TECS). (Job No. NI-58-88-5, Item 10)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center 2 years after case is closed.

**Destroy** 5 years after retirement to Records Center.

- 11** ***Collateral Investigations*** - including specific exchange requests. Various documents, including incoming and supplemental requests, status and final reports, copies of summonses and a chronology of events and contracts requesting information from foreign tax authorities in connection with an investigation. Also, includes requests for information from treaty partner countries to IRS domestic offices in connection with their tax investigations. (Job. No. NI-58-88-5, Item 11)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** 2 years after case is closed.

- 12** ***Cables.*** Telex communications to and from headquarters and the foreign posts. (Job No. NI-58-88-5, Item 13)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** 2 years from date of cable.

- 13** ***Post Reading Files.*** Monthly chronological files of printed communications of foreign post. Files include memorandums; reports; letters to and from taxpayers and competent authorities; telexes; communications from the embassy or consulate or Department of State headquarters. (Job No. NI-58-88-5, Item 14)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** 2 years from date of document.

**ITEM NO DESCRIPTION OF RECORDS**

- 14** ***Foreign Post Studies and Analytical Reports.*** Analyses of post activities to determine efficiency, size and composition of staff and territory, distribution of work or taxpayers location of post headquarters, creation or abolishment of posts, implementation of treaties, areas of non-compliance, etc. Files include a position paper, exhibits back-up material, record of meetings and conversations, and transmittal memorandums. (Job No. NI-58-88-5, Item 15)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 10 years from date of study/report, or when no longer needed, whichever is earlier.
- 15** ***Embassy/Foreign Government Correspondence.*** Memorandums, cables, correspondence between foreign posts and Department of State or Treaty partners, having varying security requirements. (Job No. NI-58-88-5, Item 16)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 2 years from date of document or when no longer needed, whichever is earlier.
- 16** ***Information Gathering Records and Projects.*** Evidence of non-compliance in a particular area or group uncovered by post employees and submitted to headquarters as a recommended examination or criminal investigation project. (Job No. NI-58-88-5, Item 17)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 2 years after case is closed or when no longer needed, whichever is earlier.
- 17** ***Classified Handbooks and Documents from Embassies.*** Documents from Chiefs of Mission covering matters in which satellite federal agencies have an interest, for example, response to acts of terrorism, security within the embassy or consulate building, travel advisories and duty rosters. (Job No. NI-58-88-5, Item 18)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 5 years from date of Handbook or document or when no longer needed, whichever is earlier.
- 18** ***Records of Industry-wide Programs with Other Governments.*** Files consist of correspondence, minutes of meetings and transmittal documents. (Job No. NI-58-88-5, Item 19)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Cut off** files annually.  
**Retire** to Records Center when 5 years old.  
**Transfer** to NARA in 5-year blocks when 15 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 19** ***Exchange of Information Programs.*** Includes memorandums, exchange of information documents, administrative files and statistics of mass information routinely exchanged with IRS and foreign treaty partners. (Job No. NI-58-88-5, Item, 20)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** when 6 years old.

- 20** ***International Organization Files.*** Various documents including briefing books and agendas of meetings of international organizations, cooperative groups such as PATA, Group of Four and the OECD. (Job No. NI-58-88-5, Item 21)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** files annually.

**Transfer** to NARA in 5-year blocks when 30 years old.

- 21** ***Exchange of Information Programs.*** These records include memorandums, documents, and administrative files between IRS and foreign treaty partners. (Job No. NI-58-88-5, Item 22)

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Destroy** when 6 years old.

- 22** ***Centralized International Case Management System.*** Cen-ICMS is a centralized database used by International Examiners in Field Offices and Headquarters to record, modify, monitor, stratify and/or aggregate information pertaining to International examinations, referrals and related issues. (Job No. NI-058-98-8, Item 3)

- A. The database contains information on taxpayers who live in foreign countries, foreign-controlled corporations, and any other related international features/issues.

**AUTHORIZED DISPOSITION**

**Download** data to backup tapes when 7 years old.

- B. Backup Tapes

**AUTHORIZED DISPOSITION**

**Delete** when 1 year old.

- C. Input Records include case data input by International Examiners on the results of examinations, electronic download of Audit Information Management System (ERCS) data extracted from the master files.

**AUTHORIZED DISPOSITION**

**Delete** when no longer needed for administrative, legal, audit, or other operational purposes, or when 3 years old, whichever is later.

- D. Output Records include management information reports, ad hoc queries and reports, audit trail, and archive log files, in electronic and hard copy formats

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 1 year old or when no longer needed for administrative, audit, legal or other operational purposes, whichever is later.

**ITEM NO DESCRIPTION OF RECORDS**

- 23** **Internal Revenue Code (IRC) 897i Elections.** IRC 897i elections are filed by foreign corporations so they may be treated as a domestic corporation. The file includes a letter from the electing corporation with required statements, consents from the shareholders, checklist and IRS' acknowledgement letter. (Job No. NI-58-88-5, Item 25)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Retire** to Records Center 2 years after case is closed.  
**Destroy** 12 years after case is closed.
- 24** **Non-Recognition Notices.** Includes letters from taxpayers stating why the gain on a real estate transaction is not recognized. (Job No. NI-58-88-5, Item 26)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Retire** to Records Center after 1 year.  
**Destroy** 6 years after date of taxpayer correspondence.
- 25** **Foreclosure Notices.** (Job No. NI-58-88-5, Item 27)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually  
**Retire** to Records Center 1-year after date of Foreclosure Notice.  
**Destroy** 6 years after date of Foreclosure Notice.
- 26** **Country Files.** Correspondence relating to tax administration assistance projects in various countries. (Job No. NI-58-88-5, Item 28)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 5 years after completion of project.
- 27** **Survey Reports.** Reports of IRS/TAAS surveys of tax administration systems in various countries. (Job No. NI-68-88-5, Item 29)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 20 years after completion of project.
- 28** **End of Tour Reports.** Reports prepared by both long-term and short-term IRS tax administration advisors on completion of their overseas assignments. (Job No. NI-58-88-5, Item 30)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 20 years after completion of project.
- 29** **Project Completion Reports.** Reports prepared by IRS/TAAS Project Managers on completion of tax administration assistance projects. (Job No. NI-68-88-5, Item 31)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Cut off** files annually.  
**Transfer** to NARA 25 years after completion of the project.

**ITEM NO DESCRIPTION OF RECORDS**

- 30** **Contract Files.** Contracts/agreements between IRS/TAAS and other organizations (i.e., AID, Trade and Development, International Organizations and Interior) covering tax administration assistance provided by IRS employees, and copies of IRS bills for services rendered. (Job No. NI-58-88-6, Item 32)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 15 years after completion of project.
- 31** **International Visitor Files.** Correspondence related to each international visitor or group of visitors concerning their USA training or orientation programs. (Job No. NI-58-88-5, Item 33)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 2 years after date of correspondence.
- 32** **Vital Data on International Visitors.** The following data for each visitor or group of visitors is included on International Visitors Program (VIP) database: name, title, country, dates of visit to USA IRS offices, areas of interest, locations visited and position title. (Job No. NI-58-88-5, Item 34)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** when 7 years old.
- 33** **Inter-American Center of Tax Administrators (CIAT).** Permanent records of the establishment of the CIAT organization and significant changes since inception. (Job No. NI-58-88-5, Item 35)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Cut off** files annually.  
**Retire** to Records Center when 5 years old.  
**Transfer** to NARA when 30 years old.
- 34** **CIAT General Correspondence.** Letters and memoranda pertaining to CIAT General Assemblies, CIAT Technical Conferences, CIAT Executive Secretariat, etc. (Job No. NI-58-88-5, Item 36)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Cut off** files annually.  
**Retire** to Records Center when 5 years old.  
**Transfer** to NARA when 30 years old.
- 35** **CIAT Briefing Book.** Prepared for use by the Commissioner and other Service officials in connection with their participation at CIAT assemblies and conferences. (Job No. NI-58-88-5, Item 37)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Cut off** files annually.  
**Retire** to Records Center when 5 years old.  
**Transfer** to NARA when 30 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 36** ***Federal/State Coordination and/or Facilitator's Files.*** Records pertaining to the function and activities of the Federal/State program in IRS. (Job No. NI-58-88-5, Item 38)
- AUTHORIZED DISPOSITION**  
**Destroy** when 5 years old.
- 37** ***National Association of Tax Administrators (NATA) and Other Organization Files.*** Correspondence between IRS and NATA and other tax associations regarding the Federal/State program. (Job No. NI-58-88-5, Item 39)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 5 years after date of correspondence.
- 38** ***Commonwealth and Territory Files.*** Correspondence between IRS and Commonwealth and Territories regarding the Federal/State programs, tax administration assistance requests and tax administration assistance projects. (Job No. NI-58-88-5, Item 40)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 5 years after date of correspondence.
- 39** ***Mutual Agreement Procedure Case Files.*** Double taxation case files which include: initial request; taxpayer correspondence; reports and routine correspondence to and from IRS Field Offices; reports and routine correspondence to and from the foreign competent authority; disposition documents and closing agreement between the taxpayer and IRS. (Job No. NI-58-88-5, Item 41)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 6 years after case is closed or when no longer needed, whichever is earlier.
- 40** ***Unilateral Relief Case File Records.*** Files and related documents pertaining to Section 901 allowance to relieve double taxation. (Job No. NI-58-88-5, Item 42)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 6 years after case is closed or when no longer needed, whichever is earlier.
- 41** ***Mutual Agreement Procedure Report.*** This report shows open and closed cases under Section 4.05 (potential double taxation cases). (Job No. NI-58-88-5, Item 43)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 6 years after case is closed or when no longer needed, whichever is earlier.
- 42** ***Section 4.05 Cases.*** Related documents including original disposition memorandums and closing agreements pertaining to potential double taxation cases (Job No. NI-58-88-5, Item 44)
- AUTHORIZED DISPOSITION**  
**Cut off** files annually.  
**Destroy** 6 years after case is closed or when no longer needed, whichever is earlier.

**ITEM NO DESCRIPTION OF RECORDS**

**43** ***Territory Post Model System.*** This personal computer-based local application is used by the International Overseas Operations Division to prioritize the likely candidate international posts-of-duty based upon quantitative analysis and a statistical distribution of taxpayers throughout the world. It produces an optimized model for the placement of limited posts of duty to achieve the most effective and efficient coverage. The application assigns each foreign country to one of the targeted posts of duty in a collectively exhaustive and mutually exclusive allocation. (Job No. NI-58-98-8, Item 2)

- A. The database contains records on foreign countries, i.e., country names, descriptive statistics, subject's factors pertaining to the environment and political climate, and taxpayer population statistics and returns filed data.

**AUTHORIZED DISPOSITION**

**Backup** database annually.

- B. Backup Database Diskettes

**AUTHORIZED DISPOSITION**

**Delete** when 5 years old.

- C. Input Records include import and export statistics from a Department of Commerce publication; costs associated with establishing a presence in a foreign country from a Department of State publication; subjective data input by Revenue Service Representatives about the local environment and political perspective; and aggregate totals of tax dollars and returns files, workload statistics provided by other IRS International organizations.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for administrative, audit, legal, or other operational purposes or when 3 years old, whichever is later.

- D. Output Records include the following:

1. Printouts of management information reports documenting POD rankings, countries assigned to PODs and maps reflecting those assignments.

**AUTHORIZED DISPOSITION**

**Destroy** when 1 year old or when no longer needed for current operations, whichever is later.

2. Ad hoc queries and reports, audit trail or equivalent documentation in electronic or hardcopy formats.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 1 year old or when no longer needed for current operations, whichever is later.

**44** ***International Passport Office Program (IPOP).*** IPOP is used to monitor passports for IRS employees traveling to foreign countries. (Job No. N1-58-07-10)

- A. Inputs: Includes information obtained from the travel request package, which consists of a memorandum from the traveler requesting authorization for foreign travel and providing details of the trip, and a Form 1321 (Authorization for Official Travel). Information is also obtained from the traveler's passport.

**ITEM NO DESCRIPTION OF RECORDS**

1. Travel Request Package. Consists of the authorization memo, Form 1321, and attachments.

**AUTHORIZED DISPOSITION**

**Cut off** at close of fiscal year.

**Destroy** 6 years, 3 months after cutoff.

2. Passports. Once passport applications have been processed, the passports for official travel are maintained by the International Travel Unit/CI until travel is required. Expired passports that are 15 years old are retired to the Passport Agency for disposal.

- B. Master Files: Maintains data relevant to IRS employees traveling to foreign countries, including employee's name, DOB, address, and emergency contact information, expiration dates, travel destination and business address, and security clearance information.

**AUTHORIZED DISPOSITION**

**Cut off** at close of fiscal year.

**Destroy** 6 years, 3 months after cutoff.

- C. Outputs: Electronic and paper reports generated on demand and including inquiries into the number of travel requests during a defined period, number of passports and visas requested and issued, and by/to whom, lists of IRS passports by number, and lists of international travelers in foreign countries.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or no longer needed.

- D. System Documentation: Codebooks and user guide.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.

- 45** ***IRC Sections 48 A&B Tax Credit Applications.*** Applications for IRS tax credits for commercial deployment of ready clean coal technologies under IRC Sections 48A and 48B. Each application package includes a completed application for DOE certification of the project, DOE certification/ranking document, and IRC Sections 48A and 48B acceptance/rejection letters and closing agreements. Information includes taxpayer and contact person identification, a project description with an estimated total cost and the amount of credit requested, and other documentation or evidence of project viability. (Job No. N1-58-09-8)

- A. IRS-rejected applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Maintain** in office.

**Destroy** 7 years after cutoff.



**ITEM NO DESCRIPTION OF RECORDS**

- B. IRS-accepted applications

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year in which the deadline occurs for placing project in service.

**Retire** to Records Center after cutoff.

**Destroy** 75 years after cutoff.

- 46** ***IRC Section 48C Tax Credit Applications.*** Applications for IRS tax credits for investment in clean energy manufacturing equipment under IRC Sections 48C. Each application package includes a completed application for DOE certification of the project, DOE certification/ranking document, and IRC Section 48C acceptance/rejection letters and closing agreements. Information includes taxpayer and contact person Identification, a project description with an estimated total cost and the amount of credit requested, and other documentation or evidence of project viability. (Job No. N1-58-09-104)

- A. IRS-rejected applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Maintain** in office.

**Destroy** 7 years after cutoff.

- B. IRS-accepted applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year in which the deadline occurs for placing project in service.

**Retire** to Records Center after cutoff.

**Destroy** 75 years after cutoff.

- 47** ***Issue Management System (IMS).***The Issue Management System (IMS) is a computer application for LMSB that supports existing and new examination processes, including the Compliance Assurance Process (CAP) cases. It captures information from both Industry Cases (IC) and Coordinated Industry Cases (CIC), all specialist work, open cases and closed cases. The information captured is related to cases, returns, issues, and cycles. IMS consists of two components, a laptop application and a centralized data repository. The IMS application provides the tools to support examination planning, examination selections, and the examinations themselves. IMS is used by revenue agents and specialists to set up the examination, request information from the taxpayers to work issues, propose adjustments, record hours applied to issues, and track elapsed time between activities. (Job No. N1-58-09-105)

**ITEM NO DESCRIPTION OF RECORDS**

- A. Inputs: Inputs to the Issue Management System (IMS) are both manual and imported from the Integrated Data Retrieval System (IDRS). Before IMS was implemented, an agent used various formats and media for the examination and time was recorded in several places. With IMS, the agent's work is consolidated in one program and input of examination related information and time has been reduced. IMS has a number of required inputs, including but not limited to, the following: Case Inventory information, case creation information, case attributes, ERCS Inventory information, return created from the ERCS record, type of return (detail), survey return information, team member information, taxpayer background and information, taxpayer issues and issue background (IR Form 866-A *Explanation of Item*), IDRS return and taxpayer data, conference data, time data, adjustment data (IR Form 5701 *Notice of Proposed Adjustment*), closing data (IR Form 5344 *Examination Closing Record*), and case activity record.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** flat file and all cached records after successful entry and verification.

**Note: IR Forms 5344, 5701 and 866-A are filed in the mandatory paper case file.**

- B. System Data: System data in the Issue Management System (IMS) is imported on a periodic basis and is used to capture time data, as well as study issues, and make decisions on both individual cases and general subject areas.

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year.

**Delete/Destroy** 5 years after cutoff.

- C. Outputs: Systems Receiving Data from the Issue Management System (IMS) include linked Issue Based Management Information - Reporting (IBMIS-Reporting) Application, the Audit Information Management System (AIMS, AMS), and the Specialist Referral Systems (SRS). IBMIS-Reporting is a reporting and data management tool containing day to day information gathered. It provides a Web-based centralized system for managing case information for tracking, planning, and reporting. The system gives Team Managers, Territory Managers, and Executives a centralized, online management information reporting system for Coordinated Industry Cases (CIC), Industry Cases (IC), International Cases, and Specialist Cases. The IBMIS allows managers the ability to report on case activity, monitor examination plans, specialist measures and activity, and capture vital statistics for their area of responsibility.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for operational purposes.

- D. System Documentation: System Documentation for the Issue Management System (IMS) consists of a full website with detailed instructions, codebooks, records layout, User Guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 28

### TAX ADMINISTRATION - COLLECTION

This Schedule covers a description of all records and disposition authorizations for administering the Servicewide Collection function; these include all records associated with the receipt and transmittal of tax returns and taxpayer related documents received in the district Collection office; the deposit of tax remittances received; and the collection of delinquent accounts and securing of delinquent returns. However, this Schedule does not include the Collection functions' records series generated by Internal Revenue Service Centers. Records Control Schedule 29 for Service Centers should be followed for disposition authorization of such records.

This Schedule consists of five major groups which represent administrative and program functions of the Collection activity, as follows:

- Part I - Former Assistant Commissioner (Collection) records, Headquarters only.
- Part II - Former Assistant Regional Commissioner (Collection) records.
- Part III - Administrative records - all Collection functions. These include certain operating records accumulated by one or more Collection functions.
- Part IV - Delinquent Accounts, delinquent returns records and office service records.
- Part V - Automated Collection System (ACS) records.
- Part VI - Other Program Records (not covered elsewhere in this Schedule).
- Part VII - Private Debt Collection (PDC) Program Records.
- Part VIII - Bank Secrecy Act (BSA) Records.

This transmits revised text for Records Control Schedule (RCS) 28, last published August 1, 2004, as RCS for Collection. This RCS has been revised to include new Item 6a for National Fraud Program Case Files; Item 135 for Credit Bureau Audit Records; Items 145 through 158 for newly scheduled forms and electronic recordkeeping systems; Items 200 through 234 for Private Debt Collection Program Records; and Item 240 for Form 5104 relating to the Bank Secrecy Act. Updates in series titles and/or dispositions have also been made to Items 41(a) and 41(c), and 50. Item 58 for Distribution Ledger and Item 71 for Bankruptcy Control Logs have been removed from this Schedule. These records are no longer accumulated. These records have met their final disposition and are to be destroyed. Various forms have been identified as obsolete, and are also eligible for immediate destruction. See Forms Listing at the end of this Schedule for details.

Disposition authorizations are based on administrative determinations of the Internal Revenue Service;

Congressional authority contained in House Reports 2285 (84th Congress, 2d Session); 1294 (89th Congress, 2d Session); 91–145 (91st Congress, 1st Session); and disposal authorities granted by the Archivist of the United States.

To facilitate reference, this Schedule contains an Alphabetic Listing, and a Forms Listing cross-indexed to specific items.

ITEM NO.	DESCRIPTION OF RECORDS
<b>PART I - FORMER ASSISTANT COMMISSIONER (COLLECTION) RECORDS (NATIONAL OFFICE ONLY)</b>	
1	<p><b><i>Administrative Management and Organization Records.</i></b> (Job No. NC1-58-81-10, Item 1)</p> <p>(a) Records, whether studies, analyses, or correspondence, which established the policies, practices, and programs for the management of the Former Assistant Commissioner (Collection). Included are organizational changes, functional realignments and responsibilities, long and short range planning documents.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 10 years. <b>Cut off</b> correspondence annually, studies and case files upon completion of study or at the appropriate phase.</p> <p>(b) Reference copies.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 2 years.</p>
2	<p><b><i>General Administrative and Housekeeping Correspondence.</i></b> Routine correspondence, transmittals, teletypes, and requisitions that relate to the administrative role of the organization and, which are not procedural in nature. (Job No. NC1-58-81-10, Item 2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 2 years.</p>
3	<p><b><i>Business Review Reports.</i></b> (Job No. NC1-58-81-10, Item 3)</p> <p>(a) Program review evaluations and associated correspondence on the operations and activities of IRS regional offices, service centers and district offices; case files of feeder reports, analysis, and correspondence as inputs to the Business Review; and visitation and team evaluation.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 10 years.</p> <p>(b) Project Manager's files for input to the Business Review</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 2 years or when no longer needed in current operations, whichever is earlier.</p>
4	<p><b><i>Forms and Form Letter Files.</i></b> These records pertain to the development, revision and distribution of internal and external use forms and form letters. Also included are records which pertain to the instructions for preparation of forms and form letters. (Form is placed in inactive file when rescinded, superseded, or rendered obsolete). (Job No. NC1-58-81-10, Item 5)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 10 years. [Historical copies are maintained in Facilities Management Division, Publishing Services Branch].</p>

ITEM NO.	DESCRIPTION OF RECORDS
5	<p><b><i>Internal Management Issuances and Clearance Documents.</i></b></p> <p>Reference copies which include the supporting case file prepared and issued by Collection function, as well as internal management documents. (Job No. NC1-58-81-10, Item 6)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> when inactive or obsolete. <b>Destroy</b> after 10 years. [Historical copies are maintained in the Office of Former Assistant Commissioner (Planning, Finance and Research); Information and Productivity Improvement Branch].</p>
6	<p><b><i>Case Files.</i></b></p> <p>These include background and reference material pertaining to the collection of taxes; correspondence; advisory opinions; key area summary briefs; field recommendations; internal audit findings and comments indicative of required revisions in procedures. (Job No. NC1-58-81-10, Item 7)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 10 years after case is closed.</p> <p>(a) <b><i>National Fraud Program Case Files.</i></b> These records include copies of documents related to fraud cases such as Form 11661, Form 11661A, Form 2797, written plans of action, emails, notes from the Fraud Technical Advisor and miscellaneous other documents. (Job No. N1-58-09-6)</p> <p>(1) Copies, maintained by the Fraud Technical Advisor Group Manager. A closed case consists of the later of: the conclusion of FTA involvement; the conclusion of the related criminal case; or the conclusion of any civil litigation related to the fraud issues.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 3 years after the case is closed.</p> <p>(2) All other records, maintained by the FTA GM and Analysts, including copies of reports and analysis of various program data.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 180 days or sooner or when no longer needed in current operations.</p>
7	<p><b><i>Miscellaneous Internal Memoranda</i></b> These include records of telephone calls pertaining to Individual taxpayers but not considered part of a taxpayer case file. (Job No. NC1-58-81-10, Item 9)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 2 years.</p>
8	<p><b><i>Public Use Files of Offers in Compromise.</i></b> Edited copies of the Abstract and Statement which refers to the Offers in Compromise. Includes statement of the case and a summary of the investigative report which serves as the justification for acceptance of the offer. (Job No. NC1-58-81-10, Item 11)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 3 years.</p>

ITEM NO.	DESCRIPTION OF RECORDS
9	<p><b>ADP System Change Requests.</b> Formal notification of systems problems and requests for action, such as Form 5391, TWX's, phone call reports, other evaluation forms and reports. (Placed in inactive file when request has been answered). (Job No. NC1-58-75-1)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy after 1 year (inactive file)</b></p>
10	<p><b>Symbolled Reports.</b> The Former Assistant Commissioner (Collection) gathers operational data covering TDA and TDI issuances, receipts, dispositions, and inventories; notice issuances; installment agreements; deferred accounts; currently not collectible accounts; delinquent returns secured; overage case inventories; production norms; resource expenditures; projections; yield; statute expired accounts and employment tax examinations. Reports in the following categories have report symbols beginning with NO-5000-.</p> <p>The report symbols were previously designated as NO-CP:C or NO-OP:C, reflecting Collection's organizational symbols, which changed with the Collection reorganizations. The following categories organize report records by their media; i.e., paper, microfilm or microfiche, or electronic. (Job No. N1-58-90-3, Item 10)</p> <p>a. Monthly paper (hard copy) feeder reports which provide data for composite reports include the following:</p> <ol style="list-style-type: none"> <li>1. Form 4872, District Office (Non ACS) Activity Report, NO-5000-23; <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period.</b></p> </li> <li>2. Form 4872A, Automated Collection Branch Activities Monthly, NO-5000-54; <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period</b></p> </li> <li>3. BMF Collection Yield Report, NO-5000-7 <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period</b></p> </li> <li>4. IMF Collection Yield Report, NO-5000-8 <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period</b></p> </li> <li>5. IRAF Collection Yield Report, NO-5000-15 <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period</b></p> </li> <li>6. BMF Run Control 160-85, NO-5000-47; and <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period</b></p> </li> <li>7. IMF Run Control 460-31, NO-5000-48 <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 months after end of report period</b></p> </li> </ol>

ITEM NO.	DESCRIPTION OF RECORDS
b.	Quarterly and Semiannual Monthly Paper (hard copy) feeder reports which provide data for composite reports include the following:
1.	Form 6670, Seizure Disposition Report NO–5000–33; and <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 6 months after end of report period
2.	Form 4196, Quarterly Report of Offers in Compromise Activity, NO–5000–108 <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 6 months after end of report period
c.	Reports retained on microform after September 1984 include the following:
1.	Taxpayer Delinquent Account Monthly Report, NO–5000–1; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
2.	Taxpayer Delinquent Account Cumulative Report, NO–5000–2 <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
3.	Taxpayer Delinquency Investigation Monthly Report, NO–5000–3; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
4.	Taxpayer Delinquency Investigation Cumulative Report, NO–5000–4; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
5.	Installment Agreement Monthly Report, NO–5000–5; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
6.	Installment Agreement Cumulative Report, NO–5000–6; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
7.	District Office (Non ACS) Activity Report, NO–5000–23; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.

<b>ITEM NO.</b>	<b>DESCRIPTION OF RECORDS</b>
8.	Special Procedures Function Monthly Activity Report, NO–5000–30 (cancelled 10/86); <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years.
9.	Seizure Disposition Report, NO–5000–33; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
10.	Collection Activity Analytical Report, NO–5000–40 <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
11.	BMF Delinquent Return Notices, NO–5000–46; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
12.	BMF Delinquent Account First Notice Issuances, NO–5000–47 <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
13.	IMF Delinquent Account First Notice Issuances, NO–5000–48; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
14.	SCCB Notice Activity Report, NO–5000–50; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
15.	Automated Collection Branch Activities (monthly report 9/87); <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
16.	Average Taxpayer Per Bag Carrying R/O, NO-5000-64 (last report 9/87) <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years



<b>ITEM NO.</b>	<b>DESCRIPTION OF RECORDS</b>
17.	ACS Comparative Report, NO-5000-76 (last report 9/86); <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
18.	Collection Division Workload Schedule, NO-5000-79 (cancelled 1/88); <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
19.	ACS Telephone Program Report, NO-5000-80; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
20.	6020 (b) Tracking Report, NO-5000-85 <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
21.	SFR Tracking Report, NO-5000-84; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
22.	Total Accomplishments Employment Tax Examinations, NO-5000-94; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
23.	Collection Time Utilization Report, NO–5000–100; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
24.	IMF Report of Tax, Penalty and Interest Assessed Paid, Abated and Written Off, NO–5000–102 <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
25.	BMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off, NO–5000–104 <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years

ITEM NO.	DESCRIPTION OF RECORDS
26.	Report of Levy on State Income Tax Refund, NO–5000–106; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
27.	ACB Diagnostic Analysis, NO–5000–107; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
28.	Quarterly Report of Offer in Compromise Activity NO–5000–108; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
29.	Revenue Officer Taxpayer Inventory Analysis, NO-5000-119; <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
30.	Annual Business Plan Tracking Report NO–5000–229; and <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
31.	Actual Versus Schedule Report, NO–5000–230. <b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media after 3 years. <b>Suppress</b> or <b>Destroy</b> after 7 years
d.	Paper (hard copy) reports in the above prior to October 1984. <b>AUTHORIZED DISPOSITION</b> Microfilm and Verify. Destroy microfilm after 10 years.
e.	Paper (hard copy) reports converted to microfilm or microfiche: <b>AUTHORIZED DISPOSITION</b> Microfilm and Verify. Destroy microfilm after 10 years
1.	IMF Report of Bankruptcies, NO–5000–31; and
2.	BMF Report of Bankruptcies, NO–5000–32. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> paper copies 2 years after filming and verification. <b>Destroy</b> microfilm after 10 years.

ITEM NO.	DESCRIPTION OF RECORDS
f.	Paper (hard copy) reports converted to microfilm or microfiche: <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> paper copies after filming and verification.
1.	Taxpayer Delinquent Account Monthly Report, NO-5000-1; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
2.	Taxpayer Delinquent Account Cumulative Report, NO-5000-2; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
3.	Taxpayer Delinquency Investigation Monthly Report, NO-5000-3; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
4.	Taxpayer Delinquent Investigation Cumulative Report, NO-5000-4 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
5.	Installment Agreement Monthly Report, NO-5000-5; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
6.	Installment Agreement Cumulative Report, NO-5000-6; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
7.	IMF Deferred Accounts Activity Report, NO-5000-10; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.
8.	BMF Deferred Accounts Activity Report, NO-5000-11; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm</b> and <b>Verify</b> . <b>Destroy</b> microfilm or microfiche after 7 years.

<b>ITEM NO.</b>	<b>DESCRIPTION OF RECORDS</b>
9.	TDA Inventory Analysis Report, NO–5000–12 (cancelled 9–30–84); <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
10.	TDI Inventory Analysis Report, NO–5000–13 (cancelled 9–30–84); <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
11.	Collection Activity Summary Report, NO–5000–25; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
12.	Report of Reminder Notice Issuances—Yield( CP–71 and CP–71A), NO–5000–29; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
13.	IMF Notice Fallout/Data Report, NO–5000–36; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
14.	BMF Notice Fallout/Data Report, NO–5000–37 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
15.	IMF Delinquent Accounts Collection Analysis, NO–5000–42 (cancelled 4–30–86); <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
16.	BMF Delinquent Accounts Collection Analysis NO–5000–43; (cancelled 4–30–86); <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.

<b>ITEM NO.</b>	<b>DESCRIPTION OF RECORDS</b>
17.	IRAF Delinquent Accounts Collection Analysis, NO–5000–44; (cancelled 4–30–86); <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
18.	IMF Copy TDI Report, NO–5000–49; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
19.	Balance Due Notices by CP, NO–5000–55; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
20.	Non-Filers, NO–5000–62; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
21.	Former Assistant Commissioner’s Quarterly Statistics, No–500–66 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
22.	W–4 Accounts Receivable Report, No–5000–70 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
23.	BMF Reminder Notice Report, NO–5000–88 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
24.	Executive Summary Report, NO–5000–89 (cancelled 9–30–86); <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
25.	BMF Last Return Amount Report, NO–5000–96 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.

ITEM NO.	DESCRIPTION OF RECORDS
26.	ABC Diagnostic Analysis, NO–5000–107 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
27.	TDA Copy Report—BMF, NO–5000–120 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
28.	Delinquent Returns Activity Report, NO–5000–139; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
29.	Recap of Accounts Currently Not Collectible, NO–5000–149 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
30.	Report of Statute Expiration, NO–5000–176; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
31.	IMF (IRP) Phase IV Computer Printed Reports, NO–5000–180; <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
32.	Returns Posted to BMF/IMF, NO–5000–193 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
33.	Field Progress and Trend Report, NO–5000–222 <b>AUTHORIZED DISPOSITION</b> <b>Microfilm and Verify.</b> <b>Destroy</b> microfilm or microfiche after 7 years.
g.	Returns Compliance Program, NO–5000–77. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 3 years.

<b>ITEM NO.</b>	<b>DESCRIPTION OF RECORDS</b>
h.	Backup Withholding, NO–5000–86. <b>AUTHORIZED DISPOSITION</b> Destroy after 3 years.
i.	IMF Report of Accounts Suspended Due to Bankruptcy, NO–5000–91. <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
j.	BMF Report of Accounts Suspended Due to Bankruptcy, NO–5000–92. <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
k.	Revenue Officer Employment Tax Examination Program, ARP 5840. <b>AUTHORIZED DISPOSITION</b> Destroy after 5 years.
l.	Bankruptcy Post petition Non-compliance Report, NO–5000–101. <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
m.	Report of IR Coded TDA, NO–5000–103. <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
n.	Report of District Office Deposits, NO–5000–109. <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
o.	Report of Taxes Proposed and Assessed, NO–5000–118. <b>AUTHORIZED DISPOSITION</b> Destroy after 3 years.
p.	Questionable Form W–4 Program Case Results Report, NO–5000–121 <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
q.	Questionable Form W-4 Program Results Report, NO-5000-122. <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.
r.	Monthly Report of W-4 Cases, NO-5000-123 <b>AUTHORIZED DISPOSITION</b> Destroy after 7 years.

- | ITEM NO. | DESCRIPTION OF RECORDS  |
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|          | <p>s. Questionable Forms W-4, NO-5000-124.</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Destroy after 7 years.</b></p>  |
| 11       | <p><b><i>Magnetic Media Statistical Files.</i></b> (Job No. N1-58-90-3, Item 11). These include the following: TDA/TDI Installment Agreement issuances, disposition and inventory; Offer in Compromise data; ACS data; Yield data; Schedule data; Overage Case inventory data; SPI Schedule data; Collection staff hour data; Collection and analytical data; Seizure data; and Work Planning and Control data;</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Destroy by fiscal year after 3 years</b></p> |
| 12       | <p><b>Recurring Reports.</b> Progress and production reports and related work papers; originals and copies. (Job No. N1-58-90-3, Item 11)</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Destroy 2 years after the end of the year in which prepared.</b></p>   |

## PART II - FORMER ASSISTANT REGIONAL COMMISSIONER (COLLECTION) RECORDS

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| 13 | <p><b>Administrative File.</b> Memorandums, teletypes, letters, requisitions, etc. which pertain to the administrative, housekeeping, or facilitative operations of this office. (Job No. NC1-58-82-1, Item 1)</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Destroy after 2 years.</b></p>  |
| 14 | <p><b>General Correspondence Files.</b> Correspondence and related documents pertaining to program and internal management activities of the regional office, service center and district offices. These records include allocation of resources, organization procedures, rulings and decisions of a general nature. (Job No. NC1-58-82-1, Item 2)</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Destroy after 3 years.</b></p> |
| 15 | <p><b>Consolidation and Reorganization Reference Files.</b> Correspondence and related documents pertaining to consolidations or reorganization of major activities; and significant procedural matters. (Job No. NC1-58-82-1, Item 3)</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Retire to Records Center after 5 years or when no longer needed in current operations.</b><br/> <b>Destroy after 30 years.</b></p>          |
| 16 | <p><b>Routine Correspondence.</b> Correspondence with the public, Congress and government agencies pertaining to inquiries, complaints or requests for general information on tax matters, which is not made a part of the taxpayer case file. (Job No. NC1-58-82-1, Item 5)</p> <p><b>AUTHORIZED DISPOSITION</b><br/> <b>Destroy after 2 years.</b></p>  |



- | ITEM NO. | DESCRIPTION OF RECORDS   |
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| 17       | <p><b><i>Narrative and Statistical Reports.</i></b> Reports covering work load, progress, program activity Operations, and other data prepared in accordance with reporting requirements. (Job No. NC1-58-82-1, Item 6)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy 2 years after close of the reporting period.</b></p> |
| 18       | <p><b><i>Office Evaluation and Management Review Reports.</i></b><br/>(Job No. NC1-58-82-1, Item 7)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy 3 years after completion or issuance of report</b></p>   |
| 19       | <p><b><i>Internal Control Files.</i></b> These records control work assignments and work flow. (Job No. NC1-58-82-1, Item 8)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy 1 year after the close of the year for which the records apply.</b></p>   |

### PART III - ADMINISTRATIVE RECORDS - ALL COLLECTION FUNCTIONS

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| 20 | <p><b><i>Administrative Files.</i></b> Memorandums, teletypes and related documents pertaining to the operation of an office. (Job. No. NC1-58-82-1)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy 2 years after the end of the year.</b></p>  |
| 21 | <p><b><i>General Correspondence Files.</i></b> Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office, regional offices, other district offices, service centers, area, zones, or local offices covering program activities involving procedures, rulings and decisions of a general nature and not involving the tax liability of a specific case; and general correspondence with the public and other Federal agencies regarding Federal taxation and not made a part of a specific case. (Job. No. NC1-58-83-6, Item 1)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy 2 years after the end of the year.</b></p> |
| 22 | <p><b><i>Routine Correspondence Files.</i></b> Correspondence to the public, Congress, and Government agencies dealing with inquiries, complaints, or requests for general information on tax matters and replies. (Job No. NC1-58-83-6, Item 2)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy 6 months after the end of year.</b></p>   |
| 23 | <p><b><i>Routine Information Request Files.</i></b> Written requests for: information; copies of tax returns; blank forms or publications; notification of change of address; and letters of general inquiry from taxpayers or their representatives. (Job No. NC1-58-83-6)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b><br/><b>Destroy after response or information is furnished.</b></p>  |

ITEM NO.	DESCRIPTION OF RECORDS
24	<p><b><i>Routine Reference Files.</i></b> These include: control documents; status cards, routing slips, work processing sheets, and work papers. (Job No. N1-58-88-6)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when work is completed or when no longer needed in the office, whichever is earlier.</p>
25	<p><b><i>Internal Control Files.</i></b> These records control work flow; document the action taken; or serve as receipts for records borrowed or loaned. (Job No. NC1-58-83-6)</p> <p>(a) Disclosure Program.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 5 years.</p> <p>(b) Bankruptcy Cases</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after court proceedings have been closed.</p> <p>(c) All others</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 1 year after end of the year, or after case is closed, whichever is applicable</p>
26	<p><b><i>Transmittal Control Files.</i></b> Records pertaining to the receipt and shipment of returns and documents between district offices, service centers, regional offices, National Office, and the Social Security Administration. (Job No. NC1-58-83-6)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 60 days after end of the processing year</p>
27	<p><b><i>Assault or Threat of Assault Reports.</i></b> (Job No. NC1-58-79-5, Item 4)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 5 years.</p>
28	<p><b><i>Minutes or Summaries of Conferences and Meetings.</i></b> (Job No. NN-170-16, Item 5) Original documentations of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 3 years after event or action is taken.</p> <p>Non-record copies.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 1 year after the end of the year, or when no longer needed in current operations, whichever is earlier.</p>

ITEM NO.	DESCRIPTION OF RECORDS
29	<p><b><i>Evaluation, Assistance and Internal Audit Reports.</i></b>            (Job No. NC1-58-77-1, Item 3) Narrative reports (excluding Internal Security reports) prepared by regional office, district offices, subordinate offices and Offices of the Regional Inspector, together with related correspondence. Such reports contain an evaluation of program activities, progress of field operations, as well as conformance or variations to existing procedures, and regulations for management purposes.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 2 years after close of file.</b></p> <p>a. Non-record copies.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy when no longer needed in current operations, but not later than 2 years after close of file, whichever is earlier.</b></p>
30	<p><b>Work Planning and Control Records and Reports.</b> (Job No. NN 169-57, Item 10)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 2 years after the end of the reporting year.</b></p>
31	<p><b>Recurring Reports.</b> (Job No. NC1-58-77-1, Item 4) Progress and production reports and related work papers, the originals of which are retained in the district offices or area, zone and local offices.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 2 years after the end of the year in which submitted.</b></p> <p>Non-record copies</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy when no longer needed in current operations.</b></p>
32	<p><b><i>Inventory, Production and Time Reports.</i></b> (Job No. NC1-58-83-6, Item 14) Recurring progress, production, workload and program activity reports and related work papers (not covered elsewhere in this Schedule) that reflects inventories of assigned work, production records and time reports, the original of which are submitted to the District Office, Regional Office or National Office.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 2 years after the end of the year.</b></p> <p>Non-record copies.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy when no longer needed in current operations, but not later than 1 year after the end of the year, whichever occurs first.</b></p>

ITEM NO.	DESCRIPTION OF RECORDS
33	<p><b>Type “X” and “E” Award Report Files.</b> Teletypes, correspondence and reports concerning inquiries and requests from the National Office for tax check investigations and reports on prospective Presidential appointees or nominees for Presidential “E” Awards established by Executive Order 10978, and on certain other persons. (Job No. NC1-58-83-6, Item 15)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 2 years after year in which report or investigation was requested <b>Destroy</b> 7 years after year in which report or investigation was requested.</p>
34	<p><b>Delegation of Authority Files (except DAR).</b> Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the internal management system. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are part of the Internal Management Document System). (Job No. NC1-58-83-6, Item 16)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 1 year after close of calendar year in which delegation of authority was terminated.</p>
35	<p><b>Certified and Registered Mail Records.</b> (Job No. N1-58-94-2, Item 1) Registers and receipts of incoming and outgoing certified and registered mail.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 4 years.</p> <p>Registers and receipts of incoming and outgoing certified and registered mail for Statutory Notices.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 12 years after the end of the processing year.</p> <p>Registers and receipts of certified and registered mail for “Statutory Notices of Intent to Levy” (issued pursuant to IRC 6331 [d]).</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 3 years after date of the statutory notice. <b>Destroy</b> 12 years after the date of the statutory notice.</p>
36	<p><b>Certification of Document Files.</b> Records supporting request and use of the seal. (Job No. NC1-58-83-6, Item 18)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after the end of the processing year.</p>
37	<p><b>Reference Files.</b> Internal management documents, copies of correspondence, reports and related documents. (Job No. NC1-58-83-6, Item 19)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when obsolete, superseded, or when no longer needed for reference.</p>

ITEM NO.	DESCRIPTION OF RECORDS
38	<p><b>Litigation Files.</b> (Job No. NC1-58-83-6, Item 23)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after the proceedings are terminated.</p>
39	<p>Special Procedures Staff Index Cards. (Job No. NC1-58-83-6, Item 24)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 4 years after the end of the processing year, or after cases are closed, whichever occurs first.</p>

#### PART IV - DELINQUENT ACCOUNTS, DELINQUENT RETURNS, AND OFFICE SERVICES RECORDS

40	<p><b>Trust Fund Compliance Documents.</b> These include: Letter 903(DO); Form 2674; and Form 2481. (Job No. N1-58-90-3, Item 40)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 6 months from issuance date or 2 years after a CID investigation.</p>
41	<p><b>Closed Taxpayer Delinquent Accounts (TDAs) and Taxpayer Delinquency Investigations (TDIs–TYD–14).</b></p> <p>(a) These records include: (Job No. N1-58-08-5) Form 53, Report of Currently Not Collectible Taxes; Form 433–D, Installment Agreement; Form 433–F, Collection/ACS Information Statement; Form 2159, Payroll Deduction Agreement; Forms 2209, Courtesy Investigation and 2209A, Status Report; Form 2363, Master File Entity Change; Form 2424, Account Adjustment Voucher; Form 2650, TDA/TDI Transfer; Form 3177, Notice of Action for Entry on Master File; Form 3870 Part 4, Request for Adjustment; Form 4159, Payment Tracer Request; Form 4844, Request for Terminal Action; Form 5604, BMF Section 6020(b) Action Sheet; Form 8546, Claim for Reimbursement of Bank Charges Due to Erroneous Service Levy or Misplaced Payment Check; Form 12153A, Referral Request for CDP Hearing and Request for CDPTS Input; Returns Compliance Program (RCP) Leads (Matched); CP 196, Federal Tax Deposit Alert; and TDI Supplement Sheets.</p> <p><b>AUTHORIZED DISPOSITION</b>  (1) Official file: <b>Retire</b> to Records Center at least every 90 days or when no longer needed, whichever is earlier.  <b>Destroy</b> after 3 years.  (2) All other copies: Includes work requests received via secure email for input by Centralized Case Processing (CCP), retained in an offline Outlook folder, and backed-up on CDs until each work request has been completed. This is for inventory control and quality review purposes  <b>Destroy</b> no later than 60 days after Receipt in CCP or when no longer needed, whichever is earlier.</p> <p>(b) Bankruptcy related forms which are maintained by Special Procedures function. (Job No. N1-58-90-3, Item 41)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after court proceedings have been closed.</p>

ITEM NO.	DESCRIPTION OF RECORDS
(c)	Trust Fund Recovery Penalty Case Files. These records include all forms or documents required by Form 5013, 100 Percent Penalty File Transmittal. (Job No. N1-58-90-3, Item 41)  <b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 2 years after assessment year. <b>Destroy</b> 12 years after assessment year.
(d)	Request for IDRS-Generated Refund (IGR), Form 5792 (Part 3). (Job No. N1-58-96-8, Item 1)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed in current operations.
42	<b>Receipts for Payment of Taxes, Form 809.</b> (Job No. NC1-58-83-6, Item 35).  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 3 years after issuance of last receipt in book.
43	<b>Notice of Federal Tax Lien and Certificate of Release of Federal Tax Lien.</b> (Job No. NC1-58-83-6, Item 36)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 1 year after account is satisfied or statutory period for collection has expired
44	<b>Certificates of Discharge, Non-Attachment and Subordination; Notices of Non-Judicial Sale and Redemption Cases.</b> (Job No. N1-58-93-2)  <b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center at least every 90 days or when no longer needed, whichever is earlier. <b>Destroy</b> 2 years after case is closed.
45	<b>Suits to Foreclose Federal Tax Liens.</b> (Job No. NC1-58-83-6, Item 38)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after the proceedings are terminated
46	<b>Record of Seizure and Sale of Real Estate, Record 21.</b> These records also include Form 2434-B, Notice of Encumbrances against or Interest in Property Offered for Sale. (Job No. N1-58-93-2)  <b>AUTHORIZED DISPOSITION</b> <b>DISPOSAL NOT AUTHORIZED.</b>
47	<b>Records of Seizure and Sale of Property</b> (Job No. N1-58-93-2)  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after closed or after redemption period expires, if applicable. (If the United States Government acquired the property, Destroy 2 years after the final disposition.)

ITEM NO.	DESCRIPTION OF RECORDS
48	<p><b>Tax Collection Waiver, Form 900.</b> Agreements and correspondence pertaining to the extension of the statute of limitations for the collection of taxes. (Job No. NC1-58-79-5, Item 15)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 4 years after the account on which the statutory period for collections has been extended is satisfied; <b>OR</b> <b>Destroy</b> 3 years after statutory period as extended has expired, whichever is applicable</p>
49	<p><b>“Records of Offers in Compromise”, Form 2515.</b> These records also include compromise transmittals and acceptances of offers with related correspondence. (Job No. NC1-58-79-5, Item 16)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after the statutory period for collection has expired.</p>
50	<p>Offers in Compromise Case File. (Job No. N1-58-09-2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center when no longer needed for current business. <b>Destroy</b> 11 years after acceptance of offer.</p>
51	<p><b>Taxpayer Compliance Measurement Program Files.</b> (Job No. NC1-58-85-2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 3 years after end of processing year.</p>
52	<p><b>Daily Transaction Registers (DTRs).</b> Computer printout used to post transactions to Taxpayer Delinquency Accounts and investigations assigned to Revenue Officers. (Job No. N1-58-93-2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after posting</p>
53	<p><b>Civil Suit Recommendation, Form 4477</b> (Part 6). (Job No. NC1-58-79-5, Item 20)</p> <p>(a) Active Judgment Files.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retain</b> until inactive.</p> <p>(b) Inactive Judgment Files.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 3 years after being placed in inactive judgment files. <b>Destroy</b> 6 years after being placed in inactive files.</p> <p>(c) Satisfied Judgment Files.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after satisfied.</p>
54	<p><b>Special Procedures Function Case Files.</b> (Job No. NC1-58-79-5, Item 21)</p>

ITEM NO.	DESCRIPTION OF RECORDS
	<p>(a) Case files developed for recommending suits against taxpayers, not specifically mentioned, or in defense of suits brought against the Service. (The file may contain copies of legal documents, account readings, evidence of proofs of debt and related correspondence.)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after litigation case is closed.</p>
	<p>(b) Case files developed in processing Estate Tax Extensions.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after statutory period for collection has expired.</p>
	<p>(c) Case files developed in probation cases, government contract offset cases, anti-poverty organization cases, etc.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after case is closed.</p>
55	<p><b><i>Installment Agreement Accounts List.</i></b> (Job No. N1-58-88-6)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 1 year after the end of the processing year.</p>
56	<p><b><i>Collection Employment Tax Examination Case Information (Form 8333).</i></b></p> <p><b>AUTHORIZED DISPOSITION</b> <b>Transfer</b> to magnetic media when case is closed. <b>Destroy</b> Form 8333 (paper) 1 year after case is closed. <b>Suppress or Destroy</b> magnetic media information 6 years after end of processing year.</p>
57	<p><b><i>IRC 6020(b) Assessment Case Files.</i></b> (Job No. N1-58-90-3, Item 57)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after statutory period for collections has expired.</p>
58	<p><b>RESERVED.</b></p>
59	<p>Certificates of Deposits and Related Documents. (Job No. NC1-58-83-5, Item 18)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 3 years after end of processing year.</p>
60	<p>Vouchers and Schedules of Payments. (Job No. N1-58-90-3, Item 60)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center after an audit or one fiscal year, whichever is earlier. <b>Destroy</b> 6 years, 3 months after the period of account.</p>
61	<p><b><i>Revenue Reports and Accounting Control Records</i></b> relating to the collection and processing of remittances. (Job No. NC1-58-77-1, Item 13)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after audit by General Accounting Office or when 3 years old, whichever is earlier.</p>



ITEM NO.	DESCRIPTION OF RECORDS
	<p>(a) Accounting work copies.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 2 years after end of reporting year.</b></p>
62	<p><b>Tax Transfer Vouchers.</b> Vouchers prepared to affect the transfer of an assessment. This Item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between District Directors.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire to Records Center 1 year after internal audit of accounts.</b>  <b>Destroy 6 years after internal audit of accounts.</b></p>
63	<p><b>Certificates of Settlement of Accounts</b> of Accountable Officer's, statements of differences, and related papers. (Job No. N1-58-88-6)</p> <p>(a) Certificates covering closed account settlements, supplemental settlements, and final balance settlements</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 2 years after date of settlement providing certificate is cleared.</b></p> <p>(b) Certificates covering periodic settlements.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy when subsequent certificate of settlement is received.</b></p>
64	<p><b>Public Inspection Files of Returns of Organizations or Fiduciaries, Exempt from Income Tax.</b> Forms 990, Return of Organization Exempt from Income Tax, and 1041-A, U.S. Information Return on Trust Accumulation of Charitable Organizations, etc. amounts, which constitute a public inspection record and maintained apart from the "return" portion of these forms. (Job No. N1-58-88-6)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 4 years after end of the processing year.</b></p>
65	<p><b>Gasoline and Lubricating Oil Bonds.</b> Bonds which have been terminated as in the case of discontinued businesses or businesses no longer requiring a bond. Bonds may also have been cancelled by the surety. (Job No. NN-173-24, Item 1)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire to Records Center 2 years after termination or cancellation of the bonds.</b>  <b>Destroy 6 years after termination or cancellation of the bonds.</b></p>
66	<p><b>Personal Records Obtained from Taxpayer, Address Unknown.</b> Taxpayer's personal records obtained for review or possible audit case which does not materialize, and efforts to return the records fail to locate the taxpayer. (Job No. NC1-58-77-1, Item 15)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy after one year.</b></p>

ITEM NO.	DESCRIPTION OF RECORDS
67	<p><b>Applications for Exemption and Registry.</b> Applications for exemptions from tax responsibilities and regulations applying to restricted or specially controlled businesses. (Job No. N1-58-90-3, Item 67)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center after January 1 of the year following the processing year.  <b>Destroy</b> 5 years after end of the processing year.</p>
68	<p><b>Certification of Document Files.</b> Records requesting certification of documents under the seal of the Department of the Treasury. (Job No. NC1-58-83-6, Item 84)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after the processing year.</p>
69	<p><b>Subpoenas—Closed Record of Service.</b> (Job No. NC1-58-83-6, Item 95)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 1 year after end of year of service.</p>
70	<p><b>Payment Transcripts from Bankruptcy Trustees.</b> (Job No. NC1-58-83-6, Item 96)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when new list is received.</p>
71	<b>RESERVED</b>
72	<p><b>Individual Master File (IMF) Index or Directory.</b> (Job No. N1-58-90-3, Item 73)</p> <p>(a) Copies of Annual Directory or Index.  <b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after end of processing year.</p> <p>(b) Supplemental Directory or Index.  <b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after receipt of subsequent supplemental directory or index covering same taxpayers and tax periods or when no longer needed in current operations.</p> <p>(c) Cumulative Directory or Index  <b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after receipt of subsequent cumulative or annual directory or index covering same taxpayers and tax periods</p> <p>(d) Monthly Directory or Index.  <b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after receipt of subsequent cumulative or annual directory covering same taxpayers and tax periods.</p>
73	<p><b>Business Master File (BMF) Taxpayer Number Directory.</b> This directory includes a List of the taxpayers' employer identification Number; name; address; employment, location, and filing requirements codes. No longer accumulating. (Job No. N1-58-90-3, Item 74)</p>

ITEM NO.	DESCRIPTION OF RECORDS
	<p>(a) Annual Directory</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 75 years after end of processing year.</p>
	<p>(b) Cumulative Supplemental Register (printout).</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 75 years after end of processing year.</p>
	<p>(c) All other copies of annual and Cumulative Registers required for research</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after the end of the processing year.</p>
	<p>(d) First Supplemental Register for documents Posted since printing of Annual Register.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after receipt of Cumulative Supplemental Business Returns and Document Index Register covering same taxpayers and tax period.</p>
	<p>(e) Monthly (Temporary) Register.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after receipt of Cumulative Supplemental Business Returns and Document Index Register covering same taxpayers and tax period.</p>
<b>74</b>	<p><b><i>Alphabetic Index Register (Employer's Tax)</i></b>. No longer accumulating.  (Job No. N1-58-90-3, Item 75)</p>
	<p>(a) Annual Register.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 30 years after the end of the processing year.</p>
	<p>(b) Copies of Annual Register</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after the end of the processing year.</p>
	<p>(c) Quarterly Supplemental Register</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 60 days after receipt of annual index register, or when no longer needed in current operations.</p>
<b>75</b>	<p><b><i>Register of Estimated Income Tax Accounts</i></b>. Quarterly list of ES accounts, which includes the total estimated, total paid, and amount due for each account.  (Job No. N1-58-90-3, Item 76)</p>
	<p>(a) Annual Register (January Listing).</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 30 years after end of processing year.</p>

ITEM NO.	DESCRIPTION OF RECORDS
	(b) Quarterly Register. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after end of the processing year.
76	<b><i>Alphabetic Index Register (Estimated Tax Declarations)</i></b> (Job No. NC1-58-79-5, Item 46) (a) List of all taxpayers whose estimated tax returns were indexed in a service center. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 30 years after the end of the processing year. (b) Extra copies <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed in current operations.
77	Alphabetical Index Register (Gasoline Tax Refund Claim). (Job No. N1-58-90-3, Item 78) <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 30 years after end of processing year.
78	<b><i>Document Locator Number Register</i></b> . Printout listing of Document Locator Number and tax withheld for each 941 return, adjustment, 940 return (excluding tax withheld), and each transaction posted to the 941 file. No longer accumulating. (Job No. NC1-58-79-5, Item 48) (a) Printout of the Annual Cumulative Directory. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 30 years after end of processing year. (b) Quarterly Cumulative Register <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 60 days after receipt of annual Cumulative Document Locator Number Register.
79	<b><i>Quality Review Machine Printouts</i></b> . (Job No. NC1-58-79-5, Item 49) <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 1 year after current processing year or when no longer needed in current operations, whichever comes first.
80	<b><i>Delinquent Investigation and Account Listing (DIAL) Printouts</i></b> . (Job No. N1-58-90-3, Item 81) (a) Monthly listing used for annual match. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> upon completion of next annual match.

ITEM NO.	DESCRIPTION OF RECORDS
	<p>(b) All other versions.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> upon receipt of next monthly listing.</p>
81	<p><b>Document Remittance and Assessment Registers (DIAL).</b> Copies of register related documents and journals prepared for the control, classification and application of payment received for deposit by the teller area. (Job No. NC1-58-83-6, Item 13)</p>
82	<p><b>Record of Teller Remittances (Form 2679).</b> (Job No. NC1-58-83-6, Item 14) Daily accounting and recapitulation of individual teller receipts, including cash, checks, and money orders with related papers (cash register or adding machine tapes) used in conjunction with the teller's daily balancing.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after end of processing year.</p> <p>(a) Teller's copy.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> after 1 month.</p>
83	<p><b>Armored Car Messenger Receipts.</b> Receipts from carriers for cash and checks received for deposit in banks. (Job No. NC1-58-83-6, Item 15)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 1 year after end of processing year.</p>
84	<p><b>Discovered Remittance Lists (Form 4287).</b> Record used to control cash received through the mail and discovered at the point of mail extraction. (Job No. NC1-58-83-6, Item 16)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after end of processing year.</p>
85	<p><b>Statement of Advance of Change-Making Funds.</b> Annual accounting by tellers and the Agent Cashier (Director) of all advances of change funds to the Regional Disbursing Office. (Job No. NC1-58-83-6, Item 17)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after end of processing year.</p>
86	<p>Teller's Error Advice (Form 5919). (Job No. N1-58-90-3, Item 87)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 3 years after issuance.</p>
87	<p><b>Reports of Deposit.</b> Deposit fund records of offers in compromise, property sales and deposits, miscellaneous deposit funds, etc. (Job No. NC1-58-83-5, Item 19)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center after one full fiscal year, whichever is earlier.  <b>Destroy</b> 6 years, 3 months after the period of account.</p>

ITEM NO.	DESCRIPTION OF RECORDS
88	<p><b>Control Records for Receipts for Payment of Taxes (including Form 8551).</b> Certification of Transfer or Destruction of Receipts for Payment of Taxes, inventory control records, and inventory accountability reports. (Job No. N1-58-90-3, Item 89)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 years after end of calendar year of the preparation date</b></p>
89	<p><b>Notice of Transfer of Out-of-District Returns</b> This notice is prepared in connection with returns received with remittances. (Job No. N1-58-88-6)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 1 year after end of the processing year.</b></p>
90	<p><b>Notice of Statute Expiration (Form 895).</b> Record of extension of statute for assessment of employment tax return. (Job No. N1-58-90-3, Item 91)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 years after case is closed from group.</b></p>
91	<p><b>Examination Request Master File (Form 5345-B and D).</b> Record of returns opened for examination. (Job No. N1-58-90-3, Item 92)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 years after case closed from group.</b></p>
92	<p><b>AIMS Table 4.0.</b> Report of examinations with assessment statutes to expire within 180 days. (Job No. N1-58-90-3, Item 93)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 3 years after issuance.</b></p>
93	<p><b>Inventory Validation Listing.</b> Report of returns assigned to group for examination according to AIMS. (Job No. N1-58-90-3, Item 94)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy 1 year after issuance.</b></p>
94	<p><b>Appeals Transmittal Memorandum and Supporting Statement.</b> Report of results of Appeals actions on employment tax return examinations. (Job No. N1-58-90-3, Item 95)</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy after 2 years.</b></p>

**PART V - RECORDS GENERATED BY THE AUTOMATED COLLECTION SYSTEM (ACS),  
MAGNETIC MEDIA MANAGEMENT AND PRODUCTION RECORDS**

95	<p><b>Lien Release List (ACRW 7004).</b> A computer-generated report consisting of taxpayer accounts who's TDA Tax Modules are closed and on which a lien on property has been placed. Since all the tax modules are closed, the lien on the taxpayer property can be released. (Job No. N1-58-90-3, Item 96)  Filing Arrangement: District.</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy at the end of June and December, once the list is over 1 year old.</b></p>
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ITEM NO.	DESCRIPTION OF RECORDS
96	<p><b>Missing ZIP Code List (ACRW 7005).</b> A computer generated report containing all the ZIP codes that do not exist on the ZIP Code Master File, as well as the number of accounts affected. This is used at the Call Site to update the master file. (Job No. N1-58-90-3, Item 97)</p> <p>Filing arrangement: ZIP Code.</p> <p>Medium: 8 x 11" computer stock paper.</p> <p>Frequency: Weekly.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy when all actions are completed.</b></p>
97	<p><b>Requested 53 Listing (ACRD 7001).</b> A computer generated report that provides a cumulative daily listing of taxpayer accounts that managers have deemed uncollectible. The listing includes information on the taxpayer's TEA tax module. This report is used at the Call Site by the manager to review account status. Accounts are displayed whenever a manager enters certain action/sub action codes during workstation operation. (Job No. N1-58-90-3, Item 98)</p> <p>File arrangement: Functional assignment of requesting employee.</p> <p>Media: 8<sup>1</sup>/<sub>2</sub>" x 11" computer stock paper.</p> <p>Frequency: Daily.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 60 days or sooner if no longer needed in current operations.</b></p>
98	<p><b>Information Transcript for TDA and TDI (ACRW 8002).</b> The Information Transcript for TDA and TDI lists TDA and TDI accounts that are transferred to the WPSS Queue, Collection Field function or Special Procedures function during the current cycle. (Job No. N1-58-90-3, Item 99)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy when actions are completed or 1 (one) weekly cycle, whichever is later.</b></p> <p><b>Management Reports.</b> These reports assist managers with monitoring employee activities in order to make more informed decisions on resource allocation, employee time requirements and policy-making. The management reports tell managers how employees use their time for personnel scheduling purposes. As a result, peak demand periods can be effectively managed. Management reports are generated daily and may be viewed on a terminal. These reports show information management is concerned about, such as schedule status and account processing statistics.</p>

ITEM NO.	DESCRIPTION OF RECORDS
99	<p data-bbox="431 264 1443 506"><b>Employee Time Summary (MGT 002).</b> A computer generated report listing statistics on telephone calls processed by the operator on the ACS. For each combination of function/unit, the report identifies for each employee number, the number of accounts accessed and the amount of time spent on displayed accounts and on telephone calls placed. The report displays a function/unit combination per page and, at the end, displays the totals for all functions. From this report, the manager is able to analyze the workload of individual employees. Monitoring this information helps managers to make personnel scheduling decisions. (Job No. N1-58-90-3, Item 100)</p> <p data-bbox="431 531 889 558">Filing arrangement: Employee number.</p> <p data-bbox="431 583 1029 611">Medium: CRT and 11" x 14" computer stock paper.</p> <p data-bbox="431 636 732 663">Frequency: Daily/Weekly.</p> <p data-bbox="500 688 1118 747"><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days or sooner if no longer needed.</p>
100	<p data-bbox="431 772 1443 1077"><b>Telephone Operational Report (MGT 003).</b> (Symbolled Report NO–5000–112) A computer generated report describing telephone activity throughout the day at three levels: the Call Site, the Function, and the Unit Level. At the Call Site level, the report provides summary information for all functions and units. At the Function level, the report provides telephone activity statistics for each function for all units. Finally, at the Unit level, the report provides detailed telephone activity statistics for each unit. Each report provides incoming and outgoing call statistics per TDA, TDI and Combined Entities. This report is a tool for personnel scheduling decisions. As a result, managers can improve the identification of the personnel requirements for specific time periods. (Job No. N1-58-90-3, Item 101)</p> <p data-bbox="431 1102 938 1129">Filing arrangement: Call Site/Function/Unit.</p> <p data-bbox="431 1155 1008 1182">Medium: CRT or 11" x 14" computer stock paper.</p> <p data-bbox="431 1207 732 1234">Frequency: Daily/Weekly.</p> <p data-bbox="500 1260 1118 1318"><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days or sooner if no longer needed.</p>



ITEM NO.	DESCRIPTION OF RECORDS
101	<p data-bbox="431 264 1443 630"><b><i>Delinquency Type Time Summary (MGT 004)</i></b>. (Symbolled Report NO–5000–113) A computer generated report providing information on delinquencies on a weekly and monthly basis. Management receives information at the weekly level by function and unit. The report provides data on directory assistance calls made by research and investigation operators as well as on taxpayer calls made by contact operators. A full breakdown by function and unit gives detailed information on employee activity by type of work performed. This requires a page break between delinquency types. Management receives information at the monthly level with year-to-date summary totals by delinquency type. This summary information helps to identify any trends or variations between delinquency types. This allows management to systematically track performance on an ongoing basis without having to manually calculate the statistics. (Job No. N1-58-90-3, Item 102)</p> <p data-bbox="431 653 922 680">Filing arrangement: Run number, by date.</p> <p data-bbox="431 703 1008 730">Medium: CRT or 11" x 14" computer stock paper.</p> <p data-bbox="431 753 732 781">Frequency: Daily/Weekly.</p> <p data-bbox="500 804 1118 867"><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days or sooner if no longer needed.</p>
102	<p data-bbox="431 894 1443 1199"><b><i>Activity Report (MGT 0006)</i></b>. (Symbolled Report NO–5000–114) A computer generated report summarizing the number of real-time actions performed each day on different types of cases (TDA, TDI, and Total). The report also shows the real time actions performed within the case by File Source (IMF and BMF). The report is an audit trail of the amount and type of work performed by each function and indicates the amount of production work done to print forms and notices. The activity report is divided into two levels: Call Site and Unit Level. The Call Site level shows the total activity for all action codes regardless of function/unit. The unit level is identical to the Call Site level except that activity counts are broken down to the function/unit level. (Job No. N1-58-90-3, Item 103)</p> <p data-bbox="431 1222 813 1249">Filing arrangement: Action code.</p> <p data-bbox="431 1272 1008 1299">Medium: CRT or 11" x 14" computer stock paper.</p> <p data-bbox="431 1323 732 1350">Frequency: Daily/Weekly.</p> <p data-bbox="500 1373 1362 1436"><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days or sooner if no longer needed in current operations</p>

ITEM NO.	DESCRIPTION OF RECORDS
103	<p><b><i>Inventory Report (MGT 007).</i></b> (Symbolled Report NO–5000–115) A computer generated report describing the inventory position of taxpayer cases as of given date for each type of case (TDA, TDI, TDA and TDI, Total, and within the case types, by File Source IMF, BMF). The inventory is broken down into unassigned and assigned cases and priority value. The report describes the inventory production at three levels: the Call Site, the Function, and Unit. At the Call Site level, the report provides summary information for all functions and units. At the Function level, the report provides inventory statistics for each function and for all units. Finally, at the Unit level, the report provides detailed inventory statistics for each unit. (Job No. N1-58-90-3, Item 104)</p> <p>Filing arrangement: Run number.</p> <p>Medium: CRT or 11" x 14" computer stock paper.</p> <p>Frequency: Daily/Weekly.</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 30 days or sooner if no longer needed in current operations.</b></p>
104	<p><b><i>Production Report (ACRM 5001).</i></b> (Symbolled Report NO–5000–116) A computer generated report providing information to monitor new cases, processed cases, and the remaining number of cases. The Call Site, District Office and National Office require this information at the Function, Unit, District Office, and Call Site levels. Monitoring this information permits management to make policy decisions on resources, taxpayer account status and caseload scheduling. The Production Report shows beginning and ending inventory balances for the major categories of activity which account for these balance changes. (Job No. N1-58-90-3, Item 105)</p> <p>Filing arrangement: Run number.</p> <p>Medium: CRT or 8" x 11" computer stock paper.</p> <p>Frequency: Weekly.</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 1 year.</b></p>
105	<p><b><i>Analysis of Balance Changes (ACRM 5002).</i></b> (Symbolled Report NO–5000–117) A computer generated report providing analysis of the dollars owed on delinquent accounts. This report provides management with the ability to monitor the dollars collected, dollars not collectible, and dollars outstanding. The report also provides the balance due amounts, recent account activity, installment agreement amounts, and IMF and BMF account balance totals. This report allows assessment of the collection system's effectiveness by reporting beginning and ending balances, receipts and dispositions. (Job No. N1-58-90-3, Item 106)</p> <p>Filing arrangement: Run number.</p> <p>Medium: 8" x 11" computer stock paper.</p> <p>Frequency: Weekly.</p> <p style="text-align: center;"><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 1 year.</b></p>

ITEM NO.	DESCRIPTION OF RECORDS
106	<p data-bbox="431 264 1425 478"><b>Monthly Call Site Time Report (ACPM 8000).</b> A computer generated report summarizing the Call Site's personnel activity for the month. The report lists the standard time reporting operation codes with the total hours charged to each. It also lists each non-standard operation which has had hours charged to it. Monthly reporting is based on quarter. The operation codes are divided into those which reflect direct staff hours and those which reflect overhead staff hours. (Job No. N1-58-90-3, Item 107)</p> <p data-bbox="431 499 821 527">Filing arrangement: Run number.</p> <p data-bbox="431 548 919 575">Medium: 11" x 11" computer stock paper.</p> <p data-bbox="431 596 672 623">Frequency: Monthly.</p> <p data-bbox="496 653 850 716"><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 2 years.</b></p>
107	<p data-bbox="431 743 1425 919"><b>Security Sign-On Audit Trail Report (ACRD 7201).</b> A computer generated report providing an audit trail of each attempt to sign on the ACS. This audit trail monitors ACS employee sign-on attempts to ensure that the system and confidential information are secure. The report displays both valid and invalid sign-on attempts and references each attempt to the employee number given. (Job No. N1-58-90-3, Item 108)</p> <p data-bbox="431 940 935 968">Filing arrangement: Run date, run number.</p> <p data-bbox="431 989 919 1016">Medium: 11" x 14" computer stock paper.</p> <p data-bbox="431 1037 639 1064">Frequency: Daily.</p> <p data-bbox="496 1094 1078 1163"><b>AUTHORIZED DISPOSITION</b> <b>Destroy 2 years after end of the processing year.</b></p>
108	<p data-bbox="431 1190 1425 1388"><b>Security Maintenance Report (ACRD 7202).</b> A computer generated report providing an audit trail of all changes to the Security Data Base. It lists the contents of the fields in the Security Data Base before and after maintenance has been performed. This security report documents any changes and preserves the old information for later review. As a result, management can monitor the Security Maintenance Report to maintain the Integrity of the Security Data Base. (Job No. N1-58-90-3, Item 109)</p> <p data-bbox="431 1409 889 1436">Filing arrangement: Employee number.</p> <p data-bbox="431 1457 919 1484">Medium: 11" x 11" computer stock paper.</p> <p data-bbox="431 1505 639 1533">Frequency: Daily.</p> <p data-bbox="496 1562 1078 1638"><b>AUTHORIZED DISPOSITION</b> <b>Destroy 2 years after end of the processing year.</b></p>

ITEM NO.	DESCRIPTION OF RECORDS
109	<p><b><i>Password Expiration Report (ACRD 7203).</i></b> A computer generated report identifying ACS employees whose password has expired or is about to expire within a predefined number of days. This report identifies the user function, unit, employee number, and the expiration date. From this report, the security administrator is updated daily on the status of the employee password expiration dates. (Job No. N1-58-90-3, Item 110)</p> <p>Filing arrangement: Password number of days left.</p> <p>Medium: 11" x 14" computer stock paper.</p> <p>Frequency: Daily.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days or when no longer needed (password changed) whichever is later.</p>
110	<p><b><i>Telephone Number Look-Up List (ACRW 7001).</i></b> A computer generated report containing all new accounts established during a cycle which do not have a taxpayer telephone number of the ATAF of LOAF file. IRS employees review the accounts on this list and locate unidentified telephone numbers. (Job No. N1-58-90-3, Item 111).</p> <p>Filing arrangement: Name control, by Taxpayer ID number.</p> <p>Medium: 8" x 11" computer stock paper.</p> <p>Frequency: Weekly.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days or sooner if no longer needed in current operations.</p>
111	<p><b><i>Aged Case List (ACRW 7002).</i></b> A computer generated listing providing open accounts that are over 24 cycles old. The accounts are broken down by functional assignment (Research, Investigations, Service Center or Contact). It identifies each account number and the type of module involved (TDA or TDI). This list is used to track the progress settling outstanding accounts within each functional area. The Aged Case List provides Call Site management with information for analyzing old cases. The current schedule date and the last action taken against an account helps to determine the reasons for an aged account. The total balance due further aids in analyzing the account in order to determine the appropriate course of action. (Job No. N1-58-90-3, Item 112)</p> <p>Filing arrangement: Priority code, by functional assignment.</p> <p>Medium: 8" x 11" computer stock paper.</p> <p>Frequency: Weekly.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 90 days or sooner if no longer needed in current operations.</p>

ITEM NO.	DESCRIPTION OF RECORDS
112	<p><b>Employees TEACH List (ACRD 7003).</b> A computer generated report summarizing an employee's actions taken in a taxpayer's account each day. This list is generated from the Temporary Employee Action Code History (TEACH) file. The manager reviews this list to monitor employee performance and to ensure that proper actions are being taken on taxpayer accounts. (Job No. N1-58-90-3, Item 113)</p> <p>Filing arrangement: Requesting employee, by function.</p> <p>Medium: 8" x 11" computer stock paper.</p> <p>Frequency: On request by managers.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 2 cycles or sooner if no longer needed.</b></p>
113	<p><b>Functions TEACH List (ACRD 7004).</b>A computer generated report summarizing the daily action taken by the employees within a specified function/unit. This listing is generated from the TEACH file. The manager reviews this list to ensure that proper actions are being taken on taxpayer accounts. (Job No. N1-58-90-3, Item 114)</p> <p>Filing arrangement: Requesting employee, by function.</p> <p>Medium: 8" x 11" computer stock paper.</p> <p>Frequency: On request by managers.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy after 2 weeks or sooner if no longer needed.</b></p> <p><b>ACS/ACD System Reports.</b> These reports provide statistics on the calls processed by the ACD Telephone System. These reports aid in understanding how the system operates and in detecting short and long-term trends that affect service levels, position staffing requirements, and trunk use. The reports are provided hourly, daily, long-term and on request. The ACS/ACD System Reports provide status and summary information on the system, assistors, circuits, and delayed calls.</p>
114	<p><b>System Status Report (Hourly).</b> A computer generated report to display the principal parameters defining the status of the system's operation for the previous hour for up to 32 gates. This report is used to restructure the system for better efficiency. (Job No. N1-58-90-3, Item 115)</p> <p>Filing arrangement: Gate.</p> <p>Medium: Computer stock paper.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Suppress from the system, OR</b> <b>Destroy after 6 months or when no longer needed, whichever is earlier.</b></p>

ITEM NO.	DESCRIPTION OF RECORDS
115	<p><b>System Summary Report (Long Term).</b> A computer generated report containing monthly summary data on the performance of a particular Gate in the ACD system. This report is used primarily to obtain call distribution patterns. This information is used in schedule generation and force provisioning for future periods of time. The System Summary Status also assesses long term gate performance. (Job No. N1-58-90-3, Item 116)</p> <p>Filing arrangement: Gate, by date.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Monthly.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> hard copy after 6 months or when no longer needed, whichever is earlier.</p>
116	<p><b>Assistor Status Report (Hourly).</b>A computer generated report providing the key parameters for up to 32 information (or reporting) groups. These parameters define how the groups are using their time. The grouping of positions into information groups is flexible and is defined through the system software. The use of this report tracks individual position performance. As a result, all information groups are implemented at the time of the system build when all of the "term table" assignments (system software translations) are written. All information groups are implemented even though positions may not be initially assigned to some of the groups. Information groups without designated positions are used to assign individual positions to accumulate information or any specified period of time. The positions can be reassigned to their original information groups, and another position can be assigned for the accumulation of individual position information. (Job No. N1-58-90-3, Item 117)</p> <p>Filing arrangement: Group.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Hourly, during ACD system operation.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR</b> <b>Destroy</b> when no longer needed.</p>
117	<p><b>Assistor Summary Report (Daily).</b> A computer generated report tracking each individual information group over several hours. This report is used with the System Status Report (Hourly). The System Report is used to track individual position performance and special groupings of positions, such as all positions belonging to a manager or to all newly trained positions. (Job No. N1-58-90-3, Item 118)</p> <p>Filing arrangement: Group.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Daily.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR</b> <b>Destroy</b> hard copy after 6 months, or when no longer needed, whichever is earlier.</p>

ITEM NO.	DESCRIPTION OF RECORDS
118	<p data-bbox="431 264 1438 478"><b>Assistor Summary Report (Long Term).</b> A computer generated report used to track each individual information group over several days duration. It also contains monthly summary data on the performance of a particular position information group. The report is also used to track individual position and special groupings of positions, such as all positions belonging to a manager or to all newly trained positions. This information can be analyzed over time to establish major positive or negative trends. (Job No. N1-58-90-3, Item 119)</p> <p data-bbox="431 499 818 527">Filing arrangement: Agent group.</p> <p data-bbox="431 548 808 575">Medium: Computer stock paper.</p> <p data-bbox="431 596 734 623">Frequency: As requested.</p> <p data-bbox="500 653 1013 716"><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> hard copy when no longer needed.</p>
119	<p data-bbox="431 743 1438 926"><b>Circuit Status Report (Hourly).</b> A computer generated report showing the parameters that define circuit (trunk) group usage and efficiency. The grouping of trunks is flexible and is defined through the use of system software. The report is also used to determine if individual trunks are being used efficiently (if single trunks are assigned to individual trunk information groups). Decisions and changes to trunk quantities are made on an hourly basis. (Job No. N1-58-90-3, Item 120)</p> <p data-bbox="431 947 748 974">Filing arrangement: Group.</p> <p data-bbox="431 995 808 1022">Medium: Computer stock paper.</p> <p data-bbox="431 1043 1013 1071">Frequency: Hourly, during ACD system operation.</p> <p data-bbox="500 1100 889 1194"><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR</b> <b>Destroy</b> when no longer needed.</p>
120	<p data-bbox="431 1222 1438 1373"><b>Circuit Summary Report (Daily).</b> A computer generated report containing the daily summary data on the performance of a particular trunk (circuit) information group. The report provides system message information to track trunk information group use, determine trunk information group busy hours, and determine required levels of trunking based upon measured and projected usage. (Job No. N1-58-90-3, Item 121)</p> <p data-bbox="431 1394 748 1421">Filing arrangement: Group.</p> <p data-bbox="431 1442 808 1470">Medium: Computer stock paper.</p> <p data-bbox="431 1491 636 1518">Frequency: Daily.</p> <p data-bbox="500 1547 906 1644"><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR</b> <b>Destroy</b> hard copy after 6 months.</p>

ITEM NO.	DESCRIPTION OF RECORDS
121	<p><b><i>Circuit Summary Report (Long Term).</i></b> A computer generated report containing monthly summary data on the performance of a particular trunk (circuit) information group. The report provides system message information to track trunk information group use, determine trunk information group busy hours, and determine required levels of trunking based upon measured and projected use over the long term. (Job No. N1-58-90-3, Item 122).</p> <p>Filing arrangement: Trunk group.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: As requested.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed.</p>
122	<p><b><i>Delayed Call Profile Report (Hourly).</i></b> A computer generated report displaying the distribution of the delays experienced in handling all incoming calls to the position staff and groups. The report determines incoming caller tolerance delay. The manager uses this information to determine if the levels of average speed of answer performance should be changed to capture more abandoned calls. (Job No. N1-58-90-3, Item 123)</p> <p>Filing arrangement: Time.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Hourly, during ACD system operations.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR</b> <b>Destroy</b> when no longer needed.</p>
123	<p><b><i>Delayed Call Summary Report (Daily).</i></b> A computer generated report used to determine incoming callers' tolerance to delay. Managers use this information to adjust staff and staff scheduling. (Job No. N1-58-90-3, Item 124)</p> <p>Filing arrangement: Gate.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Daily.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR</b> <b>Destroy</b> hard copy after 6 months.</p>



ITEM NO.	DESCRIPTION OF RECORDS
124	<p><b><i>Delayed Call Summary Report (Long Term).</i></b> A computer generated report used to determine incoming callers' tolerance to delay. Managers use this information to adjust staff and staff scheduling. (Job No. N1-58-90-3, Item 125)</p> <p>Filing arrangement: Gate.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Daily.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed.</p>
125	<p><b><i>Assistor Performance Summary Report (Daily).</i></b> A computer generated report for all operators (agents) containing summary data of the performance of an agent for each gage assignment of the agent. (Job No. N1-58-90-3, Item 126)</p> <p>Filing arrangement: Gate.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Monthly.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Suppress</b> from the system, <b>OR Destroy</b> hard copy after 6 months.</p>
126	<p><b><i>Assistor Profile Report (Long Term).</i></b> A computer generated report containing summary data on a particular agent (assistor) in terms of primary and secondary performance information. (Job No. N1-58-90-3, Item 127)</p> <p>Filing arrangement: Time.</p> <p>Medium: Computer stock paper.</p> <p>Frequency: Monthly.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> hard copy when no longer needed.</p>
127	<p><b><i>TEACH Root Locked Field Report (ACRD 7005).</i></b> A computer generated report listing cases locked to an operator. (Job No. N1-58-90-3, Item 128)</p> <p>Filing arrangement: Employee number.</p> <p>Medium: 8 1/2" x 11" computer stock paper.</p> <p>Frequency: Daily.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> after 30 days, when cases are unlocked, or when no longer needed, whichever is later.</p>

ITEM NO.	DESCRIPTION OF RECORDS
128	<p><b>Master Listing of System Users.</b> A listing which provides historical documentation on all current and past system users. (Job No. N1-58-90-3, Item 129)</p> <p>Filing arrangement: Employee name and employee number.</p> <p>Medium: Combination of paper logs, screen image prints, and floppy disks (optional).</p> <p>Frequency: As needed, or when changes occur.</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after end of year in which employee is removed from the security data base</p>
129	<p><b>Inventory Records and Reports; Missing and Destroyed Media Records.</b> These include Forms 3220 used with Transaction Code 1 for addition or deletion of tapes and disks. (Job No. N1-58-90-3, Item 130)</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 2 years after end of the processing year.</p>
130	<p><b>Mass Storage Media.</b> Form 3220, except Transaction Code 1. (Job No. N1-58-90-3, Item 131)</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 1 year after end of the processing year.</p>
131	<p><b>Execution Log.</b> Console Controls. (Job No. N1-58-90-3, Item 132)</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 1 year after end of the processing year.</p>
132	<p><b>Batch Report Control Log</b> (Job No. N1-58-90-3, Item 133)</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 1 year after end of the processing year.</p>
133	<b>RESERVED</b>
134	<p><b>Problem Log.</b> (Job No. N1-58-90-3, Item 135)</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> 1 year after resolution of the stated problem.</p>
135	<p><b>Credit Bureau Audit Records.</b> Records include spreadsheets that contain taxpayer information such as Taxpayer Name, SSN, Date pulled, Tracking, User ID, Credit Report reference number, issues, comments, IDRS Research and additional Research completed. Also included may be imbedded documentation such as supporting letters and/or memos for use by management officials. (Job No. N1-58-10-12)</p> <p style="margin-left: 40px;"><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> annually.  <b>Delete/Destroy</b> 7 years after cutoff.</p>

**Note:** Items 136 through 144 are reserved for future ACS records series that are required.

**Part VI - Other Program Records (not covered elsewhere in this Schedule)**

ITEM NO.	DESCRIPTION OF RECORDS
145	<p><b>Employee Protection System (EPS).</b> The EPS database (formerly the Potentially Dangerous Taxpayer System [PDTS]) identifies taxpayers who pose a threat to the safety of IRS employees whose official duties may require personal contact with such taxpayers. The database contains information that relates to the taxpayer's ability to follow through with the assault or threat and information pertaining to the taxpayer's current tax issues. The database also identifies the IRS employee who reported the incident and employee witnesses and information to identify the TIGTA agent who investigated the complaint. (Job No. N1-58-07-2)</p> <p>A. Inputs: Includes daily EPS referrals from TIGTA via file transfer protocol (FTP) scripts and manual updates from investigative case files. Data includes taxpayer identification, case summary, status information, and pertinent dates.</p> <p><b>AUTHORIZED DISPOSITION</b> Delete/Destroy after input verification into EPS master files.</p> <p>B. Master Files: Maintains data relevant to those taxpayers designated as either a Potentially Dangerous Taxpayer (PDT) or Caution Upon Contact taxpayer (CAU), including TIGTA investigation case file information, and reports regarding the status of those taxpayers.</p> <p><b>AUTHORIZED DISPOSITION</b> Delete/Destroy after PDT or CAU indicator is removed. Maintain data stripped of personal identifiers offline for an additional 5 years, then delete.</p> <p>C. Outputs: Reports and ad hoc queries pertaining to demographic information, number and types of designations, profiles of potentially dangerous taxpayers, and other relevant trend and statistical data.</p> <p><b>AUTHORIZED DISPOSITION</b> Delete/Destroy when superseded or no longer needed.</p> <p>D. System Documentation Codebooks and user guide</p> <p><b>AUTHORIZED DISPOSITION</b> Delete/Destroy when superseded or obsolete. Cut off at the end of the fiscal year. Destroy 3 years after cutoff.</p>
146	<p><b>Form 6459, Return Preparer's Check Sheet.</b> Completed when a decision is made to pursue a preparer identification (IRC § 6695) or conduct (IRC § 6694) penalty. (Job No. N1-58-07-1)</p>
<p><i>Note:</i> This form is obsolete (as of 10/23/09). This series will be removed from this Schedule after September 2013, when final disposition has been reached.</p>	
147	<p><b>Information Returns Processing – Incorrect Information Penalty (IRP IIP) System.</b> The Information Returns Processing – Information Incorrect Penalty (IRP IIP) System is used to identify and assess Information Returns penalties against payers for failure to provide accurate taxpayer identification numbers (TINs) to the IRS. (Job No. N1-58-09-11)</p>

ITEM NO.	DESCRIPTION OF RECORDS
A.	<p>Inputs: Inputs from various electronic IRS sources including, Backup Withholding (BWH) for Incorrect TIN System, Payer Master File (PMF) Civil Penalties Drop File, Employee Identification Number (EIN) Name Control File, National Account Profile DM-1 File, PMF Doc File, and the PMF Entity File</p> <p><b>AUTHORIZED DISPOSITION</b>  Delete after input verification into IRP IIP master files. Recordkeeping copies of this data are appropriately scheduled under other authorities in IRS RCS 29.</p>
B.	<p>Data Files (Master Files): The System Master Files contain those certain IRP Documents that are deemed to be filed with Incorrect Taxpayer Identification Numbers (TIN) and groups them together by Payer and prepares the data to be written to Computer Diskettes (CD) or the small cases to be printed and attached to the 972(CG) IRP Penalty cases. Data includes the Payer's TIN, Name and address and the individual Payee's filed TIN, Name, and Document Type.</p> <p>(1) Data needed to recreate cases for Payers. This includes the Payer (case control) information and all the Payee information for all the "Incorrect TIN" documents filed that tax year.</p> <p><b>AUTHORIZED DISPOSITION</b>  Cut off at end of Tax Year.  Delete 4 years after cutoff.</p> <p>(2) All other work products. This includes all the runs and data streams that go into creating the Incorrect TIN cases: Payer and Payee information.</p> <p><b>AUTHORIZED DISPOSITION</b>  Delete after Tax Year processing.</p>
C.	<p>Outputs</p> <p>(1) Data files used to produce CDs of Incorrect TIN listings of IRP documents for the 972(CG) PMF Civil Penalties Project.</p> <p><b>AUTHORIZED DISPOSITION</b>  Destroy all Output Class Documents when superseded, obsolete, or no longer needed, whichever is later.</p> <p>(2) Data files for paper listings of Incorrect TIN listings of IRP documents for the 972(CG) PMF Civil Penalties Project.</p> <p>(3) Data files to recreate these listings for four years.</p> <p>(4) Various counts reports for control.</p>
D.	<p>System Documentation: System Documentation includes PRPs, Schematics and COHs maintained at the time of this publication on DOC-IT online with full CMM Version Control</p> <p><b>AUTHORIZED DISPOSITION</b>  Delete/Destroy when superseded or obsolete.</p>

ITEM NO.	DESCRIPTION OF RECORDS
148	<p><b>TIP Data Base (TIPDB).</b> The TIP Data Base (TIPDB) is a stand alone system that captures information from the Gaming Industry Tip Compliance Agreements (GITCA) and Tip Rate Determination Agreements (TRDA) on rates, venues, shifts, and casinos, as well as annual reports from casinos, restaurants, and taxi companies, etc., regarding the following information on tipped employees: occupation, venue, tip participation status, shift worked, total hours worked, total wages, total tips reported, employee name, SSN, address, termination date, and hire date. Once the information is captured, TIPDB merges the information and lists the potential unreported tip income for tipped individuals in descending order. The database is accessed by analysts to determine which tipped taxpayers need to be audited within any industry that has a tip agreement and established rates. (Job No. N1-58-09-27)</p>

**Note: TIPDB was retired on February 26, 2009. Archived data continues to be accessed to close accounts that are subject to audit.**

- A. Inputs: TIPDB receives data from third party sources that is manipulated into a standard format and transferred into the TIPDB: Data includes tip rate agreement data for venue, positions, effective date (and potentially Employer Identification Number – EIN).

**AUTHORIZED DISPOSITION**

**Destroy** immediately after entry into TIPDB and validation.

**Note: All data received from Third Party sources and used as inputs to TIPDB can be destroyed immediately. TIPDB was inactivated February 26, 2009.**

- B. System Data: The Tip DB System Data Store includes tip rate agreement data on venue, positions, effective dates (and potentially Employer Identification Numbers – EIN, employee Social Security Numbers (SSN), occupations, tip participation status, shifts worked, total hours worked, total wages, total tips reported, employee's name, address, termination date, and effective hire date. The data is used to settle collection accounts, conduct audits, investigate fraud, measure compliance, and examine other tax related issues.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after all accounts have been audited and settled, or when no longer needed to research tax fraud and other compliance issues, whichever is later.

ITEM NO.	DESCRIPTION OF RECORDS
C.	<p>Outputs: Internal Revenue Service employees use the TIPDB to retrieve data. There is a capability for users to query the database for historical information on individual taxpayers (through SSN) or establishments (through establishment name). The history of a taxpayer assists with determining tax fraud. Information can be queried on establishments for their tip rate history. Like-kind establishment indicators have been input on some entries (this has not been completed for all establishments) and queries can be conducted to pull all rates for a position with the same like-kind establishment indicator. System Administrators have the capability to query all information contained in TIPDB and generate reports of all data.</p> <p><b>AUTHORIZED DISPOSITION</b> Outputs from inquiries are printed and filed in relevant case files. The case files are scheduled series including Examination Case Files(RCS 23, Items 42 A and B, N1-58-88-04), Investigative Case Files (RCS 30, Item 15, N1-58-07-11), Tax Delinquency Investigations (TDI), Tax Delinquency Accounts (TDA), and Trust Fund Recovery Penalty Case Files (RCS 28, Item 41, N1-58-90-3).</p>
D.	<p>Data Base Documentation: TIP Data Base is a standard data base that requires no instructions. IRS employees enter establishment name or employee Social Security Number (SSN) to access account information. No formal instructions were created.</p> <p><b>AUTHORIZED DISPOSITION</b> Not Applicable.</p>
149	<p><b>Reasonable Cause Assistant (RCA).</b> RCA is a decision-support system that assists IRS employees to make reasonable cause determinations relative to a taxpayer's penalty relief request for Failure to Pay (FTP), Failure to File (FTF), and Failure to Deposit (FTD) penalties. (Job No. N1-58-09-94)</p> <p>A. Inputs: RCA receives electronic transfers of extracts from various IRS sources, including taxpayer penalty history and pertinent account information from the Corporate Files On Line (CFOL) and Taxpayer Information File (TIF). Records also include information provided IRS by the taxpayer supporting a request for penalty removal.</p> <p>(1) Data electronically received from IRS sources</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Delete</b> after input verification into RCA master files. Recordkeeping copies of this data are appropriately scheduled under other IRS authorities for specific systems and/or sources providing input.</p> <p>(2) Taxpayer documentation. Includes taxpayer request for penalty removal and supporting documentation. Request can be made in writing or by phone</p> <p><b>AUTHORIZED DISPOSITION</b> If the taxpayer's request is received by paper, that paper is included in the hardcopy source document filed with the hardcopy adjustment DLN issued by the IMF or BMF. If the request is received by phone, the IRS employee notates the information provided by the taxpayer and includes it with the hardcopy source document filed with the hardcopy adjustment DLN issued by the IMF or BMF. The IMF is scheduled under RCS 29, Item 203 with a 30-year retention. The BMF is scheduled under RCS 29, Item 210 with a 75-year retention.</p>

ITEM NO.	DESCRIPTION OF RECORDS
B.	Master Files Extracts of taxpayer account information and penalty history pulled from various IRS sources. Also includes documentation of RCA session, including penalty relief determination.  <b>AUTHORIZED DISPOSITION</b> <b>Write to</b> Accounts Management Services (AMS) History File immediately after RCA session is closed. <b>Delete</b> after 3 years of inactivity on the account.
C.	Outputs: Ad hoc reports provided upon request, such as total number of RCA accesses (per site), and the RCA conclusion of each access. Reports also include queries on the number of times each RCA category was selected for review.  <b>AUTHORIZED DISPOSITION</b> <b>Delete/Destroy</b> when superseded, obsolete, or no longer needed, whichever is later.
D.	System Documentation Desk Reference Guide (DRG), Facility Security Plan (FSP), Q&A documents, and other related materials.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 3 years after system is replaced or obsolete.
150	<b>Revenue Procedure 92-29 Project Case Files.</b> Files include, but are not limited to, initial requests, Annual Statements, statute extensions (IR Forms 921, 921 I, and 921 P), approval letters, correspondence, copies of tax returns when provided by taxpayers, Request Check Sheet, Project Status Sheet, Case Activity Record, and Analysis Spreadsheets. (Job No. N1-58-08-7)  <b>AUTHORIZED DISPOSITION</b> <b>Close out</b> at end of project. <b>Destroy</b> when the statute of limitations for the project expires.
151	<b>IR Form 8854, Expatriation Initial Information Statement.</b> IR Form 8854 must be filed in order for expatriation or termination of residency to be effective for tax purposes. Copies of the form are filed in duplicate (one copy attached to the IR Form 1040, one copy filed with the Program Office). The approved disposition applies to all separately filed forms, exclusive of those filed with the IR Form 1040. (Job No. N1-58-09-4)  <b>AUTHORIZED DISPOSITION</b> <b>Close out</b> at end of processing year. <b>Retire</b> to off-site storage 1 year after end of processing year, or when no longer needed for Program purposes, whichever is earlier. <b>Destroy</b> 10 years after processing year.
152	<b>Partnership Control System (PCS).</b> The Partnership Control System (PCS) provides the capability to research the relationship among partners and partnerships. It also provides the capability to control and monitor partnership and related individual returns being examined. See Audit Information Management System Reference (AIMSR) for additional related Application Systems. This system is part of Integrated Data Retrieval System (IDRS) processing. (Job No. N1-58-09-5)

ITEM NO.	DESCRIPTION OF RECORDS
A.	<p>Inputs: Includes IRS taxpayer data electronically received from various linked systems Audit Information Management System (AIMS), Accounts Management Services (AMS), End of Day Processing (EOD) and manually using information contained on various submissions processing forms, including IR Forms 8335, 8337, 8339, 8340, 8341, 8342, 8344, 8346, 8623, and 8624</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> electronic batch files of extracted data when system updates and are no longer needed. Return recordkeeping copies of IR Forms to relevant case files appropriately scheduled under other authorities for Submissions Processing, Examination, Audit, or Collection.</p>
B.	<p>System Data: The Partnership Control System Data Store (PCS DS) contains relationship information among partners and partnerships along with related individual returns being examined. The data is extracted from other systems and forms types.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when no longer needed for audit or operational purposes whichever is sooner.</p>
<p><b>Note: The data is extracted from linked repositories. Recordkeeping copies are appropriately scheduled under other authorities for the linked parent systems including Audit Information Management System (AIMS), Account Management Services (AMS), Individual Master File (IMF), and National Account Profile (NAP).</b></p>	
C.	<p>Outputs: Include a variety of weekly, monthly and quarterly reports. Report output types are outlined in IRM 4.29.4. The reports are used primarily by programs located within Submissions Processing Campuses, but also by field Examination and Appeals Business Units. The statute data is downloaded into the Audit Information Management System (AIMS) to facilitate the manipulation of the data. This allows the campuses to query the statute data by group or date range. The system also generates a number of forms and letters that are specific to the program.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of processing year.  <b>Destroy</b> 3 years after processing year, or when no longer needed for audit or operational purposes, whichever is sooner.</p>
D.	<p>System Documentation: Partnership Control System (PCS) Handbook and User Guide</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Delete/Destroy</b> when superseded or obsolete.</p>
153	<p><b>Department of Labor Standards Enforcement Program (DLSE) System.</b> This system is primarily used to process information submitted by taxpayers from the California garment, agricultural, car washing and polishing industries (companies) extracted from IR Form 8821. These industries must be cleared by the IRS in order to successfully operate. If the industry (company) taxpayer is in compliance with Federal requirements, a letter is generated to the taxpayer to be presented to the state. (Job No. N1-58-09-15)</p>



ITEM NO.	DESCRIPTION OF RECORDS
A.	<p>Inputs: Information is submitted by taxpayers from the California garment, agricultural, car washing and polishing industries (companies) from IR Form 8821.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of the processing year.  <b>Destroy</b> 3 years after cutoff.</p>
B.	<p>System Data: The program includes entity information, taxpayer identification Number (TIN), Employer Identification Number (EIN), and status of the taxpayer accounts.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of the processing year.  <b>Destroy</b> 3 years after cutoff.</p>
C.	<p>Outputs: Outputs include letters generated to taxpayers and a weekly Computer Diskette (CD) sent to California. Only copies of letters generated to taxpayers are retained on the System.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at the end of the processing year.  <b>Destroy</b> 3 years after cutoff.</p>
D.	<p>System Documentation: System Documentation for DLSE includes codebooks, records layout, user guide, and other related materials.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Delete/Destroy</b> when superseded or 5 years after the system is terminated, whichever is sooner.</p>
154	<p><b><i>IR Form 13090, Caution Indicator Referral Report.</i></b> This form is used by IRS employees to report incidents of taxpayers that should be approached with caution. (Job No. N1-58-09-25)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> when CAU indicator is removed.  <b>Destroy</b> 5 years after cutoff.</p>
155	<p><b><i>Third Party Contact (TPC) System.</i></b> The Restructuring and Reform Act of 1998 (RRA-98) requires the Internal Revenue Service maintain the capability to provide taxpayers with information regarding parties who request a copy of documentation related to taxpayer liabilities, collection, and other tax related inquiries. The Third Party Contact (TPC) System provides the Service with the ability to identify the taxpayer who requested a record of persons contacted, the date contact was made, the information requested, and the information provided. (Job No. N1-58-09-29)</p> <p>A. Inputs: Includes IR Form 12175, <i>Third Party Contact Report Form.</i></p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of processing year.  <b>Hold</b> in office.  <b>Retire</b> to Records Center 1 year after cutoff.  <b>Destroy</b> 10 years after cutoff.</p>

**ITEM NO. DESCRIPTION OF RECORDS**

- B. System Data: The Third Party Contact (TPC) system maintains a data set record of the Taxpayer ID Number (TIN), Secondary TIN, Name Control, Employee ID Number, Employee Telephone Number and Mail Stop, Number, Date of Contact, Name of Third Party, Reprisal Determination, Category of Third Party, Employee Plans Plan Number (TE/GE only), and Master File Table Tax Year.

**AUTHORIZED DISPOSITION**

**Destroy** when 30 years old. Archive data to tape when 5 years old. Destroy archive tape when 25 years old.

**Note: RRA-98 does not specify a period after which the Internal Revenue Service does not have to provide Third Party Contact information to taxpayers. The disposition and retention specified in this Schedule are designed to test the frequency and duration of these requests.**

- C. Outputs: Internal Revenue Service employees use the Integrated Data Retrieval System (IDRS) Command Code TPCOL to retrieve data in the Third Party Contact (TPC) System. The data retrieved is based on information necessary to fulfill a taxpayer request for third party contact information. The data is transmitted to the taxpayer. The system records the reference in the data store and no textual record is created.

**AUTHORIZED DISPOSITION**

Not Applicable.

- D. System Documentation: Third Party Contact (TPC) system documentation includes Core Record Layouts, Schematics, and protocol instructions for use of the Command Codes to access the system. All system documentation is stored in the DocIT Documentation Repository.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 156** ***Estate Tax Program (ETP) System.*** The executor of a decedent's estate uses Form 706 to figure the estate tax imposed by Chapter 11 of the Internal Revenue Code. The information content in Form 706 is entered into the Estate Tax Program (ETP) System. This tax is levied on the entire taxable estate, not just on the share received by a particular beneficiary. Form 706 is also used to compute the generation-skipping transfer (GST) tax imposed by Chapter 13 on direct skips (transfers to skip persons of interests in property included in the decedent's gross estate). The Estate Tax Program application prints Estate Tax Closing Letters for every estate return accepted after examination per IRM 4423, 4(13)(13)2 and IRC 2204. The database entry information is used to control returns in the unit until examination is closed or transferred and to print closing letters issued to the estate representatives. (Job No. N1-58-09-48)

- A. Inputs: The Estate Tax Program (ETP) System receives inputs manually from the IR Form 706 United States Estate Tax Return.

**AUTHORIZED DISPOSITION**

Not Applicable.

The Official Record of the IR Form 706, *United States Estate Tax Return* is appropriately scheduled under Item 61, Records Control Schedule 29 (Job No. N1-58-94-4). Return all IR Forms 706 to file.

ITEM NO.	DESCRIPTION OF RECORDS
B.	<p>System Data: Contents of the Estate Tax program (ETP) System include, but are not limited, to the following: Taxpayer's SSN, name, Date of Death, Address; The Executor's/Power of Attorney's name, address, phone number; the amount of tax and credits claimed on the return.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of the processing year.  <b>Delete/Destroy</b> 75 years after cutoff.</p>
C.	<p>Outputs: Outputs from the Estate Tax Program (ETP) System include the Closing letter 627 and reports to each state taxing agency as part of a Federal/State agreement. Copies of each are filed in the Official Taxpayer File of the IR Form 706 United States Tax Return.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>File</b> in the Official Case File.  <b>Cut off</b> at end of processing year in which Estate Case is closed.  <b>Delete/Destroy</b> 75 years after cutoff in accordance with Item 61, Records Control Schedule 29 (Job No. N1-58-94-4).</p>
D.	<p>System Documentation: System Documentation for the Estate Tax Program (ETP) System consists of codebooks, records layout, user guide, and other related materials.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Delete/Destroy</b> when superseded or 5 years after the system is terminated, whichever is sooner.</p>
157	<p><b>Informant Claims Examination (ICE-1) System.</b> Informant Claims - Examination (ICE-1) is a database application that keeps a running record of all opened and closed Informant Claims cases. The ICE cases are stored in the database indefinitely in the event an informant contacts the ICE tax examiner after original paper case file was purged. The database also tracks case disposition including claim approval - denial and amounts paid. (Job No. N1-58-09-88)</p> <p>A. Inputs: Data to the Informant Claims Examination System (ICE-1) is manually inputted from information contained on the IR Form 211, <i>Application for Reward for Original Information</i>. Other information relating to the status of the open Informant Case is inputted as the case evolves.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Delete/Destroy</b> after successful and verification.</p>

**Note:** End-Users are to refer to RCS 29, Item 372 for the disposition and retention instructions for treatment of the original IR Form 211 (N1-058-87-6, Item 372).

ITEM NO.	DESCRIPTION OF RECORDS
1	<p data-bbox="430 262 1433 451">B. System Data: System data in the Informant Claims Examination System (ICE-1) includes a running record of all opened and closed Informant Claims cases. The ICE cases are stored in the database indefinitely in the event an informant contacts the ICE tax examiner after original paper case file was purged. The database also tracks case disposition including claim approval - denial and amounts paid.</p> <p data-bbox="495 472 1433 598"><b>AUTHORIZED DISPOSITION</b> Cut off when case is closed. Delete/Destroy after 75 years or when no longer needed for operational purposes, whichever is sooner.</p> <p data-bbox="430 619 1433 682">C. Outputs: Outputs of the Informant Claims Examination System (ICE-1) application consist of printouts of materials.</p> <p data-bbox="495 703 1433 766"><b>AUTHORIZED DISPOSITION</b> Delete/Destroy when no longer needed for operational purposes.</p> <p data-bbox="430 787 1433 882">D. System Documentation: System Documentation for the Informant Claims Examination System (ICE-1) consists of a Files Plan Layout, Standard System Operating Procedures, User Guidelines, and other related materials.</p> <p data-bbox="495 903 1433 997"><b>AUTHORIZED DISPOSITION</b> Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.</p>
158	<p data-bbox="430 1018 1433 1138"><b>Online Payment Agreement (OPA).</b> The Online Payment Agreement (OPA) is an Integrated Customer Communications Environment (ICCE) Web Applications (Web Apps) applet that allows approved taxpayers to conduct payment agreement activities on-line.</p>

**NOTE: This disposition is pending NARA approval. Check with Area Records Manager regarding status.**

- A. Inputs: OPA obtains taxpayer information from databases IDRS (Integrated Data Retrieval System) and CFOL (Corporate Files Online), including taxpayer identification number (TIN), individual taxpayer identification Number (ITIN, used for non-US citizens that work and pay taxes in the US), social security number (SSN), date of birth, bank name, address and account information, employer information, proposed payment amount and schedule, and Adjusted Gross Income (AGI) from prior year tax return. Once on-line, taxpayers are prompted to identify a tax payment plan and amount.
- AUTHORIZED DISPOSITION**  
Delete/Destroy any (taxpayer-entered) cached input files and data immediately following validation of receipt by the system. The data repositories and warehouses of all other source data are appropriately scheduled under other Records Control Schedules of the Internal Revenue Service.

ITEM NO.	DESCRIPTION OF RECORDS
B.	<p>System Data (Master Files): Contains data from taxpayer payment agreement sessions, including levy source information, power of attorney (POA) agreements, and taxpayer contact information, method of payment and payment schedule, and approval notification.</p> <p><b>AUTHORIZED DISPOSITION</b> Taxpayers have read, write, and edit access to the front-end web server for his/her own tax information. If the taxpayer does not save his/her progress in the system, the data is removed from the OPA web-based application when the Web Sphere session times out. If the taxpayer chooses to save his/her progress within OPA before completing the payment agreement, the taxpayer has two weeks to finish the online payment agreement, at which time an automatic data removal process occurs. All completed OPA sessions are updated to the Master File for recordkeeping purposes</p>
C.	<p>Outputs:</p> <p>(a) A Master File update occurs at the close of each OPA session</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Delete</b> after successful entry and capture by the Individual Master File System, which is appropriately scheduled under RCS 29.</p> <p>(b) OPA sends all of its business layer outbound responses (details of taxpayer payment agreement) to Security Audit and Analysis System (SAAS).</p> <p><b>AUTHORIZED DISPOSITION</b> This data is appropriately scheduled in accordance with SAAS. A request for a 7-year retention period for SAAS audit data has been submitted to NARA for approval. When approved, the disposition authority will be published in RCS 19.</p>
D.	<p>System Documentation: Includes system development documentation as required by the Enterprise Life Cycle, such as system specifications, codebooks, records layout, and user guide.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Delete/Destroy</b> when superseded or 5 years after the system is terminated, whichever is sooner.</p>

**Note:** Items 159 through 199 are reserved for future series that are required.

ITEM NO.	DESCRIPTION OF RECORDS
<b>PART VII - PRIVATE DEBT COLLECTION (PDC) PROGRAM RECORDS</b>	
<b>200</b>	<p><b>Closed Tax Delinquency Account (TDA) Case Files</b> (assigned to Private Collection Agencies). (Job No. N1-58-09-40)</p> <p>(A) Closed Tax Delinquency Account (TDA) Case Files assigned to Private Collection Agencies – also referred to as PDC Case Files – include all documentation for cases worked by the PCAs. The contents of TDA Case Files worked by the PCAs include: Forms 433F; Forms 2159; Forms 4442 Referral; Levy Releases, Opt Out requests received from taxpayers, IA Request Forms, copies of forms referred to other areas, etc.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Destroy</b> 3 years after cutoff.</p> <p><i>Note: Some of these documents have been scanned and may now reside in electronic formats at the PCA – PCAs are required to implement this schedule as approved.</i></p> <p>(B) All other copies of PCA Case File documentation previously sent to the IRS and included in the Official TDA Case File. These copies replicate materials filed in the Official IRS Case File.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated  <b>Destroy</b> immediately.</p>
<b>201</b>	<p><b>Private Collection Agency Case Histories.</b> Private Collection Agency Case Histories include automated Case Management System records of all actions taken on a case since its assignment to the PCA. These records are acquired from the IRS via Registered User Portal and Employee User Portal and are considered history of record of the case. (Job No. N1-58-09-40). This history includes, but is not limited to: 1. Module and entity information provided by IRS (TIN, address, phone numbers, balances due, payments, interest, penalty, etc.), 2. Records of all incoming and outgoing contacts (correspondence and/or telephone) with the taxpayer, 3. Attempts to locate the taxpayer, and 4. Records of contact to/from the IRS Referral Unit.</p> <p>(A) Temporal Recall Case histories – These cases have been recalled, from the PCA, due to the length of time they have been assigned. During the recall process, the cases histories for these cases are electronically transferred to the IRS on CD-ROM or through the Tumbleweed system. These case histories are used by the IRS in determining case dispositions. The case history of record remains at the PCA until final contract expiration.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> IRS copy of temporal recall case history when no longer needed for administrative, legal, audit, or other operational purposes.</p>

ITEM NO.	DESCRIPTION OF RECORDS
(B)	<p>All Case Histories from PCAs are transferred to the IRS by paper or electronically on CD or through the Tumbleweed system, at closeout of program or final contract expiration.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Transfer</b> case histories to IRS Contracting Officer Technical Representative (COTR) on CD-ROM 7 days prior to the expiration of the final contract period.  <b>Remove</b> from PCA system after received and acknowledged by IRS.  <b>Destroy</b> IRS record copy of case history 3 years after receipt, or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.</p>
<p><b>Note: Digital Case History records received from PCAs that cannot be accessed on IRS computers due to proprietary software and/or IRS Cyber security concerns can be destroyed/deleted after termination of contract with the PCA.</b></p>	
202	<p><b>Recall Acknowledgement Reports.</b> When the IRS issues a systemic request to cease all collection activity on an account this systemic request will be present on the regular Private Collection Agency (PCA) transaction files as a recall. The PCA is required to acknowledge receipt of the recall transaction and stop all collection activities. The Recall Acknowledgement Report lists, TINs that the PCA has identified as being recalled. From this listing the Referral Unit (RU) verifies that all cases have been recalled and the appropriate letter has been sent. The RU takes the appropriate actions to follow-up on cases that have not been acknowledged within established time frames. The list includes the taxpayer TIN, Name control, date of recall, date of acknowledgement, and appropriate category code. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Destroy</b> 3 years after cutoff.</p>
203	<p><b>Overage Case Inventory Reports.</b> Overage Case Inventory Reports are used to monitor cases and assist in managing Private Collection Agency case inventory. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Destroy</b> 3 years after cutoff.</p>
204	<p><b>CACS-G Case Files System.</b> Filing and Payment Compliance (F&amp;PC) supports the IRS in the collection of unpaid delinquent taxes by assisting in the reduction of backlogged accounts. It uses the enhanced COTS software product CACS-G and Enterprise Architecture Integration Broker (EAIB) query and update services to select and deliver tax cases. Selected tax cases are sorted and then made available via a secured network to Private Debt Collection Agencies (PCAs). The CACS-G is hosted by the Enterprise Computing Center – Martinsburg, West Virginia (ECC-MTB). (Job No. N1-58-09-40)</p> <p>A. Inputs: Inputs to CACS-G include the electronic transfer of data on delinquent accounts from various systems used by Filing and Payment Compliance.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which Business Reviews are conducted.  <b>Delete/Destroy</b> immediately.</p>

ITEM NO.	DESCRIPTION OF RECORDS
B.	<p>CACS-G Database:</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Delete/Destroy</b> 3 years after cutoff or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is earlier.</p>
C.	<p>Outputs: Outputs to CACS-G include, but are not limited to, system backups, management information, reports (Business Error Reports, PCA Placement Report, Processing Error Report, Quality Pull List Report, etc.)*, electronic transfers of data, audit trail listings and reports, or equivalent documentation in both hard copy and digital formats.</p> <p>*Excluding CACS-G BO Reports.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Delete/Destroy</b> 1 year after cutoff or when no longer needed for administrative, legal, audit or other operational purposes, whichever is earlier.</p>
D.	<p>System Documentation: System Documentation for CACS-G includes, but is not limited to, codebooks, records layout, user guide, and other related materials.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Delete/Destroy</b> 5 years after cutoff.</p>
205	<p><b>CACS-G System BO Reports.</b> Include: TC 971 AC054 Reports; All Active Cases Reports (Entity and Module Level); Business Error Reports; installment Agreement Reports (Entity and Module Level); Outstanding Recall Reports; PCA Activity Reports; Recall Exception Reports; and any additional reports added the CACS-G System BO Report templates. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Delete/Destroy</b> 1 year after cutoff.</p>
206	<p><b>CACS-G Audit Records – System Access.</b> CACS-G System Access is carefully monitored and controlled. The audit files include records of the audit trail contains records of all accesses to CACS-G and includes pertinent reference information, e.g. TIN, MFT, Tax Period, Date, Time, Employee Number, etc. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.  <b>Delete/Destroy</b> 6 years after cutoff.</p>



ITEM NO.	DESCRIPTION OF RECORDS
207	<p><b><i>Private Debt Collection Internal Control Documents.</i></b> Internal Control Documents for the Private Debt Collection Program include, but are not limited to Weekly Production Reports - The weekly report contains: 1) Case inventory levels; 2) Case Status Summary; 3) Case Resolution Summary; 4) Complaints Received; 5) Other Case Activity; 6) Telephone Summary Activity; Temporal Recall Case Closure Tracking Reports - This report is used to track the disposition of cases that are returned and worked by the Referral Unit (this report is also used to monitor cases returned during the close-out process); User Fee Report - The IA User Fee Report displays accounts with a TC 971 AC 063 (PCA monitored IA) that have not been charged a user fee; Weekly Letter Reconciliation Breakdown - The spreadsheet balances the data from the IRS files that are sent to the PCAs with the PCAs initial contact letter volumes to taxpayer/POAs; Telephone Reports - Outbound Telephone Reports - These reports contain the following information: 1)TIN; 2)Date of the Call; 3) Time of the Call and time zone at originator location; 4) Time of call and time zone at taxpayer location ; 5) Time Zone Variance Indicator (* if taxpayer time zone is different from Call originator time zone); 6) Person(s) contacted-Name of TP, 3rd party, POA/TIA; 7) Right Party Contact (Y or N); 8) Phone Number Dialed; 9) Call initiator (Assistor's name if assistor initiated or became involved in call or "+" if automated dialer is used to dial the outbound call and an assistor was not involved with the call; 10) Originating phone number; 11) Whether or not they were offered the Taxpayer Satisfaction Survey; Inbound Telephone Reports - These reports contain the following information: 1) Date of call; 2) time of the call (at PCA's office); 3) Time Zone (of person calling PCA); TIN; 4) person spoken to and that person's phone number; 5) Assistor's Name (the PCA employee who handled the call); 6) Whether or not they were offered the Taxpayer Satisfaction Survey. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 1 year after cutoff.</p>
208	<p><b><i>Private Debt Collection Operational Planning Documents.</i></b> Include, but are not limited to the Contractor's Management Plan, Private Collection Agency Operational Plan, and Private Collection Agency Standard Operations Plan (SOP). (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 5 years after cutoff.</p>

**Note:** This file contains proprietary information and should only be accessed by authorized personnel.

ITEM NO.	DESCRIPTION OF RECORDS
209	<p><b><i>Business Review Reports of Private Debt Collection Activities.</i></b> Private Debt Collection Activity reports to IRS Collection Management and Private Debt Collection Management for inclusion in the Business Review. This documentation includes, but is not limited to, Monthly and Quarterly Summarizations; Private Debt Collection Scorecards; Performance Evaluative Reports; FISMA and other Security Briefing Reports used in the Business Review; Transaction Category Reports (TRCAT); Dollar Stratification Reports (DOLCAT); Safeguard Procedures and Activities Reports; Personnel Rosters and Staff Listings; Monthly Staffing Reports; Production Reports; Quarterly On-Site Performance Review Reports; Quarterly Evaluation Reports; Monthly Telephone Reports; IRS Compliance Review Reports; Operational Review Reports; Oversight Unit and Quality Reports; and other similar documentation used in the conduct of various business reviews and reporting. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 10 years after cutoff.</p>
210	<p><b><i>Private Debt Collection Administrative-Advisory Council Records.</i></b> Records developed for the Private Debt Collection Administrative-Advisory Council. These files include studies, analysis, and correspondence, which established the policies, practices, and program for Private Debt Collection. Included are organizational changes, functional realignments and responsibilities, and long and short range planning documents. These files also include memorandums and advisory opinion documents received in response to questions/issues. This guidance was used to develop policies and procedures in the Private Debt Collection. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 5 years after cutoff.</p>
211	<p><b><i>Private Debt Collection Trend and Process Analyses and Reports.</i></b> Reports developed by Private Debt Collection for trend analysis and program evaluation. The files contain in house analysis that is not dictated through the Treasury Inspector General for Tax Administration, GAO or legislative mandate. The reports include a breakdown of observations and recommendations for modification to current procedures or processes based on a detailed analysis of the data. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 2 years after cutoff.</p>

ITEM NO.	DESCRIPTION OF RECORDS
212	<p><b><i>Narrative Quality Review Reports of Private Debt Collection Activities.</i></b> The Embedded Quality Review System (EQRS)/National Quality Review System (NQRS) allow input of data for organizational quality reviews. EQRS/NQRS serve as vehicles to evaluate contractor performance through reviews. EQRS/NQRS are used by the Oversight quality analysts to capture data obtained from reviewing cases. The narrative information developed from EQRS/NQRS data is not used to assess individual performance and is scheduled separate of other Quality Data in those systems (see RCS 31, Item 10/2). (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 3 years after cutoff.</p>
213	<p><b><i>EQRS/NQRS Output Reports of Private Debt Collection Activities.</i></b> The Embedded Quality Review System (EQRS)/National Quality Review System (NQRS) allow outputs of report data for organizational quality reviews. EQRS/NQRS serve as vehicles to evaluate contractor performance through reviews. EQRS/NQRS are used by the Oversight quality analysts to capture and report data obtained from reviewing cases.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when superseded or no longer needed.</p>
<p><b>Note: Disposition for this Item is already approved (see N1-58-06-8, Item B). PCAs and the Private Debt Collection Program should use this authority when deleting/destroying PCA related EQRS/NQRS output quality reports.</b></p>	
214	<p><b><i>Private Debt Collection Audio Digital Recordings – Non-Evaluative-Centralized Quality.</i></b> Private Debt Collection Audio Digital Recordings including original recorded conversation between Private Collection Agency employees and taxpayers regarding collections on accounts. These conversations are used to measure contractor quality and compliance. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 18 months after cutoff.</p>
215	<p><b><i>Joint Private Debt Collection Operating Unit (OU) Quality Assurance (QA)/Consistency Meetings and Minutes.</i></b> Meeting Minutes of quality consistency meetings. Consistency Sessions attended by both PCA supervisory/quality staff members and IRS management are scheduled monthly. These Joint Sessions are designed to share information and for process improvement discussions. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 3 years after cutoff.</p>

ITEM NO.	DESCRIPTION OF RECORDS
216	<p><b><i>Private Debt Collection Customer Satisfaction Surveys.</i></b> The Private Debt Collection Program conducts monthly customer satisfaction surveys of the Program and Private Collection Agency activities. These files include Monthly and Quarterly Survey Results since inception of the Program. Monthly reports are saved to the PDC Program Shared Drive. Quarterly Reports include the cumulative results from the three previous months and are stored on CD-ROM. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Retire</b> to Records Center 2 years after cutoff. <b>Delete/Destroy</b> 15 years after cutoff.</p>
217	<p><b><i>Private Debt Collection Complaint Files and Complaint Logs.</i></b> The Private Debt Collection Program Compliant Files and Complaint Logs include, but are not limited to: Complaint Activity Form; Complaint/Concern Activity Report; Complaint Documentation; Complaint Logs and Responses - copies of all mail, complaint log notations, and any other notes of verbal complaints; hard copies of the affected cases; written complaint or notes of verbal complaints; written disputes; written notification from IRS that complaint/concern has been resolved. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 3 years after cutoff.</p>
218	<p><b><i>Private Debt Collection Letters and Letter Development Files.</i></b> Letters and Letter Development Files contain background and template design materials for the development of Letters, Notices, and other formatted materials specific to the Private Debt Collection Program. These are filed separate of other similar records maintained by Media and Publications. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 10 years after cutoff.</p>
219	<p><b><i>Private Debt Collection Handbooks and Guides Development Files.</i></b> The Handbook and Guides Development Files contain background, draft materials, and Official copies for the policies, procedures, and guides (Handbooks) specific to the Private Debt Collection Program. These files include, but are not limited to: the PDC COTR Handbook; PCA Policy and Procedure Guide (Pub 4708); RU Policy and Procedure Guide; Reports Handbook; Quality Handbook. The Private Debt Collection Program uses the services of the Private Collection Agencies (PCA), Referring Units (RU), Contract Representatives (COTRS), and Quality Analysts (QA) to function. Each group has a "handbook" which outlines their responsibilities. The PCA Policy and Procedure Guide have been converted into a publication. These are filed separate of other similar records maintained by Media and Publications. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 10 years after cutoff.</p>

ITEM NO.	DESCRIPTION OF RECORDS
220	<p data-bbox="422 262 1443 693"><b>Background Investigation Case Files and Associated Documentation for Private Debt Collection Personnel.</b> Documents filed in the Background Investigation Case Files for Private Debt Collection Personnel include, but are not limited to: 1) 13760 Personal Identify Verification of Federal Employees and Contractors; SF-85P Questionnaire for Public Trust Positions; I-9 Employment Eligibility verification (copy of form on file with employer, needed only if employee is a resident alien); Form 13340 Fair Credit and Reporting Act Disclosure and Authorization; Non-Disclosure Agreement Form; Consent to Disclosure of Tax Information; FD258 Fingerprint Card; Risk Assessment Checklist - RAC - (Completed by COTR); Record of status of investigation; Official memorandum when interim and final approval is granted; and/or Notification of employee separation. Copies of approval letters, interim letters, RACs, and copies of background investigation lists are maintained by the COTR for program documentation. (Job No. N1-58-09-40)</p> <p data-bbox="422 703 1356 745">(A) Background Investigation Case Files (of individual contractor personnel).</p> <p data-bbox="487 756 852 787"><b>AUTHORIZED DISPOSITION</b></p> <p data-bbox="487 787 1421 850"><b>Retire</b> to Records Center 2 years after date of report, final legal action, or final administrative action, whichever is appropriate.</p> <p data-bbox="487 850 1291 913"><b>Destroy</b> 16 years after date of final report, final legal action, or final administrative action.</p> <p data-bbox="422 934 1388 1039">(B) Other Documentation associated with Background Investigations of Private Debt Collection Agencies (e.g. Approval Letters, RACs, and Investigation Listings).</p> <p data-bbox="487 1050 852 1081"><b>AUTHORIZED DISPOSITION</b></p> <p data-bbox="487 1081 1291 1123"><b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.</p> <p data-bbox="487 1123 917 1155"><b>Delete/Destroy</b> 2 years after cutoff.</p>
221	<p data-bbox="422 1176 1443 1396"><b>Private Debt Collection Training Files.</b> Private Debt Collection Agencies are required to adhere to IRS internal requirements for training personnel in collections, disclosure, and other processes and practices. Private Debt Collections Training Files include information regarding the management of the training program including, but not limited to: Training materials, rosters of staff trained, and other documents indicating the type, duration, and specific training provided to personnel. (Job No. N1-58-09-40)</p> <p data-bbox="487 1407 852 1438"><b>AUTHORIZED DISPOSITION</b></p> <p data-bbox="487 1438 1291 1480"><b>Cut off</b> at end of fiscal year in which contract for PCA is terminated.</p> <p data-bbox="487 1480 901 1505"><b>Delete/Destroy</b> 1 year after cutoff</p>

ITEM NO.	DESCRIPTION OF RECORDS
222	<p><b>Private Debt Collection Annual Briefing Certifications.</b> Private Debt Collection Agencies are required to adhere to IRS internal requirements for conduct of annual briefings. Private Debt Collection Annual Briefings Certifications Files include, but are not limited to: Annual Briefing Verification; signed by each contractor and subcontractor employee upon completion; Taxpayer Rights and TAS Awareness Briefing Certification Forms; Security and Privacy Information Briefing Certification Forms; IRS RRA98 Section 1203 Awareness Briefing Certification Forms; Privacy Awareness Briefing Certification Forms; Disclosure and Safeguards Awareness Briefing Certification Forms; and UNAX forms.(Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 2 years after cutoff</p>
223	<p><b>Correspondence Files – Congressional Inquiries Relating to Private Debt Collection.</b> Includes general Congressional inquiries, requests from Congressional members and staff, Reports of the Joint Committee on Taxation (JCT), updates on Senator Grassley and related activities, GAO Reports, updates to GAO Reports, and draft responses, and copies of final responses.(Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 2 years after cutoff</p>
224	<p><b>Private Debt Collection Mailbox Inquiry Responses.</b> Inquiries and responses regarding the Private Debt Collection Program from the General Public, assigned taxpayers, practitioners, as well as other Private Collection Agencies requesting information on how to be part of the program. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 6 months after cutoff</p>
225	<p><b>Private Debt Collection Security Plans and Related Records.</b> Private Collection Agencies are required to develop extensive plans for securing documentation, especially regarding taxpayers, from unauthorized access or damage. Security Plan Files include planning documents, annual plans, reviews of plan, and reports regarding security issues. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 1 year after cutoff</p>
226	<p><b>Private Debt Collection IT Security Plans and Related Records.</b> Private Collection Agencies are required to develop extensive plans for securing documentation, especially regarding taxpayers, from unauthorized access or damage. Separate plans for IT security are required. IT Security Plan Files include risk assessment planning documents, surety planning documents, annual plans, reviews of plan, and reports regarding security issues. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 1 year after cutoff</p>

ITEM NO.	DESCRIPTION OF RECORDS
227	<p><b>Private Debt Collection Disaster Plans, Business Continuity Plans and Related Records.</b> Private Collection Agencies are required to develop extensive plans for protecting documentation, especially regarding taxpayers, damage due to various disasters (manmade and natural). Disaster Plan Files include planning documents, annual plans, reviews of plan, and reports regarding mitigating disaster related issues, as well as plans on conduct of business during such events. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 1 year after cutoff</p>
228	<p><b>Private Debt Collection Transmittal and Receipt Records (including Forms 3210).</b> Private Debt Collection Agencies are required to adhere to IRS internal requirements for transmittal and receipt control of taxpayer information. Forms 3210 are required for use as receipts and transmittal records when transferring taxpayer information between offices (e.g. from the IRS to the PCA). (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 1 year after cutoff</p>
229	<p><b>Private Debt Collection Certified and Registered Mail Records.</b> Private Debt Collection Agencies are required to adhere to IRS internal requirements for certified and registered mail in accordance with IRS Publication 4708. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 4 years after cutoff</p>
230	<p><b>Private Debt Collection Litigation Background Files.</b> Private Debt Collection Program background files on litigation matters involving the Program. Files include case materials, investigations of matter, subpoenas, summonses for testimony, copies of depositions, etc.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 2 years after cutoff</p>
231	<p><b>Private Debt Collection Threat Files.</b> Private Debt Collection Program background files on threats involving Private Debt Collection employees and contractors. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 5 years after cutoff</p>

ITEM NO.	DESCRIPTION OF RECORDS
232	<p><b>Private Debt Collection General Administrative Files.</b> Records accumulated by individual offices that relate to the internal administration or housekeeping activities of the office. This includes but is not limited to: Diversion of Employees justification/proposed substitutions; Employee diversions to other programs; List of PCA Employees (&amp; updates); Notification to COTR of Personnel Reassignment; Notification to PS&amp;I Contractor Program in writing of all Contractor employees who separate from the contract; Project Staff Roster; Monthly Separation Roster; Monthly Staffing Levels Report; and Weekly Active Employee Roster. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 2 years after cutoff</p> <p><b>Private Debt Collection Program-Specific Procurement Files.</b> Private Debt Collection (PDC) Program-Specific Procurement Files include, but are not limited to: Internal PDC High Level Plans, Microsoft Excel spreadsheets or Microsoft Word documents that contain all PDC payments which includes, questionable payments, the results of any audits or reviews and the final audit report which contained results and any recommendations. Procurement Files also contain Forms 4442, referrals to the Contracting Officer Technical Representative (COTR), for PDC administrative resolution fee and/or case resolutions - Documentation which supports the payment of an administrative resolution fee or an adjustment to commissionable payments to a Private Collection Agency; Financial Reports - These files contain all financial transactions related to accounts assigned to the PCAs. The COTRs use these files when completing the invoice process. Financial files include information on commissionable dollars and commissions to be paid to the PCAs. This includes a detail file that contains data on the specific reporting period (monthly) and a summary file that contains fiscal year to date cumulative information generated monthly. From September 2006 - October 2008, these files were downloaded from CPE and stored on a shared network server (NCT0010cpshr1\Common\Multi\PDC) with limited access. These files contain FTI. Beginning October 2008, COTRs accessed files through Control D. PCA Invoice and supporting documentation used by the COTR to input payment data through WebRTS. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which contract for PCA is terminated. <b>Delete/Destroy</b> 6 years, 3 months after cutoff</p>
234	<p><b>Private Debt Collection Program-Specific Solicited and Unsolicited Bids and Proposals Files.</b> Files on bids and proposals, solicited and unsolicited, received by the Private Debt Collection Program. Bids and Proposals Files include Request for Quote (RFQ) Task Orders, any associated documentation. These files are maintained by the Accountable Officer for the Program. (Job No. N1-58-09-40)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cut off</b> at end of fiscal year in which the last payment for related goods and/or services is made. <b>Delete/Destroy</b> 1 year after final payment.</p>

**Note:** Items 235 through 239 are reserved for future PDC records series that are required.

## PART VIII - BANK SECRECY ACT RECORDS



ITEM NO.	DESCRIPTION OF RECORDS
240	<i>Form 5104, Report of Apparent Violation of Financial Recordkeeping and Reporting Regulations.</i> Form 5401 collects information such as Name of referred entity, type of referred entity (i.e. individual, sole proprietorship, partnership, corporation, etc.), address, phone number, type of violation, date entity was notified that it was covered under 31 CFR 103, time frame of previous compliance examination periods, date closed, date of prior referral, referring examiner, date of current referral, and signature of Territory Manager. (Job No. N1-58-10-19)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Destroy** 1 year after case is closed.

**NOTE:** This disposition is pending NARA approval. Check with Area Records Manager regarding status.

**ALPHABETIC LISTING**

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<b>DESCRIPTION OF ITEM</b>	<b>PART/ITEM NO.</b>
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**FORMS LISTING**

\* This form is now obsolete. Unless otherwise noted in the Schedule, this form has met its final disposition. All copies should be destroyed, except when filed or maintained in accordance with other program records with different retentions. In this case, those copies of the form should be disposed of in accordance with the RCS Item Number to which they have become associated.

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668-B	Levy	43
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795	Daily Report of Collection Activity	31
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921-I	Consent Fixing Period of Limitation on Assessment of Income and Profits Tax	150
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990	Return of Organization Exempt from Income Tax	64
990-A*	Return of Organization Exempt from Income Tax	64
1041-A (Public Inspection Copy)	U.S. Information Return on Trust Accumulation of Charitable Amounts	64
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1117	Income Tax Surety Bond	43
1271	Rejection or Withdrawal Memorandum	50
1902(B)*	Report of Individual Income Tax Examination Changes	16
1963	Collection Register	81
1976	Assignment Slip	24
2117-A*	Depository Penalty Computation (Deposits after 12-31-69)	41
2159	Payroll Deduction Agreement	41
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2209-A		Status Report
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2222	Sealed Bid for Purchase of Seized Property	47
2223	Request for Information From Military	23
2236	Deposit Fund Record - Miscellaneous Deposit Fund	87



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2261-B	Collateral Agreement - Adjusted Basis of Specific Assets	50
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2264	Request for Social Security Account Information	23
2270	Notice to Exhibit Books and Records	41
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2345	Batch Transmittal	24
2363	Master File Entity Change	41
2373	Statement of Internal Revenue Taxes Due as an Expense of Administration of an Estate 2433 Notice of Seizure	47
2424	Account Adjustment Voucher	41
2481	Notice to Make Special Deposits of Taxes (Section 7512 of the Internal Revenue Code)	25, 40
2434	Notice of Public Auction Sale	47
2434-A	Notice of Sealed Bid Sale	47
2434-B	Notices of Encumbrances Against or Interest in Property Offered for Sale	46
2435	Certificate of Sale of Seized Property	47
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2645*	List of Property Belonging to Taxpayer	41
2650	TDA/TDI Transfer	6, 41
2674	Report of Trust Fund Tax Violations	40
2679	Teller's Daily Balance and Reconciliation	82
2700*	Offer in Compromise Check sheet	50
2747	Investigation History	41
2749	Request for Trust Fund Recovery Penalty Assessment	41
2750	Waiver Extending Statutory Period for Assessment of Trust Fund Recovery Penalty	
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2751	Proposed Assessment of Trust Fund Recovery Penalty	41
2751-AD	Trust Fund Recovery Penalty - Offer of Agreement to Assessment and Collection	41
2797	Referral Report of Potential Criminal Fraud Cases	6
2859	Request for Quick or Prompt Assessment	41
2860	Document Transmittal and Bill	24
2866	Certificate of Official Record	36
2876*	Request for VA Insurance Policy Dividend Information	41
3031	Report of Investigation of Transferee Liability	
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3033	Investigation of Request for Certificate of Discharge or Subordination	44
3040	Authorization to Apply Offer in Compromise Deposit to Liability	50
3050	Certification of Lack of Record	23
3177	Notice of Action for Entry on Master File	41
3185	Transfer of Return (Transfer of Administrative File)	26
3198	Special Handling Notice for Examination Case Processing	41
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3439	Statement of Annual Income (Individual)	50
3440	Adjustments to Statement of Annual Income	50
3449	Referral Report	41
3469*	Collection Division Workload Staff Power Schedule	10
3473*	Rejected Document Transmittal	26
3552	Prompt Assessment Billing Assembly	
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3624	Directories, Indexes and Registers [Machine Stationery, (6 Parts)]	25
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3774	Request for Research	23, 41
3870	Request for Adjustment (Part 4)	41
3911	Taxpayer Statement Regarding Refund	16, 22
3913	Acknowledgment of Returned Refund Check	41
3915	Processing Notices and Releases of Federal Tax Lien and Other Related Certificates	43
3982	Billing Support for Lien and Certificate Fees	43
3990	Reviewer's Report	31
3991*	Recommendation for Non-Filing of Notice of Federal Tax Lien	41
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4159	Payment Tracer Request	25, 41
4174*	Charge-Out Card	25
4180	Report of Interview Held with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes	41
4183	Recommendation Regarding Trust Fund Recovery Penalty Assessment	
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4196	Quarterly Report of Offers in Compromise Activity	10
4208	Case Index Card - Special Procedures Function (Part 1)	39
4219	Statement of Liability of Lender, Surety, or Other Person for (Duplicate) Withholding Taxes	25
4287	Record of Discovered Remittances	84
4338	Information or Certified Transcript Request	41
4376	Report of Investigation (IRC 7425 or 2410 USC)	44
4425	Public Sale Bid Tabulation	47
4442	Inquiry Referral	200, 233
4443	Summons Referral	47
4477	Civil Suit Recommendation	38, 53
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4479	Lien and Claimant Data - Civil Suit	38
4480	Property Description - Civil Suit	38
4488	Proof of Claim Report for Advisory/Insolvency	41
4490	Proof of Claim for Internal Revenue Taxes	41
4506	Request for Copy of Tax Return	24
4523	Case Index Card Record of Assessment of Trust Fund Recovery Penalty or Personal Liability for Excise	41
4585	Minimum Bid Worksheet	46
4598*	Forms W-2, W-2P or 1099 Not Received or Incorrect	23
4652*	Assault or Threat of Assault Report	27
4793*	Request for Offset Government Contract	41
4844	Request for Terminal Action	41
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4906*	100 Percent ASED Notice	41
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5173	Transfer Certificate	43
5188	Analysis of Revenue Officer Case Assignments	31
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5345-B	Examination Request Non-ERCS Users	91
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5391*	Procedures/Systems Change Request	9
5402	Appeals Transmittal and Case Memo	94
5450-C*	ACS Daily Time Report	32
5488*	Returns Compliance Record	41
5492	Post Review Worksheet	31
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5604	Action Sheet [Section 6020(b)]	41, 57
5792 (Part 3)	Request for IDRS Generated Refund (IGR)	41
5919	Teller's Error Advice	86
5942	Reviewer's Report-Technical Services Advisory	31
5942-C*	Reviewer's Report-Special Procedures Function	31
6113*	Refund Litigation Case Data Request	38
6123	Verification of Fiduciary's Federal Tax Deposit	41
6313	Collateral Agreement Payment Record	50
6314	Deferred Payment Offer, Payment Record (to be attached to Form 2515)	50
6338	Proof of Claim for Internal Revenue Taxes (Bankruptcy Code Cases)	41
6338-A	Request for Payment of Internal Revenue Taxes	41
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<b>FORM NO.</b>	<b>DESCRIPTION</b>	<b>ITEM NO.</b>
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6670	Seizure Disposition Report	10
6759*	Request for Taxpayer Data	133
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7249-F	Abstract and Statement	50
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7251-A	Accepted Offers in Compromise	50
8176*	General Purpose Notice Form (used for generation of CP-515 through 519)	41
8191*	Collection Case Quality Check Sheet	31
8194	Statistical Sampling Tally Sheet	31
8195	Collection Quality Review Transmittal Slip (SCCB)	25
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8213	Recommendation to Delay Decision on Assessment of Trust Fund Recovery Penalty or Personal Liability	41
8214*	Returns Compliance Program Report	10
8258*	Notice of Insufficient Funds Penalty	41
8265(C)*	FTD Alert Notice	41
8272*	Request for a Return (CP-169)	41
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8333	Employment Tax Examination Check Sheet	56
8420*	ACS Telephone Data Feeder Report	10
8519	Taxpayer's Copy of Notice of Levy	43
8546	Claim for Reimbursement of Bank Charges Incurred Due to Erroneous Service Levy or Mislplaced Payment Check	41
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**INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 29****TAX ADMINISTRATION - WAGE AND INVESTMENT RECORDS**

This Schedule covers records created and/or maintained by IRS Submissions Processing Campuses in carrying out their functions pertaining to:

- revenue collecting and accounting;
- processing, analysis and disposition of tax returns, tax information documents and related records;
- mailing of tax forms;
- transcription of statistical information; and
- preparation of special reports.

The records disposition authorizations in this Schedule are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

This transmits revised text for Records Control Schedule (RCS) 29, current as of June 2013. RCS updates include new items, and modified disposition language and descriptions. In particular, see Items 58 and 59 for changes in dispositions related to U.S. Corporation Income Tax Returns, and Item 69(5) for a change in disposition to Direct Debit Installment Agreements. Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS. To facilitate reference, this Schedule contains an Alphabetical Index to primary item/series titles and a Forms Listing cross-indexed to specific items.

**Notes:**

1. Documents eligible for immediate destruction which would normally be retired or returned as refiles to a records center, but are physically located in the service centers should be destroyed at the service centers when no longer needed. **DO NOT RETIRE TO THE RECORDS CENTER.**
2. Temporary Paper/Microfilm Records Converted To Digital Images. The approved retention period for temporary paper/microfilm records shall be applied to scanned copies of the same records. The approved retention period for temporary paper/microfilm records shall be applied to copies of those records in digital format. The original (hard copy) records shall be destroyed upon verification of the new media, unless legal requirements preclude early destruction of the originals.
3. Administrative File. Items attached to a tax return or document, or considered a part of an administrative file (regardless of whether the items are physically with the return or document, or maintained in a physically separate file) are considered a part of the tax return or document. These items may include, but are not limited to: schedules, correspondence, audit reports work papers, exhibits, wills, affidavits of appraisals, trust agreements, powers of attorney, briefs, originals, and copies of Revenue Agent's Reports (RAR's) and Form 843 claims, copies of any tax returns, and any other items deemed necessary by any functional area within the IRS to support related tax administration activities and determinations; and to provide supporting documentation and an audit trail.



**ITEM NO DESCRIPTION OF RECORDS****ADMINISTRATIVE RECORDS**

- 1** **General Correspondence Files.** Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office, regional offices, area offices (including Area, Zone or Local Office) pertaining to service center operations, instructional material, and data concerning organization and staffing practices, and achievements. (Excludes records documenting significant procedural and organizational matters, and selected records determined to have reference value which shall be retained.) (Job No. NC1–58–80–6, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy 2 years after the end of the year.**

- 2** **Administrative Files.** Correspondence and related documents (not covered elsewhere in this Schedule) pertaining to housekeeping or facilitative functions of the overall administration and operation of the service center. (Job No. NC1–58–80–6, Item 2)

**AUTHORIZED DISPOSITION**

**Destroy 6 months after the end of the year.**

- 3** **Delegations of Authority Files.** Record copies documenting the delegations of authority.

(1) To an individual or office in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are a part of the Internal Management Document System.) (Job No. NN–170–16, Item 2)

**AUTHORIZED DISPOSITION**

**Destroy 1 year after close of the calendar year in which delegation of authority was terminated.**

(2) Statutory Notices. Delegations of Authority for signing statutory notices. (Job No. NC1–58–85–10, Item 3)

**AUTHORIZED DISPOSITION**

**Destroy 7 years after end of processing year in which delegation of authority was terminated.**

- 4** **Computer Run Books** developed by the service center for operations under the ADP system. (Job No. NC1–58–82–9, Item 4)

(1) Copies of Run Books.

**AUTHORIZED DISPOSITION**

**Destroy 6 years after the end of the processing year.**

- 5** **Evaluation, Assistant and Internal Audit Reports.** Reports submitted by the office of Regional Inspector, regional office, and service center, together with related correspondence and work papers. Reports cover special studies, internal audits of

operations, evaluation of program activities, conformance or variation to existing procedures and regulations for management purposes.

(1) Record Copy. (Job No. NC1–58–80–6, Item 5)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after completion or issuance of report.

(2) All other copies. (Job No. NC1–58–85–10)

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years or when no longer needed in current operations, whichever is earlier.

- 6** ***Minutes or Summaries of Conferences and Meetings.*** Documentation of minutes or summaries of conferences and meetings, including information or decisions reached and actions taken, or to be taken. (Job No. NC1–58–85–10, Item 6)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the year.

- 7** ***Management Survey and Project Reports.*** Narrative reports prepared for local implementation. (Job No. NN–170–16, Item 6)

(1) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after close of file.

(2) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

- 8** ***Narrative and Statistical Reports.*** Recurring narrative, statistical, progress, production reports and Run No. GUF 83–40, Deleted Database Records (not covered elsewhere in this schedule). (Job Nos. NC1–58–80–6 and N1–58–87–6, Item 8)

(1) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

(2) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

- 9** ***Production and Work Control Transmittals, etc.***

**AUTHORIZED DISPOSITION**

**Destroy** after completion of each annual program.

- 10 **Production and Work Control Schedules, Registers and Reports (including Performance Evaluation Reporting System (PERS) Listings).** (Job No. NC1–58–85–10, Item 10)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after completion of annual program.

- 11 **Systems Change Requests** and supporting documents. (Job No. NC1–58–80–6, Item 11)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after approval or rejection.

- 12 **Worksheets** used as source documents to prepare punch cards. (Job No. NN–170–16, Item 9)

**AUTHORIZED DISPOSITION**

**Destroy** after related punch cards are destroyed.

**Note: This records series is obsolete. All remaining records are eligible for destruction.**

- 13 **Daily Production and Batch Control Cards** and related forms and documents used in the preparation of production control reports. (Job No. II–NNA–2729, Item 5)

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after reports are printed.

- 14 **Work Measurement Reports.** Employee records, reports, schedules, machine control documents, worksheets, and equivalent documents. (Job No. NC1–58–76–9, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after data has been recorded and balanced.

**Note:** If time and attendance data is recorded on Form 3081, use Records Control Schedule 39/General Records Schedule 2 - Document 12829, Items 7 and 8 for disposition.

(1) Record copies used by Service Center Management Staff Reports Unit.

(2) Other copies provided to supervisors and other working copies than in (1) above.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after data has been recorded and balanced.

(3) Total Evaluation Performance System (TEPS), Quarterly Individual Performance Summary Report (IPSR). (Job No. N1–58–94–4, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy** hard copy listings/reports after 8 quarters plus the current quarter have passed and the data has been recorded and balanced.

- 15 **Cooperative Effort Incentive Pay Reports.** Incentive pay forms, reports and records (including Job/Operator Statistics and Analysis, as well as the Run 092-65 Option Reports) used by the Local Incentive Pay Committee. (Job No. N1–58–87–6, Item 15)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of the current quarter.

- 16 **Machine Logs** and related documents used to record machine use on each program. (Job No. NN–170–16, Item 10)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of last entry.

- 17 **Work Measurement Master Cards.** Employee Master Cards; Organization, Function and Program Master Cards; Machine Master Cards, and equivalent forms and documents. (Job No. NN–170–16, Item 11)

**AUTHORIZED DISPOSITION**

**Destroy** dropout or discontinued cards 6 months after end of each 6-month reporting period (June 30 and December 31).

- 18 **Work Measurement Work Planning and Control Cards.** Job Record Detail Card, Machine Hour Card, Employee Performance Card and equivalent forms and documents used for input and output in preparing staff-hour and machine-hour reports. (Job No. II–NNA–2729, Item 8)

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after related reports are printed.

- 19 **Magnetic Media Management Records.** (Job No. N1–58–94–4)

(1) Semiannual and Annual Inventory Records and Reports, Monthly Inventory Reports, Missing and Destroyed Media Records (including Forms 3220 used with Transaction Code 1 for addition or deletion of tapes and disks). (Job No. NC1-58-85-10, Item 19)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

(2) Forms 3220 (except Transaction Code 1), Expired Retention Notifications.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

(3) Weekly Master Listings, Weekly Job-Run- File Listings.

**AUTHORIZED DISPOSITION**

**Destroy** 1 month after the end of the processing month.

(4) Scratch Lists, Tape Cleaning Lists, Un-postable Lists.

**AUTHORIZED DISPOSITION**

**Destroy** 1 week after completion of action.

(5) Daily Master Listings.

**AUTHORIZED DISPOSITION**

**Destroy** 1 week after processing week.

**20 Quality Review Forms, Reports and Records.** (Job No. NC1–58–85–10, Item 20)

(1) Sample Control, Error Logs and Error Notices (valid Forms 3926 and 3927).

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the current quarter.

(2) Invalid 3926 Listing and Invalid 3927 Listing.

**AUTHORIZED DISPOSITION**

**Destroy** after corrections post.

(3) Selected Cum Records and Defect List File.

**AUTHORIZED DISPOSITION**

**Destroy** old one when new one is printed.

(4) DDES or Key punch Input Forms 3927 and 3927A.

**AUTHORIZED DISPOSITION**

(a) **Destroy** after data has posted to the Defect List and Cum Data File.

(b) Other DDES or Key punch Quality Assurance Input Documents can generally be disposed of after the data posts.

(5) Quality Review Index and DDE Mismatch Listing. (Job No. NC1–58–78–4, Item 20)

**AUTHORIZED DISPOSITION**

**Destroy** after review is complete.

(6) Service Center Collection Branch, Quality Review Record, Form 8509, Part 2. (Job No. N1–58–87–6, Item 20)

**AUTHORIZED DISPOSITION**

**Destroy** after data has been input to computerized reports system.

**Note: Form 8509 is obsolete (as of 4/1/88). All remaining forms are eligible for destruction.**

**21 Computer Systems Console Typer Sheets.** Computer Printout Sheets containing data relating to reel numbers and tape runs.**AUTHORIZED DISPOSITION**

**Destroy** after 9 months or when no longer needed to resolve computer problems, whichever is earlier.

**22 Audit Technical Time Report,** or related documents, containing case and time listings of audit technical personnel. (Job No. NC1–58–85–10, Item 22)**AUTHORIZED DISPOSITION**

**Destroy** after 2 years.

**23 Training Program Files.** Schedules, time-tables, evaluations, and plans of training courses; documents and reports pertaining to participation, instructions, attendance, progress and examinations; requests for material, services and information; data

relating to training task forces; estimates of need for training; and related data (not made a part of personnel files and not covered elsewhere in this schedule). (Job No. NC1–58–85–10, Item 23)

(1) Records covering courses held in parts.

**AUTHORIZED DISPOSITION**

**Destroy 1 year after completion of entire course.**

(2) All other records (except selected over-all records of training which may be retained until no longer needed in current operations).

**AUTHORIZED DISPOSITION**

**Destroy 1 year after close of the year.**

- 24** ***Training and Development Records of Individuals.*** Forms, memorandums, and reports pertaining to participation, progress and grades; evaluations and summaries of the performance and effectiveness of individuals in courses, training or career development projects; and applications and records of students in correspondence courses. (Job No. NN–170–16, Item 17)

**AUTHORIZED DISPOSITION**

**Destroy when no longer needed in current operations.**

- 25** ***Evaluations of Classroom Instructors.*** Forms or memorandums used to evaluate the performance and effectiveness of classroom instructors. (Job No. NN–170–16, Item 18)

(1) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy after completion of course or 1 year after end of instructor's assignment.**

(2) All other copies. (Job No. NC1–58–85–10, Item 25)

**AUTHORIZED DISPOSITION**

**Destroy when no longer needed in current operations.**

- 26** ***Training Course Status Notices.***

(1) Master Copy. (Job No. NN–170–16, Item 19).

**AUTHORIZED DISPOSITION**

**Destroy when suspended or obsolete.**

(2) All other copies. (Job No. NN–170–16, Item 19)

**AUTHORIZED DISPOSITION**

**Destroy when no longer needed in current operations.**

(3) Training Material Status Notice Transmittals. (Job No. NC1–58–85–10, Item 26)

**AUTHORIZED DISPOSITION**

**Destroy upon receipt of subsequent transmittal notice.**

- 27** **Field Assistance Customer Comment Card (Form 12259).** The Customer Satisfaction Comment Card is used by taxpayers to provide feedback to Field Assistance. Card is in the form of a 3 color scan form and is handed out in the Field Assistance Offices to walk-ins. Cards are folded and returned to the survey processing center for data collection and quality review. (Job No. N1-58-09-9)

**AUTHORIZED DISPOSITION**

**Destroy** when 60 days old.

**Note:** Field Assistance Customer Comment Card data is captured and entered into a quality review system. Forms 13359 serve as Data Collection Instruments and inputs to this system which will be scheduled separately. The disposition of these inputs, once approved, will be reiterated on the SF 115 submitted for this Quality Review System.

- 28** **Check and Bond Issue Lists.** Memorandum copies of lists and related documents.

(1) Check Issue Lists. (Job No. NC1-58-85-10, Item 28)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of receipt.

(2) Bond Issue Lists. (Job No. NN-170-16, Item 21)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of receipt.

- 29** **Designations of Certifying Officers.** Forms, lists and correspondence relating to the designation of Internal Revenue Service Officers and employees to certify vouchers to disbursing officers for payments from appropriated funds. Also includes records pertaining to recommendations for appointments and revocations; and revocations and notices of appointments and revocations. (Note: Segregate terminated delegations of authority on a continuous basis.) (Job No. NC1-58-85-10, Item 29)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after revocation.

- 30** **Identification Badges.** Worn to permit building access. (Job No. NC1-58-85-9, Item 30)

**AUTHORIZED DISPOSITION**

**Destroy** after employee discharge and verification against issuing and receipt records.

- 31** **Membership in Professional Organizations.** Correspondence, reports, copies of speeches, minutes of meetings, publications, newsletters, and other material related to membership and participation of Service officials and supervisory employees in professional societies and organizations. (Participation authorized by the Service.) (Job No. NC1-58-85-10, Item 31)

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years or when no longer needed in current operations, whichever is earlier.

- 32** ***Physical and Document Security Files.*** Correspondence, reports and plans reflecting implementation of Service policies and procedures developed in the administration of the Accident Prevention, Emergency Planning and Security Programs, includes Boards of Inquiry and evaluation surveys or inspections in these three areas. (Job No. NC1–58–85–10, Item 32)

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years.

- 33** ***Identification Media and Related Records.*** (Job No. NC1–58–80–6, Item 33)

(1) IRS Employee Identification Card, (Forms 6054, 6055, and 6056) and Civil Defense Card.

**AUTHORIZED DISPOSITION**

**Destroy** upon final turn-in by person to whom issued.

**Note: Forms 6054, 6055 and 6056 are obsolete (as of end of calendar year 2010) and should be destroyed in accordance with these approved disposition instructions.**

(2) Numerical Records of Identification Media.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after last entry for turn-in is made.

(3) Alphabetical Identification Media Requests.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after being placed in the dead file.

(4) Prepared List of Personnel Authorized Access to Restricted/Secured Areas.

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months.

(5) All other records and correspondence pertaining to identification media.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

(6) Fingerprint card, FS-258. (Job No. N1-58-98-12, item 10)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after participant is removed from program.

- 34** ***Emergency Planning Files.*** Records relating to the day-to-day administration and operation of the emergency planning program, such as program memorandums, correspondence and instructions relating to test exercises, tests of emergency communications equipment, and copies of reports. (Job No. NC1–58–85–10, Item 34)

**AUTHORIZED DISPOSITION**

**Destroy** when superseded by new plan and lists, or when declared obsolete.



- 35 **Relocation Plans and Lists.** Records pertaining to the emergency relocation plan, and emergency relocation cadre assignment.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded by new plan and lists, or when declared obsolete (Job No. NC1–58–85–10, Item 35)

- 36 **Safety Program Files.** Correspondence and related documents (not covered elsewhere in this Schedule) pertaining to safety program progress, comparative safety and accident data, etc. (Job No. NC1–58–85–10, Item 36)

**AUTHORIZED DISPOSITION**

**Destroy** when superseded by new plan and lists, or when declared obsolete.

- 37 **Accident Case Files.** Case files containing personal injury, investigative, and motor vehicle accident reports; exhibits, statements of fact and related correspondence.

**Note:** Record copies of no lost time injury reports maintained in regional Facilities Management Branch; those of lost time injury and motor vehicle accident reports maintained in National Office Protective Programs Branch. (Job No. NN–170–16, Item 29)

(1) Motor Vehicle Accident Records.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after case is closed.

(2) Employee Personal Injury Records.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of accident.

- 38 **Certified and Registered Mail Records.** (Job No. NC1–58–85–10, Item 38)

(1) Registers and Receipts of incoming and outgoing certified and registered mail (except Statutory Notices).

(a) Other Than Tax Related.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

(b) Tax Related (except Statutory Notices).

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

(c) Undeliverable 105C/106C Letters. IRS Letter 105C Claims Disallowed and 106C Claims Partially Disallowed which are returned as undeliverable and no current address can be located. (Job No. N1-58-08-14)

**Note:** Disposition is related to Questionable Refund Program (QRP) and successor functions returns only.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed.

(2) Statutory Notices. Computerized certified mailing lists. (Job No. N1–58–94–1, Item 38)

**AUTHORIZED DISPOSITION**

**Retire** to Records Centers 3 years after the date of assessment.

**Destroy** 12 years after end of processing year.

(3) Registers and receipts of certified and registered mail for statutory “Notices of Intent to Levy” (issued pursuant to IRC 6331[d])

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the date of statutory notice.

**Destroy** 12 years after the date of statutory notice.

- 39** **Notice Delivery System (NDS).** Notice Delivery System (NDS) is an IRS application within the Wage and Investment Division that provides a more efficient mail processing function. NDS enables faster processing of taxpayer notices, higher levels of postal discount, and meets critical print site mailing requirements for sending multiple notices to taxpayers. The system tracks domestic certified and return receipt request mail and returns information on delivery status, such as delivered, refused, and returned to sender. The system serves as a print system that generates notices from IRS Correspondence files to taxpayers. (Job No. N1-58-11-6)

(A) Inputs: The United States Postal Service sends files to NDS containing the results of mail delivery including information such as electronic file header record ID, electronic file type, electronic file number, date of mailing, time of mailing, entry facility, payment account number, method of payment, Post Office of Account ZIP code, Database Security Audit System (DSAS) Confirmation number, pickup requested indicator, Postal Service Electronic File Version Number, unique developer ID code, shipping/manifesting software’s product version number, file record count, filler, Electronic File Detail Record ID, class of mail, package identification code, destination information and other tracking information for the certified and registered mail delivery.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for business.

(B) System Data:

(1) IRS notices sent via mail to taxpayers.

**AUTHORIZED DISPOSITION**

**Delete** 10 days after mail date.

(2) Certified Mail data including a record of certified mail numbers and USPS delivery information held in the Certified Mail Repository portion of NDS.

**AUTHORIZED DISPOSITION**

**Delete** 12 years after processing year.

(C) Outputs: Outputs consist of printed notices mailed to taxpayers, and are considered non-record.

**No Disposition Necessary (Non-record).**

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 40** **Records Disposition Files.** Includes descriptive inventories, disposal authorizations, schedules for retirement of records, records transmittal and receipt forms for retirement to Federal Records Centers, reports of disposition, and related documents.

(1) Records Transmittal and Receipt Documents. (Job No. NC1–58–80–6, Item 40)

(a) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** when related records are destroyed, or when no longer needed for administrative or reference purposes, whichever is later.

(b) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations or when certification of destruction is received.

(2) Disposal Authorization Documents. (Job No. NC1–58–80–6, Item 40)

(a) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** when related records are destroyed, or when no longer needed for administrative or reference purposes, whichever is later.

(b) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

(3) Disposition and Holdings Reports and other related material. (Job No. NN–170–16, item 40)

(a) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

(b) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

- 41** **Numerical History Forms Files.** Form History Requests for a new or revised form; Form Status Notices; copies of current forms; information on completed and contemplated changes or revisions, including notes, rough drafts or work papers; copies of regulations, administrative issuances, or other instructions. Includes

correspondence, conference notes and documentation relating to final approval of forms. (Job No. NC1–58–80–6, Item 41)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after form becomes obsolete.

- 42 **Internal Control Files.** Card files, tickler files, and other types of files used to record action taken and control workflow (not covered elsewhere in this Schedule). (Job No. NC1–58–76–9, Item 5)

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year or when no longer needed in current operations.

- 43 **Management Document Distribution Control,** or equivalent records used in the control and distribution of internal management documents. (Job No. NN–170–16, Item 36)

**AUTHORIZED DISPOSITION**

**Destroy** except current card and the one that immediately precedes current card.

- 44 **Reference Files.** Extra copies of correspondence and reports, reference copies of computer-produced reports, directives and internal management documents, walk-in contact cards, or other material retained solely for reference purposes in current operations. (Job No. NC1–58–80–6, Item 44)

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete or superseded, or when no longer needed in current operations.

- 45 **Resident Programmer Analysts (RPA) Records.** (Job No. NN–173–152, Item 6)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after superseded, or when no longer needed in current operations.

- 46 **Records Relating to Disclosure.** Form 5466B (Multiple Records of Disclosure). (Job No. NC1-58-80-6, Item 46)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 6 years after end of processing year.

- 47 **Information Items.** Tax-related communications and information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service.

(1) Transmittal Memorandums of information items and other information from area offices to service centers. (Job No. NC1–58–76–9, Item 32)

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

(2) Non-tax related and insignificant tax items. (Job No. NC1–58–82–9, Item 47)

**AUTHORIZED DISPOSITION**

**Destroy** 90 days after receipt or after post review, whichever is later.

**Note:** All must receive post review before destroying.

(3) Currency Transaction Records. Reports filed by financial institutions and businesses relating to financial transactions as required by the Currency and Foreign Transaction Reporting Act. (Job No. N1–58–93–3, Item 15)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the end of the processing year or when no longer needed in office.

**Destroy** 11 years after the end of the processing year.

(4) Other closed tax related items sent to files. (Job No. NC1–58–76–9, Item 32)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after closing date.

(5) Closed tax related items, transferred to another service center.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after closing date.

(6) Closed tax related items sent to Examination, Collection, Employee Plans and Exempt Organizations, Criminal Investigation.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after closing date.

(7) Closed tax related items to Prior Investigations. (Job No. NC1–58–78–4, Item 47)

**AUTHORIZED DISPOSITION**

**Destroy** 10 years from closing date.

(8) Tape File (Form 4789) Criminal Investigation/Customs Tape Exchange Program (Back-Up Tape). (Job No. NC1–58–80–6, Item 47)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after shipment date.

**Note: Form 4789 is obsolete (as of 2006), and has been superseded by FinCEN Form 104 37683N.**

- 48 **Employer's Annual Return of Allocated Tips, Form 8027 (CSPC Only).** Includes Form 8027, Form 8027–T, attachments, and determination letters. (Job No. N1–58–87–6, Item 48)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, 1 year after the end of the year in which the returns were numbered and processed.

**Destroy** 6 years after the end of the processing year.

- 49 **All Taxpayer Case Files.**

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after case is closed, or when no longer needed, whichever is earlier. (Job No. NC1–58–85–10, Item 49)

- 50 **Documentation of the Tax Equity and Fiscal Responsibility Act (TEFRA) Tip Income Study (ANSC only).** The study is congressionally mandated under the TEFRA of 1982. Documentation includes Forms 8027, transcripts of Forms 8027 and associated workpapers. (Job No. N1–58–87–6, Item 50)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after December 31, 1991.

**Destroy** after December 31, 1999.

**Note: These records are no longer accumulated. These records have met their final disposition and are to be destroyed.**

- 51 **Closed 100 Percent Penalty File (Form 2749).** (Job No. N1–58–87–6, Item 51)

**AUTHORIZED DISPOSITION**

**Destroy** at the end of June and at the end of December those forms over 6 months old.

- 52 **Payer Master File Entity Change Entry (Form 8487)** used in resolving unpostable cases. (Job No. N1–58–87–6, Item 52)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

**Note: Form 8423 (Notice of Action for Entry on Payer Master File) previously covered by this item is obsolete (as of 4/1/88) and has been removed from this Schedule. This form has met its final disposition and all copies are to be destroyed.**

- 53 **Self-Assessed Penalties Return (Form 8210).** (Job No. N1–58–87–6, Item 53)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the end of the processing year.

**Destroy** 4 years after the end of the processing year.

- 54 **Power of Attorney (POA)/Tax Information Authorization (TIA), Centralized Authorization File (CAF).** Authorization for a third party to act in behalf of a taxpayer before IRS or to receive or inspect certain tax information for the taxpayer.

(1) POAs and TIAs (Hard Copy) used as input documents to the CAF.

**AUTHORIZED DISPOSITION**

**Retire** to IRS C-Site one year after year of processing.

**Destroy** after January 2 of the year following the purge year which is identified by the first 2 digits of the SDLN on the POA or TIA. (Job No. NC1–58–85–10, Item 54)

**RETURNS PROCESSING RECORDS**

- 55 **Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns.** Includes all tax returns which are filed with the Service through any type of electronic means. (Job No. N1–58–95–1)

(1) Tax return records filed electronically and maintained on magnetic tape, laser

optical disk, magnetic disk or other such paperless medium.

#### **AUTHORIZED DISPOSITION**

**Destroy** on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

(2) Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return; Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice 527 Status; W-2, Wage and Tax Statements; and related schedules not conducive to electronic transmission.

#### **AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed.

**Destroy** on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

**Note: Form 8453-OL is obsolete (as of 8/5/99). All copies of this form should be eligible for destruction, unless needed for CSED.**

(3) Form 8633, Application to Participate in the Electronic Filing Program.

#### **AUTHORIZED DISPOSITION**

**Destroy** 3 years after participant is removed from the program.

(4) Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.

#### **AUTHORIZED DISPOSITION**

**Destroy** 3 years after participant is removed from the program.

**Note: Form 9041 is obsolete (as of 5/13/04). All copies of this form should be eligible for destruction. Form 8633 has replaced Form 9041.**

(5) Paper images of tax returns created from electronic storage medium.

#### **AUTHORIZED DISPOSITION**

**Destroy** after the need for the creation of the paper image has been satisfied.

- 56** ***Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries.*** These records include the Forms 1040 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file. (Job No. N1-58-95-1).

(1) Returns filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator sequence on or before December 31.

#### **AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed.

**Destroy** on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

(2) Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning July 1 through September 30 following the year in which the returns were numbered in the penalty or supplemental.

**Destroy** 6 years and 9 months after the end of the calendar year in which case is closed.

(3) Returns in potential refund litigation case files. Returns and all related documents.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after establishment of file.

**Destroy** 7 years after establishment of file.

(4) Education Credits (American Opportunity and Lifetime Learning Credits) Form 8863 (Job No. N1-58-99-5) This form is used to compute allowable education credits and is filed with Individual Tax Return Forms 1040/1040A.

(a) Filed with returns in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator sequence on or before December 31.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed.

**Destroy** after January 16, 6 years after the end of the processing year unless needed for the Collection Statute Expiration Date (CSED) Extract.

(b) Filed with returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning July 1 through September 30 following the year in which the returns were numbered in the penalty or supplemental series.

**Destroy** 6 years after the end of the processing year in which case is closed.

(c) Filed with returns in potential refund litigation case files. Returns and all related documents.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after establishment of file.

**Destroy** 7 years after establishment of file.

(5) Election to include Stock in gross income pursuant to Section 83(b).

**Note:** Maintain in an alphabetical drop file by year. (Job No. N1-58-98-12, item 2)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after December 31 of the year of receipt.

**Destroy** 6 years after December 31 of the year of receipt.



(6) Reserved.

(7) Form 8752, Required Payment or Refund Under Section 7519 (Job No. N1-58-98-12, Item 14)

**AUTHORIZED DISPOSITION**

**Retire** 18 month after end of processing year.

**Destroy** 7 years after end of processing year.

**57** (1) Declaration of Estimated Individual Income Tax or Equivalent Forms. (Job No. NC1-58-78-4, Item 57)

(a) Taxable Declaration of Estimated Income Tax or equivalent forms with remittance.

**AUTHORIZED DISPOSITION**

**Destroy** 4 years after end of processing year filed.

(2) Declarations numbered and processed January 1 through December 31. (Job No. N1-58-87-6, item 57)

(3) Non-taxable Declarations.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, 1 year after the end of the year in which numbered and processed.

**Destroy** upon receipt.

(4) Taxable Non-remittance Declarations.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, 1 year after the end of the year in which numbered and processed.

**Destroy** upon receipt.

**58** ***U.S. Corporation Income Tax Returns.*** Internal Revenue Form 1120, U.S. Corporation Income Tax Return (and related work papers, forms, schedules, and exhibits) is used to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation. Associated records also include closed Penalty Case Files, Refund Litigation Case Files, and closed Criminal Investigation Case Files affecting corporations. (Job No. N1-58-12-1)

(1) Returns and Work Papers numbered and processed January 1 through June 30.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2 through March 31 following the year in which numbered and processed.

**Destroy** 50 years after end of the processing year.

(2) Returns and Work Papers numbered and processed July 1 through December 31.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning July 1 through September following the year in which numbered and processed.

**Destroy** 50 years after end of the processing year.

(3) Returns and related documents in refund litigation case files.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after establishment of file or when no longer required to be stored locally.

**Destroy** 50 years after end of the processing year.

(4) Returns by an Officer, Director, or Shareholder with respect to the Organization or Reorganization of a Foreign Corporation and Acquisition of its Stock (Form 959).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center July 1 through September 30 following the year in which numbered and processed.

**Destroy** 50 years after end of processing year.

(5) Election to be treated as a DISC (Form 4876).

(a) Filed a Form 1120 DISC for any taxable year for which the election is effective.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center July 1 through September 30 following the year in which numbered and processed.

**Destroy** 50 years after end of processing year.

(b) Revoked or Terminated and has filed a 1120 DISC during any taxable year for which the election is effective.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center July 1 through September 30 following the year in which numbered and processed.

**Destroy** 50 years after end of processing year.

(c) Has not filed a 1120 DISC during any of the taxable years that the election was effective.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center July 1 through September 30 following the year in which numbered and processed.

**Destroy** 6 years after the election is effective.

(6) Returns in penalty case files. Returns on which a penalty has been assessed and cases for which the Criminal Investigation Division has requested longer retention.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.

**Destroy** 50 years after the end of the calendar year in which penalties were assessed and cases closed.

59

***Income Tax Index Cards to U.S. Corporation Income Tax Returns (Official Record Copies)***. Index cards used as a cross-reference to U.S. Corporation Income Tax Returns, work papers, Penalty Case Files, Refund Litigation Case Files involving corporations, assessment lists, Unit Ledger Cards (ULCs), and other documents (no longer accumulating at the Submission Processing Centers). (Job No. N1-58-12-1)

(1) Index cards for individual, partnership and fiduciary income tax returns, and other miscellaneous returns.

**AUTHORIZED DISPOSITION**

**Destroy** concurrent with destruction of final tax returns to which specific index relates.

(2) Index Cards for Corporation Income Tax Returns (1917-1948).

(a) Index Cards for 1917.

**AUTHORIZED DISPOSITION**

**Destroy** concurrent with destruction of final tax returns to which specific index relates.

(b) Index Cards for 1918-1948.

**AUTHORIZED DISPOSITION**

**Destroy** concurrent with destruction of final tax returns to which specific index relates.

(c) Index Cards for Corporation Income Tax Returns (1949 and subsequent years).

**AUTHORIZED DISPOSITION**

**Destroy** concurrent with destruction of final tax returns to which specific index relates.

- 60** ***Unidentifiable Tax Returns (Signed/Unsigned)***, which do not contain sufficient entity information to identify the taxpayer and/or taxpayer cannot be determined by the signature and tax return cannot be processed. (Job No. N1-58-87-6, Item 60)

**AUTHORIZED DISPOSITION**

**Destroy** immediately once determination has been made that the return is unidentifiable.

- 61** ***Estate Tax Returns***. These records include all Forms 706, 712, and related schedules, correspondence and documents such as wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax return filed by decedent. (Job No. N1-58-94-4)

(1) Originals, reviewed and renumbered by Examination.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 6 months after Examination closure, except for those estate tax returns which contain generation skipping transfers.  
**Destroy** 75 years after end of processing year.

(2) Generation-Skipping Transfer Tax Return and related documents.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the end of the processing year.  
**Destroy** 75 years after end of processing year.

(3) File folders set-up to house returns and related documents prior to examination and renumbered DLN. These folders should all be screened to remove any returns or

correspondence that should be processed and forwarded to Examination. After screening, dispose as follows:

**AUTHORIZED DISPOSITION**

**Destroy** when related Estate Tax Returns are retired to Records Center in accordance with (1) above.

- 62 Gift Tax Returns.** United States Gift Tax Returns are governed under Chapter 12 of the IRS Code, which imposes a gift tax for each calendar year on the transfer of property by gift by any donor. United States Gift Tax Returns are related to Estate Tax Returns and taxable gift information is used for computation of Estate Taxes. Multiple forms are used and are referenced here, but are not limited to just the forms currently identified. The files/cases may also include related correspondence or other documents that may not be associated with Estate Tax Returns, but are relevant for inclusion with a United States Gift Tax Return. Forms: 709 United States Gift (and Generation-Skipping Transfer) Tax Return, 709A United States Short Form Gift Tax Return.

**Note:** United States Gift Tax Returns should be consolidated in one site. Forms 710 and 882 are no longer accumulated and have been removed from this Schedule.

United States Gift Tax Returns That Have Been Associated With Estate Tax Returns are scheduled with Estate Taxes – see Item 61 (related Schedule).

United States Gift Tax Returns files (IRS Tax Form 709), including related documents are generally established at the IRS, prior to examination. United States Gift Tax Returns are numbered by separate Document Locator Number (DLN), but are filed in alphabetical order. Following the receipt of an Estate Tax Return (IRS Tax Form 706) these files are screened to remove any Gift Tax Returns and correspondence that should be processed and forwarded to Examination for association.

Pulled Gift Tax Returns returned to IRS for association with Estate Tax Return. (Job No. N1-58-94-4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after association with a matched IRS Form 706 in accordance with Item 61 of this Schedule – Estate Tax Returns.

(A) United States Gift Tax Returns That Have Not Been Associated With Estate Tax Returns. United States Gift Tax Returns (IRS Form 709) that after processing and in-house screening were not matched with, or associated to, an Estate Tax Return will be stored in a records center. Periodically they will be identified by a MFTRA C query as being related to a filed Estate Tax Return. The Gift Tax Form(s) related to the filed Estate Tax Return will be requested from the records center for matching and association. Periodically a review of the Social Security Death Master File Extract, that provides a listing of deaths reported to the Social Security Association (SSA), will be conducted. The SSA Death Master File Review will be used to identify and cull the Gift Tax Returns of deceased individuals who were not required to file an Estate Tax Return. The culled Gift Tax Returns can then be rescheduled and destroyed (IR Code 6501). (Job No. N1-58-04-2)

(1) Un-associated Gift Tax Returns submitted to IRS -1976 to Present (and on-going).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current business.

**Retain** at Records Center until notified by IRS to pull specific Gift Tax Returns from the collection for association with Estate Tax Returns or to purge specific Gift Tax Returns from collection for re-scheduling under Item A2.

(2) Gift Tax Returns previously filed by tax payers who are deceased and whose estates were not required to file an Estate Tax Return.

Approximately every 5 years using the Social Security Death Master File Extract the IRS will purge the Gift Tax Returns of deceased tax filers who were not required to file an Estate Tax Return. The Gift Tax Returns purged from collections scheduled under Item A1 will be reviewed and rescheduled under Item A2.

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after confirmation from IRS that Gift Tax Returns purged using the Social Security Death Master File Extract will not be associated to Estate Tax Returns.

(3) Gift Tax Returns that cannot be treated under the 1977 Tax Laws (IR Code 6501), 1966 through 1975. (Job No. N1-58-83-102-2)

**AUTHORIZED DISPOSITION**

**Destroy** immediately.

**Note: This series is obsolete. All records are to be destroyed.**

(4) Gift Tax Returns Treated under 1970 Tax Laws, 1916 through 1965. (Job No. NC1-58-83-10)

**AUTHORIZED DISPOSITION**

**Destroy** immediately.

**Note: This series is obsolete. All records are to be destroyed.**

- 63 **Gift Tax Information Card.** Master index of gift tax returns which show name, area, account number, etc. (Job No. NC1-58-85-10, Item 63)

**AUTHORIZED DISPOSITION**

**Destroy** after related case becomes inactive.

**Note:** Transfer to Records Center is NOT authorized.

- 64 **Open Balance Due-Collection Statute Expiration Date (CSED) Extracts.** The Omnibus Reconciliation Act of 1990 extended the CSED from 6 years to 10 years, and required the IRS to maintain returns with an open balance of unpaid assessment for an additional 4 years after the form series (i.e. 1040XX) destruction date. The Restructuring and Reform Act of 1998 (RRA 98) and the Financial Integrity Act, increased the length of time a file is retained in an open balance due process (i.e., CSED extract process) and changed the retention of the original source file(s) until notified by the IRS that the documentation can be destroyed. Each year, a master file extract generates requests, by DLN, for specific Business Master File (BMF) and Individual Master File (IMF) tax returns with open balance due accounts (i.e. unpaid assessments). These returns are removed from the original records retirement accession and then re-accessioned for continued retention using the appropriate

sub-item. The process generates a listing that will indicate those files to be “saved” under a segregated accession. The remaining files with No Balance Due can then be destroyed upon notification by IRS. (Job. No. N1-58-04-4)

(A) Collection Statute Expiration Date (CSED) Tax Returns (LY 1994 to Present) LY 1994 was the first full tax year that IMF and BMF tax returns were pulled under the following process as implemented in compliance with RRA-98. Thereafter, Open Balance Due tax returns are to be culled annually from each active LY by notification from the IRS and accessioned under sub-item A (1). Each year, the IRS will also provide NARA with a listing of returns, by DLN, for which the assessment due has been paid (No Balance Due). NARA will cull these returns from the accessions scheduled under A (1) and re-schedule them for destruction under sub-item A (2). These are to be destroyed by NARA after receipt of a Notice of Intent to Destroy signed by an authorized IRS employee.

(1) Open Accounts (Balance Due). RETAIN TAX RETURNS.

**AUTHORIZED DISPOSITION**

**Retain** at Records Center until notified by IRS to pull/cull from Collection tax returns to be destroyed.

**See** (A2) below for disposition authority for culled collection identified as Closed Accounts (No Balance Due).

(2) Closed Accounts (No Unpaid Balance Due). DESTROY TAX RETURNS.

**AUTHORIZED DISPOSITION**

**Destroy** immediately upon notification from the IRS.

(B) Extension Collection Statute – Recovery (LY 1990-1983) – CSED Collection. This series of records consists of the original BMF or IMF Tax Returns that were culled from LYs 1990-1993, to create a consolidated Open (or Unpaid) Balance Due Collection. This collection was created in FY 2000 using a computer program to select returns for which an assessment balance was still outstanding. The intent was to develop a baseline collection so that all unpaid assessments for these 4 LYs could be maintained in one file. Paper copies of electronic returns generated from optical disk may be included as the record copy of those BMF or IMF tax returns that were received electronically by the IRS.

**AUTHORIZED DISPOSITION**

**Retain** at Records Center until notified by IRS to pull/cull from Collection tax returns to be destroyed. Re-schedule culled returns as Closed Accounts (No Unpaid Balance Due) under Sub-Item (A)(2).

(C) Extension Collection Statute – Paid (LY 1990-1993) – Closed Account Collections. This series of records consists of residual collections. These are legacy CSED records culled under the previous method when NARA was removing Closed Account (No Unpaid Balance Due) tax returns from other accessioned CSED collections.

**AUTHORIZED DISPOSITION**

**Destroy** immediately upon notification from the IRS.

(D) Files Reference List – System.

(1) Paper Listing.

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Destroy** when 4 years, 6 months old.

(2) System Tape. This is tape generated by the CSED Request that lists pertinent DLNs.

**AUTHORIZED DISPOSITION**

**Destroy/Recycle** 180 days after production.

(3) Charge-Out Run Tape. This is a tape generated by the System Tape.

**AUTHORIZED DISPOSITION**

**Destroy/Recycle** 180 days after production.

- 65** **Employment Tax Returns** filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, not agreeing with the amount claimed as credit, and related documents and correspondence. (Job No. NC1-58-78-4, Item 65)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, 1 year after the end of the year in which returns were numbered and processed.

**Destroy** 6 years after end of processing year.

- 66** **Exempt Organization Returns**, including all related documents, correspondence and exhibits (includes Forms 990, 990-AR, 990-BL, 990-C, 990-T, 990-PF, 1041-A, 1120-C, 4720, 5227, 8871 and 8872). (Job No. N1-58-87-6, Item 66)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, 1 year after the end of the year in which the returns were numbered and processed. (P&I 4/22/2002)

**Destroy** 6 years after the end of the processing year.

- 67** **Miscellaneous Tax Returns** covering excise tax returns on diesel fuel, gasoline, lubricating oils, telephone, telegraph, transportation, etc., with related correspondence and documents.

(1) Miscellaneous Tax Returns with related correspondence and documents. (Job No. NC1-58-80-6, Item 67)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, 1 year after the end of the year in which the latest returns were numbered and processed.

**Destroy** 6 years after end of processing year.

(2) Alpha and Index Registers for Forms 4638. (Job No. NC1-58-82-9, Item 67)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after end of processing year.

- 68** **Extension Records**. Correspondence and forms (not associated with related tax returns nor associated with a remittance) allowing or disallowing taxpayers to extend time in which to file a return or make a tax payment due. (Job No. N1-58-88-3, Item 68)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

**Note:** Extension Records associated with remittance, see Item 168.

- 69** **Return Delinquency and Balance Due Notices**, Taxpayer Delinquent Accounts (TDAs), Taxpayer Delinquency Investigations (TDIs), Returns Compliance Program (RCP) Leads, Courtesy Investigations, and related documents. (Job No. N1–58–87–6, Item 69)

(1) Return Delinquency Notices (Includes CP Notices 411, 412, 413, 414, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 515, 516, 517, and 518) and other related documents.

(a) Closed Forms and Related Documents. (Job No. NC1–58–85–10)

**AUTHORIZED DISPOSITION**

**Destroy** at the end of each month, 6 months after the case is closed.

(b) Credit Balance and TC 594/599 Cases Closed and other related documents over 6 months old as a result of research (See Item 242).

**AUTHORIZED DISPOSITION**

**Destroy** at the end of each month, 6 months after case is closed.

(c) Undeliverable Return Delinquency Notices.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt from the Postal Service.

(2) Balance Due Notices (CP Notices and Forms 3967, 4839, 4840, 4873, and 4905C, 4905PR (Notices 521 and 522) and related documents.

**AUTHORIZED DISPOSITION**

**Destroy** at the end of each month 6 months after the case is closed.

(3) Undeliverable Balance Due Notices.

**AUTHORIZED DISPOSITION**

**Destroy** undeliverable IMF and BMF Master File Notices for Balance Due, PDC and Forms 502 upon receipt from the Postal Service.

(4) Closed TDAs, TDIs, RCP Leads, OIs, and related documents.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center at the end of each month, or when no longer needed, whichever is earlier. A minimum of 1 cubic foot of records must be retired.

**Destroy** after 3 years.

(5) Installment Agreements (Form 433 Series) and related documents.

**AUTHORIZED DISPOSITION**

**Destroy** when required terminal input completed **EXCEPT** Forms 433-D (and related documents) used to authorize Direct Debit Installment Agreements (DDIAs, see **Note** below).



**Note: DDIA's (Form 433-D) and related documents are approved for retirement to a Records Center every 60 days or when no longer needed, whichever is earlier. Records are to be destroyed immediately after 12 years. (Job No. DAA-0058-2012-0006).**

(6) Report of Trust Fund Tax Violations (Form 2674) and related documents.

**AUTHORIZED DISPOSITION**

**Destroy** at the end of each month 6 months after the case is closed.

(7) Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax (Form 4768) and related documents.

**AUTHORIZED DISPOSITION**

**Destroy** after research and terminal input action is completed, if applicable.

(8) Request for Quick and Prompt Assessment (Form 2859) Index File Copy.

**AUTHORIZED DISPOSITION**

**Destroy** at the end of each month 6 months after the case is closed.

(9) 100 Percent Penalty Assessment Statute Expiration Date (ASED) Notice 527 (4906) Sole Proprietorship.

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after receipt in Service Center Collection Branch (SCCB).

**70 Employer's Application for Identification Number (EIN).**

(1) Applications and Related Correspondence. (Job No. NC1-58-85-10, Item 70)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center at the end of June and at the end of December those forms and related documents over 6 months retention.

**Destroy** 5 years after the end of year in which processed.

(2) Daily EIN Log of Unassigned EINs. A generated list of EINs that have been marked for deletion from the ENAF. (Job No. NC1-58-80-6, Item 70)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after print date.

**71 Application for Exemptions and Register.** Applications for exemption from tax responsibilities and regulations applying to restricted or specially controlled businesses such as amusements, narcotics, firearms, etc.; applications for registry as person liable for admission tax after a change in ownership; or equivalent forms with related correspondence and documents. (Job No. NC1-58-85-10, Item 71)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 6 months following the processing year.

**Destroy** 6 years after filing.

**72 Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes (Form 8274).** (Job No. NC1-58-85-10, Item 72)

**AUTHORIZED DISPOSITION**

**Retire** to the Records Center 1 year after the end of the processing year.

**Destroy** 75 years after the end of the processing year.

- 73 ***Certificate Waiving Exemption from Taxes Under FICA and Related Correspondence (Form SS-15)***. (Job No. NC1–58–85–10, Item 73)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately.

**Destroy** 7 years after the end of year in which processed.

**Note: This form is obsolete and no longer accumulated (as of 1/1/84). All copies are to be destroyed.**

- 74 ***Certification and Election Form (Form 6458)***. This form is filed by producers and operators to claim exemption from Windfall Profit Tax (WPT). (Job No. N1–58–87–6, Item 74)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 months after receipt of form.

**Destroy** 8 years after receipt of form.

- 75 ***Foreign Investment in Real Property Tax Act (FIRPTA) Case Files***. Various documents relating to the collection of taxes, including applications for reduced withholding which contains purchase and selling contracts, invoices, copies of tax returns (1040NR, 1120F or 1065), work papers and withholding certificates. (Job No. N1–58–88–5, Item 6).

**AUTHORIZED DISPOSITION**

**Cut off** files annually.

**Retire** to Records Center 1 year after case is closed.

**Destroy** years after case is closed.

- 76 ***Special Taxpayer List***. (Job No. N1–58–94–4)

(1) List of names of all persons, including wagering, who have applied for special tax stamps.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center January 2, following the processing year.

**Destroy** 30 years after end of processing year.

(2) Unnumbered Documents.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the processing year.

- 77 ***Waiver Certificate to Collect Social Security Coverage, Exemption from Self-Employment Tax*** for Ministers, Members of Religious Orders and Christian Science Practitioners, Public Officers, State or Political Subdivision Employees, etc. (Job No. NC1–58–85–10, Item 77)

**AUTHORIZED DISPOSITION**

**Keep** 3 years in office, then **Retire** to Records Center. (P&I Change, July 2009)

**Destroy** 75 years after date of waiver.

**78 Social Security Tax Correction Records and Logs or Files Temporary SSN Assigned.**

(1) Correspondence, forms and documents used to correct discrepancies in Social Security tax account, SSA–7000, Notice of Self-Employment, and SSA–7010, Notice of Determination of FICA wages. (Job No. N1–58–94–4)

(a) Documents requiring no action by IRS.

**AUTHORIZED DISPOSITION**

**Destroy** immediately.

(b) Documents requiring action by IRS.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of the year in which correction was made.

(2) Logs or Files on Temporary SSNs Assigned. (Job No. NC1–58–85–10, Item 78)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

(3) Listing of Spouses in SSN sequence. (Job No. NC1–58–82–9, Item 78)

**AUTHORIZED DISPOSITION**

**Destroy** old listing when new listing is received.

**79 Returns Delinquency Notice Review Register** used in reviewing CP 515 notices prior to mail out. Identifies potential erroneous notices. (Job No. N1–58–87–6, Item 79).

**AUTHORIZED DISPOSITION**

**Destroy** after related notices are mailed or as otherwise determined by SCCB Management.

**80 Pre-Note Problem Register and Non-Pay Problem Register** identifies electronic fund transfer problems on installment agreements. (Job No. N1–58–87–6, Item 80)

**AUTHORIZED DISPOSITION**

**Keep** listings in the unit for 1 year, in reverse order.  
**Destroy** listings after 1 year.

**81 Employer Appointment of Agent (Form 2678).** Used when an employer appoints an agent to pay his employee's wages. (Job No. NC1–58–85–10, Item 81)

(1) Account with agent acting for only one employer.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after termination.

(2) Account with agent acting for more than one employer.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after all accounts have been terminated.

- 82 **Heavy Vehicle Use Tax Return.** Return of tax due on use of highway motor vehicle. (Job No. N1–58–98–9)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 6 months after the end of the processing year.

**Destroy** 6 years after the end of the processing year.

- 83 **Accepted and Denied Elections by Small Business Corporations** by qualifying and non-qualifying small business corporations who make election not to be subject to taxes as prescribed in IRC 1371. (Job No. N1–58–88, Item 83)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 75 years after end of processing year.

- 84 **Taxpayer Application for a Change in Accounting Period, and Application for Change in Accounting Method.** (Job No. N1–58–94–4) (P&I 6/11/03)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the end of the processing year.

**Destroy** 4 years after the end of the processing year.

- 85 **Information Returns** and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income paid to individuals.

(1) Domestic Filed.

(a) Associated with income tax returns. (Job No. NC1–58–77–4, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy** when related income tax returns are destroyed or retired.

(b) Residue of Information Returns and Documents not associated with related income tax returns. (Job No. N1-58-94-4)

**AUTHORIZED DISPOSITION**

a. **Destroy** selected sample 30 days after data has been converted to magnetic tape, the tape verified and sent to Martinsburg Computing Center (MCC)

b. **Destroy** non-selected documents after sample has been selected, but no earlier than June 30<sup>th</sup> of current processing year.

(c) Statement of Gambling Winnings and Transmittal (Form W–2G, W–3G and 1099R). (Job No. N1–58–94-4, Item 9c)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after processing year.

(d) Loose W–2s, with the exception of Copy C, which will continue to be returned to the taxpayer. (Job No. NC1–58–82–9, Item 85)

**AUTHORIZED DISPOSITION**

**Destroy** at the end of the processing year.

(e) Information Return for Federal Contracts and Transmittal (Forms 8596 and 8596–A). (Job No. N1–58–83, Item 85)

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after data has been converted to magnetic tape, the tape verified and sent to the National Computer Center.

(2) Foreign Filed.

(a) Associated with income tax returns. (Job No. NC1–58–77–4, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy or Retain**, as appropriate, when related income tax returns are destroyed or retired.

(b) Residue of Information Returns and Documents not associated with related income tax returns. (Job No. NC1–58–82–9, Item 85)

1. Information Returns and Documents **selected** for review.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after processing or conversion to magnetic tape.

2. Information Returns and Documents **not selected** for review.

**AUTHORIZED DISPOSITION**

**Destroy** January 2, following the year received.

(3) Creation of or Transfer to Certain Foreign Trusts and Annual Return of Foreign Trust with U.S. Beneficiaries (Forms 3520 and 3520–A). (Job No. NC1–58–80–6, Item 85)

**AUTHORIZED DISPOSITION**

**Destroy** 7 years after date of filing.

(4) International Boycott Report (Form 5713).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the date of inclusion in the scheduled triannual listing January 2, July 1 and October 1 of each year.

**Destroy** 7 years after end of processing year.

(5) *Withholding Compliance System (WHCS)*. WHCS is a database application designed to provide a means to monitor and control information related to the WHC Program case inventory. (Job No. N1-58-07-9)

(A) Inputs:

1. Inputs from various electronic IRS sources including, W-2 file information received from SSA, the IMF (Individual Master Files), the NAP (National Account Profile), the CREF/FOF (Cross-Reference Entity File/Fact of Filing), case majors and the PMF (Payer Master File).

**Disposition Not Applicable.** Recordkeeping copies of this data are appropriately scheduled under other authorities for NAP, CREF/FOF, various Case Management Systems, and IMF.

2. Correspondence with taxpayers and employers. Responses to systemically-generated IRS “lock-in” letters and requested follow-up actions. For employees (taxpayers) this means the process by which they can provide additional information to the IRS for purposes of determining the correct marital status and the appropriate number of withholding allowances. For employers this includes follow-up actions based on whether or not the employee still works for them.

a. Responses from employees. Received in writing, fax, or telephone, summarized, and manually recorded into Desktop Integration (IRM 1.15.35, Item 30).

**AUTHORIZED DISPOSITION**

**Destroy** documentation of employee response after input and verification into DI.

b. Responses from employers. Written responses required if the employee no longer works for them. Arranged by SSN of employee.

**AUTHORIZED DISPOSITION**

**Cut off** after calendar year.

**Destroy** 3 years after cutoff.

3. WHC referrals for lock-ins and civil penalty assessments. (Job No. N1-58-11-22)

**AUTHORIZED DISPOSITION**

**Destroy/Delete** all hard copy and electronically received Forms 9045 (Withholding Compliance Referral) for lock-in referrals (accepted or rejected) and civil penalty assessments 60 days after input and verification into WHCS or when no longer needed, whichever is later.

(B) System Data: The WHCS case records consist of data relating to employee wages, exemptions, withholdings, system-generated letters, taxpayer compliance information and master file action codes, as well as employer data. Also included are legacy Compliance Questionable W-4 Case Control System (CQW4) database files from the superseded Questionable W-4 Program.

1. WHCS Data (October 2005-Present). Maintains data relating to taxpayer wages, exemptions, withholdings, and taxpayer compliance information.

**AUTHORIZED DISPOSITION**

**Delete** 3 years after lock-in is released or 10 years after lock-in date, whichever is earlier.

2. CQW4 Data. Old Questionable W-4 Program data files for processing years 2001 thru 2005.

**AUTHORIZED DISPOSITION**

**Maintain** 5 years (until January 2010) then **delete** (affect a one-time purge).

(C) Outputs:

1. Reports. Weekly reports including the Referral Disposition Report, Receipt Report, and Case Action Report, as well as other routine reporting requirements.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded, obsolete or no longer needed, whichever is later.

2. Taxpayer Case Listings. Outcome 3 Listings, AW2 Listings, and other special queries necessary to work and resolve cases, and for review purposes. Outcome 3 cases meet case creation criteria but require manual review by employees before any further case actions are taken. These cases are sent to the WHC program site on a weekly paper listing. Additional Forms W-2 (AW2) received after the initial case creation for a given tax year which have not been loaded into WHCS are sent to the WHC program site on an annual listing for input into WHCS and subsequent processing. Special queries are typically requested to identify trends and/or TINs for review purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded, obsolete or no longer needed, whichever is later.

(D) System Documentation: Codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 86** ***Public Inspection Files (Hardcopy and Aperture Cards) for Returns of Organizations or Fiduciaries Exempt from Income Tax*** maintained apart from the “return” portion of these forms. (Job No. NC1–58–85–10, Item 86)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

- 87** ***Undelivered Information Returns (Copy B)***. (Job No. N1–58–94–4)

(1) Returns transmitted by employers, payers and nominees to the service center (Foreign W–2).

**AUTHORIZED DISPOSITION**

**Destroy** January 2 following the year in which prepared.

(2) All Forms 1099 issued by Treasury, if research indicates no new address and no DLN is located to associate with the form.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt.

- 88** ***Information Returns*** received from employees and recipients (Foreign W–2). (Job Nos. NC1–58–76–9, Item 9 and N1–58–87–6, Item 88)

(1) Information Returns associated with income tax returns.

**AUTHORIZED DISPOSITION**

**Destroy or Retain**, as appropriate, when related income tax returns are destroyed or retired.

(2) Information Returns not associated with related income tax returns.

**AUTHORIZED DISPOSITION**

**Destroy** January 2 following the year in which prepared.

- 89** ***Liquor Tax Assessment Work Sheet (Enforcement)***. Used to determine rate of tax

and amount of tax and penalties in enforcement cases. (Job No. NC1–58–78–4, Item 89)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 7 years after end of processing year.

- 90** ***Magnetic Tape Correspondence Files*** relating to the receipt, processing, and return of magnetic tapes containing tax statements on wages, gambling winnings, recipients of annuities, pensions or retired pay, and information returns. Payment data filed by Government and non-Government organizations using magnetic tape files in lieu of paper documents and the processing of paper documents that have been filed to supplement or amend the tape files. (Job No. NC1–58–85–10, Item 90)

**Note:** Disposal of the information returns and payment data documents are covered elsewhere in this Schedule.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing

- 91** ***Transmittal, Receipt and Control Records***. Correspondence, teletype, transmittal letters, reports, and transmittal receipt and control documents, etc., (not covered else-where in this Schedule) pertaining to receiving, controlling and transmitting tax returns, taxpayer account registers, and related documents. (Job No. NC1–58–80–6, Item 91)

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

- 92** ***Private Activity Tax Exempt Bond Records*** (Form 8038 family and related records). (Job No. N1-58-99-4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after processing year.

**Destroy** 30 years after processing year.

- 93** ***Taxpayer Correspondence Files***.

(1) Correspondence to and from the public requesting information, blank forms, or publications; notification of change of address; or letters of general inquiry from taxpayers or their representatives which do not involve substantive tax liability questions and which when answered or noted, complete the cycle of correspondence and have no value for a more extended reference. (Job No. NC1–58–80–6, Item 93)

**AUTHORIZED DISPOSITION**

**Destroy** after reply is made, information is furnished, or appropriate changes are made in Service's records.

(2) Loose schedules; Form 1310, Statements of Claimant to Refund Due Deceased Taxpayer; copies of death certificate; etc., not associated with applicable return. (Job No. NN–170–16, Item 51)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after due filing date of tax return.



(3) Correspondence maintained in suspense file not associated with returns or other documents, or covered elsewhere in this Schedule. (Job No. NN-170-16, Item 93)

**AUTHORIZED DISPOSITION**

**Destroy 30 days after file is closed.**

(4) Request for copies of tax returns.

(a) Request for Copy of Tax Form or Individual Income Tax Account Information (Form 4506), or correspondence received in lieu of Form 4506-Prepaid Fixed Fee (effective October 1, 1983). Forms submitted by a taxpayer or taxpayer's representative to request a photocopy of a tax return or transcript of return information accompanied with a remittance. These records are the Service Center's Accountable Officer's official copy of receipts for payments received from the taxpayer. (Job No. N1-58-86-1, Item 93)

1. Paper records without remittance.

**AUTHORIZED DISPOSITION**

**Destroy 45 days after the request is closed.**

2. Paper records with remittance (converted to electronic format or other machine-readable format, including microfilm or microfiche).

**AUTHORIZED DISPOSITION**

**Destroy 45 days after the request is closed.**

3. Paper records with remittance **not** converted to magnetic tape, microfilm, microfiche (or other machine-readable format).

**AUTHORIZED DISPOSITION**

**Retire to Records Center 1 year after the processing year.**

**Destroy 6 years, 3 months after the processing year.**

4. Magnetic Tape.

**AUTHORIZED DISPOSITION**

**Retire to Records Center 1 year after the processing year.**

**Destroy 6 years, 3 months after the processing year.**

(b) Correspondence requesting copies of other types of tax returns.

**AUTHORIZED DISPOSITION**

**Destroy 45 days after the request is closed.**

(c) Request by or for third parties must be forwarded for association with the related return(s) when there is a reason to believe that the validity of the request may be questioned at a later date.

**AUTHORIZED DISPOSITION**

**Destroy when related returns are destroyed.**

(5) Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form (or correspondence in lieu of Form 4506-A requesting copies and any attachments). Information collected on the form (or correspondence in lieu of

Form 4506-A requesting copies and any attachments) includes, but is not limited to, exempt or political organization's name, address, employer identification number; requestor information; reason for request; information requested such as form #, format of record being requested; and tax years or periods requested. (Job No. DAA-0058-2012-0003)

**AUTHORIZED DISPOSITION**

Hard copy and CD/DVD with or without remittance.

**Retire** to Records Center 1 year after processing year.

**Destroy** 6 years, 3 months after processing year.

- 94 **Source Documents** used for the establishment of master files, consisting of mail slips, addressograph plate lists, alphabetical listings by area and other lists of business forms used to perfect the master file.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after data has been converted to magnetic tape, the tape verified and corrected, and master file established.

- 95 **Notice of Action for Entry on Master File** or equivalent forms. (Job No. NC1-58-82-9, Item 95)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 5 years after end of processing year.

- 96 **Master File Entity Change**, or equivalent processing forms not associated with case files. (Job No. N1-58-87-6, Item 96)

**Note:** Documents with a 63 document code and a special blocking series of 070-079, tax class 9, are covered under Item 72.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of year.

- 97 **Batch Block Tracking System (BBTS)**. (Job No. N1-58-11-24, supersedes Job No. NC1-58-82-9, Item 97 for *Block Control Cards*)

(A) Inputs: Information is input into BBTS from multiple sources. The main source is from BBTS users, but information is also captured through other electronic systems and includes the type of tax returns processed through GMF, type of actions performed on tax returns based on the Function Code, function each batch should go to, and a list of authorized valid tax document codes including tax class, doc codes along with program assignments.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** once data has been entered into the master file or database and verified.

(B) System Data: Information in the system includes Document Locator Numbers, Submission Processing Center File Location Codes, tax class, document code, date blocks and batches are entered processed or deleted, block series range (000-999), Document code two-digit number that uniquely identifies individual tax document, RPS ID that identifies the type of remit for a tax return with a particular check, employee information such as User ID.

**AUTHORIZED DISPOSITION****Cut off** annually.**Delete/Destroy** 1 year after cutoff.

(C) Outputs: System generates audit data such as date and time event occurred, unique identifier user ID of the user or application initiating the event, type of event (i.e. add, delete, and/or modify), subject of the event (i.e. the user, file or other source affected) and the action taken on that subject, outcome status of the event.

**AUTHORIZED DISPOSITION****Cut off** at end of fiscal year.**Delete** 5 years after cutoff.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION****Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 98** ***Annual Summary and Transmittal of U.S. Information Return (Forms 1096, 1042-T).*** (Job No. N1-58-89-2, Item 98)

(1) Paper Records (not microfilmed).

**AUTHORIZED DISPOSITION****Destroy** 3 years after end of processing year.

(2) Microfilm.

**AUTHORIZED DISPOSITION****Destroy** 3 years after processing year.

(3) Paper Records (microfilmed).

**AUTHORIZED DISPOSITION****Destroy** immediately after microfilming and film verification.

- 99** ***Investor Reporting of Tax Shelter Registration Number (Forms 8271 Photocopies).*** (Job No. NC1-58-85-10, Item 99).

**AUTHORIZED DISPOSITION****Destroy** 60 days after processing.

- 100** ***Application for Registration of a Tax Shelter (Form 8264)*** (KCSC only). (Job No. NC1-58-85-10, Item 100).

**AUTHORIZED DISPOSITION****Retire** to Records Center 2 years after end of processing year.**Destroy** 7 years after end of processing year.

- 101** ***Unpostable and Nullified Unpostable Listings*** and equivalent records used as source documents to facilitate the correction of unpostable transactions. Used in all research, especially in payment tracing and Social Security Number (SSN) and

Employer Identification Number (EIN) changes.

(1) Paper Records (not microfilmed). (Job Nos. NC1–58–78–4, Item 101 and NC1–58–85–10, Item 101)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later.

(2) Microfilm and Hard Copy of Records.

(a) Microfilm Record Copy not intended for reference use, but to make additional copies, as required. (Job Nos. NC1–58–78–4, Item 101 and NC1–58–85–10, Item 101)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year in which closed.

(b) Research Microfilm. (Job Nos. NC1–58–78–4, Item 101 and NC1–58–85–10, Item 101)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later.

(c) Hard Copy. (Job No. NC1–58–82–9, Item 101)

**AUTHORIZED DISPOSITION**

**Destroy** after film verification.

**102** ***Unpostable and Error Registers and Listings*** prepared and used at service centers to perfect the master file and resolve errors made in processing and perfecting operations. (Job No. N1–58–87–6, Item 102)

(1) Error Registers and Listings.

**AUTHORIZED DISPOSITION**

**Destroy** after data have been inputted by Direct Input System (DIS), unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.

(2) Unpostable Run Control Reports (includes Run Nos. 21–49, End of the Day Run Control; 51–49, Extract Run Control; 11–40 (1986 and prior), Run Control Report (now 11–49); and 11–49 (1987 and subsequent), Run Control Report (formerly 11–40).

**AUTHORIZED DISPOSITION**

**Destroy** after 90 days, or when no longer needed in current operations, whichever is the longer period.

(3) Unpostable RPS listings (includes Run Nos. 13–40, Match RPS Run Control).

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years, or when no longer needed in current operations, whichever is the longer period.

(4) Unpostable Weekly Cumulative Reports.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 week, or when new Cumulative Report is run or when no longer needed in current operations, whichever is the longer period.

(5) Unpostable Cumulative Closed Register, End of Year Run (includes Run Nos. 57–40, Cum Closed Register).

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year, or when no longer needed in current operations, whichever is the longer period.

(6) Unpostable Daily and Weekly Reports and Listings.

**AUTHORIZED DISPOSITION**

**Destroy** reports after 6 months, or when no longer needed in current operations, whichever is the longer period.

(7) Unpostable Summary Reports and Listings.

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years, or when no longer needed in current operations, whichever is the longer period.

(8) Unpostable New Receipt Report, Report Summary, and Accounting Control Report (includes Run Nos. 11–41 (1986 and prior), New Unpostable Report (now 11–40); 53–40, Accounting Control Report; and 53–41, Inventory Workload Report).

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years, or when no longer needed in current operations, whichever is the longer period.

(9) Unpostable Document Request Summary (includes Run Nos. 19–40, Interest Reduction Report).

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months, or when no longer needed in operations, whichever is the longer period.

(10) Unpostable Quarterly Run Listing (Form 720).

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year, or when no longer needed in operations, whichever is the longer period.

(11) Accounts Maintenance Claim Pending (06–W) Transcripts, Forms 4179A, with an unreserved TC 470 and Closing Codes 00, 90, 93, or 94.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

**103** **Blocks Out of Balance Listings.** (Job No. NC1–58–85–10, Item 103)

(1) Blocks Out of Balance Listings and Source Documents Reflecting Corrective Action Taken.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after data has been converted to magnetic tape and tape has been balanced and verified.

(2) Blocks Out of Balance Card Check List.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after end of processing year.

- 104** **Cycle/Block Proof Listing Register.** Register is printed each cycle reflecting each document "input" in that cycle separated as to IMF and BMF in DLN sequence. Used daily to furnish information to the district offices, other services centers and taxpayers.

(a) Paper Records.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year. (Job No. NC1–58–85–10, Item 104)

(b) Electronic Records.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of the processing year. (Job No. N1-58-98-12, Item 13)

- 105** **Notice Registers.** (Job No. N1-58-05-06)

(1) Notice Registers listing notices generated by cycle. List by Computer Paragraph, DLN, EIN (BMF), or SSN (IMF), master file code, tax period, and name control by type of tax generated each cycle.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of processing year.

**Destroy** 4 years after the end of the processing year.

(2) On-Line Notice Review input and output files (NRP10 and NRP20). Each notice selected for review by notice sequence number. List Disposition for each notice and any corrections or changes made to the notice before mailing.

**AUTHORIZED DISPOSITION**

**Destroy** 4 years after the end of the processing year.

(3) NRP30 -Output of Notice Correction volume by Key Selection.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

- 106** **Transcript Edit Sheets or Computer-Generated Error/Edit Registers** used in extracting data from returns for statistical processing programs. (Job No. N1–58–87–6, Item 106)

**AUTHORIZED DISPOSITION**

**Destroy** after completion of each annual program upon notification by Statistics of Income Division, National Office.

- 107 **Interest Computation Under Look-Back Method for Computing Long-Term Contracts (Form 8697).** (Job No. N1-58-98-12, Item 1)
- AUTHORIZED DISPOSITION**  
Retire to Records Center 1 year after end of the processing year.  
Destroy 5 years after end of processing year.
- 108 Reserved.
- 109 **Sample Selection Sheets.** (Job No. N1-58-87-6, Item 106)
- AUTHORIZED DISPOSITION**  
Destroy 1 year after completion of annual program unless notified otherwise by Statistics of Income Division, National Office.
- 110 Reserved.
- 111 **Sample Selection Sheets and Data Identification Records** issued in the Taxpayer Compliance Measurement Program. (Job No. NC1-58-85-10, Item 111)
- AUTHORIZED DISPOSITION**  
Destroy after completion of annual program upon notification by Compliance Research Division, National Office.
- 112 **Backup Withholding (BWH) Program.** (Job No. N1-58-87-6, Item 112)
- (1) BWH Manual Transaction Balancing Report, BWH Notice Report, and BWH Error List Summary.
- AUTHORIZED DISPOSITION**  
Destroy when next report is received or when no longer required in current operations.
- (2) BWH-NCC Report (NO-5000-86).
- AUTHORIZED DISPOSITION**  
Destroy 1 year after the fiscal year ends.
- (3) Notice of Action for entry on BWH File (Form 8408), and related documents.
- AUTHORIZED DISPOSITION**  
Destroy when 3 years old.
- 113 **Document Control Slips** used to control and route statistical documents in service centers and which are not returned with the documents or returns processed. (Job No. NC1-58-85-10, Item 113)
- AUTHORIZED DISPOSITION**  
Destroy upon completion of the annual program.
- 114 **Examination Non-Examined Closings (Form 5351)** used to close all non-examined returns except claims. (Job No. N1-58-87-6, Item 114)
- AUTHORIZED DISPOSITION**  
Destroy 1 year following terminal input.

- 115 **Examination Return Charge-Out (Form 5546)** used when there is a missing return (Disposal Code 28, 29 or 33). (Job No. N1-58-87-6, Item 115)

**AUTHORIZED DISPOSITION**

**Destroy 1 year following terminal input.**

- 116 **On-Line Notice Review (OLNR) System.** The On-Line Notice Review (OLNR) application gives campus (Service Center) tax examiners the ability to review notices (Computer Paragraphs, or CPs) on-line and edit them on-line. The mainframe programs send IMF and BMF files to an OLNLR server located in each campus. Once the files have been loaded onto the server, the tax examiner can retype all selected and associated notices. The tax examiner can also retype notices selected for manual intervention that are on the selectable and associated CP list. The application maintains audit trail and statistical data filtering the information for errors and enabling trending and other statistical/analytical studies. (Job No. N1-58-09-30)

(1) Inputs: Inputs to the On-Line Notice Review (OLNR) Application constitute each notice selected for review ordered by notice sequence number. NRP10 and other data files including, but not limited to:

- IMF input Disposition Records
- BMF input Disposition Records
- IMF input Notice Records
- BMF input Notice Records

Source data is transmitted from the Notice Review Processing System (NRPS).

**AUTHORIZED DISPOSITION**

**Cut off at end of processing year.**

**Delete/Destroy one year after cutoff.**

(2) System Data: On-Line Notice Review (OLNR) Application Data include the Centralized Data Base for Notices Reviewed, the Centralized Database of stripped down information for statistical analysis, the Data Base Tables used to generate the original and changed values of Notices, the Data Base Tables used to generate reports in the Search Batch and Search Disposition features of the Application, and Audit Data Files.

(a) Notice, On-Line Notice History (Batch), and On-Line Notice History (Disposition) Centralized Data Base

**AUTHORIZED DISPOSITION**

**Cut off after end of the processing year.**

**Delete/Destroy 4 years after cutoff.**

(b) Centralized Data Base (Statistical Only).

**AUTHORIZED DISPOSITION**

**Cut off after end of the processing year.**

**Delete/Destroy when 20 years old or when no longer needed for statistical and analytical functions, whichever is sooner.**

(c) Data Base Tables used to generate original and changed values of Notices. Tables include, but are not limited to, the following:

The tables reside in both the OLNRLoad and OLNRRHistory databases.



- NoticeOffsets
- NoticePayments
- NoticeMathErrors
- NoticeTPNCs
- NoticePenalties
- NoticeReasons
- NoticeLabels
- NoticeEntityIMF
- NoticeEntityBMF
- NoticeAMtsxxx where xxx represents each CP (010,011,012, etc)
- Notice Control

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when 3 months old or when no longer needed for Notice change processing or review.

(d) Data Base Tables used in the Search Batch and Search Disposition features of the Application.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when 3 years old or when no longer needed for reporting purposes.

(e) Audit Logs and Data Bases.

#### **AUTHORIZED DISPOSITION**

**Cut off** after end of the processing year.

**Delete/Destroy** 4 years after cutoff.

**Note:** Audit Logs and Data Bases are retained as long as related Notices for audit trail purposes.

(3) Outputs: Outputs to the On Line Notice Review (OLNR) Application constitute the NRP30 and NRP31 Files and other data including, but not limited to:

- IMF changed Disposition Records
- BMF changed Disposition Records
- IMF changed Notice Records
- BMF changed Notice Records

#### **AUTHORIZED DISPOSITION**

**Cut off** after end of the processing year.

**Delete/Destroy** 1 year after cutoff.

(4) System Documentation: On Line Notice Review documentation includes Core Record Layouts, Schematics, and protocol instructions for use of the Command Codes to access the system.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

117 **Employee Plans Entity Changes.** (Job No. NC1-58-85-10, Item 117)

#### **AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning July 1, 18 months after end of processing year.  
**Destroy** 5 years after end of processing year.

- 118** **Document Register – Block and Selection.** Used to establish and maintain control of documents (block listings) for returns and related documents. (Job No. NC1-58-82-9, Item 118)

(1) Document Register (Form 813). Identifies documents with remittance and those without remittance for assessment.

(a) Master File.

1. Original Copy.

**AUTHORIZED DISPOSITION**

**Destroy** when related returns are destroyed.

2. Duplicate Copy. (Job No. N1-58-94-4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the end of the processing year.

**Destroy** 6 years after end of the processing year.

(b) Non-Master File.

1. Original Copy.

**AUTHORIZED DISPOSITION**

**Destroy** when related returns are destroyed.

2. Duplicate Copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the processing year.

**Destroy** 30 years after end of the processing year.

(2) Document/Remittance Register (Form RPS 813). Identifies documents and remittances processed through the Remittance Processing System.

(a) Original Copy.

**AUTHORIZED DISPOSITION**

**Destroy** when related returns are destroyed.

(b) Duplicate Copy. (Job No. NC1-58-85-10, Item 118)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 6 years after end of processing year.

(3) Encoder Tapes and Logs and Lockbox. (Job No. N1-58-87-6, Item 118)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after end of processing Lister Tapes.

(4) Block and Selection Record (Form 1332). Identifies returns and related

documents without remittance.

(a) Original Copy.

**AUTHORIZED DISPOSITION**

**Destroy** when related returns are destroyed.

(b) Duplicate Copy used to transmit SS-4 Forms.

**AUTHORIZED DISPOSITION**

**Destroy** when related SS-4 Forms are destroyed.

**119** **Reserved.**

**120** ***Declaration of Receipts of Political Contributions.*** (Job No. NN-173-152, Item 12)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning January 2, following the end of processing year. **Destroy** on April 15, 5 years following the year date on upper right hand side of forms.

**121** **Reserved.**

**122** ***Annual Employer's Return for Employee's Pension or Profit-Sharing Plans,*** including all schedules, documents, correspondence and exhibits filed by the employer who maintains a plan or plans for his employees or for himself. The EPMF processing year is July 1 to June 30. (Job No. N1-58-08-13)

(1) Form 5500-EZ (Annual Return of One-Participant Pension Benefit Plan), and related records including associated schedules, attachments, correspondence, and envelopes.

(a) Paper copies filed with the Employee Benefit Security Administration (EBSA).

The paper source documents filed with the EBSA are Inputs to the ERISA Filing Acceptance System (EFAST).

**AUTHORIZED DISPOSITION**

**Destroy** source documents 6 months after verification that a complete and accurate image file and database record of the originals have been created and filed in EFAST or like approved system.

(b) Master Image Files (or Recordkeeping Copy).

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after end of processing year.

**Note:** All paper forms, schedules, and attachments declared as Official Recordkeeping Copy and previously accessioned into NARA-operated Federal Records Centers in the Forms 5500-EZ series by the IRS will be retained for 6 years after processing year as scheduled under N1-58-87-6, Item 122, Sub-Item 1. This aligns with DOL Schedule N1-317-02-1, which is 7 years.

(2) All Other Form 5500 series returns and related records including associated schedules, IRS working papers, attachments, correspondence, and envelopes.

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after end of processing year.

**Note:** All paper forms, schedules, and attachments declared as Official Recordkeeping Copy and previously accessioned into NARA-operated Federal Records Centers in the Forms 5500-EZ series by the IRS will be retained for 6 years after processing year as scheduled under N1-58-87-6, Item 122, Sub-Item 2.

(3) Obsolete. All EPMF Microfiche (Working Copy-1977) approved as temporary records under Job No. NC1-58-82-9, have been appropriately destroyed.

(4) Obsolete. All EPMF Microfiche (Working Copy-1978) approved as temporary records under Job No. NC1-58-82-9, have been appropriately destroyed.

(5) Master File (structured database with IR 5500-EZ information).

**AUTHORIZED DISPOSITION****PERMANENT.**

DOL will transfer a copy of the structured database in accordance to 36 CFR 1228.270. After initial transfer of database to the National Archives and Records Administration (NARA), transfer a copy of the database annually to NARA 1 year after the beginning of each processing year (July 1).

(6) Electronic mail, spreadsheet, and word processing system copies. This item includes electronic copies of records that are created on electronic mail, spreadsheet, and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this Schedule. It also includes electronic copies of records created on electronic mail, spreadsheet, and word processing systems that are maintained for updating, revision, or dissemination.

(a) Copies of records covered by this Schedule that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the recordkeeping copy.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed.

(b) Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.

**AUTHORIZED DISPOSITION**

**Destroy** when dissemination, revision, or updating is completed.

- 123** ***Installment Billing Closed Case Files.*** Includes Service Center notices, computer paragraphs 191 and 480 printed on Form 4179, bank form, used as posting documents to manually update installment cases. Installment case files are closed when the account is timely and fully paid or when the account is transferred to TDA status. (Job No. NC-174-162, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after calendar year in which case was closed.

- 124 **Vehicle Registrant Records.** Used for the Highway Use Tax (HUT) Compliance Program. (Job No. NC1–58–85–10, Item 124)

**AUTHORIZED DISPOSITION**

**Destroy** those records which match 2290 Alpha Listing after they have been through the transcription process in DDE.

- 125 **Information Returns Program.** Payee Tax Identification Number (TIN) Perfection Match Lists (CP 2010, Form 4906); Requests for Verification of Name and SSN (CP 2011, Form 5332); Payee TIN Perfection Research Notices (CP 2013, Form 5502); Payer Correction Transcripts (CP 2016, Form 5437); Payee TIN Perfection Update Reject Records (CP 2014, Form 3728); and Payer Correction Update Reject Records (CP 2017, Form 3624).

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after data has been converted to magnetic tape, the tape verified, and the tape used to update the service center Payee TIN.

(1) Information Returns. Perfection File or Payer Correction File, as appropriate. (Job No. NC1–58–80–6, Item 125)

(2) Under reporter Select and Non-Select SSN List (Form 3624). (Job No. NC1–58–80–6, Item 125)

**AUTHORIZED DISPOSITION**

**Destroy** as classified documents when program completed.

(3) Notice Data for CP–2000 (Form 5812). (Job No. NC1–58–82–9, Item 125)

**AUTHORIZED DISPOSITION**

**Destroy** when correct Under reporter Notices are generated.

(4) Employee Lists. (Job No. N1–58–87–6, Item 125)

**AUTHORIZED DISPOSITION**

**Destroy** as classified documents 1 year after completion of program.

- 126 **Audit and ADP Records of the Information Returns Program Discrepancy and Underreporter Related Documents.**

(1) Transcript Limiting Card and Specific Transcript Card. (Job No. NC1–58–85–10, Item 126)

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after successful input to Magnetic Tape for selected case cards or simultaneously with disposal of transcripts for non-selected case cards.

(2) Non-select Audit (Discrepancy and Underreporter) Transcripts. (Job No. NC1–58–76–9, Item 14)

**AUTHORIZED DISPOSITION**

**Destroy** non-selected transcripts 60 days after final action.

- 127 **Fingerprint Cards and Professional Credentials of e-file Providers and Delegated Users.** (Job No. N1-58-09-42)

(A) Fingerprint Cards.

1. If cards are scanned,

(a) Paper copies.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after receipt, and after verification that a complete and accurate image file and database record of the originals have been created and filed in AEF or like approved system.

(b) Scanned Automated Electronic Fingerprinting (AEF) copy.

**AUTHORIZED DISPOSITION**

**Delete** 3 years after the *e-file* provider or delegated user has been dropped.

2. If cards are not scanned,

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the *e-file* provider or delegated user has been dropped.

(B) Other professional credentials. Evidence of qualifications, active enrollment, good standing, or other proof of professional status submitted in lieu of a fingerprint card.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the *e-file* provider or delegated user has been dropped.

**128** ***Employee Plans-Plan Case Control Input Record.*** Form 4646A. (Job No. NC1–58–76–9, Item 47)

**AUTHORIZED DISPOSITION**

**Destroy** 9 months after processing date. (Processing date is Julian date, 4th, 5th, and 6th digits of control number.)

**Note: Form 4646A is obsolete (as of 4/1/88). This form has met its final disposition and all copies are to be destroyed.**

**129** ***Statement for Recipients of Interest Income (Form 1099–INT Copy C).*** Issued by the Service Center for interest payment in excess of \$10.00. (Job No. NC1–58–80–6, Item 129)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years and 3 months after the calendar year issued.

**CASHIER, ACCOUNTING AND ADJUSTMENT RECORDS**

**130** ***Document Remittance and Assessment Registers, Certificates of Deposit.*** Copies of registers and related documents and journals prepared for the control, classification and applications of tax payments received for deposit retained in the Clearing and Deposit Section and Receipt and Control Branch. (Job Nos. NN–170–16, Item 63 and NC1–58–85–10, Item 130)

**AUTHORIZED DISPOSITION****Destroy 1 year after end of processing year.**

- 131** **Daily Record of Teller Remittances.** Daily accounting and recapitulation of individual teller receipts including cash, checks and money orders, with related papers (NCR or adding machine tapes) used in connection with the teller's daily balancing.

(1) Original with tapes attached. (Job No. NC1–58–85–10, Item 131)

**AUTHORIZED DISPOSITION****Destroy 1 year after end of processing year.**

(2) Teller's Copy (duplicate). (Job No. NN–170–16, Item 65)

**AUTHORIZED DISPOSITION****Destroy after 1 month.**

- 132** **Block Number Control.** Daily record maintained by each area and service center for each type of return or document which serves as a control for the assignment of block numbers. (Job No. NN–170–16, Item 66)

**AUTHORIZED DISPOSITION****Destroy 1 year after end of processing year.**

- 133** **Remittance Transaction Research (RTR) System.** The Remittance Transaction Research (RTR) System is the central repository for all remittances processed by the IRS Integrated Submission and Remittance Processing (ISRP) System, Remittance Strategy Paper Check Conversion (RS-PCC), and Lockbox Banks. (Job No. N1-58-09-47)

(A) Inputs: Include remittance data and images files sent from Integrated Submission and Remittance Processing (ISRP) System, Remittance Strategy for Paper Check Conversion System (RS-PCC), and LockBox banks.

**AUTHORIZED DISPOSITION****Delete after input verification into RTR master files.**

(B) System Data (Master Files): Includes information on daily Loads and Deposits, performance metrics for each site and/or user group, and various images from remittance processing. Images include the front and back of checks and the front of vouchers.

**AUTHORIZED DISPOSITION****Cut off at end of processing year.****Delete 6 years after cutoff.**

(C) Outputs: Reports include the Daily Deposit Timeliness Report, Deposit Activity Report, Performance Metrics Report, Reconciliation Report, Remittance Register Report (Form 813), End Point Master Listing, Audit Log Report, and other data and images from remittance processing.

**AUTHORIZED DISPOSITION****Destroy/Delete when superseded, obsolete or no longer needed, whichever is later.**

(D) System Documentation: Includes the Software Requirements Specifications, Software Design Description, Software Configuration Management (SCM) Plan, Software Development Plan, Test Plan, and Computer Operations Handbook.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is later.

- 134 **Remittance Strategy for Paper Check Conversion (RS-PCC) System.** The Remittance Strategy for Paper Check Conversion System (RS-PCC) allows paper checks to be immediately converted to electronic transactions at the time and place of receipt, reducing payment deposit and posting times, and eliminating the need to manually transport most paper checks to Submission Processing Centers (SPC). Once the paper checks have been converted, the system transmits the information to the Remittance Transaction Research System (RTS) which is scheduled under NARA job number N1-58-09-47. (Job No. N1-58-11-9)

(A) Inputs: Inputs into the RS-PCC are received from multiple sources including the EFPPS, MITS-18 (EAIB), and from the taxpayer. Information received includes physical check, check data, check number, account number, routing number, dollar amount, name, Taxpayer Identification Number (TIN), address, phone number, deposit ticket number, and deposit amount.

(1) Physical checks.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 14 business days after being scanned and verified for processing.

(2) All other input data.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for business.

(B) System Data: Data in the RS-PCC includes all check image files, check data files and taxpayer information files.

**AUTHORIZED DISPOSITION**

**Cut off** once information has been transferred to RTS.

**Delete/Destroy** 19 days after cutoff.

(C) Outputs:

(1) Check images and check data is transmitted to the Electronic Verification and Imaging System (ELVIS) within the Department of the Treasury's Financial Management Service (FMS) for deposit into the Federal Reserve Bank of Cleveland.

**Disposition Not Applicable.** Records will be properly maintained in accordance with Treasury's disposition schedule.

(2) Check data and taxpayer data are transmitted to the Electronic Federal Payment Posting System (EFPPS) (formerly known as the Electronic Federal Tax Payment System [EFTPS]) for posting to the Master File.

**Disposition Not Applicable.** Records will be properly maintained in accordance with approved schedule for the EFPPS (NARA Job No. N1-58-97-13, Item 15).



(3) Check image files, check data, and taxpayer data is transmitted to the Remittance Transaction Research System (RTS) for storing and researching historical tax payment data and images.

**Disposition Not Applicable.** Records will be properly maintained in accordance with approved schedule for the RTS (NARA Job No. N1-58-09-47).

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 135 **Armored Car Messenger Receipts** from carriers for cash and checks, etc., received for deposit in banks. (Job No. NC1-58-85-10)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

- 136 **Receipts for Payment of Taxes.** Duplicates of receipts issued to taxpayers for payments received. (Job No. NC1-58-85-10, Item 136)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

- 137 **Discovered Remittance Lists and Forms 4287.** Documents used to record and control cash remittances discovered in mail extraction, and remittance documents (including cash) discovered in areas outside of mail extraction. (Job No. NC1-58-85-10, Item 137)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

- 138 **Reserved.**

- 139 **Control Records for Receipts for Payment of Taxes** (Including Form 97). Certification of Transfer or Destruction of Receipts for Payment of Taxes, inventory control records, and inventory accountability reports.

(1) Original File Copy. (Job No. NC1-58-82-9, Item 139)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

(2) Duplicate Copies. (Job No. NC1-58-85-10, Item 139)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

**Note: Form 97 is obsolete (as of 4/1/88). This form has met its final disposition and all copies are to be destroyed. This form will be removed from this Schedule in 9/2012.**

- 140 **Reserved.**

- 141 **Reserved.**
- 142 **Reserved.**
- 143 **Reserved.**
- 144 ***Alcohol, Tobacco and Firearms Tax Returns.*** Returns filed by taxpayers for deferred payment of taxes on distilled spirits, rectified products, wine, beer, cigars and cigarettes. (Job No. NC1–58–85–10, Item 144)
- AUTHORIZED DISPOSITION**  
[Destroy 3 years after end of processing year.](#)
- 145 ***Trace ID Reconciliation Reports.*** Trace ID number is used to identify each Deposit Ticket/Debit Voucher and its corresponding payments. It is used as a tracking mechanism. The reconciliation report is used to alert the service center, CFO, and SP HQ of any imbalances between Trace IDs and any processing problems within the service center. The report lists all Trace IDs received for an accounting period. (Job No. N1-58-12-15)
- AUTHORIZED DISPOSITION**  
[Cut off at the end of the FY.](#)  
[Retire to Records Center after 18 months of on-site storage.](#)  
[Delete/Destroy 6 years 3 months after the FY in which the report was prepared or period covered by the account.](#)
- 146 ***Certificates of Deposits and Debit Vouchers.***
- (1) Deposit Tickets (marked “Bonds”). (Job No. NC1–58–85–10, Item 146)
- AUTHORIZED DISPOSITION**  
[Destroy 7 years after close of list year.](#)
- (2) Deposit Tickets (others). (Job No. N1–58–94–4)
- AUTHORIZED DISPOSITION**  
[Retire to Records Center 3 years after the end of the list year or GAO audit.](#)  
[Destroy 6 years 3 months after period covered by the account.](#)
- 147 **Reserved.**
- 148 **Reserved.**
- 149 **Reserved.**
- 150 ***Schedules and Lists of Canceled and Undelivered Checks and Bonds.*** (Job No. NC1–58–85–10, Item 150)
- AUTHORIZED DISPOSITION**  
[Destroy after audit by GAO or when 3 years old, whichever is earlier.](#)
- 151 ***Notices of Refund Checks or Bonds Returned.*** Notices and forms supporting closed undelivered refund check or bond cases, or equivalent forms used as a follow-up to locate taxpayers.

(1) Closed Cases (after taxpayer is located or check re-deposited). (Job No. NC1–58–76–9, Item 18)

**AUTHORIZED DISPOSITION**

**Destroy** after the calendar year in which the taxpayer was located and case closed, or in which undelivered check was canceled and credited back to the taxpayer's account.

(2) Open cases (all notices reflecting unresolved Pre-ADP undelivered refund checks and all unresolved NMF undelivered refund checks). (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** 20 years following the end of the tax period involved.

(3) Returns Files Copy with related documents. (Job No. NC1–58–85–10, Item 151)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after processing year.

- 152 **Refund Inquiry Control Correspondence Files** relating to refunds, stop payments and remailing of checks (maintained in alpha sequence in one-month blocks). (Job No. NC1–58–85–10, Item 152)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after case is closed.

- 153 **Refund Stop Payment or Reissuance of Replacement Check or Bond** records relating to refunds, stop payments, errors in name or designation of payee, re-mailing of checks or bonds, etc. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after case is closed.

- 154 **Reserved.**

- 155 **Reserved.**

- 156 **Refund Deletions Listings** prepared from special tape furnished by NCC to itemize deletion transactions to correct erroneous refunds. (Job No. NC1–58–85–10, Item 156)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year or when no longer needed for reference; whichever is earlier.

- 157 **Bank Discrepancy System.** The Bank Discrepancy System is a web-based application that is used by Wage and Investment (W&I) Accounting to control and track bank adjustment inventories. The application arranges cases by money amount order, automates the history sheet, provides an audit trail, and allows Accounting to run monthly Open and Closed Reports. This System/Series supersedes the previously scheduled item *Returned Taxpayers' Uncollectible Checks, Debit Vouchers and Related Correspondence, and Dishonored Check File (DCF) Documentation.* (Job No. N1-58-11-3)

(A) Inputs: Information is input into the Bank Discrepancy application from other IRS systems such as IDRS. Included is information from Dishonored Check File, TIN, and

Name control, Debit Voucher SF 5515, Deposit Ticket SF 215.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for business.

(B) System Data: The data that resides in the Bank Discrepancy application includes debit vouchers, deposit tickets, and related correspondence.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 6 years 3 months after the period covered by the account.

(C) Outputs:

(1) Audit Data. The application tracks entry of every debit voucher and deposit ticket created, updated, or deleted. Each record contains the user id, time, nature of the action, and any notes the tax examiner includes.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 5 years old.

(2) Other Ad Hoc Reports. Customized or baseline reports generated for use by management.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for administrative, legal, audit or other operational purposes.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**158** ***Unidentified Remittances Records.*** Unidentified and excess collection vouchers and related data used to record and control unidentified remittances. (Job No. NN-170-16, Item 85)

(1) Part 2 (white). Closed.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year.

(2) Part 2 (white). Unapplied Excess Collections.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after end of processing year.

**Destroy** 30 years after end of processing year.

(3) Part 3 (yellow).

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after transfer to closed file.

(4) Part 4 (salmon).

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year in which the Unidentified Remittance has either been applied or transferred to Excess Collections.

- 159 **Reports of Deposit.** Deposit fund records of offers in compromise, property sales and deposits, miscellaneous deposit funds, etc. (Job No. NC1-58-85-10, Item 159)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after 1 year or when no longer needed in current operations, whichever is later.

**Destroy** 6 years, 3 months after the period of the account.

- 160 **Trial Balance Registers.** (Job No. NN-170-16, Item 86)

(1) Where audit is required.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after completion of audit by Regional Inspector's Office.

(2) Where audit is not required by Regional Inspector's Office.

**AUTHORIZED DISPOSITION**

**Destroy** 4 years after end of processing year.

- 161 **Accounting Journals and Abstracts** (including Form 8166, Input Reconciliation Sheet and Form 8167, Supplemental Input Reconciliation Sheet) relating to non-assessment documents. (Job No. N1-58-87-6, Item 161)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when 1 year old. (P&I, 3/22/99)

**Destroy** 6 years and 3 months after period covered by the account.

**Note: Form 8166 is obsolete (as of 11/20/11), as well as Form 8167 (as of 11/30/01). These forms have met their final disposition and all copies are to be destroyed.**

- 162 **Tax Transfer Vouchers and Excess Collection Posting Document** (Forms 514-B, 2424, 3413, 3456, 3552, 3731 and 3809 for other than transfer to the Unidentified Remittance File [Account 4620]). Vouchers and posting documents prepared to affect the transfer of an assessment. This item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between Area Directors.

(1) Open or unapplied excess collection documents. (Job No. NC1-58-82-9, Item 162)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 5 years after end of processing year.

**Destroy** 30 years after end of processing year.

(2) Closed excess collection documents. (Job No. NC1-58-82-9, Item 162)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 5 years after end of processing year.

(3) Tax Transfer Vouchers (Form 514-B) and Excess Collection Posting Documents.

(Job No. N1-58-94-4) (P&I, 3/22/99)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after period covered by account.

**Destroy** 6 years after period covered by account.

(4) Credit Transfer Voucher (Form 2158). Credit transfer vouchers used to transfer NMF Form 1042 transactions to other service centers. (Job No. N1-58-94-4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after internal audit of accounts.

**Destroy** 6 years after internal audit of accounts.

- 163** ***Vouchers, Schedules of Payments, and Certificate of Settlement.*** Form GAO-39. (Job No. N1-58-87-6, Item 163)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years, 3 months after the period of the account. (Job No. NC1-58-82-9, Item 163)

(2) All paid copies. (Job No. NC1-58-85-10, Item 163)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years from closing date of last period audited.

**Destroy** 6 years, 3 months after the period of the account.

(3) Suspense copies. (Job No. NC1-58-76-9, Item 44)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations except when used in lieu of paid copy.

- 164** ***Assessment Certifications and Lists.*** (Job No. NC1-58-82-9, Item 164) (P&I, 3/22/99)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when 3 years old.

**Destroy** 30 years after end of processing year.

- 165** ***Revenue General Ledgers.*** Copies of general and subsidiary ledgers which summarize the financial status of tax accounts with supporting documents (refers to case histories) and reports.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when 2 years old. (Job No. NC1-58-85-10, Item 165) (P&I 3/22/99)

**Destroy** 6 years, 3 months after the period of the account. (Job No. NC1-58-82-9, Item 165)

- 166** ***Revenue Reports and Accounting Control Records*** relating to the collection and processing of remittances.

(1) Official file copy (record copy).

**AUTHORIZED DISPOSITION**

**Destroy** after audit by GAO or when 3 years old, whichever is earlier.

(2) Accounting work copies. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the end of the reporting year.

**Destroy** 3 years after the end of the reporting year.

167 **Reserved.**

168 **Posting, Payment and Adjustment Documents which are associated with remittances.** (Job. No. N1–58–94–4)

These records are used to process payments and other miscellaneous adjustments.

(1) TDA/TDI Transfer (Form 2650) used for IDRS/ACS terminal research.

**AUTHORIZED DISPOSITION**

**Destroy** after IDRS/ACS terminal research unless associated with hard copy TDA/TDI.

(2) Forms 4349, Computation of Estate Tax Due with Return and Annual Installment, and Form 4351, Interest Computation—Estate Tax Deficiency on Installment Basis.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 18 months after end of the processing year.

**Destroy** 7 years after the end of the processing cycle.

(3) Form 809, Receipt for Payment for Taxes. (Job No. NC1–83–6, Item 35)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after issuance of last receipt.

(4) All Other Posting, Payment and Adjustment Documents (other than original Tax Returns, includes Form 3753, Manual Generated Refund). (Job No. N1-58-98-11)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning July 1, 18 months after end of processing year.

**Destroy** 5 years after end of processing year.

169 **Advance Payment Records.** Used to document and classify advance payments. (Job No. II–NNA–2107, Item 75)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after related unit ledger cards are closed.

170 **Remittance Registers.** (Job No. NC1–58–82–9, Item 170)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after end of processing year.

**Destroy** 20 years after end of processing years.

**Note: These records are no longer accumulated. Registers already created and still maintained should be destroyed in accordance with these approved disposition instructions.**

171 **Carry-back Adjustment Cases** with related schedules, supporting papers and

worksheets. (Job No. II–NNA–2107, Item 85)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after end of processing year.

**Destroy** 10 years after end of processing year.

- 172 **Report of Tentative Carry-back Applications and Offers in Compromise.** (Job No. NN–170–16, Item 88)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

- 173 **Unit Ledger Account Cards, Documents, Registers and Recaps, Remittance Registers and Recaps, Lockbox Remittance Registers and Electronic Funds Transfers.** (Job No. N1–58–94–4, item 24)

(1) Paper records not converted to disk pack.

(a) Account Cards that are closed (Paid in full, subsequently abated, and small debit write-offs).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after end of processing year.

**Destroy** 20 years after end of processing year.

(b) All other account cards after the collection statute expiration date has expired.

**AUTHORIZED DISPOSITION**

**Retire** to Federal Records Center 3 years after end of processing year.

**Destroy** 20 years after end of processing year in which expired.

(c) Document Registers and Recaps, Remittance Registers and Recaps and Electronic Funds Transfers.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after end of processing year.

**Destroy** 20 years after end of processing year.

(2) Paper records converted to disk pack.

(a) Account cards that are open and/or closed but loaded onto the data base (Paid in full, subsequently abated, and small debit write-offs as needed), Document Registers and Recaps, and Remittance Registers and Recaps.

1. Paper Records.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 18 months after conversion to disk.

**Destroy** 20 years after conversion to disk.

2. Disk.

**AUTHORIZED DISPOSITION**

Write disk pack to microform 5 years after end of processing year, erase and reuse disk.



3. Microform.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately after microfilming and film verification.

**Destroy** 20 years after end of processing year.

(b) All other account cards after the collection statute expiration date has expired.

1. Paper Records.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 18 months after conversion to disk.

**Destroy** 20 years after conversion to disk.

2. Disk.

**AUTHORIZED DISPOSITION**

Write disk pack to microform 5 years after end of processing year in which expired, erase and reuse disk.

3. Microform.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately after microfilming and film verification.

**Destroy** 20 years after end of processing year in which expired.

**174** **Accounting Reports** not covered elsewhere in this schedule and which are not subject to GAO onsite audit.

(1) Record Copy. (Job No. N1-58-94-4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the reporting year.

**Destroy** 3 years after the end of the reporting year.

(2) Duplicate copies. (Job No. N1-58-94-4)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the reporting year or when no longer needed in current operations, whichever is sooner.

(3) Automated Non-Master-file Output used as accounting work records. (Job No. N1-58-98-12, Item 3)

(a) All ANMF Recaps.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

(b) Trial Balances.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the processing year.

(c) Block Listings.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after month end balancing is completed.

(d) Cycle Proof Listings/NMF Postings for the Month.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

(e) Error Registers and Block-Out-Of-Balance Report.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of the processing year.

(f) Unpostable and Nullified Unpostable Listings.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of the processing year.

(g) All other output used as accounting work records.

**AUTHORIZED DISPOSITION**

**Destroy** after month end balancing is completed or at the end of the processing year, whichever is sooner.

**175** ***Control Card Listings and Tape Data Control Date Recaps.*** (Job No. N1–58–87–6, Item 175)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after processing year.

**Destroy** 3 years after end of processing year or after internal audit of operations and accounts, whichever is later.

**176** ***Transmittal Memo Accounting Control Documents.*** (Job No. NN–170–16, Item 91)

**AUTHORIZED DISPOSITION**

**Destroy** 90 days after verification of receipt.

**177** ***Adjustment Control Listings*** - Weekly Adjustment Control Index, Multiple-Duplicate Listing, Weekly Index, Overage Case List, Case Assignment List, Daily Supplemental Index, and New Case Control Number Sequence List. (Job No. NN–170–16, Item 92)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of new listing or index or when no longer needed in current operations.

**178** ***Historic Transcripts related to closed accounts.*** (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year.

**179** ***TDA Registers.*** Printouts reflecting IMF and BMF payments for last four cycles. (Replaced every 4th cycle.) (Job No. NN–170–16, Item 94)

**AUTHORIZED DISPOSITION**

**Destroy** after receipt of new Register.

- 180** ***Tax Claims Files (Except Claims Filed by Corporations) and Record of Claims.*** Claims files pertaining to allowances for over assessments, notices of disposition, and notices of refund with related correspondence and records. (Claims filed by corporations are covered in Item 58 of this Schedule.) Claims allowed in full, in part, and disallowed claims. (Job No. NC1–58–76–9, Item 21)

**AUTHORIZED DISPOSITION**

**Destroy** after audit by GAO or when 3 years old, whichever is earlier.

**Note:** Concurrence of Regional Inspector shall be obtained for any disposal before the 3 years.

- 181** ***Summary of Archer MSAs (Form 8851),*** Medical Savings Account (Philadelphia SC Only).

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the processing year.

- 182** ***Technical Section “Closed Sensitive” Case Folders.*** Residual papers remaining in the folders such as work papers; transcriptions of tax account or accounts; Form 3870, Request for Adjustment; Form 4173, Special Case Referral; and copies of correspondence. (Job No. NN–170–16, Item 96)

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after closed date.

**Note:** *Form 4173 is obsolete (as of 8/2/88), superseded by Form 10050 (Special Case Folder).*

- 183** ***Transcripts of Accounts*** requests and related documents. (Job No. N1–58–94-4)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year, or when no longer needed in current operations, whichever is sooner.

- 184** ***Payment Tracers (PT) Database.*** Hardcore Payment Tracers (HCPT) Unit staff use PT to research payments from Error Resolution (ERS) processing using taxpayer identification number (TIN) changes; control payment tracers cases; submit document locator numbers (DLN) electronically to Enterprise Computing Center-Martinsburg (ECC-MTB) for research against the Master File; view the returned ECC-MTB DLN research data; and print various reports used by the HCPT Units. (Job No. N1-58-11-2)

(A) Inputs: Information is input into Payment Tracers through various processes, including ingesting data from the Error Resolution System (ERS), Master File extracts, and through manual input from IRS employees working a case. Information includes taxpayer information from Form 4446 (Payment Tracer Research Record, recordkeeping copy is scheduled under N1-58-94-4, Item 185 in this Schedule), employee user information, and comments about the case.

**AUTHORIZED DISPOSITION**

**Delete** when data has been entered into the master file or database and verified, or when no longer required to support reconstruction of or serve as backup to, a master

file or database, whichever is later.

(B) System Data: Payment Tracers is used to locate a missing or misapplied payment made by a taxpayer.

(1) The system collects Payment Case information such as taxpayer identification numbers (original and new), payment information (date, Bank, amount), tax period, transaction data. The system also includes employee user information such as Name, Login ID, phone #, assigned work site and comments about each case.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 1 year old.

(2) The system also includes Document Locator Number (DLN) research information to be used to track open cases.

**AUTHORIZED DISPOSITION**

**Cut off** when case is closed.

**Delete/Destroy** when 20 years old.

(C) Outputs: Payment Tracers generates ad hoc, optional reports.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for legal, audit or other operational purposes.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**185** *Payment Tracers.* (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after payment tracer is closed.

**Destroy** 6 years and 3 months after payment tracer is closed.

**186** *Reports of Currently Not Collectible Taxes for Non-Master File TDAs.* (Job No. NC1–58–85–10, Item 186)

(1) Service Center Collection Branch Case Files on accounts reported as currently not collectible. Form 53 not sent to the area for mandatory follow-up. (Job No. N1–58–87–6, Item 186)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after the Form 53 was initiated.

**Destroy** 4 years 6 months after the year Form 53 was initiated.

(2) Notification to Accounting on Non-Master File TDAs.

**AUTHORIZED DISPOSITION**

**Destroy** after end of processing year.

- 187 **Offers in Compromise.** Case files including data concerning offers in compromise by cash, installment, transmittals, and acceptance of offers with related correspondence. (Job No. N1-58-09-3)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed for current business.

**Destroy** 11 years after acceptance of offer.

- 188 **Barred Deficiencies.** Copies of Form 3999 used to report statute expiration of barred deficiencies and overassessments and on certain no change and survey cases to the regional office. (Job No. N1-58-89-2, Item 188)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

- 189 **Reserved.**

- 190 **Statement of Account for Participants in Individual Retirement Accounts of Annuities, Form 5498 (Copy A).** (Job No. NC1-58-76-9, Item 23)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after filing year or year of receipt, whichever is later.

- 191 **Closed Problem Inquiry File** (Form 4442). (Job No. NC1-58-80-6, Item 191)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operation.

- 192 **Correspondence Suspense File (Accounts Services).** (Job No. NC1-58-80-6, Item 192)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operation.

- 193 **IRS Employee File - (Employee Delinquency Check.)** (Job No. NC1-58-80-6, Item 193)

**AUTHORIZED DISPOSITION**

**Destroy** when updated or new program filed.

- 194 **Closed TC 130 Cross-Reference File.** (Job No. NC1-58-85-10, Item 194)

**AUTHORIZED DISPOSITION**

**Destroy** source documents 6 months after they are closed.

- 195 **Permanent Work Record—Tentative Carryback Allowance.** (Job No. N1-58-87-6, Item 195)

**AUTHORIZED DISPOSITION**

**Destroy** 90 days after data has been transcribed to the TREAS-95 report.

**Note: Form 6902 previously covered by this item is obsolete (as of 2/22/94). This form has met its final disposition and all copies are to be destroyed.**

- 196** **Form 4442 Reports – Account Referrals.** Data from these spreadsheet reports provides statistics regarding taxpayer requests for information relating to his/her tax return, and IRS actions. Data from each Campus Site is consolidated into one spreadsheet, which contains the data for all Sites. The consolidated spreadsheet is published on the Joint Operations Center (JOC) Website. Each spreadsheet has a weekending date. The data is entered into the spreadsheet at the beginning of each week. A dropdown box is provided so users can select the weekending for generation of reports. (Job No. N1-58-09-46)

a) Spreadsheet for each Campus Site.

**AUTHORIZED DISPOSITION**

**Transmit** weekly spreadsheet to JOC.

**Delete** when no longer needed for operational purposes.

b) Consolidated spreadsheet.

**AUTHORIZED DISPOSITION**

**Delete** when superseded, obsolete or no longer needed, whichever is later.

- 197** **Reject Registers** used to process rejected documents. (Job No. NC1–58–82–9, Item 197)

(1) Deleted reject registers (records that have been removed from processing).

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after processing.

(2) Selected reject registers (corrected records that have not been removed from processing).

**AUTHORIZED DISPOSITION**

**Destroy** after 90 days or when verified that record did not appear on aged list, whichever is earlier.

- 198** **Reject Control Listings** to monitor and control the reject inventory. (Job No. NC1–58–85–10, Item 198)

(1) Inventory listings in DLN sequence, disposition, verification listings, and Rejected Records list.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after processing date.

(2) Other inventory listings, age listings.

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after processing date.

(3) Manually prepared routing controls.

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after closing date. (Job No. NC1–58–82–9, Item 198)

- 199**     ***Service Center Control File Adjustment Records.*** (Job No. NC1–58–82–9, Item 199)

(1) Processing Copy.

**AUTHORIZED DISPOSITION**

**Destroy 3 years after end of processing year.** (Job No. N1–58–87–6, Item 199)

(2) File Copy (retained by preparer outside of Accounting Branch).

**AUTHORIZED DISPOSITION**

**Destroy 1 year after preparation.**

**MACHINE (PAPER) PRINTOUTS AND MICROFILM REGISTERS,  
INDEXES AND DIRECTORIES**

Prior to conversion to microfilm and transfer of returns processing and revenue accounting functions to service centers, area offices were charged with the responsibility of maintaining and retiring the record (official) copies of machine (paper) printouts of registers, indexes and directories. Effective with the conversion to microfilm and transfer of these functions to service centers, service centers were charged with the responsibility of maintaining and retiring all record copies of registers, indexes, and directories in accordance with this Schedule.

**Note:** Record copies of indexes, registers and directories printed on machine stationery may be retired to Records Centers 5 years after end of processing year.

**Note:** Customer Account Data Engine (CADE) I and II have replaced the use of microfilm for indexing and registration. Refer to Records Control Schedule 19 for disposition of electronic records relating to IMF and BMF.

- 200**     ***IMF and IRA Account Registers.*** Weekly printout on microfilm, replacing the Index Registers, Settlement Registers and Outstanding Balance List as of January 1, 1968. Generally, each time some activity occurs in an entity or tax module, all postings to that module will appear on the weekly accounts register. Each accounts register record is, in effect, a specific transcript of the module. The accounts register is in order by account number within area office and is printed for each area within a region in SSN order and within validity digit sequence. Weekly registers, for a variable number of cycles, are combined into a cumulative accounts register on a four-week basis.

(1) Monthly Cumulative Accounts Register (record copy). (Job No. NN–170–16, Item 101)

**AUTHORIZED DISPOSITION**

**Destroy 30 years after end of processing year.**

(2) Copies of Monthly Cumulative Accounts Registers required for research. (Job No. NC1–58–80–6, Item 200)

**AUTHORIZED DISPOSITION**

**Destroy 2 years after end of processing year, or when no longer needed in current operations.**

(3) *Weekly Accounts Register*. (Job No. NN–170–16, Item 101)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.

**201** *IMF Reference Register*. Microfilm index to the Cumulative IMF Accounts Register. Register contains references pertaining to entities and tax periods on master files indicating the cycle number of the last cumulative accounts register on which an entity or tax period was last shown. Register is printed for each area within a region in SSN order and within validity digit sequence. Reference register is updated every four weeks on a cumulative basis.

(1) IMF Cumulative Reference Registers (record copies). (Job No. NN–170–16, Item 102)

**AUTHORIZED DISPOSITION**

**Destroy** 30 years after end of processing year.

(2) Copies of first and last IMF Cumulative Reference Registers required for research. (Job No. NC1–58–80–6, Item 201)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

(3) IMF Reference Registers produced during a year other than the first and last produced for the year. (Job No. NN–173–152, Item 17)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of the next cumulative register four cycles later.

**202** *IMF Taxpayer Name Directory*. Entity data for taxpayer on the master files, such as name, address and location codes listed by region, area, and Social Security Number.

(1) Annual Cumulative Directory (record copy). (Job No. NN–170–16, Item 103)

**AUTHORIZED DISPOSITION**

**Destroy** 30 years after end of processing year.

(2) Copies of Annual Cumulative Directories required for research. (Job No. NC1–58–80–6, Item 202)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year, or when no longer needed in current operations.

(3) Interim Directories. (Job No. NN–170–16, Item 103)

**AUTHORIZED DISPOSITION**

**Destroy** after receipt of subsequent interim or cumulative directory covering same taxpayers and tax periods.

**203** *IMF Retention Register*. Contains all entity and tax modules removed from the master file.



(1) Record copy. (Job No. NN–170–16, Item 104)

**AUTHORIZED DISPOSITION**

**Destroy** 30 years after end of processing year.

(2) Copies required for research. (Job No. NC1–58–80–6, Item 203)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year, or when no longer needed in current operations.

- 204** ***IMF Settlement Register.*** Production of this register was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. Each weekly register contained transactions posted to the master file accounts during the preceding week and was identified with the type of file, assessment date, cycle number, and refund schedule number.

(1) Record copy (microfilm). (Job No. NN–170–16, Item 105)

**AUTHORIZED DISPOSITION**

**Destroy** 30 years after end of processing year.

**Note: This records series is obsolete, and all remaining records are eligible for immediate destruction.**

- 205** **Reserved.**

- 206** ***BMF Accounts Register.*** Microfilm printout on a weekly basis starting after July 1, 1968. The BMF Accounts Register replaces the BMF Index Register, Settlement Register, and the Outstanding Balance List. Each cycle an entity or tax period is active, all postings to that period will appear on the weekly accounts register. The accounts register for that cycle is merged with the accounts register for the next cycle. Thus, these cycles are accumulated for a series until a final accumulation is made on a four-week basis. Each taxpayer on the register is listed by tax period, within Master File Tax (MFT) Code, within EIN. The sequence will be by region, area, EIN, MFT and tax period.

(1) BMF Monthly Cumulative Accounts Register (record copy). (Job No. NC1–58–82–9, Item 206)

**AUTHORIZED DISPOSITION**

**Destroy** 75 years after end of processing year.

(2) Copies of BMF Monthly Cumulative Registers required for research. (Job No. NN–170–16, Item 107)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year or when no longer needed in current operations.

(3) Weekly BMF Accounts Registers. (Job No. NN–170–16, Item 107)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.

(For Master Copy, see Item 219.)

- 207** ***BMF Reference Register.*** Microfilm index to cumulative BMF Accounts Register. Reference register is produced in account number with area office sequence and lists the cycle number in which a tax module last appeared in a cumulative register. Reference register is updated every four weeks on a cumulative basis.
- (1) First and last BMF Reference Register of year (record copies). (Job No. NC1–58–82–9, Item 207)
- AUTHORIZED DISPOSITION**  
**Destroy 75 years after end of processing year.**
- (2) Copies of first and last BMF Reference Register of year required for research. (Job No. NN–173–152, Item 22)
- AUTHORIZED DISPOSITION**  
**Destroy 3 years after end of processing year or when no longer needed in current operations.**
- (3) BMF Reference Registers produced during a year other than the first and last produced for the year. (Job No. NN–173–152, Item 22)
- AUTHORIZED DISPOSITION**  
**Destroy upon receipt of the next cumulative register four cycles later.**
- 208** ***BMF Taxpayer Name Directory.*** Entity data for taxpayers on the master file, such as name, address and location codes listed by region, area, name, and EIN.
- (1) Annual Cumulative Directory (record copy). (Job No. NC1–58–82–9, Item 208)
- AUTHORIZED DISPOSITION**  
**Destroy 75 years after end of processing year.**
- (2) Copies of Annual Cumulative Directories required for research. (Job No. NN–170–16, Item 109)
- AUTHORIZED DISPOSITION**  
**Destroy 5 years after end of processing year or when no longer needed for current operations.**
- (3) Interim Directories. (Job No. NN–170–16, Item 109)
- AUTHORIZED DISPOSITION**  
**Destroy after receipt of subsequent interim or cumulative directory covering same taxpayers and tax periods.**
- 209** ***BMF Settlement Register.*** Production of this register was terminated as of July 1, 1968, when the first BMF Accounts Register was produced. Weekly registers contained transactions posted to the master file accounts during the preceding week. There was no consolidation of these weekly registers into cumulative listings.
- (1) Record copy. (Job No. NN–170–16, Item 110)

**AUTHORIZED DISPOSITION**

**Destroy** 30 years after end of processing year.

(2) Copies required for research. (Job No. NN–173–152, Item 23)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year, or when no longer needed in current operations.

**Note: This records series is obsolete, and all remaining records are eligible for immediate destruction.**

**210** ***BMF Retention Register.*** Contains all entity and tax modules removed from the master file.

(1) Record copy. (Job No. NC1–58–82–9, Item 210)

**AUTHORIZED DISPOSITION**

**Destroy** 75 years after end of processing year.

(2) Copies required for research. (Job No. NN–173–152, Item 25)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year, or when no longer needed in current operations.

**211** **Reserved.**

**212** ***BMF Taxpayer Number Directory.*** Numeric listing by taxpayer's EIN, name, address, employment code, location code, and filing code. (Job No. NC1–58–82–9, Item 212)

(1) Annual Directory (record copy).

**AUTHORIZED DISPOSITION**

**Destroy** 75 years after end of processing year.

(2) Copies of Annual Directories required for research.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year, or when no longer needed in current operations.

(3) Quarterly and Interim Directories.

**AUTHORIZED DISPOSITION**

**Destroy** after receipt of annual or quarterly directory covering same taxpayers and tax periods.

**213** ***Exempt Organizations ALPHA Registers and Cross-References (National and Area - Microfiche) and EIN Registers (Microfiche).*** Containing all entities on the BMF, i.e., organization name, address, region, district code, and other identifying symbols (produced by Philadelphia Service Center.)

(1) Annual Register - Microfiche. (Job No. N1–58–87–6, Item 213)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

(2) Supplemental Registers - Microfiche. (Job No. N1-58-87-6, Item 213)

**AUTHORIZED DISPOSITION**

**Destroy** after receipt of annual register (microfiche).

**Note: This records series is obsolete, and all remaining records are eligible for immediate destruction.**

- 214** **Exempt Organization/BMF Returns Register.** Each cycle an entity or tax period is active all postings to that period will appear on the monthly EO/BMF Returns Register. The Returns Register for that cycle is merged with the Returns register for the next month. Thus, these months are accumulated for a series until a final accumulation is made on a CY basis. Each organization on the register is listed by tax period, within MFT code, within EIN. Entities which contain an EO section will also display the EO entity Status/Code and Date, Subsection Code, File Folder Number, Foundation Code, Classification Codes and Group Exemption Number. (Job No. N1-58-87-6, Item 214)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

- 215** **Tape Index Register and Name Directory (MID)** containing entity data on non-master file returns (Forms 942, 943, 1065, 4638, and 1120S). The Index Register is in EIN order; the Name Directory is in alphabetic order.

(1) Annual Register and Directory (record copies).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after end of processing year. (Job No. NC1-58-82-9, Item 215)

**Destroy** 30 years after end of processing year. (Job No. NN-170-16, Item 113)

- 216** **Reserved.**

- 217** **Reserved.**

- 218** **Alphabetic Index Register.** Gasoline Tax Refund Claim.

(1) Record copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 5 years after end of processing year. (Job No. NC1-58-82-9, Item 218)

**Destroy** 10 years after end of processing year. (Job No. NC1-58-85-10, Item 218)

(2) Copies required for research. (Job No. NC1-58-80-6, Item 218)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year, or when no longer needed in current operations.

**Note: This records series is obsolete (no longer accumulating), as of 2005. All records are eligible for destruction, no later than 2016. This series will be**

*removed from this Schedule upon final disposition of all records.*

- 219** **Master Copies of Microfilm Indexes, Directories and Registers.** These copies are not intended for reference use, but to make additional copies if required. (Job No. NC1–58–85–10, Item 219)

(1) Master Copies used to produce records described in Items 200, 201, 202, 203, 204 and 209.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after 6 months.

**Destroy** 30 years after end of processing year.

(2) Master Copies used to produce records described in Items 206, 207, 208, 210, 212, 213 and 214.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after 6 months.

**Destroy** 75 years after end of processing year.

- 220** **Tax Practitioner and Preparer Register.** Includes Form 5811. (Job No. NC1–58–80–6, Item 220)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year. (Job No. NC1–58–85–10, Item 220)

**Destroy** 10 years after end of processing year in which penalties were assessed.

**Note: Form 5811 is obsolete (as of 4/1/88). All copies of this form are eligible for destruction.**

- 221** **Annual List of Income Tax Preparers.** Includes Form 5717. (Job No. NC1–58–85–10, Item 221)

(1) Processed.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

(2) Unprocessed—Program Terminated.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for research or reference purposes.

(3) Directories (including previously microfilmed directories).

- (a) Return Preparer Alpha,
- (b) Return Preparer TIN,
- (c) Return Preparer Manufactured TIN.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed for research or reference purposes.

**Note: Form 5717 is obsolete (as of 6/30/08). All copies of this form were eligible for destruction at end of 2011 processing year.**

- 222 ***U.S. Real Estate Mortgage Investment Conduit Income Tax Return (Form 1066) (OSPC only).*** (Job No. N1–58–87–6, Item 222)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year 9 months after the end of the processing year.

**Destroy** 6 years after the end of the processing year.

- 223 ***U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288) and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288–A) (PSC only).*** (Job No. N1–58–87–6, Item 223)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the processing year.

**Destroy** 7 years after the end of the processing year.

- 224 ***Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts (Form 8612).*** These are penalty excise taxes. (Job No. N1–58–87–6, Item 224)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the processing year.

**Destroy** 7 years after the end of the processing year.

- 225 ***Return of Excise Tax on Undistributed Income of Regulated Investment Companies (Form 8613).*** (These are penalty excise taxes.) (Job No. N1–58–87–6, Item 225)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the processing year.

**Destroy** 7 years after the end of the processing year.

- 226 ***Control Record List and Summary (EPMF).*** (Job No. NC1–58–85–10, Item 226)

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after end of processing year or 1 year after internal audit of operations accounts, whichever is earlier.

- 227 **Reserved.**

- 228 ***Suspense Release List and Summary (EPMF).*** (Job No. NC1–58–85–10, Item 228)

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after end of processing year or 1 year after internal audit of operations accounts, whichever is earlier.

- 229 ***Potential Non-Federal Filer Records.*** Includes Forms 4869. Records are generated and used in the state/federal matching of federal unemployment tax records. (Job No. NC1–58–82–9, Item 229)

**AUTHORIZED DISPOSITION**

**Destroy** after transcription and error correction processing.

**Note: Forms 4869 is obsolete (as of 2/10/99). All copies of this form are eligible**

*for destruction.*

- 230** **Systems Audit Trail Report.** CDC 3500 Computer Listing. (Job No. NC1–58–82–9, Item 230)

**AUTHORIZED DISPOSITION**

**Destroy 1 year after date of report.**

- 231** **Account Verification File Listing.** Honeywell 2050A. (Job No. NC1–58–82–9, Item 231)

**AUTHORIZED DISPOSITION**

**Destroy after receipt of following months' listing.**

- 232** **Listing of Aged ZTIF Accounts** maintained by Entity Control entities that have reached age criteria for removal and have not been established on a Master File (Run No. ERA60). (Job No. N1–58–87–6, Item 232)

(1) BMF, EPMF–EM, EO–BMF, NMF, and EPMF–AD list.

**AUTHORIZED DISPOSITION**

**Destroy 3 years after receipt.**

- 233** **Annual Information Return of Windfall Profit Tax Return.** (Forms 6248/6248–T, Transmittal and Summary of Windfall Profit Tax Information). (Job No. N1–58–87–6, Item 233)

**AUTHORIZED DISPOSITION**

**Destroy 5 years after date of receipt.**

- 234** **Information Sheet** showing modifications made to computer programs. (Job No. NC1–58–85–10, Item 234)

**AUTHORIZED DISPOSITION**

**Destroy 1 year after implementation.**

- 235** **Computer Program Development Request.** (Job No. NC1–58–82–9, Item 235)

**AUTHORIZED DISPOSITION**

**Destroy 1 year after program is no longer in use.**

**INTEGRATED DATA RETRIEVAL SYSTEM (IDRS) COMPUTER OUTPUTS AND RELATED RECORDS**

- 236** **Transaction Registers.** (Job No. NC–174–162, Item 5)

(1) Includes:

(a) Remittances Added to Unidentified Remittance File (URF). Listing of all new items added daily to the URF. Items are listed by area office, UR control number and amount.

(b) Restricted Application from the URF. Daily listing of voids, dishonored checks and

corrected money amounts for the URF. Items are listed by area and show the UR Control Number, amount before change, amount as corrected and type of correction.

(c) Non-Master File (NMF) Application from the URF. Daily listing of all applications of money from the URF to NMF. Items are listed by area and show the UR Control Number, name and address of taxpayer and amount of money applied.

(d) Transfer from URF to Excess Collections. Monthly listing of unidentified items which are a year old. Items are listed by area office, UR Control Number and show amount transferred to excess collections.

(e) Transfer Application from the URF. Daily listing of all items being transferred to the General Funds. Items are listed by area office, UR Control Number and show amount transferred.

(f) URF Application to IMF, BMF and RMF. Daily listing of applications from the URF to the master files. Item counts and amounts are listed by file designation.

(2) Accounting Branch, Unidentified Function copy.

**AUTHORIZED DISPOSITION**

**Destroy** after end of month balancing operations.

(3) Accounting Branch, Journal Function copy.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

**237** **Unidentified Remittance File Analysis.** Daily inventory, cumulative for the month, of activity on URF. Items are listed by area and show the previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete.

(1) Accounting Branch, Unidentified Function copy.

(a) Daily Analysis. (Job No. NC-174-162, Item 6)

**AUTHORIZED DISPOSITION**

**Destroy** after end of month balancing operations.

(b) Monthly Analysis. (Job Nos. NC1-58-80-6, Item 237 and NC1-58-85-10, Item 237)

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier.

**238** **Unidentified Remittances.** (Job No. NC-174-162, Item 7)

(1) Added in last 15-45 days. Register reflects all items added to the file and no action has been taken.

**AUTHORIZED DISPOSITION**

(a) **Destroy** after 60 days.



**Note:** This register, which served as a follow-up tool, was not produced after January 1, 1974. Final disposition of this register has been met and all copies of this register are to be destroyed. This series item will be removed from this Schedule when next published.

(2) Aged 10 Months. Monthly printout used as a last attempt to apply money from URF before being aged to Excess Collections.

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days.

- 239** **Unidentified Remittance File Dropped Listing.** A permanent record of the URF produced as items are aged from the URF after closing action. The Dropped Listing is used to purge the open alphabetical (paper) back-up file of unidentified remittances.

(1) Accounting Branch, Unidentified Function copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after end of processing year. (Job No. N1–58–87–6, Item 239)

**Destroy** 7 years after end of processing year. (Job No. N1–58–87–6, Item 239)

(2) Accounting Branch, Journal Function copy. (Job No. NC–174–162, Item 8)

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days.

- 240** **Unidentified Remittance Case Files.** Filed alphabetically or in date, employee number order. Case files may contain correspondence, photocopies of checks, or miscellaneous documents. (Job No. N1–58–87–6, Item 240)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year. (Job No. N1–58–87–6, Item 240).

**Destroy** 7 years after end of processing year.

- 241** **Excess Collection Posting Documents.** Computer Paragraph 550 (Form 4830).

(1) Used as an open excess collection document. (Job No. NC–174–162, Item 10)

**AUTHORIZED DISPOSITION**

**Destroy** after money is applied.

(2) Used as a closed excess collection document. (Job No. NC1–58–85–10, Item 241)

**AUTHORIZED DISPOSITION**

**Destroy** 7 years after end of processing year.

- 242** **IDRS Collection Unreversed Transaction Code 594/599 Transcripts and Associated Notices.** (Job No. NC1–58–80–6, Item 242)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months, or after all research is completed, whichever is earlier.

- 243** *Remittance Register (Daily)*. A daily printout, by area office, of the payments received and input online through the IDRS terminals. The original is mailed to the area office, with one copy maintained in the Accounting Branch for researching payment tracers and one copy maintained by the Accounting Branch Ledger Function for notations and adjustments.
- (1) Accounting Branch copy. (Job No. NC–174–162, Item 12)
- AUTHORIZED DISPOSITION**  
**Destroy 1 year after end of processing year.**
- (2) Accounting Branch Ledger Function copy. (Job No. N1–58–87–6, Item 243)
- AUTHORIZED DISPOSITION**  
**Retire to Records Center 3 years after end of processing year.**  
**Destroy 7 years after end of processing year.**
- 244** *Document Register*. Listing by area showing EI or SSN of Taxpayer, name control, tax period and amount. (Job No. NC1–58–76–9, Item 244)
- (1) All copies.
- AUTHORIZED DISPOSITION**  
**Destroy 1 year after end of processing year.**
- 245** *Special Activity Report*. A periodic report which shows any action taken by an IDRS user to the account of any IRS employee or his/her spouse. (Job No. NC1–58–85–10, Item 245)
- AUTHORIZED DISPOSITION**  
**Destroy 2 years after end of processing year.**
- 246** *Block Completion Lists (BCL)*. These records include Block Completion Lists for EPMF, IMF, BMF, NMF, and IRAF, and documentation of closed aged Service Center Control File (SCCF) historics related to Form 6752 (Return Non-Refile Flag). (Job No. N1–58–94–4)
- (1) Listing.
- AUTHORIZED DISPOSITION**  
**Destroy 30 days after receipt of microfiche.**
- (2) Microfiche.
- AUTHORIZED DISPOSITION**  
**Destroy 7 years after end of processing year.**
- Note: Block Completion Lists were no longer microfilmed after 10/2005. All records were eligible for destruction as of 1/2012.**
- 247** *IDRS Service Center Control Case Inventory and Service Center Control Inventory Recap*. Listings are by age and category of the total cards controlled on IDRS which are still open and assigned to each Section, listed by Unit.
- (1) Original. (Job No. NC1–58–85–10, Item 247)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

(2) Copies. (Job No. NC–174–162, Item 16)

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of new listing.

- 248** ***IDRS Service Center Control Case Overage Listing.*** Complete listing by taxpayer identification number, tax period, category of open cases more than 30 days old based on the IRS received date, assigned to each tax examiner. (Job No. NC–174–162, Item 17)

**AUTHORIZED DISPOSITION**

**Destroy** when new listing received.

- 249** ***IDRS Pre-Journalized Recap.*** Contains data to journalize applications from the URF Credit Transfers and Area Office Payment.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after internal audit of operations. (Job No. NC–174–162, Item 18)

**Destroy** 6 years and 3 months after end of processing year. (Job No. NC1–58–85–10, Item 249)

- 250** ***Integrated Data Retrieval System (IDRS) Unit and Unit Security Representative (USR) Database (IUUD).*** The IUUD is an IRS Intranet resource where IRS employees can obtain current information about IDRS units and managers, and IDRS security personnel. (Job No. N1-58-09-33)

(A) Inputs: IDRS Security staffs update the IUUD based on data submitted to them on Form 9937 (IDRS Unit Request), and Form 13230 (IDRS Security Personnel Designation).

**AUTHORIZED DISPOSITION**

**Destroy/Delete** after input verification into IUUD master files. Recordkeeping copies of these forms are appropriately scheduled under other authorities in IRS RCS 1.15.29.

(B) System Data (Master Files): For each IDRS unit, the IUUD provides the Unit Security Representative's (USR) name and phone number, the manager's name, address and phone number, a description of the unit, and other related information.

**AUTHORIZED DISPOSITION**

**Delete** when superseded or obsolete.

(C) Outputs: Principle outputs include the IUUD Intranet website search results. The IUUD also provides IDRS unit and IORS Primary Recipient data to IDRS Online Reports Services (IORS). The IORS Primary Recipient is the person who is the primary recipient of on-line IDRS Security reports. This person, who is either a manager or Unit Security Representative (USR), is responsible for reviewing and certifying IDRS security reports. The IUUD is used to specify the primary recipient who is responsible for each IDRS unit.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded, obsolete or no longer needed, whichever is later.

(D) System Documentation: Includes data system specifications, codebooks, record layout, and user guide.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when superseded or 3 years after the system is terminated, whichever is later.

- 251 **NMF Account Adjustments.** Memorandums or copies of unit ledger cards from IRS areas requesting credit transfers or adjustments. (Job No. NC1–58–85–10, Item 251)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

- 252 **Letter to Taxpayer Concerning Refund.** Erroneous refund letters and related history sheets. The statute for collection of erroneous refunds expires two years after the refund date. (Job No. NC–174–162, Item 21)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

**Note: Form 4728 previously covered by this series is obsolete (as of 9/27/05). This form has met its final disposition and all copies are to be destroyed.**

- 253 **Remittance Documents Input to IDRS by Area Offices.** Various documents used by area offices to input on-line remittances. Documents are then mailed to service center in the accounting package with the certificates of deposit and other accounting documents. (Job No. NC–174–162, Item 22)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center beginning July 1, 18 months after end of processing year.

**Destroy** 5 years after end of processing year.

- 254 **IDRS Audit Trail—History Record of Command Codes and Extracts.** An audit trail produced daily by the IDRS Security System. Weekly and monthly cum files are produced. The daily and weekly audit trail files may be disposed of in accordance with existing procedures once the monthly cum file is produced and retained. It contains records of all command codes input to IDRS and includes pertinent reference information, e.g., TIN, MFT, Tax Period, Date, Time, Terminal ID, and Employee Number. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after end of processing year.

- 255 **IDRS Change Notification.** Includes Employee Profile Security File, Form 5081. Used to add an employee to the EPSF, delete an employee from the EPSF, update an employee security profile, verify employment, and verify initiation of background investigation. (Job No. NC1–58–78–4, Item 255)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of year in which employee is removed from the EPSF.

**Note: Form 5081 is obsolete (as of 4/1/11). This form (and any superseding form covered by this Schedule item/activity) should be maintained until final disposition has been met, then destroyed.**

- 256 ***NMF Unit Ledger Card Transcription Sheet.*** Used to enter the NMF ULC record on IDRS. (Job No. NC1–58–78–4, Item 256)

**AUTHORIZED DISPOSITION**

**Destroy** after entering into IDRS.

- 257 *Request for Delinquency Notice or TDI (IDRS).* Used to establish a delinquency record on the TDI Notice File. (Job No. NC1–58–78–4, Item 257)

**AUTHORIZED DISPOSITION**

**Destroy** after record has been input to the TDI Notice File.

**Note: Form 4864 previously covered by this series is obsolete (as of 9/9/99). This form has met its final disposition and all copies are to be destroyed.**

- 258 ***IDRS Employee Number Folder,*** containing backup documents for various inputs to IDRS. (Job No. NC1–58–85–5, Item 258)

**AUTHORIZED DISPOSITION**

**Destroy** 12 months after the date of IDRS input.

- 259 ***IDRS Daily Security Report.*** A record of security violations, terminal lockouts, and other security data. It is produced daily by the IDRS security system and is used to monitor IDRS security. (Job No. NC1–58–80–6, Item 259)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

- 260 ***IDRS Profile Reports.*** (Job No. NC1–58–80–6, Item 260)

(1) Includes:

(a) Unit Employee Profile Report. A record of employee security profiles as recorded on the EPSF.

(b) Unit Terminal Profile Report. A record of terminal security profiles as recorded on the TPSF.

(c) Unit Command Code Profile Report. A record of the Command Codes authorized for each organizational unit.

**AUTHORIZED DISPOSITION**

**Destroy** when new copy received.

- 261 ***Employee Profile Security File/Unit Command Code Profile Report.*** A record of IDRS employee security profiles compared to their unit's profile. Those profiles in excess of the unit's profile are highlighted. Used to monitor IDRS capabilities. Must be produced at least monthly. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of listing.

- 262 ***Password Update Status Report.*** A listing of those employee records which have caused password mismatches by being added or deleted during the periodic password updating of the EPSF. Used to coordinate resolution of complete password

assignment. (Job No. NC1–58–80–6, Item 262)

**AUTHORIZED DISPOSITION**

**Destroy** after completion of password assignment resolution.

- 263** **List of Additional Passwords.** A listing of valid IDRS passwords not assigned to any employee that is produced on the occasion of periodic password updating of the EPSF. Used by the Systems Security Administrators—IDRS to assign new passwords to employees when needed. (Job No. NC1–58–80–6, Item 263)

**AUTHORIZED DISPOSITION**

**Destroy** after receipt of the superseding List of Additional Passwords and the periodic password update of the EPSF is completed.

- 264** **IDRS Terminal Utilization Report.** A report summarizing IDRS terminal usage by a variety of methods such as by command codes, organizational functions, IDRS terminal, etc. (Job No. NC1–58–85–10, Item 264)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the processing year.

- 265** **IMF-IDRS Control—Run 761.01.** Controls from a computer run showing items posted to IDRS from mainline Honeywell runs. (Job No. NC1–58–76–9, Item 28)

**AUTHORIZED DISPOSITION**

**Destroy** after 30 days.

- 266** **IDRS Generated Refund Report (Daily).** Contains information used by Accounting to prepare Form 1166, Voucher and Schedule of Payments, which accompanies the IDRS Generated Refund Tape to RDO.

(1) “Paid” copies (Job No. NC1–58–85–10, Item 266)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years from closing date of last period audited.

**Destroy** 6 years and 3 months after end of processing year.

(2) Suspense copies. (Job No. NC1–58–77–2, Item 2)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations except when used in lieu of “paid” copy.

(3) Form 5792 Request for IDRS Generated Refund. (Job No. N1-58-98-12, Item 8)

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after the end of the processing year.

**Retire** to Records Center beginning July 1, 18 months after the end of the processing year.

- 267** **IDRS Net Tax Refund Report (Daily).** Contains total amounts by area and totaled for service center of DONS Generated Refunds Used by Accounting to compile a monthly report. (Job No. NC1–58–77–2, Item 3)

(1) Official file copy (Record Copy).

**AUTHORIZED DISPOSITION**

**Destroy** after audit by GAO or when 3 years old, whichever is earlier.

(2) Accounting work copies.

**Destroy** 2 years after end of reporting year.

- 268 ***D.O. CHK64 (Release of Undelivered Refund Check) Listing.*** Provides the service center a listing of undelivered refund checks released by the district offices. (Job No. NC1–58–77–2, Item 4)

**AUTHORIZED DISPOSITION**

**Destroy** as soon as CP31/231 Listings have been annotated.

- 269 ***IDRS Block Proof Listing.*** A listing of the blocks of transactions produced each day by IDRS. Used by files to allocate space and ensure receipt of the IDRS Transaction Records. (Job No. NC1–58–85–10, Item 269)

**AUTHORIZED DISPOSITION**

**Destroy** after end of processing year.

- 270 ***IDRS Transaction Records.*** These records represent many types of transactions processed to the Master File IDRS. (Job No. N1-58-98-12, Item 6)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 6 months after the end of the processing year.

**Destroy** 5 years after end of processing year.

- 271 ***Master Record of Employee Numbers.*** A permanent record that associates the IDRS user employee's name and SSN with the employee number for the purpose of maintaining an audit trail. The record will include the date that the employee number was assigned and the date that assignment was terminated. (Job No. NC1–58–80–6, Item 271)

(1) Hold each page current until all the employee number assignment(s) have been terminated.

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after the latest number assignment(s) terminated.

- 272 ***Employee Access Processing SSN List.*** A listing of those employee records which appeared on the EPSF but not on the new Merged SSN File. (Job No. NC1–58–80–6, Item 272)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after date of listing.

- 273 ***Dishonored Check Records Dropped From the File.*** A record of the dishonored checks dropped from the file after closing action. (Job No. NC1–58–78–4, Item 273)

(1) Accounting Branch (Dishonored Check Function Copy).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after end of processing year.

**Destroy** 5 years after end of processing year.

- 274 ***Dishonored Check File Analysis.*** Daily inventory, cumulative for the month, of

activity on Dishonored Check File Items. Items are listed by area and shows previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete. (Job No. NC1–58–78–4, Item 274)

(1) Accounting Branch (Dishonored Check Function Copy).

(a) Daily Analysis.

**AUTHORIZED DISPOSITION**

**Destroy** after end of month balancing operations.

(b) Monthly Analysis.

**AUTHORIZED DISPOSITION**

**Destroy** after completion of the next month's balancing operation.

(2) Accounting Branch (Journal Function Copy).

(a) Daily Analysis.

**AUTHORIZED DISPOSITION**

**Destroy** after end of month balancing operations.

(b) Monthly Analysis. (Job No. NC1–58–85–10, Item 274)

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier.

**275** ***Dishonored Checks*** - (15 Day Listing). (Job No. NC1–58–80–6, Item 275)

(1) Aged 15 days. Daily printout used to help meet the 21 day cycle.

**AUTHORIZED DISPOSITION**

**Destroy** old list when new list is received.

**276** ***Localized Profiles Authorization***. A record for each unit of the maximum set of command codes authorized for any employee in that unit. Used in analyzing other security reports for unauthorized codes. (Job No. NC1–58–80–6, Item 276)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after record is superseded or unit is discontinued.

**277** ***Dishonored Check Account Transaction Register***. A daily listing of dishonored checks added to the DCF and balanced daily. (Job No. NC1–58–80–6, Item 277)

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days.

**278** ***IDRS Review Notice Register***. (Job No. NC1–58–82–9, Item 278)

**AUTHORIZED DISPOSITION**

**Destroy** after related notices are mailed or as otherwise determined by SCCB Management.



- 279 ***Installment Agreement Accounts List (IAAL).*** (Job No. NC1–58–85–10, Item 279)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months.

- 280 ***Alphabetic File of Excess Collections File (XSF) Supporting Documentation.***  
File consists of Forms 8766, Excess Collections File (XSF) Worksheet; Forms 8765, Excess Collections File Application; miscellaneous documents, etc. (Job No. N1–58–89–2, Item 280)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 1 year after closed (listed on XSF Dropped Listing).

**Destroy** 5 years after end of the processing year.

- 281 ***Excess Collections File (XSF) Analysis.*** Daily inventory, cumulative for the month, of activity on XSF. Items are listed by area and show the previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete. (Job No. N1–58–89–2, Item 281)

(1) Accounting Branch, Excess Collections Function copy.

(a) Daily Analysis.

**AUTHORIZED DISPOSITION**

**Destroy** after end-of-month balancing operations.

(b) Monthly Analysis.

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after the end of the processing year or 1 year after internal audit of operations and accounts, whichever is earlier.

- 282 ***Excess Collections File (XSF) Dropped Listing.*** A permanent record of the XSF produced as items are aged from the XSF or after closing action. The Dropped Listing is used to purge the open alphabetical (paper) back-up file of unidentified remittances and to research credits which are no longer on IDRS. (Job No. N1–58–89–2, Item 282)

(1) Accounting Branch, Excess Collections Function copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 18 months after the end of the processing year.

**Destroy** 7 years after the end of the processing year.

(2) Accounting Branch, Journal Function copy.

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days.

- 283 ***IRS Manager's Quarterly Certifications.*** IRS Manager's Quarterly Certifications were discontinued as a manual process in 2007. The Integrated Data Retrieval System Online Reports Services (IORS) replaced IR Forms 12984 (IDRS Manager's Quarterly Certification) and 12894A (Manager's Quarterly Certification). Staff is directed to follow the approved Disposition Authority and retention of these records until all forms are disposed.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the fiscal year in which the Manager's Certification was conducted.

**Destroy** 6 years after cutoff.

284-299 **Reserved.**

**FEDERAL TAX DEPOSIT (FTD) SECTION**

This gives the disposition for Federal Tax Deposit (FTD) forms or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depository for Federal Taxes, or with a Federal Reserve Bank (FRB).

**300** ***FTD Error Registers and Delete Lists.*** (Job No. N1-58-87-6, Item 300)

(1) Includes:

(a) FTD Error Registers. Prepared and used at the service center to perfect transaction records prior to forwarding to Master File.

(b) FTD Error Delete Lists. A list of items that cannot be corrected from the Error Register and must be deleted for the accounting function to correct and re-input.

**AUTHORIZED DISPOSITION**

**Destroy** after 12 months or when no longer needed in current operations, whichever is later.

**301** ***FTD Block Out of Balance (BOOB) Listing and Summary.*** A record of blocks that fail to pass other validity checks. (Job No. N1-58-87-6, Item 301)

(1) Listing.

**AUTHORIZED DISPOSITION**

**Destroy** 12 months after data has been converted to good tape.

(2) Summary.

**AUTHORIZED DISPOSITION**

**Destroy** 12 months after date of listing.

**302** ***FTD Block Out of Balance (BOOB) Delete List.*** A list of blocks that cannot be corrected from the BOOB Register and must be deleted, corrected and re-input. (Job No. NC1-58-78-4, Item 302)

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after data has been converted to good tape.

**303** ***FTD Control Record List and Summary.*** Replaces the Control Card List and Tape Data Control Sheet of the BMF Operations. (Job No. NC1-58-85-10, Item 303)

(1) List.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year or 6 months after internal audit of operations and accounts, whichever is earlier.

(2) Summary.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.

- 304** ***FTD Invalid Posting Transcripts.*** A daily listing of all invalid Control Records which will not post to the Service Center Control File (SCCF). (Job No. NC1–58–85–10, Item 304)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

- 305** ***Variance Reports.*** (Job No. NC1–58–77–13, Item 6)

(1) Includes:

(a) TCR Variance Report. A Listing showing Transmittal Control Records (TCR) extracted whenever the service center's (SC) deposit date is earlier than the FRB's deposit date.

(b) FTD Variance Report. A report produced to indicate variances between FTD payment dates and the deposit date of the related transmittal.

(2) Daily Variance Reports.

**AUTHORIZED DISPOSITION**

**Destroy** after end of month following the month in which the report is produced.

(3) Monthly Variance Reports.

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after reports are produced.

- 306** ***FTD System Transmittals.*** (Job No. N1–58–94–4)

(1) Missing FRB Transmittals. A daily listing printed after 7 days lag from SC received date indicating the SC record had posted to SCCF but the FRB record has not.

(2) Missing Depository Transmittals. A daily listing printed after 7 days lag from the FRB Day Batch date indicating the FRB verification record has established a SCCF module but the related SC record has not yet posted.

(3) FRB/Depository Transmittal Amounts Difference. A listing indicating that both a SC record and an FRB record have posted to SCCF but transmittal amounts are not equal.

**AUTHORIZED DISPOSITION**

**Destroy** all transmittals 3 months after date of listing or when no longer needed in current operations, whichever is sooner.

- 307** **Reserved.**

- 308**     **Commercial Bank Address File.** A list of all depositaries transmitting FTD forms to that service center. (Job No. NC1–58–77–13, Item 9)
- AUTHORIZED DISPOSITION**  
**Destroy** when an updated listing has been received and verified to be accurate.
- 309**     **Historic SCCF Analysis Report and Special Transcripts.** A monthly report which provides management information regarding timeliness of processing FTDs. (Job No. NC1–58–77–13, Item 10)
- (1) Report.
- AUTHORIZED DISPOSITION**  
**Destroy** 1 year after it is produced.
- (2) Transcripts.
- AUTHORIZED DISPOSITION**  
**Destroy** after review is completed.
- 310**     **Month End Unconfirmed Classified Report and Summary.** A listing and summary of modules that have been classified but for which no FRB verification record has been received.
- (1) List. (Job No. NC1–58–77–13, Item 11)
- AUTHORIZED DISPOSITION**  
**Destroy** 30 days after date of listing.
- (2) Summary. (Job No. NC1–58–85–10, Item 310)
- AUTHORIZED DISPOSITION**  
**Destroy** 1 year after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.
- 311**     **Taxpayer Entity Change Report.** A listing generated as a result of the taxpayer indicating a change to the name or Employer Identification Number (EIN). (Job No. N1–58–87–6, Item 311)
- (1) List
- AUTHORIZED DISPOSITION**  
**Destroy** 12 months after the month generated unless the Supervisory Auditor at the service center requests list be retained for a longer period.
- 312**     **FTD TEP Good Tape Release List Summary.** A daily listing identifying each TLN and the related count and amount for transactions placed on the transaction tape to be sent to the National Computer Center. The Revenue Receipts Summary is used as a tape release.
- (1) List. (Job No. NC1–58–85–10, Item 312)
- AUTHORIZED DISPOSITION**  
**Destroy** 18 months after end of processing year or 1 year after internal audit of operations, whichever is earlier.

(2) Summary. (Job No. NC1–58–77–13, Item 13)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.

- 313** ***FTD TEP Mismatch List.*** A list printed for all discrepancies and non-matches between either release records, delete records, or manual deletion cards and the good tape FTD block. (Job No. NC1–58–85–10, Item 313)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier.

- 314** ***FTD SCCF Generated Delete List.*** A listing of all blocks deleted from the good tape transaction tape because of discrepancies between control records and the SCCF. (Job No. NC1–58–85–10, Item 314)

**AUTHORIZED DISPOSITION**

**Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier.

- 315** ***SCCF Special Transcript List.*** A transcript of selected SCCF modules used for analysis purposes. (Job No. NC1–58–85–10, Item 315)

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after date of listing or when no longer needed in current operations, whichever is earlier.

- 316** ***FRB Day Classified Reports.*** (Job No. N1–58–94–4)

(1) FRB Day Classified Report: A computer generated report that reflects the matching of FRB verification records for a specific day with the commercial bank transmittals input. The report lists the tax classification of those items matched and classified, each item where adjustments to the block are required, the verification cards input where there is no matching commercial bank transmittal on the SCCF, and the amount the SCCF not yet classified.

(2) Subsequently Classified for FRB Day Report: A report reflecting subsequent classification of those items reported as unclassified on the FRB Day Classified Report.

(3) Federal Reserve Bank Day Classified Report Balancing Proof (Form 5804): A verified record attached to the report showing it was a balanced report.

(4) Subsequent Day Classified Report Balancing Proof (Form 5805): A form used if there is any classified amount shown on the report or if there is any change to unclassified totals.

**AUTHORIZED DISPOSITION**

**Destroy** all reports 3 years after the close of the processing year unless the Supervisory Auditor at the service center requests that they be retained for a longer period.

- 317** **Reserved.**

- 318** ***FTD-PEL Insert Delete List.*** A list of transmittal block(s) and/or individual items deleted during Optical Character Recognition (OCR) processing. (Job No. N1–58–87–6, Item 318)

(1) List.

**AUTHORIZED DISPOSITION**

**Destroy** 12 months after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period.

- 319** ***FTD-PEL Default List.*** A report that contains Federal Tax Deposits that either tax type, or both were left blank by the taxpayer. (Job. No. N1–58–87–6, Item 319)

(1) List.

**AUTHORIZED DISPOSITION**

**Destroy** 30 days after the month generated.

- 320** **Reserved.**

- 321** **Reserved.**

- 322** ***Microfilm of FTD coupons.*** (Job No. N1–58–87–6, Item 322)

(1) Research Microfilm (not mandatory).

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after close of processing year.

(2) Record Microfilm. (Job No. NC1–58–82–9, Item 322)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 90 days after creation and verification.

**Destroy** 7 years after close of processing year.

- 323** ***FRB Verification List Received from the FRBs.*** List showing individual advice of credit which total to their related deposit ticket. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** 12 months after date of listing unless the Supervisory Auditor at the service center requests that they be retained for a longer period.

- 324** ***FTD Control Registers.*** A number of manually prepared control registers used to isolate the various segments of the FTD System for the statement of classified collections for Revenue Receipts Reporting and for balancing information to insure the integrity of the system. (Job No. NC1–58–82–9, Item 324)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the month prepared.

- 325** ***Daily Wire.*** Transmitted daily to Treasury reflecting classified data balanced to data reported by the FRB using data from the Classified Reports, confirmed and adjustment Forms 215 and 5504. (Job No. NC1–58–85–10, Item 325)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the month prepared or when no longer needed in current operations, whichever is earlier.

- 326** **FTD Adjustment Action Request (Form 5526).** A request used to notify the FRB when an adjustment is being made to the commercial banks original advice of credit.

(1) Regular Adjustments. (Job No. NC1–58–82–9, Item 326)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after date of listing.

(2) Other Adjustments. (Job No. NC1–58–77–13, Item 27)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after date of confirmation from the FRB for dishonored checks, credit reversals and credit additions.

- 327** **FTD Forms** or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depository for Federal Taxes, or with a Federal Reserve Bank. (Job No. N1–58–87–6, Item 327)

(1) FTD Forms or equivalent documents (hard copy).

**AUTHORIZED DISPOSITION**

**Destroy** 90 days after microfilming and films verified correct.

- 328** **FTD Registers.** (Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the National Computer Center are listed in three separate sequences to provide research sources for tracing and identifying FTD payments. (Job No. NC1–58–78–4, Item 328)

(1) Name Control and EIN Registers.

(a) Cumulative Registers (Record Copy).

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of processing year.

(b) Weekly and Monthly Registers.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of cumulative quantity register.

(2) Amount Register.

(a) Cumulative Registers (Record Copy).

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of processing year.

(b) Weekly and Monthly Registers.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of cumulative quantity register.

(3) Consolidated Transcripts (FTD Listings). A list generated by National Computer

Center showing the overflow of Federal tax deposits existing in taxpayer's module.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 7 years after the end of the processing year.

**Destroy** 10 years after the end of the processing year.

- 329** **FTD NCC Confirmations.** A list prepared weekly by National Computer Center confirming all FTD tape shipments received from Service Centers. (Job No. NC1–58–78–4, Item 329)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after end of processing year.

- 330** **FTD Payment to Depository Listings.** (Job No. NC1–58–80–6, Item 330)

(1) Monthly report consists of totals by depository of the number of FTDs submitted to and processed by the service center during the monthly reporting period.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year from creation date.

(2) Special report consisting of individual transmittals submitted by a particular depository during a monthly period.

**AUTHORIZED DISPOSITION**

**Destroy** 60 days from creation date.

- 331** **FTD BOOB Code 07 Listing.** A listing of transmittals with 500 or more FTDs. (Job No. NC1–58–80–6, Item 331)

**AUTHORIZED DISPOSITION**

**Destroy** after items have been placed on good tape to NCC for Master File posting.

- 332** **FTD Microfilm Serial Number Listing.** A daily listing of transmittals with possible errors in the microfilm serial number of the transmittal header record. (Job No. NC1–58–85–10, Item 332)

**AUTHORIZED DISPOSITION**

**Destroy** 90 days from creation date.

- 333** **FTD Service Center Received Date Error Listing.** A daily listing identifying errors in the service center received date of a transmittal header record. (Job No. NC1–58–80–6, Item 333)

**AUTHORIZED DISPOSITION**

**Destroy** after corrective action has been taken.

- 334** **Bank Adding Machine Tapes (submitted with Form 2284B).** Tapes that list FTD amounts transmitted by banks when FTD card count exceeds 40. (Job No. NC1–58–82–9, Item 334)

**Destroy** 3 days after applicable block is processed.

- 335** **Taxpayer/Employee/Financial (TEF) Data Request.** Form 6759. (Job No. NC1–58–85–10, Item 335)



**AUTHORIZED DISPOSITION**

**Destroy** 1 year after request was responded to.

- 336** ***NMF FTD Release List and Summary.*** A listing of those FTDs applicable to Form 1042 returns, which is generated in the Tape Edit Processor runs for transaction records to be transferred to the Philadelphia Service Center. The Summary will be used as a tape release. (Job No. N1–58–89–2, Item 336)

(1) List.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the processing year or 1 year after internal audit of operations, whichever is earlier.

(2) Summary.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after the end of the processing year unless the Supervisory Auditor at the Service Center asks for them to be retained for a longer period of time.

- 337** ***DORMS Source Documents.*** (Job No. NC1–58–82–9, Item 337)

(1) Worksheets (Form 6292–X) and copies of Details In/Out (Form 6296) completed by and retained in the originating office.

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after data is reflected on the Monthly Report for the period.

(2) Worksheet Stubs, copies of Details In/Out (Form 6296) and Input Error Resolution Registers (IERRs) used for computer input.

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after data is reflected on the Monthly Report for the period.

- 338** ***DORMS Output Documents.*** (Job No. NC1–58–82–9, Item 338)

(1) Monthly Reports including Input Error Resolution Registers not elsewhere covered.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of reporting year.

(2) Quarterly and Semi-annual reports.

**AUTHORIZED DISPOSITION**

**Destroy** upon receipt of annual report covering the same period.

(3) Annual Reports.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of report year.

(4) Special Reports or reports other than those covered above.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed, but no later than 2 years after end of report year, whichever occurs first.

- 339 **DORMS Data Files.** (Job No. NC1–58–82–9, Item 339)

(1) Record copies of all DORMS files, machine readable or hard copy.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after end of year to which data pertains.

(2) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed.

- 340 **Examination Update.** Includes Form 5348, used to input data in the Audit Information Management System (AIMS). (Job No. NC1–58–85–20, Item 340)

**AUTHORIZED DISPOSITION**

**Destroy** 120 days after input to AMFRZR as determined from the input date.

- 341 **MIA/KIA Cases (AUSC only).** Case files contain photocopies of income tax returns, transcripts of accounts and history sheets showing all action and communications made. AUSC processes all MIA/KIA cases for the entire nation. Files contain information as to dates when determination was made that status changed from MIA to KIA and other information that may be needed to work future cases. (Job No. NC1–58–85–10, Item 341)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center when no longer needed in current operations.

**Destroy** 25 years after end of processing year.

- 342 **FTD Proof List Microfiche.** Microfiche provided by Reporting Agent, Bank or Fiduciary which lists all FTD information submitted for a particular deposit day. (Job No. N1–58–88–3, Item 342)

**AUTHORIZED DISPOSITION**

**Destroy** 7 years after close of processing year.

- 343 **Advice of Credit Transmittal.** Microfiche or hard copy provided by Reporting Agent, Bank or Fiduciary which lists all Advice of Credit information submitted for a particular deposit day. (Job No. N1–58–88–3, Item 343)

**AUTHORIZED DISPOSITION**

**Destroy** 7 years after close of processing year.

- 344 **Information Return with Respect to a Foreign Corporation (Form 5471).** Used by U.S. persons to report their activities with related foreign corporations. (Job No. N1–58–88–3, Item 344)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the end of the processing year.

**Destroy** 5 years after the end of the processing year.

- 345 **Information Return of a Foreign Owned Corporation (Form 5472).** Used to monitor the transaction of foreign owned corporations. (Job No. N1–58–88–3, Item 345)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 3 years after the end of the processing year.

**Destroy** 5 years after the end of the processing year.

- 346 **Reporting Agents Authorizations (RAAs).** The RAA is a multi-use form that allows taxpayers to designate reporting agents to file certain employment tax returns on magnetic tape, and to submit federal tax deposits for certain employment tax returns on magnetic tape. The RAA remains in force until it is revoked by the agent or taxpayer. (Job No. N1–58–07-3)

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Destroy** 1 year after cutoff.

- 347 Reserved.

- 348 Reserved.

- 349 Reserved.

**AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)**

The Audit Information Management System (AIMS) is maintained in each service center. This file contains information such as name, SSN or EIN, tax period, source code, activity codes, etc., of returns in Examination and Appeals. The following records are created and maintained for this system.

- 350 **Delivery and/or Inventory Reports.** Computer generated reports used to order tax returns for Examination Program. (Job No. NC1–58–85–10, Item 350)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after processing year or after Internal Audit approval, whichever is earlier.

- 351 **Computer Finder Cards for Forms 709, 2290 and 4638.** Cards for all cases awaiting classification. After cases are classified, cards are input to generate labels and charge-out documents. (Job No. NC1–58–78–4, Item 351)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months.

- 352 **Selected Case Card File.** Cards held for research purposes showing the area to which case was transferred. (Job No. NC1–58–78–4, Item 352)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months.

- 353 **Multiple Filer Card File.** Multiple filer cross-reference file on open cases in Examination. (Job No. NC1–58–78–4, Item 353)

**AUTHORIZED DISPOSITION**

**Destroy** when case is closed.

- 354 **Audit Unpostable Cards.** Computer cards showing which case is unpostable and the unpostable code. (Job No. NC1–58–85–10, Item 354)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year in which closed, or when no longer needed for internal audit, whichever is earlier.

- 355 **Statute Cards.** Forms 895 or equivalent (including automated systems) showing statute period cases in Examination. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year or when no longer needed in current operations, whichever is sooner.

- 356 **Reserved.**

- 357 **Docketed Case Listings and Card File.** Listings and Cards of all cases appealed to the U.S. Tax Court. (Job No. N1–58–87–6, Item 357)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months.

- 358 **Gift, Highway and Airway Use Tax Listing.** A listing received with finder cards for Forms 709, 2290 and 4638 cases. (Job No. NC1–58–78–4, Item 358)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months.

- 359 **Certified Mail Listing.** Listing showing all cases that have had certified letters sent. (Job No. NC1–58–85–10, Item 359)

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

- 360 **Old Age Listing (IDRS).** A list of cases assigned to employees and the date assigned. (Job No. NC1–58–78–4, Item 360)

**AUTHORIZED DISPOSITION**

**Destroy** after 1 week.

- 361 **BMF Listing.** Computer listing showing the BMF selected for area and the date shipped for the week. (Job No. NC1–58–85–10, Item 361)

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

- 362 **Audit Adjustment Register.** A listing of Audit Adjustments. (Job No. NC1–58–78–4, Item 362)

**AUTHORIZED DISPOSITION**

**Destroy** after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.

- 363** ***AIMS Duplicate Record Report (ADRR)***. A weekly computer printed listing identifying taxpayer accounts currently under AIMS control, that have been received again from the Master File. (Job No. N1–58–94–4)

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.

- 364** **Reserved.**

- 365** ***AIMS Reject Backup Register***. Computer listing showing cases rejected on AIMS. (Job No. NC1–58–78–4, Item 365)

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.

- 366** ***AIMS Error Register***. Computer listing showing the cases with errors. (Job No. NC1–58–78–4, Item 366)

**AUTHORIZED DISPOSITION**

**Destroy** after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.

- 367** **Reserved.**

- 368** ***Transcript of Account***. Transcripts used for assessment verification. (Job No. NC1–58–85–10, Item 368)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year, or when no longer needed in current operations, whichever is earlier.

- 369** ***AIMS Historic File (Service Center)***. This file contains complete records of closed cases since AIMS implementation in that service center. (Job No. NC1–58–85–10, Item 369)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after end of processing year.

- 370** ***Centralized Revenue Agent Report File (RAR)***—(Non-TEFRA)—Copies of field examination reports on cases involving income, excise, and employment taxes for flow-through entities, maintained in the Examination Branch for use of investor area to make adjustments to investor returns. (Job No. N1–58–87–6, Item 370)

(1) Prior Field Examination Report.

**AUTHORIZED DISPOSITION**

**Destroy** prior field examination report when a copy of a later RAR pertaining to the same tax year is filed for a taxpayer.

(2) Partnership or S Corporation RAR.

**AUTHORIZED DISPOSITION**

**Destroy** when RAR for all investors within the same Partnership/S Corporation is closed for the same tax year.

- 371** **Miscellaneous Civil Penalty Assessment File.** Copies of Form 8278 (Computation and Assessment of Miscellaneous Penalties). These files include all documents and/or work papers which relate to the assertion of civil penalties under the following Code sections: IRC 6652, IRC 6676, IRC 6678, IRC 6679, IRC 6682, IRC 6694, IRC 6695, IRC 6700, IRC 6702, IRC 6705, IRC 6707, and IRC 6708. (Job No. N1–58–87–6, Item 371)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 6 months after receipt of the file from the Area after Examination/closure.

**Destroy** 6 years and 9 months after the end of the calendar year after Examination closure.

- 372** **Application and Public Voucher for Refund for Original Information, Rewards Claim Cases (Form 211)** with related indexes documenting requests for rewards for supplying information to the Government relative to alleged tax violations. They include correspondence, special reports, memorandum of opinion closing the case, notice of action taken relative to the claim, and evidence of collection or deposit of tax upon which the reward, if any, is based. (Job No. N1–58–87–6, Item 372)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after close of case.

**Note:** Where separate claims are filed in connection with related taxpayers, the retention period commences when final action is taken on the last related claim.

- 373-399** Reserved.

**AUTOMATED COLLECTION SYSTEM (ACS)**

The Automated Collection System (ACS) is maintained at the call sites and produces paper output at the service centers. This file contains a case load file of open Taxpayer Delinquent Account (TDAs) and Taxpayer Delinquency Investigation (TDIs) that have not been directly assigned to the field.

- 400** **ACS Diagnostic List.** Computer Listing of Un-processables data records. (Job No. NC1–58–85–10, Item 400)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months, or when no longer needed in current operations, whichever is the longer period, unless Supervisory personnel at the service center ask for them to be retained for a longer period.

- 401** **Service Center Error List.** Computer listing showing TDA, TDI, and Levy Data Records that were unreadable by the ACS computer. (Job No. NC1–58–85–10, Item 401)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months, or when no longer needed in current operations, whichever

is the longer period, unless Supervisory personnel at the service center ask for them to be retained for a longer period.

- 402** **Service Center DTR Error Report.** Computer listing showing DTR records that were un-readable by the ACS computer. (Job No. NC1–58–85–10, Item 402)

**AUTHORIZED DISPOSITION**

**Destroy** after 6 months, or when no longer needed in current operations, whichever is the longer period, unless Supervisory personnel at the service center ask for them to be retained for a longer period.

- 403** **ACS Dylakor Management Reports.** Computer generated reports of inventory, group performance, terminal usage, etc. (Job No. NC1–58–85–10, Item 403)

**AUTHORIZED DISPOSITION**

**Destroy** after 30 days or when no longer needed in current operations unless Supervisory personnel at the service center ask for them to be retained for a longer period.

- 404** **Telephone Look-Up List.** Computer generated listing of ACS accounts that do not have a telephone number at the time of case insurance. (Job No. (NC1–58–85–10, Item 404)

**AUTHORIZED DISPOSITION**

**Destroy** after 30 days, or after input of telephone data to ACS, whichever is the longer period.

- 405** **ACS Aged Case Listing.** Computer generated listing of TDA and TDI cases more than 24 weeks old in ACS service center inventory generated at the call site and transmitted to the service center. (Job Nos. NC1–58–85–10, N1–58–87–6 Item 405)

**AUTHORIZED DISPOSITION**

**Destroy** when new listing is received.

- 406** **SCCB Action List.** Computer generated listing of ACS TDA and TDI cases initially assigned to the service center for preliminary actions. (Job No. NC1–58–85–10, Item 406)

**AUTHORIZED DISPOSITION**

**Destroy** after 90 days, or when no longer needed in current operations, whichever is the longer period.

- 407** **ACS Action Requests.** Computer generated documents initiated by the call site and printed at the service center requesting actions to be performed by the service center (not covered elsewhere in this Schedule). (Job No. NC1–58–85–10, Item 407)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

- 408** **ACS Return/Correspondence.** Responses from taxpayers and third parties on TDA and TDI accounts resulting from ACS generated inquiries (not covered elsewhere in this Schedule). (Job No. NC1–58–85–10, Item 408)

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations.

**LOW INCOME HOUSING CREDIT (LIHC) RECORDS**

This Small Business/Self-Employed Division office of Reporting Compliance, is responsible for the administration of the Low Income Housing Credit Program along with State Housing Agencies under IRC §42. State Housing Agencies and Taxpayers owing LIHC properties must file multiple program forms as required by the Internal Revenue Tax Code (IRC). These forms are not part of the tax return filing process. Individual forms are processed separately and are subsequently housed by the LIHC Compliance Unit, currently located at the Philadelphia Submission Processing Campus.

- 409 (A) *Low-Income Housing Credit Allocation Certification, Part 1 (Form 8609)*.** State housing agencies use Part 1 to document the allocation and terms of the allocation. A copy of this form is filed with the state housing agency's annual report. (Job No. N1-58-11-1)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center 3 years after the end of calendar year in which the form was filed.

**Destroy** 25 years after end of calendar year in which the form was filed.

- (B) *Low-Income Housing Credit Allocation Certification, Part II (Form 8609-A)*.** Taxpayers use this form executed by the state housing agency to complete the First-Year Certification required under IRC § 42(l)(1) by completing Part II of the form. This is a one-time filing to document certain elections regarding the operation of the low-income housing under IRC § 42. (Job No. N1-58-11-1)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center 3 years after the end of calendar year in which the form was filed.

**Destroy** 25 years after end of calendar year in which the form was filed.

- 410 *Annual Low-Income Housing Credit Agencies Report (Form 8610)*.** This form is filed annually by state housing agencies summarizing LIHC allocations and compliance monitoring activities, also used to reconcile the credit ceiling, allocations, and credits available for allocation in future years. (Job No. N1-58-05-1)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** annually.

**Retire** to Records Center 3 years after the end of the processing year in which filed.

**Transfer** to NARA in 5 year blocks when 30 years old.

- 411 *Carryover Allocation of Low-Income Housing Credit Form (Form 8610-A)*** is used by state housing agencies to document allocation under IRC §42(h)(1)(E).

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center 5 years after the end of the processing year in which filed.

**Destroy** 25 years after end of calendar year in which the carryover allocation was allocated.



- 412 (A) *Low-Income Housing Credit Disposition Bond (Form 8693)*.** This form was previously filed by taxpayers to establish securities or avoid the recapture of the credit under IRC §42(j) at the time of disposition of a LIHC building before July 31, 2008. Bonds are not required for the disposition of a LIHC building after July 30, 2009. (Job No. N1-58-11-1)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after superseded, or 1 year after expiration of the bond period, or when the taxpayer elects under Revenue Procedure 2008-60 to no longer maintain a surety bond or Treasury Direct Account to avoid recapture, or 25 years after bond was placed with the IRS, whichever is sooner.

**(B) *Revenue Procedure 2008-60 Election*.** Election by taxpayer to no longer maintain a surety bond or a Treasury Direct Account to avoid Recapture. (Job No. N1-58-11-1)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center at end of calendar year.

**Destroy** 25 years after end of calendar year in which the election was made.

**(C) *Lender's Information Return for Mortgage Credit Certificates (MCCs) (Form 8329)*.** Form 8329 is used by lenders of certified indebtedness amounts to provide the IRS with information regarding the issuance of Mortgage Credit Certificates (MCCs) under IRC Section 1.25-8T(a). (Job No. N1-58-11-16)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center at the end of the calendar year in which the election was made.

**Destroy** 25 years after the end of calendar year in which the election was made.

- 413 *Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit (Form 8877)*.** This form is now obsolete as part of the Housing and Economic Recovery Act of 2008. The waiver of the annual income recertification waiver was superseded by a new law exempting all 100% low-income projects from the annual income recertification requirement. (Job No. N1-58-05-1)

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after the end of the 15-year compliance period.

**Note: This series is no longer created and will be removed from this Schedule when all forms have reached their final disposition in 2016.**

- 414 *Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition (Form 8823)*.** Low-Income Housing Report Form used by state housing agencies to report taxpayer noncompliance and dispositions of LIHC properties. (Job No. N1-58-11-1)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Retire** to Records Center when 3 years old.

**Destroy** 6 years after the end of the calendar year in which the state housing agency filed.

- 415 *Tax Shelter Disclosure Statement Form (Form 8886)*.** Form applies to

transactions after December 31, 2002, and is attached to the Federal Income Tax Return. An independent form is submitted to the Office of Tax Shelter Analysis. This schedule covers the independent form. Information collected on the form includes, but is not limited to Taxpayer information, Number of Disclosures being filed; related tax years; type of reportable transaction; additional entities involved in the transaction; tax-exempt, foreign or related entities involved in the transaction; expected tax treatment and benefits generated by the transaction for affected years.

(A) Hard copy forms. (Job No. N1-58-06-3)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center as soon as practical but no later than 3 years after the end of the processing year.

**Destroy** 7 years after the end of the processing year.

(B) Electronic scans of forms. (Job No. DAA-0058-2012-0004)

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 15 years after the end of the processing year.

- 416** **Health Coverage Tax Credit Files.** (June 2003-Present, not duplicated elsewhere)  
The series consists of two sub-series; Essential Documents and Non-essential Documents. Documents include name, address, policy number, etc. (Job No. N1-58-05-9)

(A) Essential Documents are applications requesting enrollment in the Health Coverage Tax Credit (HCTC) Program and supporting documents required to process the applications. The supporting documents are copies of invoices from the health plan verifying the type of health plan and the plan number, and may include a COBRA election attorney form indicating the potential applicant's COBRA eligibility with the HCTC Program and/or a power of attorney form allowing someone to act on the applicant's behalf on issues relating to the applicant's enrollment with the program. Program Registration Forms and Health Care Invoices-files are located in Waterloo, IA.

**AUTHORIZED DISPOSITION**

**Destroy** 6 years after the processing year.

(B) Non-Essential Documents are incomplete application forms. An application that is missing a supporting document is held by HCTC until the information is received. The series includes incomplete applications received at the Call Center.

**AUTHORIZED DISPOSITION**

**Destroy** when 6 months old.

- 417** **Dependent Database (DDb).** DDb contains taxpayer return information and child custody information used to determine the validity of dependent and Earned Income Tax Credit (EITC) claims. (Job No. N1-58-07-4)

(A) Inputs: Includes IRS taxpayer return information and transactions, and data electronically received from the Department of Health and Human Services (HHS) and the Social Security Administration (SSA). Data includes social security usage, child/parental custody information, and vital statistics for the entire population.

**AUTHORIZED DISPOSITION**

**Delete** when superseded or obsolete or when no longer needed to support the

reconstruction of the master file, whichever is later.

(B) System Data: Maintains data extracted/received from IRS, HHS and SSA relevant to those returns tagged as non-compliant, including taxpayer return information, custody orders, name and SSN of custodial and non-custodial parties as well as dependents, and audit trail information. The system contains KIDLINK data for all new births and new issues of SSNs since 1998. Most records date from tax year 2000.

1. KIDLINK Database. Cross-reference information that links birth parents and children by SSN.

**AUTHORIZED DISPOSITION**

**Close out** at end of SSN cycle year.

**Delete** 30 years after close-out.

2. Federal Case Registry (FCR). Information received from HHS relating to custody. Used to determine residency requirement for EITC.

**AUTHORIZED DISPOSITION**

**Close out** at end of processing year.

**Delete** 3 years after close-out.

3. Individual Master File-Return Transaction File (IRTF). Taxpayer return information.

**AUTHORIZED DISPOSITION**

**Close out** at end of processing year.

**Delete** 3 years after close-out.

4. National Account Profile (NAP) Data Master 1 (DM1) File Data Store. DOB, DOD, and name controls on all valid SSNs.

**AUTHORIZED DISPOSITION**

**Delete** when superseded or obsolete.

5. Database Scoring Tables. Yearly results of taxpayer return scores.

**AUTHORIZED DISPOSITION**

**Close out** at end of processing year.

**Delete** 5 years after close-out.

(C) Outputs: Reports pertaining to non-compliant returns case information including the rules broken, types of cases, tolerance ranges (based on EITC amount), campus type (W&I or SBSE), and Pre/Post refund amounts.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or no longer needed for administrative, legal, audit or other operational purposes.

(D) System Documentation: Functional Specification Package, codebooks, and user guide.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.

- 418** ***U.S. Residency Certification (U.S. CERT) System.*** U.S. CERT is a database application that processes Forms 8802 and validates U.S. residency in order to generate official Form 6166 letters for those entities (domestic and international) who wish to claim benefits under a tax treaty or to obtain exemption from a value added tax (VAT) imposed by a particular foreign country. This application was formerly known as Foreign Certification Form 6166 (FOR CERT). (Job No. N1-58-08-4)

(A) Inputs: Form 8802, Application for United States Residency Certification, and any necessary attachments used by the public to request Form 6166, a letter of U.S. residency certification for purposes of claiming benefits under an income tax treaty or an exemption from a value added tax (VAT) imposed by a foreign country.

**AUTHORIZED DISPOSITION**

**Cut off** at end of calendar year in which case is closed (application is accepted or rejected). Closed files may be retired to the Records Center on a quarterly basis, as volume warrants.

**Destroy** 6 years, 3 months after cutoff.

(B) System Data: Maintains data obtained from Forms 8802 and associated documents for the purpose of validating U.S. residency in order to generate official Forms 6166 letters. Data includes applicant name and address, taxpayer identification number, third party appointee's information, applicant (tax) status, calendar year of request, purpose of the certification, and penalty of perjury statement.

**AUTHORIZED DISPOSITION**

**Retain** on-line 18 months after case is closed (application is accepted or rejected).

**Maintain** archived copy off-line for an additional 10 years, then delete.

(C) Outputs: Includes Forms 6166 and other correspondence with applicants, such as interim letters notifying applicants of a delay in processing, and certification rejection letters.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded, obsolete or no longer needed, whichever is later.

(D) System Documentation: Codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.

- 419** **Reserved.**

- 420** ***Taxable REIT Subsidiary Election (Form 8875).*** Form 8875 is used to elect to treat a corporation as a Real Estate Investment Trust (REIT) under the Internal Revenue Code Section 856(1).

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the processing year or when no longer needed for processing.

**Destroy** on or after January 16, 75 years after the end of the processing year.

- 421** ***Earned Income Tax Credit Referral Automation (EITCRA).*** Earned Income Tax Credit Referral Automation (EITCRA) is a software application that formats data retrieved from the Integrated Data Retrieval System (IDRS) through linked databases

into a flat file (ASCII text file). The formatted file permits end-users to further transfer the data into Microsoft or generic-spreadsheet or database applications for research and other purposes. (Job No. N1-58-09-36)

(A) Inputs: Earned Income Tax Credit Referral Automation (EITCRA) includes data extracted from numerous systems and data files using the Integrated Data Retrieval System (IDRS). Inputs are derived from internal IRS systems, as well as outside entities from State, Local, and Federal government sources providing data to the IRS through sharing agreements.

#### **AUTHORIZED DISPOSITION**

**Destroy** when 3 years old or when no longer needed for operational purposes, whichever is later.

(B) System Data: Application data in Earned Income Tax Credit Referral Automation (EITCRA) consists of delimited and flat ASCII text files. ASCII text files contain Tax Payer Names, Tax Payer Identification Numbers (TIN), Trans Codes, and a variety of other data resulting from the different Command Codes used to direct the extraction of data from the Integrated Data Retrieval System (IDRS). The application also produces a text file which contains all of the screens retrieved from the Integrated Data Retrieval System (IDRS) during processing each time a file is run through the application.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** immediately after transfer of data file to a spreadsheet or other database.

(C) Outputs: The text files stored in the application data repository are used to populate a variety of spreadsheet and database types. Spreadsheets and databases produced as outputs are linked to the application and can provide automatic updates as new information becomes available.

#### **AUTHORIZED DISPOSITION**

**Cut off** when no longer needed to support EITC or other processing/review.  
**Destroy/Delete** 3 years after cutoff.

(D) System Documentation: System Documentation for Earned Income Tax Credit Referral Automation (EITCRA) includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the application is terminated, whichever is sooner.

- 422** **Generate Electronic Filing (ELF) Letters (ELFL) System.** (Retired) Generate ELF Letters (ELFL) was an IRS software application supporting the E-File System. The ELFL system was incorporated to identify specific missing forms in the electronically filed tax return. ELFL merged the form, produced a Guidance Letter, and appended the Taxpayer or Electronic Return Originator (ERO) name within the Form/Letter. ELFL generated a new file for each instance. This completed file was then printed and mailed to the Taxpayer/ERO by W&I personnel.

ELFL was designated as a Non-Standard Application (NSA) that was developed and maintained solely in IRS Offices, Ogden, Utah. Many of the Forms and Letters used by the application became obsolete by late 2008. MITS National Headquarters retired the ELFL application from operational service on 24 February 2009. The

following records disposition and retention instructions should be used to delete/destroy all remaining ELFL related records. (Job No. N1-58-09-34)

(A) Inputs: Input into the Generate ELF Letters System is a delimited ASCII Text File generated by the E-File System. Input data contains the Taxpayer/Electronic Return Originator Full Name, Street Address, City, State, and Zip Code. Another field(s) within the input file contains a code of the appropriate letter or form that the Tax Payer/ERO failed to submit to the IRS during their electronic submission.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** remaining ASCII Text Files when 3 years old or when no longer needed for operational purposes, whichever is later.

(B) System Data: Generate ELF Letter System processes data provided to it by the E-File System. E-File generates delimited ASCII Text Files and places these files in a Common Directory. ELFL retrieves the ASCII Text File, processes the data from the file, and develops a separate file for each Taxpayer or Electronic Return Originator.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** immediately after transfer of data file to a spreadsheet or other database.

(C) Outputs: The text files stored in the Generate ELF Letter System data repository are used to populate a variety of spreadsheet and database types. Spreadsheets and databases produced as outputs are linked to the application and can provide automatic updates as new information becomes available. Data was cut off on retirement date of February 24, 2009.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** all remaining data 5 years after system retirement (on, or after, February 25, 2014).

(D) System Documentation: System Documentation for the Generate ELF Letter System is stored in the DocIT Library (TRDB 8453 Folder). This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

System Documentation was cut off on retirement date of February 24, 2009.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 5 years after system retirement (on, or after, February 25, 2014).

- 423** **Secure Object Repository (SOR).** Secure Object Repository (SOR) provides a method to return sensitive, tax-related information that cannot be sent using ordinary e-mail to registered users and IRS employees. SOR is an application designed to support requests for sensitive tax-related information. (Job No. N1-58-09-43)

(A) Inputs: The Secure Object Repository (SOR) receives its information from the Qmail server located in the Enterprise Computing Center - Detroit. To access the SOR, the user clicks on the email link from the e-services main menu page after logging onto e-services. Links to any internal or external system, currently do not exist. Inputs to SOR include, but are not limited to: Tax law and procedural updates/changes; customer inquiry information; existing customer account data via eServices Registration; links to Power of Attorney (POA) information; and, internal IRS transcripts.

**Disposition Not Applicable.** Inputs to the system are appropriately scheduled under

other published disposition authorities approved by the National Archives and Records Administration. The official records reside and are managed in the original source systems.

(B) System Data: Contents of a user's SOR includes reports the user requests, transcripts requested by the user, EAR responses sent by AM, TIN matching results, and error messages. The contents have relatively short-lived usefulness.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when obsolete, or no longer needed for business functioning.

(C) Outputs: Outputs of the Secure Object Repository (SOR) include account specific information (including transcripts); eCatalogue order fulfillment; and trend information.

**AUTHORIZED DISPOSITION**

**Destroy/Delete** when no longer needed for business functioning. Outputs generated to Taxpayer Accounts and Case Files are treated as original records and will be managed in the target paper files or case systems.

(D) System Documentation: System Documentation for the Secure Object Repository (SOR) is stored in the DocIT Library. This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 424** ***Workload Information Tracking System (WITS)***. The Workload Information Tracking System (WITS) is an on-line system which provides statistics regarding the quality of information collected in response to taxpayer inquiries. (Job No. N1-58-09-46)

**Note:** This system is planned for retirement in Fiscal Year 2009. Previous users are now directed to follow a new data collection process and disposition instructions as specified in Item 196 of this Schedule.

(A) Inputs: Customer referral data collected by Customer Service Representatives is electronically transmitted from IRS Campuses using interactive screens on a daily and weekly basis.

**AUTHORIZED DISPOSITION**

**Delete** after input verification into WITS master files.

(B) System Data (Master Files): Data is statistical in nature -referrals or questions made by taxpayers that could not be resolved or answered immediately. WITS tracks the number of referrals received, the number of referrals closed or answered, and the number of aged referrals (those cases not closed or answered timely).

**AUTHORIZED DISPOSITION**

**Delete** when superseded, obsolete or no longer needed, whichever is later.

(C) Outputs: WITS provides users with timely reports and the ability to generate reports by selection of subsets. It governs two data types: Referral Inventory (INV) and Field Assistance (FA). Reports may be accessed on a daily, weekly or monthly basis and are accessible on a cumulative (summary) or non-cumulative level for

Field Operation, Wage Investment and Small Business, Customer Service Centers and their call sites. (Job No. NC1-58-80-6, Item 192)

1. Referral Inventory - Form 4442 (*Closed Problem Inquiry File*) that is generated when a taxpayer's inquiry or question cannot be resolved or answered immediately. WITS captured the number received, closed, and aged from each site.

2. Field Assistance – Form 4442 that is generated by an employee servicing a taxpayer at a Taxpayer Assistance Center (Walk-In office).

#### **AUTHORIZED DISPOSITION**

**Destroy/Delete** when no longer needed in current operation.

(D) System Documentation: Includes the Computer Operators Handbook (COH), Transition Management Guide, and Transition Management User Guide.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 3 years after the system is terminated, whichever is later.

**425** **Accounts Management Services (AMS).** AMS provides a common user interface which allows resolution of taxpayer account inquiries received by telephone, correspondence, or face-to-face. Taxpayer correspondence is scanned via the Correspondence Imaging System (CIS) to create inventory for resolution in AMS. Other inventories are created based on internally generated account records. AMS provides tools to assist with case resolution such as disclosure authentication tool, tax return worksheets, case closure checklists, on-line forms, preformatted letters and payment calculator. (Job No. N1-58-09-59)

(A) Inputs: Inputs to the Accounts Management Services (AMS) System are extracted from the following systems: Automated Underreporter (AUR) CP2000 Form, process codes, and correspondence history; Integrated Data Retrieval System Taxpayer Identification Number (TIN), taxpayer name, address, phone number; Individual Master File (IMF) and Business Master File (BMF) Transcript data; Non Master File (NMF) TIN, taxpayer name, address, module data (transaction record, tax period); Taxpayer Advocate Management Information System (TAMIS) taxpayer name, received date for cases, issue codes (reason for filing the case), tax period, dollar amount owed, refund amount, balance due amount, history for taxpayer advocate services users only; Electronic Account Resolution (EAR) TIN, Power of Attorney (POA) name, address, phone number, user ID, Centralized Authorization File (CAF), business address, business name, city, state, zip, email address, IRS reporting agent name; Corporate Files On-Line (CFOL) TIN, name address, phone number; Taxpayer Correspondence (scanned PDF images); Exempt Organizations (scanned case file documentation); Employee Plans (scanned case file documentation).

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** after successful entry and verification into the system.

(B) System Data: The Accounts Management Services (AMS) System contains records of tax account information for individual and business tax returns resulting from taxpayer contacts by phone, correspondence or in person, or created from internally generated account records.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** 2 years after last account access to taxpayer record.



**Note:** AMS also contains images of taxpayer correspondence and other documents input via the Correspondence Imaging System (CIS) that are maintained according to various items in Records Control Schedule 29. AMS 2009 release made CIS an inventory within AMS, no longer a stand-alone application.

(C) Outputs: Outputs of the Accounts Management Services (AMS) System include Graphic User Interfaces (Internet Explorer), Reports, updates to the Integrated Document Retrieval System (IDRS), updates to Taxpayer Advocate Management Information System (TAMIS), and scanned images sent to a separate repository.

1. CIS Reports

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 5 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes.

2. Non-CIS Inventory Reports

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 3 years after cutoff.

(D) System Documentation:

System Documentation for the Accounts Management Services (AMS) System is stored in the DocIT Library. This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 426** ***Innocent Spouse System (IS)***. Innocent Spouse provides a decision-support tool accessible via Desktop Integration (DI) to work claims for relief associated with the Innocent Spouse Program and ensures that users address all of the necessary factors that will allow consistent application of the tax laws concerning Innocent Spouse Claims. (Job No. N1-58-09-77)

(A) Inputs: Inputs to the Innocent Spouse System (IS) include manual entries from the IR Form 8857 *Request for Innocent Spouse Relief*, and automated transfers of information from the Individual Master File On-Line (IMFOL), Information Returns Transcript File On-Line (IRPTR), Innocent Spouse Tracking System (ISTS), and Taxpayer Information File Data Store (TIF DS).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache files after successful entry and verification into the system.

**Note:** IR Form 8857 is scheduled under Item 49 in RCS 29. Source data in external systems are scheduled under the appropriate Records Control Schedule for that system.

(B) System Data: System data in the Innocent Spouse System (IS) includes information gathered from the Taxpayer(s) and from external systems regarding the Innocent Spouse Relief claim.

**AUTHORIZED DISPOSITION**

**Cut off** when Innocent Spouse Relief case is closed.

**Delete/Destroy** 3 years after cutoff.

(C) Outputs: Outputs from the Innocent Spouse System (IS) include letters (correspondence), various historical records, and reports; letters and records are generated daily as part of each claim when a conclusion/determination is made, and the reports are ad hoc.

**AUTHORIZED DISPOSITION**

**Cut off** when Innocent Spouse Relief case is closed.

**Delete/Destroy** 3 years after cutoff.

(D) System Documentation: System Documentation for the Innocent Spouse (IS) System is stored in the DocIT Library. This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 427** **Temporary Scrambled Social Security Number Program (TMPSSN).** The Temporary Scrambled Social Security Number Program (TMPSSN) allows the generation and control of temporary Internal Revenue Service Numbers (IRSNs). The IRSN is needed when taxpayer documents or payments are received from a taxpayer without a valid identifying Taxpayer Identification Number (TIN). The TMPSSN application is also used in the Scrambled Social Security Number (SSN) units when multiple taxpayers are assigned (in error) duplicate SSNs. The TMPSSN generates an IRSN and the Tax Examiner (TE) enters the pertinent taxpayer information within the TMPSSN system. After the taxpayer data is entered, the TE uses the IRSN assigned by the TMPSSN to establish the taxpayer on the Individual Master File (IMF) for processing purposes. The majority of the IRSN requests are received with a Form 8925 Employer Owned Life Insurance Contracts attached. The Form 9956, Internal Revenue Service Number (IRSN) Request Form, is also used to request a TMPSSN. (Job No. N1-58-09-72)

(A) Inputs: Inputs to the Temporary Scrambled Social Security Number Program (TMPSSN) include extracted information from Form 685C - SSN Invalid (IMF), Form 685SP, Form W-7 - Application for IRS Individual Taxpayer Identification Number, and Form 9956 - Request for a Temporary Internal Revenue Service Number (IRSN).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

(B) System Data: The Temporary Scrambled Social Security Number Program (TMPSSN) contains records of tax account information including the following:

Full Name (First, Middle Initial, Last)  
Address (Street, City, State Abbreviation, Zip Code)  
Identifying Numbers (e.g. TMP-SSN, SSN, IRSN or ITIN)  
Prior Names & SSNs (if applicable)

**AUTHORIZED DISPOSITION**

**Cut off** at end of processing year in which account was retired.  
**Delete/Destroy** 7 years after cutoff.

(C) Outputs: Primary outputs of the Temporary Scrambled Social Security Number Program (TMPSSN) include:

Temporary SSN Control Sheet  
 Scrambled SSN Control Sheet  
 Temporary SSN Alpha Listing  
 Scrambled SSN Alpha Listing  
 SSA Follow-Up Letter Required Listing  
 Weekly Entity Control Automated Inventory Reporting (WECAIR) Program

IRS employees can access and print TMPSSN reports and “screen prints” of individual cases. Managerial and Statistical Reports are also generated from TMPSSN.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** reports when 90 days old, or when no longer needed for administrative purposes, whichever is earlier.

(D) System Documentation: System Documentation for the Temporary Scrambled Social Security Number Program (TMPSSN) is stored in the DocIT Library. This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**428** **Photocopy Fee Refund (PHOREF) System.** The Photocopy Fee Refund (PHOREF) System is used to issue photocopy fee refunds by inputting data pertinent to each individual case. The database retains multiple years of data, making it easy to query by SSN or name for any refund issued and also examine information regarding the case. Once a week, throughout this system, all refunds for the prior week are downloaded to Accounting. Tapes are validated and released to Financial Management Service (FMS) agency, allowing photocopy refunds to be issued to the taxpayer. (Job No. N1-58-09-71)

(A) Inputs: Inputs to the Photocopy Fee Refund (PHOREF) System are extracted from IR Form 4506 (Request for Copy or Transcript of Tax Form), the Electronic Certification System (ECS), and the Financial Management Service (FMS). Information input from Form 4506 consists of the taxpayer name, address, and dollar amount. If the “Authorization to pay third party” is checked then the Third Party Name and address is received.

Input from ECS includes the data control number and date. Input from FMS includes the acknowledgement control number and date.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** cache file after successful entry and verification into the system.

**Note:** IR Form 4506 (Request for Copy or Transcript of Tax Form) is appropriately scheduled under IRS Records Control Schedule 29, Item 93 (N1-58-86-1, Item 93). Program Unit staff are to use instructions outlined in RCS 29, Item 93 when disposing of IR Form 4506.

(B) System Data: The Photocopy Fee Refund (PHOREF) System contains records of tax account information for individual refunds including taxpayer name, address, state, zip code, refund amount, third party contact, tax payer identification number (TIN) or employee identification number (EIN).

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which refund was issued.

**Delete/Destroy** 6 years, 3 months after cutoff.

(C) Outputs: Primary outputs of the Photocopy Fee Refund (PHOREF) System include a file containing the necessary information to generate refund checks to taxpayers. This file is transferred from PHOREF to FMS which then generates the checks/payments. Outputs also include Quality Review Reports and the Final Photocopy Fee Refund Listing (final listing) generated weekly.

**AUTHORIZED DISPOSITION**

**Cut off** at end of the fiscal year.

**Delete/Destroy** 3 years after cutoff.

(D) System Documentation: System Documentation for the Photocopy Fee Refund (PHOREF) System is stored in the DocIT Library. This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 429** **Notice Conversion System (NOTCOM).** Notice Conversion (NOTCON) is a modernized notice composition system used to process notice data via a single composition tool. (Job No. N1-58-09-76)

(A) Inputs: Inputs to Notice Conversion include data extracted from numerous electronic individual and business taxpayer data files using the Customer Account Data Engine (CADE).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached input files following validation of receipt by the system.

(B) System Data: Notice Conversion consists of batch files of taxpayer data reformatted for use in composed settlement notices.

**AUTHORIZED DISPOSITION**

**Delete** 14 days after receipt.

(C) Outputs: Settlement notice data is composed into specified business owner formats and distributed for print/mail to the taxpayer.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** within 14 days after distribution.

(D) System Documentation: System documentation for the Notice Conversion (NOTCON) System consists of codebooks, records layout, user guide, and other related materials.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 430** ***Bulk Electronic File Transfer (BEFT) System.*** Bulk Electronic File Transfer (BEFT) manages the daily electronic transmission of the Federal Reserve Bank verification data. This system automates the processing of Form 5526 adjustments, the SF-512 Deposit Ticket, and the SF-5515 Debit Voucher. These actions adjust the account information both at the Federal Reserve Bank and on the FTD-SCCF. This system is also the source of the FTD Depository Commercial Bank Address File. Outside vendors are used for printing tasks. (Job No. N1-58-09-95)

(A) Inputs: Inputs to the Bulk Electronic File Transfer (BEFT) System are transmitted from the Federal Reserve Banks (FRB) and Service Center Control File Processing System (SCCF).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** after successful entry and verification into the system.

(B) System Data: The Bulk Electronic File Transfer (BEFT) System manages the daily electronic transmission of the Federal Reserve Bank verification data. This system automates the processing of Form 5526 adjustments, the SF-512 Deposit Ticket, and the SF-5515 Debit Voucher. Bulk Electronic File Transfer Data Store (BEFT DS) contains the FTD Depository Commercial Bank addresses.

(1) Payment to Depository Data.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 1 year after recording and verification of payment to Depository.

(2) Records of Payment Vouchers and Adjustments.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after recording and verification of Voucher and Adjustment.

(3) Commercial Bank Address File.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded by new file.

(C) Outputs: Outputs of the Bulk Electronic File Transfer (BEFT) System include FRB Verification List, Federal Tax Deposit Adjustment Action Requests, Reversal and Replacement Requests Listing, and Monthly Variance Reports.

(1) Federal Tax Deposit Verification List.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 12 months after date of listing.

(2) Federal Tax Deposit Adjustment Action Requests Listing.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 2 years after date of listing.

(3) Reversal and Replacement Requests Listing.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after date of listing.

(4) Monthly Variance Reports.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 6 months after date of Report.

(D) System Documentation: System Documentation for the Bulk Electronic File Transfer (BEFT) System is stored in the DocIT Library. This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**431 e-File Reports System (EFILE REPORTS).** e-File Reports (EFILE REPORTS) is a cooperative subsystem of the Electronic Filing System (ELF-R). ELF-R adheres to the Internal Revenue Manual (IRM) concerning elimination of data and retention periods. EFILE REPORTS is a web-based application that displays reports collected from IRS electronic filing applications for business and individual returns. E-File Reports is a system that serves as a repository for all IMF electronic filing return management information. ELF-R sends its validated data to E-File reports. (Job No. N1-58-09-106)

(A) Inputs: Inputs to the e-File Reports System (EFILE REPORTS) are transmitted from the Electronic Filing System (ELF): Electronic Filing System (ELF) manages Form 1040 tax returns received electronically from transmitters for preparers or individual taxpayers and passes accepted information to Generalized Mainline Framework (GMF). E-File Reports is a system that serves as a repository for all IMF electronic filing return management information. ELF-R sends its validated data to E-File reports. EFILE REPORTS also receives information transmitted from Electronic Transmitted Documents (ETD): ETD manages stand alone Forms 56, 2350, 4868 and 9465 forms which are received electronically from transmitters for preparers or individual taxpayers. Electronic payments can be submitted with the forms 2350 and 4868. Accepted forms 2350, and 4868 are passed to GMF with all accepted forms going to Tax Return Data Base (TRDB).

**AUTHORIZED DISPOSITION**

**Delete/Destroy** any cached files received from ELF or ETD after successful entry and verification into the system.

(B) System Data:

**Disposition Not Applicable.** The e-Files Reports System (EFILE REPORTS) acts as a pass-through application for electronically filed individual and business tax returns. The tax returns and tax return data are received via other systems and ultimately traverse to ELF-R for processing. EFILE REPORTS does not store data.

(C) Outputs: Outputs of the e-File Reports System (EFILE REPORTS) include nearly fifty different types of reports that can be accessed by IRS staff. The e-file Reports Page web site is comprised of many menus and links to various e-file reports. Some of the e-file reports that can be retrieved from the e-file Reports Page include, but is not limited to: Daily e-file Status, Weekly e-file Status, Filing by Taxpayer Location, Daily Error Reject Codes, Returns Prepared on IRS Purchased Software (volunteer

site reports), Filing Season Progress Reports, Fed/State Filings, Forms Volumes Reports (accessible by different form number), 1040 Volume by File Site, Volume By Submission Processing Center, and Volume By State.

#### **AUTHORIZED DISPOSITION**

**Cut off** at end of processing year.

**Delete/Destroy** 1 year after cutoff or when no longer needed for operational purposes.

(D) System Documentation: System Documentation for the e-Files Reports System (EFILE REPORTS) includes, but is not limited to, Program Plan, Data Dictionaries, Operations & Maintenance and End-User Documentation.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 432** ***Electronic Tax Administration Research Analysis System (ETARAS)*** captures processing information from electronically filed returns for research and analysis. Returns include 1040s, 1041s, 1065s, 1120s, 940 and 941s. The system is used to give e-file program owners, managers, and executives information about electronic filing. The system is used by e-file analysts who have a need to conduct research about various electronic filing initiatives or who wish to measure the success of their program.

ETARAS provides e-file information to a variety of customers such as IRS Commissioner's Office, Assistants to the IRS Commissioner, Treasury Inspector General for Tax Administration (TIGTA), GAO, Disclosure Office, Distribution Channel Management (DCM), and Electronic Filing Marketing Database. (Job No. N1-58-11-4)

(A) Inputs: Information input into ETARAS is output data from different major IRS systems such as Electronic Filing System (ELF), Electronic Filing System-1041 (EFS-1041), Electronic Filing of 94XML Returns, Modernized E-File (MeF), and Error Resolution System (ERS). Reports from these systems become source data for ETARAS. ETARAS also receives information from tax forms such as the 1040 series tax returns, copies of Third Party Data Store (TPDS) tables, copies of the refund files transmitted to Financial Management Service (FMS), as well as information on 940, 941, 1041, 1065, 990, 720, 2290, 8849, and 1120 series returns. Processing information collected includes error codes, reject data, and software used to file the return.

#### **AUTHORIZED DISPOSITION**

**Delete** when data has been entered into the master file or database and verified, or when no longer required to support reconstruction of or serve as backup to, a master file or database, whichever is later.

(B) System Data: The ETARAS system holds line level data (one row of data for each tax return) for all electronically filed tax returns including SSN, Spouse SSN, Adjusted Gross Income (AGI), Filing Status, Refund Amount, Zip Code, State, Earned Income Tax Credit (EITC) amounts. The system also provides characteristic record data of the electronic transmission such as Electronic Transmitter Identification Number (ETIN), Preparer EFIN, Preparer Employer Identification Number (EIN), and type of form used to transmit. ETARAS consolidates its data into accepted and rejected databases.

(1) Overall table data used to perform research.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 7 years old.

(2) Certain fields that receive little or no activity and have no research value.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 3 years old.

(C) Outputs:

(1) Security and system logs are extracted from the server on a daily basis and stored in a dedicated security repository. The logs include audit account logon events success/failure, audit account management success/failure, audit directory service access failure, audit object access failure, audit policy change success/failure, audit privilege use failure audit system events success/failure.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when 6 years old.

(2) Ad hoc reports.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

**433** **Low Income Housing Credit (LIHC) Database.** The Low Income Housing Database is used to accumulate data from forms filed by state housing agencies and taxpayers participating in the IRC § 42, Low Income Housing Credit Program. These forms are not filed with tax returns. The information is needed for program administration, reporting requirements and compliance initiatives. (Job No. N1-58-11-1)

(A) Inputs: Data is input from the following IRS forms:

(1) Form 8609 (Low Income Housing Credit Allocation and Certification) filed by state agencies (Part I) and taxpayers (Part II).

**AUTHORIZED DISPOSITION**

**Destroy** hard copy forms 25 years after the calendar year in which the form was filed.

(2) Form 8823 (Low Income Housing Credit Agencies Report of Non-compliance or Building Disposition). This form is only ingested in cases where the state agency reports on line 11p that the building is no longer in compliance and not participating in the IRC § 42 program.

**AUTHORIZED DISPOSITION**

**Destroy** hard copy forms 6 years after the end of the calendar year in which the



state housing agency filed the form.

(B) System Data: Information in the LIHC Database includes identification of taxpayers and state housing agencies (i.e. name, address, and EIN), amount of IRC § 42 credit allocated, the allocation terms, taxpayer elections regarding the use of the housing and claiming the credit, and identification of noncompliance issues that may result in the disallowance of credit.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed to conduct agency business.

(C) Outputs: The LIHC Database generates pre-designed reports needed to manage inventory and perform routine analyses needed to administer the program or classify returns for audit.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for conducting agency business.

(D) System Documentation: Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 434** ***Notice of Qualified Equity Investment for New Markets Tax Credit (Form 8874-A)***. Form 8874-A is filed by CDE to document taxpayers' equity investments qualifying for the NMTC. The original signed form is provided to the taxpayer making the investment and a copy is filed with IRS within 60 days after the investment is made.

Information collected on Form 8874-A consists of name of qualified community development entity (CDE); EIN of CDE; Name of parent taxpayer with whom CDE files a consolidated tax return (if applicable); Name of taxpayer making qualified equity investment; TIN of taxpayer making qualified equity investment; date of investment; amount of investment; total allowable credit; and allowable credit amounts for the 7 year allowable period. These forms are filed continuously throughout the year. (Job No. N1-58-12-12)

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Transfer** to off-site storage 2 months after the end of the calendar year in which the forms were filed.

**Destroy** 13 years after the end of the calendar year in which the form was filed.

- 435** **Reserved.**

- 436** ***Notice of Recapture Event for New Markets Credit (Form 8874-B)***. Form 8874-B is filed by CDE to report events requiring recapture of the credit. The original signed form is provided to the taxpayer making the investment and a copy is filed with the IRS within 60 days after the CDE becomes aware of the recapture event. These forms are filed only when recapture events occur.

Information collected on Form 8874-B includes name of CDE; EIN of qualified CDE; name of taxpayer with qualified equity investment subject to recapture; TIN of taxpayer with qualified equity investment subject to recapture; date of qualified equity

investment; amount of qualified equity investment; date of recapture event; amount of New Markets Credit captured; Reason for recapture; Aggregate decrease in credit over 7 year period. (Job No. N1-58-12-12)

#### **AUTHORIZED DISPOSITION**

**Cut off** annually.

**Transfer** to off-site storage 2 months after the calendar year in which the form was filed.

**Destroy** 13 years after the calendar year in which the form was filed.

- 437** **Tax Professional PTIN System (TPPS).** The PTIN Application allows a paid preparer to apply for and receive a PTIN immediately over the Internet. (Job No. N1-58-11-25)

(A) Inputs: Inputs include information from the following forms and supporting documents, as necessary:

1. Form W-12, *IRS Paid Preparer Tax Identification Number Application*;
2. Form 8945, *PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection*; and
3. Form 8946, *PTIN Supplemental Application For Foreign Persons Without a Social Security Number*.

(Original) supporting documents include preparer's driver's license, birth certificate, passport, Social Security card. These documents are returned to the preparer after scanning. Supporting documentation also includes Call Center incoming/outgoing correspondence with the preparer, and correspondence related to reconsideration requests.

1a. Hardcopy submission/documentation (not including mailed registration payment covered under 1b below).

#### **AUTHORIZED DISPOSITION**

**Cut off** paper scanned forms and supporting documentation at the end of the processing year (end of processing year is defined as 12/31 of the year the application is processed).

**Delete** 6 years after cutoff.

**Note:** Full scanning capabilities will not be in place until 2012. All hardcopy applications and supporting documentation, and supporting documentation for online registrations (scanned, or not) are to be maintained for 6 years after the end of the processing year the application is processed – concurrent with electronic versions of scanned records.

1b. Hardcopy registration payment.

#### **AUTHORIZED DISPOSITION**

**Destroy** hardcopy checks (checks received through the mail) 14 days after scanning into TPPS master files.

2. Online registration.

#### **AUTHORIZED DISPOSITION**

**Delete** after input verification into TPPS master files/system data.

(B) System Data (Master Files): Includes Forms W-12, 8945, and 8946, and

supporting documentation. All of these forms collect name, address, and birth information. Form 8945 collects citizenship identification document, religious affiliation, and gender information. Form 8946 collects foreign status identification document and gender information. Form W-12 collects social security number, filing status, tax compliance, past felony conviction, business information, and professional credentials information.

#### **AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year (end of processing year is defined as 12/31 of the year the application is processed).

**Delete** 6 years after cutoff.

(C) Outputs: Includes TPPS application-related data used to perform ad hoc queries (number of applications, number of PTINs issued, etc.), and other statistical data and information used to compile information reports, audit trails, and system backups. Outputs also include check coversheets (to accompany registration payments for deposit).

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.

(D) System Documentation: Includes user manual, data dictionary, system specifications, codebooks, and records layout.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

- 438** **94x Signature Document.** The 94x PIN jurat is the signature for every 94x return electronically filed by a business on-line filer. The signature document is the last page of "Letter 3083," and contains the security rules and responsibilities pertaining to the PIN. The signature is good for as long as the taxpayer is filing Forms 94x electronically. There is no expiration date or renewal for the signature. (Job No. N1-58-11-23)

#### **AUTHORIZED DISPOSITION**

**Cut off** at end of processing year that documents were received.

**Transfer** to Records Center 1 year after cutoff.

**Destroy** 30 years after cutoff.

- 439** **Fraudulent Tax Scheme Files.** (Job No. N1-58-10-23)

(A) Suspected and/or Actual Fraudulent Tax Scheme Files **not** used as evidence in a criminal case. Included are all correspondence, forms, memoranda and other relevant records that pertain to actual or alleged tax schemes.

#### **AUTHORIZED DISPOSITION**

**Delete/Destroy** when no less than 5 years old, but not to exceed 10 years old.

**Note:** Records may be transferred to a Records Center if volume exceeds office storage space. If using a Federal Records Center for storage, you **MUST** indicate exact disposition time frame (i.e. 5 years, 6 years, etc) and calculate destruction on Standard Form (SF) 135.

(B) Suspected and/or Actual Fraudulent Tax Scheme Files used as evidence in a

criminal case. These include discontinued investigations (including withdrawal reports) together with related exhibits, working papers, forms, correspondence and relevant data that pertain to actual or alleged tax schemes.

**Disposition Not Applicable.** See RCS 30, Item 15 for disposition. This series is scheduled under Job No N1-58-07-11, Items 1(a) through 1(d).

- 440** ***SPEC (Stakeholder Partnerships, Education and Communication) Grant Application Files and Cooperative Agreements.*** IRS accepts applications for federal assistance to support existing programs. This series of records includes applications for SPEC grants, currently those under the Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) Programs. Applications are reviewed and a determination made as to whether to award or not award the applicant. Application requirements vary annually between the different programs. Non-awarded files consist of the application and review documentation. Awarded files include the application and review documentation along with monitoring and reporting information. (Job No. N1-58-09-85)

Each TCE application package may include the following forms:

- IR Form 8653 *Tax Counseling for the Elderly Application Plan*
- IR Form 8654 *Tax Counseling for the Elderly Quarterly/Final Program Report*
- IR Form 9661 *Cooperative Agreement*

Each awarded VITA application package should include the following form:

- IR Form 13981 *VITA Grant Agreement*

The following forms/certifications/reports may be found in each of the grant program application packages:

- SF 424 *Application for Federal Assistance*
- SF 424B *Assurances and Certifications*
- SF LLL *Disclosure of Lobbying Activities*
- Background/Civil Rights/Program Narratives
- Budget/Financial Plan
- Interim/Quarterly/Final Reports
- IRS Determination Letter
- Supporting Documentation
- CD of all application package documents

(a) SPEC-rejected applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of calendar year (in which application is rejected).

**Destroy** 3 year after cutoff.

(b) SPEC-accepted applications.

**AUTHORIZED DISPOSITION**

**Cut off** at end of calendar year (in which grant program period ends).

**Retire** to Records Center 1 year after cut off.

**Destroy** 6 years, 3 months after cutoff.

- 441**     ***Application to Participate in the IRS Acceptance Agent Program (Form 13551).***  
The files include Form 13551, the agreement to participate in the Acceptance Agent Program, fingerprint cards for FBI checks, and rejected/terminated/withdrawn applications. (Job No. N1-58-10-17)

(1) Rejected, Terminated, or Withdrawn Applications.

**AUTHORIZED DISPOSITION**

**Cut off** annually.

**Destroy** after 1 year or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.

(2) Approved Applications.

**AUTHORIZED DISPOSITION**

**Cut off** when 4 years old.

**Destroy** 6 years after processing year.

- 442**     ***IRS-USDA AGI Data Sharing Project Files.*** Records are created as part of a data-sharing process between IRS and the Department of Agriculture's Farm Service Agency (FSA) for average adjusted gross income (AGI) compliance and verification. Records include participant consent forms (USDA Forms CCC926, CCC927, CCC928 and CCC931), as well as IRS-reported results. (Job No. N1-58-10-20)

(A) Disclosure of Tax Information Files.

IRS requires consent from the individual or legal entity to provide USDA verification of the average AGI for that individual or legal entity. This written consent is provided by using forms CCC927, CCC928 or CCC931. Depending on their filing status either a CCC926 (AGI Statement) and CCC927 or CCC926 and CCC928 or a CCC926 with a CCC931 are filed. The forms used for this program are Non-IRS, they are USDA forms.

The three forms (and accompanying envelope) received from each participant will be maintained in Fresno's Files Operation. They will be stored in received date order and will not be given a DLN.

**AUTHORIZED DISPOSITION**

**Cut off** at the end of the processing year.

**Maintain** in office for 1 year after cutoff, then retire to Records Center.

**Destroy** 6 years after cutoff.

(B) USDA data stored on Third Party Contact (TPC) database.

**Disposition Not Applicable.** The data added to the TPC database consists of information transcribed from the CCC forms through command code TPCIN. This data is appropriately scheduled (to be destroyed when 30 years old) under the Third Party Contact System (Job No. N1-58-09-29).

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\* This form is now obsolete. Unless otherwise noted in the Schedule, if this form has met its final disposition it will be removed from this Schedule when next published. All eligible copies should be destroyed, except when otherwise filed or maintained in accordance with other program records with different retentions. In this case, those copies of the form should be disposed of in accordance with the RCS Item Number to which they have become associated. Unless otherwise noted in the chart below, the term "All" indicates that the item number and corresponding disposition instructions apply to all versions of that form.

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*5944	Taxpayer Service Quality Review, Feedback Memorandum	8
*5948	OFP Consistency File Input	12
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*5970	Information Notice to IRS as Required by IRC Section 6039A	196
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## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 30

### CRIMINAL INVESTIGATION RECORDS

The records covered by this Schedule are created and/or accumulated in the Director Field Operations (Area Office) Criminal Investigation (CI), and all field offices reporting to the Area Office. These records pertain to the criminal investigation program of the Service which includes the investigation of alleged criminal violations of tax laws (except alcohol, tobacco, and certain firearms tax cases), and any other special investigations as directed by the Commissioner.

This transmits revised text for Records Control Schedule (RCS) 30, current as of April 2014 (last published January 1, 2003, as IRM 1.15.30). The records disposition authorizations in this Schedule are based upon administrative determinations of the Internal Revenue Service; Congressional authority contained in House Reports 443 (86th Congress, 1st Session), 1895 (88th Congress, 2nd Session), 1420 (89th Congress, 2nd Session); and disposal authorities granted by the Archivist of the United States.

This publication of RCS 30 represents initial steps to future substantive CI RCS reorganization and records disposition updates.

The records are now listed in organizational/functional categories and reflect updates to current organizational titles:

Part I. Administrative and General Records

Part II. Investigative Program Records

Part III. Electronic Information Systems

Part IV. National Criminal Investigation Training Academy (NCITA) Training Records

Administrative items listed in this Schedule essentially mirror those items last published in IRM 1.15.30, except sub-items once listed as 1, 2 are now listed as A, B and a few items are pending disposition updates (requiring longer retentions). New items to this category are pending. **One of the biggest updates to this Schedule are new disposition instructions approved for Item 15, Investigative Files.** Other new and updated Investigative Program items are pending. Updates to the Electronic Information Systems category of this Schedule are pending, largely dependent on approval of records disposition authorities for the Criminal Investigation Management Information System (CIMIS). Part IV representing the identification and approval of new NCITA items is another significant update to this Schedule.

Future RCS updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case). Users are advised to periodically check for updates to this RCS.

An updated Alphabetical Listing and Forms Listing cross-indexed to specific items will be added at the end of this Schedule, once finalized.

#### ITEM NO DESCRIPTION OF RECORDS

##### PART 1. ADMINISTRATIVE AND GENERAL RECORDS

- 1 **Correspondence Files** (excluding records covered by Items 2 below). Memoranda, teletypes, etc., pertaining to the administrative, housekeeping, or facilitative functions relating to the over-all administration and operation of an individual office.

#### **AUTHORIZED DISPOSITION**

**Destroy after 1 year.**

**ITEM NO DESCRIPTION OF RECORDS**

- 2** **General Correspondence Files.** Correspondence (not covered elsewhere in this Schedule) with the National Office, Area offices, or subordinate field offices concerning program activities involving policy, procedures, decisions, etc., not made a part of a specific case.

(A) Area Office.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

(B) Field Office.

**PENDING DISPOSITION**

**Destroy** after 3 years.

**Note:** This disposition update is pending NARA approval. Records were previously approved for destruction after 2 years under Job No. NC-58-75-4. Prior to any records destruction, check with Area Records Manager regarding status.

- 3** **Reports.** Copies of recurring narrative, statistical, progress and production reports, the originals of which are submitted to higher level offices.

(A) Area Office.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

(B) Field Office.

**PENDING DISPOSITION**

**Destroy** after 3 years.

**Note:** This disposition update is pending NARA approval. Records were previously approved for destruction after 2 years under Job No. NC-58-75-4. Prior to any records destruction, check with Area Records Manager regarding status.

- 4** **Internal Control Records.** Forms and other records (not covered elsewhere in this Schedule) developed to control internal operations. Included are special agents' sign-out registers, transmittals of informants' communications, and stenographers' notebooks (but NOT those included in investigative files).

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year or when no longer needed in current operations, whichever is earlier.

- 5** **Issuance File.** Copies of internal management documents, i.e., IR-Manual material, etc., issued by the National Office, Area Offices, and field offices, and are retained solely for reference purposes.

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete or superseded.

- 6** **Criminal Investigation Career Program.** Questionnaires submitted by Criminal Investigation technical personnel and ratings made by management officials to carry out



**ITEM NO DESCRIPTION OF RECORDS**

the career program.

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years or when no longer needed for use in the career program, whichever is earlier.

- 7** **Case Analysis Reports.** Reports submitted by supervisory officials for use by Criminal Investigation managers in workload measurement and financial planning.

**AUTHORIZED DISPOSITION**

**Destroy** after 2 years.

- 8** **Documents of Cashiers for Investigative Purposes.** Imprest fund records consisting of cashiers' documents supporting confidential expenditures for investigative purposes. They are maintained in Area Offices by a Criminal Investigation Regional Analyst and in field offices by the Chief.

**PENDING DISPOSITION**

**Destroy** 10 years, 3 months after period covered by account.

**Note:** This disposition update is pending NARA approval. Records after Fiscal Year 1975 were previously approved for destruction 6 years, 3 months after period covered by account under Job No. NC-58-75-4. Prior to any records destruction, check with Area Records Manager regarding status. All records prior to Fiscal Year 1976 were eligible for destruction 10 years, 3 months after period covered by account and should have all been destroyed.

- 9** **Internal Audit Reports (regional and field offices).** Internal Audit Reports and related workpapers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations.

(A) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after date of report.

(B) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years or when no longer needed in current operations, whichever is earlier.

- 10** **Travelers Vouchers.** Memorandum copies (SF 1012A or equivalent) of travel vouchers prepared by Criminal Investigation personnel incurring reimbursable expenses. Copies are filed in originating offices for administrative control purposes.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

- 11** **Special Investigative Equipment Custody and Control Records.** Forms 1930, Custody Receipt for Government Property, or equivalent and related documents used to identify and record facts about the issuance of special investigative equipment, including the date it was issued to a Criminal Investigator and the date it was returned. Records of this

**ITEM NO DESCRIPTION OF RECORDS**

equipment (i.e., equipment that can be used in the surreptitious interception of communications) are maintained in area and field offices where the equipment is stored.

**AUTHORIZED DISPOSITION**

**Destroy** after 3 years.

- 12** ***Inventory of Special and Accountable Investigative Equipment.*** Lists containing item-by-item identifications and counts of all investigative equipment, including that mentioned in Item 11. The inventories are maintained where the equipment is stored.

**AUTHORIZED DISPOSITION**

**Destroy** after 6 years.

- 13** ***Transmittal, Receipt and Control Records.*** Correspondence, teletype, transmittal letters, reports, and transmittal receipt and control documents, etc., (not covered elsewhere in this Schedule) pertaining to receiving, controlling and transmitting tax returns, taxpayer account registers, and related documents.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after end of processing year.

- 14** **Reserved.**

**PART II. INVESTIGATIVE PROGRAM RECORDS**

- 15** ***Investigative Files and Related Records.*** Prosecution (including Grand Jury), non-prosecution, preliminary, and discontinued investigations (including withdrawal reports and case summary reports - Forms 7691 and 7691A). Records pertain to actual or alleged income and other tax evasions, wagering, coin-operated gaming devices, occupational and excise taxes, subject investigations, and electronic surveillance

whether conducted by the Internal Revenue Service or received by the Internal Revenue Service from other sources, and other actions investigated by the Criminal Investigation Division or its antecedent organizations independently or jointly with other components of the Service or Federal government.

These records consist of reports, various forms, correspondence, memorandum, case summary files, clippings and other background information, collected exhibitory materials (e.g. ledgers, checks, deposit slips, journals, etc.), and other case related document types. Files types include all numbered investigations or preliminary injury information used to determine whether a full-scale investigation is warranted (also called Un-Jacketed Cases), and Summary Reports Files (Numbered and Unnumbered) submitted to higher level offices including those at Headquarters (e.g. Assistant Regional Commissioner's Office) used to examine investigation processes, analyze program success, develop program statistics, report program results, and/or conduct program case quality audits and studies. (Job No. N1-58-07-11, supersedes former IRM 1.15.30, Item 15)

(A) Field Office. Records retained by Field Office type organizations managing multiple lower level offices.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after case is closed.

**ITEM NO DESCRIPTION OF RECORDS**

(B) Area Office. Records retained by Area Office type organizations or offices in the field below the Area Office type organizational level.

**AUTHORIZED DISPOSITION**

**Destroy 10 years after case is closed.**

(C) Headquarters Office. Records retained by Assistant Regional Commissioner for Criminal Investigation organization at the Central Office level.

**AUTHORIZED DISPOSITION**

**Destroy 10 years after case is closed.**

(D) Case Control Cards, Indexes, and Related Records.

**AUTHORIZED DISPOSITION**

**Destroy when no longer needed.**

**Note:** Pre-CIMIS collections of control cards and indexes may be destroyed immediately if further retention is determined by Criminal Investigation Division to be unnecessary.

16 **Reserved.**

17 **Reserved.**

18 ***Information Gathering Activities.***

(A) Criminal Investigation data collected from various sources which relates to approved information gathering regarding specific individuals, entities, and projects.

**Note:** Tax related information gathered will be removed and associated with the taxpayer's Subject Criminal Investigation (SCI) file when a case is assigned (see Item 15), or removed and associated with the file when an information item or prime lead is prepared.

**Disposition not authorized by this Schedule.**

(B) Administrative File consisting of authorizations, reviews, Forms 6271 and 6272.

**Disposition not authorized by this Schedule.**

19 ***Collateral Investigation Reports.*** Copies of reports and related material, including workpapers of investigations made at the request of another field or Criminal Investigation office.

**Note:** Establish a new file each year.

**AUTHORIZED DISPOSITION**

**Destroy 1 year after closing.**

20 ***Daily Diaries.*** Maintained by technical personnel for recording their official activities, including details of travel and expense.

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS**

**Retire** to Records Center when 4 years old.  
**Destroy** after 10 years.

- 21** **Agents' Work Papers.** Work papers assembled by special agents in the course of conducting investigations, which are ordinarily summarized or duplicated in the case files. These work papers do not include net worth of similar pertinent financial statements and other documents material to the case. Such records are found in the case file rather than among work papers. Collateral investigation work papers are covered in Item 19.

**AUTHORIZED DISPOSITION**

**Destroy** when related case is retired to Records Center.

- 22** **Reserved.**

- 23** **Master Alphabetical Index (area and field offices).** A master index to numbered investigations, information items, and collateral investigations. The computer listings may show names of individuals or groups concerned, case number, nature of allegation, and various other related data.

**AUTHORIZED DISPOSITION**

**Destroy** when following month's computer listings are received.

- 24** **Reserved.**

- 25** **Criminal Investigation Case Management and Time Reporting System.** Includes weekly reports produced by the service centers, monthly and quarterly reports and yearly tables produced by the Data Center. (supersedes former IRM 1.15.30, Item 25)

(A) Weekly Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when the following week's report is received, or no later than when monthly report is received and verified.

(B) Monthly Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when the following month's report is received, or no later than when quarterly report is received and verified.

(C) Quarterly Reports.

**AUTHORIZED DISPOSITION**

**Destroy** when the following quarter's report is received, or no later than 3 years after the quarter.

(D) Yearly Tables.

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

**ITEM NO DESCRIPTION OF RECORDS**

- 26** ***Informant Files.*** Criminal Investigation files for controlled and restricted source informants. The file may consist of such items as informant number; code name, if appropriate; the subject matter of information received; the disposition of the specific record of information received; the disposition of the information and the contacting agent.

**Note:** If the determination of the Chief, Criminal Investigation, circumstances warrant, the office may maintain the above files for longer periods.

(A) Non-paid controlled informant files and restricted source informant files.

**Disposition not authorized by this Schedule.**

(B) Paid controlled informant files.

**Disposition not authorized by this Schedule.**

- 27-74** **Reserved.**

### **PART III. ELECTRONIC INFORMATION SYSTEMS**

- 75-99** **Reserved.**

### **PART IV. NATIONAL CRIMINAL INVESTIGATION TRAINING ACADEMY (NCITA) TRAINING RECORDS**

- 100** ***Special Agent Basic Training (SABT) Student Records.*** (Job No. N1-58-07-14, Item 41)

A. Method of Proof Practical Exercises to include Net Worth, Bank Deposits, and Specific Item. These records include evaluated and graded exercises, as well as grading sheets and notifications of practical exercise failures.

B. Interviewing Practical Exercise records to include grading sheets and notifications of practical exercise failures (student interviewing videotapes will be maintained at NCITA).

C. Testifying Practical Exercise records to include grading sheets and notifications of practical exercise failures (student testifying videotapes will be maintained at NCITA).

D. Report Writing Practical Exercise (SAR) including practice SAR and appendices, graded SAR and appendices, and grading sheets and notifications of practical exercise failures.

E. Search Warrant Practical Exercise records to include evaluated practice affidavit and other miscellaneous records and notifications of practical exercise failures (student search warrant practical exercise videotapes will be maintained at NCIT A).

F. Graded examination records to include examination booklets, student answer sheets, class average compilations, individual feedback forms, notification of exam failures, and memoranda of remedial sessions.

G. Graded quizzes with score.

**ITEM NO DESCRIPTION OF RECORDS**

H. Firearms Qualifications scores to include Federal Law Enforcement Training Center records.

I. Defensive Tactics practical exercise grading sheets and written exam booklets with grades.

J. General Records maintained relative to a student's performance to include records of counseling sessions and counseling memoranda.

K. Graded Recordation and Analysis Practical Exercises to include memoranda, summons, affidavits, bank deposits and check spreads, etc., and notifications of practical exercise failures.

L. Supervisory Special Agent (SSA) Master Grading Sheet.

M. Routine IRS CI official training records created for SABT students to include in the Employee Personnel File (EPF). These records, although EPF records will be treated differently than those under GRS 1 due to the fact that these records are transmitted to the receiving office and at that juncture, will be covered under GRS 1. Express mail to student's field office upon graduation.

- (1) Administrative Tab (File top to bottom)
  - (a) SABT Student Pertinent Information Sheet
  - (b) Application and college transcript
  - (c) Declaration of Federal Employment
  - (d) Conditions of Employment
  - (e) Background Investigation
  - (f) Travel Vouchers
  - (g) Personal Identification Verification (PIV) Documents (original forms)
- (2) Critical Elements Tab (File top to bottom)
  - (a) Performance Plan Receipt 6774
  - (b) IRS Standard Position Description SPD 92779 series
  - (c) Special Agent Student Evaluation Policy
  - (d) Law Enforcement Availability Pay Annual Certification
  - (e) Requirement to Report Arrests to Management
  - (f) Federal Aviation Administration (FAA) Regulations: Law Enforcement office Flying Armed Certification
  - (g) Student Honor Pledge
  - (h) Certification of Receipt of Information (medical)
  - (i) Acknowledge of receipt (Office of Government Ethics)
  - (j) Acknowledge of Receipt Form 12449-Handbook of Employee Conduct and Ethical Behavior
  - (k) Certification of Annual Unauthorized Access (UNAX) Awareness Briefing
  - (l) New Employee Checklist Part 1 Agency Wide Shared Services (AWSS)
  - (m) CI Mandatory Briefings Certification
- (3) Evaluations Tab

Non-Bargaining Unit Performance Appraisal (Form 6850 NBU)

**ITEM NO DESCRIPTION OF RECORDS**

## (4) Training Tab

Physical Efficiency Battery/Physical Fitness Program (PEB/PFP) clearance for the student. Put the copy from personnel in a confidential envelope with a "Hip Coordinator" label and file it under this tab in the EPF.

## (5) Awards Tab

President's Memo, PEB, and Firearms award

## (6) Performance Tab

- (a) Student's academic grading sheet
- (b) Exam topic list
- (c) Student's non-academic grading sheet
- (d) Criminal Investigator Training Program (CITP) Scores
- (e) Testifying/Interviewing grading sheets (copies of first page only)

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which class was held.

**Retain** at NCITA for 4 years or until no longer needed.

**File** student records alphabetically by class number, keeping the class intact per accession number. The Form 135 should reflect each box's alphabetical contents for retrieval from NARA.

**Retire** to Records Center.

**Destroy** when 40 years old.

**101 *Special Agent Basic Training (SABT) Records, including Pre-Basic Training Records.*** (Job No. N1-58-07-14, Item 42)

Series includes, but is not limited to:

- A. Individual Study Modules
- B. Master Copy of Student Texts
- C. Facilitator Guides/Lesson Plans
- D. Student Handouts
- E. Instructor Presentation Materials
- F. Case Studies
- G. Training games for reviews
- H. Practical Exercises
- I. Test Bank Questions
- J. Quizzes
- K. Model Schedules
- L. Course Syllabi
- M. Course Development Unit (CDU) Approval Sheets

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**ITEM NO DESCRIPTION OF RECORDS**

**Destroy** 40 years after cutoff.

**102 *Special Agent Basic Training (SABT) Test Bank.*** (Job No. N1-58-07-14, Item 43)

A. CDU Approval Sheets

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**Destroy** 40 years after cutoff.

**103 *Master Collection of Special Agent Basic Training Handbooks and Standard Operating Procedures (SOPs).*** (Job No. N1-58-07-14, Item 44)

Records include handbooks and procedures for the following:

- A. Assistant Director, Basic Training
- B. Supervisory Academy Instructor
- C. Supervisory Special Agent
- D. Resident Course Developer/Instructor
- E. Human Resources Development Specialist
- F. Human Resources Development Assistant

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**Destroy** 40 years after cutoff.

**104 *Records of other Basic Training Programs (e.g. On-The-Job Instructor Training, Recruiter Training and Mentor Training).*** (Job No. N1-58-07-14, Item 45)

Records include, but are not limited to:

- A. Facilitator Guides/Lesson Plans
- B. Student Handouts
- C. Instructor Presentation Materials
- D. Practical Exercises
- E. Model Schedules
- F. Course Syllabi
- G. Counseling Scenarios

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**Destroy** 40 years after cutoff.

**105 *Advanced Training Program Course Records.*** Includes records of all courses taught under this section, if applicable (e.g. Advanced Special Agent Training (ASAT), Basic



**ITEM NO DESCRIPTION OF RECORDS**

Instructor Facilitator Training (BIFT), Basic Investigative Analyst Training, Tax Fraud Investigative Assistance (TFIA), and Court Witness Training). (Job No. N1-58-07-14, Item 46)

Records include, but are not limited to:

- A. Student texts
- B. Facilitator Guides/Lesson Plans
- C. Student Handouts
- D. Instructor Presentation Materials
- E. Case Studies
- F. Training games for reviews
- G. Practical Exercises
- H. Model Schedules
- I. Course Syllabi

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**Destroy** 10 years after cutoff.

**106 *International Training Programs Records.*** (Job No. N1-58-07-14, Item 47)

Records include, but are not limited to:

- A. Student texts
- B. Facilitator Guides/Lesson Plans
- C. Student Handouts
- D. Instructor Presentation Materials
- E. Case Studies
- F. Training games for reviews
- G. Practical Exercises
- H. Model Schedules
- I. Course Syllabi
- J. After Action Reports
- K. International Narcotics Strategy Control Reports
- L. International Training Class Summary Reports
- M. Foreign Travel Requests (FTR)
- N. Course Feedback Forms

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**Destroy** 3 years after the cutoff.

**ITEM NO DESCRIPTION OF RECORDS****107 Use of Force Training Program Files.** (Job No. N1-58-07-14, Item 48)

Records include, but are not limited, to:

- A. Course of Fire Records
- B. Building Entry/Room Clearing Manual
- C. Defensive Tactics Manual
- D. Physical Fitness Program Manual
- E. Shotgun Manual
- F. Ground Defense Manual
- G. Use of Force Model
- H. Use of Force Memorandums – Policy and Guidance
- I. Use of Force Incident Reports
- J. Field Office Use of Force Coordinator Reports

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Cut off** at end of fiscal year in which course of instruction is completed, cancelled or revised.

**Destroy** 5 years after cutoff.

**108 Use of Force Training Student Files.** (Job No. N1-58-07-14, Item 49)

Files include general records relating to employee participation:

- 1. Defensive Tactics Instructor Training
- 2. Defensive Tactics Instructor Refresher Training
- 3. Building Entry/Room Clearing Training

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which class was held.

**Retain** at NCITA for 4 years after class fiscal year end.

**Retire** to Records Center.

**Destroy** when 40 years old.

**109 Records of National Criminal Investigation Training Academy related Task Forces.** (Job No. N1-58-07-14, Item 50)

- A. Job Task Analysis
- B. Course Objectives
- C. Any materials created during the course of task force meetings or redesign of NCITA programs

**AUTHORIZED DISPOSITION**

**Retain** at NCITA for 6 years after class fiscal year end.

**Destroy** when superseded or no longer needed.

**110 Leadership Development Programs (LDP) Records.** Records include, but are not limited to: Frontline Leadership Readiness Program (FLRP), Frontline Leadership

**ITEM NO DESCRIPTION OF RECORDS**

Readiness Program for Investigative Support (FLRP-IS), Supervisory Special Agent Training (SSA), Senior Analyst (SA) Training, Special Agent in Charge (SAC)/Assistant Special Agent in Charge (ASAC) Training. (Job No. N1-58-07-14, Item 51)

A. LDP Preferred Progression Charts

B. Any materials created during the course of revisions to CI's Leadership Development Program

C. Any materials created for courses of instruction for any leadership training program to include:

- 1) Student texts
- 2) Facilitator Guides/Lesson Plans
- 3) Student Handouts
- 4) Instructor Presentation Materials
- 5) Case Studies
- 6) Training games for reviews
- 7) Practical Exercises
- 8) Model Schedules
- 9) Course Syllabi

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Delete** when course is revised.

**111 *General Training Records of the National Criminal Investigation Training Academy (NCITA).*** (Job No. N1-58-07-14, Item 52)

Records include, but are not limited to:

A. Class Rosters

B. Class Schedules

C. Level I, II and III Feedback forms

D. Surveys

E. Reporting Instructions

F. Class Photographs

G. Basic Instructor/Facilitator Training Forms IR Form 12088 or equivalent

H. Special Agent Basic Training (SABT) Student files maintained by the Training Scheduling Office

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which class was held.

**Retain** at NCITA for 4 years or until no longer needed.

**Retire** to Records Center.

**Destroy** 40 years after cutoff.

**112 *Training Photographs Collection.*** (Job No. N1-58-07-14, Item 53)

A. Original or master photographic prints, negatives, and slides

**AUTHORIZED DISPOSITION**

**ITEM NO DESCRIPTION OF RECORDS****PERMANENT**

**Cut off** at end of fiscal year in which class was held.

**Transfer** to the National Archives and Records Administration 5 years after cutoff.

B. All other copies

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which class was held.

**Destroy** at NCITA when no longer needed.

- 113** ***Special Agent Basic Training (SABT) Student Resignations File.*** (Job No. N1-58-07-14, Item 54)

Records include, but are not limited to:

- A. Memorandums
- B. Correspondence
- C. Training
- D. Academic Records

**AUTHORIZED DISPOSITION**

**Cut off** at end of fiscal year in which class was held.

**Retain** at NCITA for 4 years or until no longer needed.

**Retire** to Records Center.

**Destroy** 40 years after cutoff.

- 114** ***Minutes of National Criminal Investigation Training Academy (NCITA) Training Council Meetings.*** (Job No. N1-58-07-14, Item 55)

**AUTHORIZED DISPOSITION**

**Retain** at NCITA in electronic format.

**Cut off** at end of fiscal year.

**Destroy** 3 years after cutoff.

**Upload** minutes to CI-Library.

- 115** ***National Criminal Investigation Training Academy (NCITA) Federal Law Enforcement Council Accreditation File.*** (Job No. N1-58-07-14, Item 27)

**AUTHORIZED DISPOSITION**

**Cut off** when next accreditation process is complete.

**Destroy** 4 years after next accreditation process is complete.

**INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 31****CUSTOMER SERVICE**

The records contained in this Schedule are currently maintained by Customer Service functions in the field (formerly offices of the Assistant Regional Commissioner ([Taxpayer Service and Returns Processing])). The records disposition authorizations are based upon administrative determinations of the Internal Revenue Service and disposal authority granted by the Archivist of the United States.

This transmits revised text for Records Control Schedule (RCS) 31; last published August 19, 2008. This RCS updates the authorized disposition for Consolidation and Reorganization Reference Files (Item 6) to correct a typographical error. The RCS also includes a new item for Field Assistance Support Systems (Item 25). In the future, users are advised to periodically check for updates to this RCS. Updates will be made electronically as they occur and not subject to a hard copy publication cycle (as historically has been the case).

**ITEM NO. DESCRIPTION OF RECORDS**

- 1 **Administrative File.** Memorandums, teletypes, letters, requisitions, etc. (not covered elsewhere in this Schedule) pertaining to the administrative, housekeeping, or facilitative operations of this office. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 2 **Delegations of Authority Files.** Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are a part of the Internal Management Document System.) (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after close of the year in which delegation of authority was terminated

- 3 **Minutes of Summaries of Conferences and Meetings.** Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and actions taken, or to be taken. (Job No. NC1-58-76-12)

- (1) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the end of the year.

- (2) All Other Copies

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed but no later than 1 year after the end of the year.

- 4 **General Correspondence Files.** Correspondence and related documents (not covered elsewhere in this Schedule) pertaining to: program and internal management activities of the regional office, service center and field assistance areas, involving allocation of resources, organization, procedures, rulings and decisions of a general nature and not involving the tax liability of a specific taxpayer nor made a part of a specific tax case; returns processing; data processing; revenue accounting operations; and other related correspondence. (Excludes records documenting significant procedural matters,

consolidations or reorganizations of major activities, or other records determined to have historical or precedence reference value, which shall be retained.) (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** when 3 years old.

- 5 **Pilot ADP Activity Planning and Operation Files.** Record copies of statistics, charts, graphs, reports and correspondence with the National Office and service center of pilot ADP activities. These records are unique in that they provide an official documentation of the many facets of the establishment and enhancement of the IRS Data Processing System. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after 5 years or when no longer needed in current operations, whichever is earlier

**Destroy** when 30 years old.

- 6 **Consolidation and Reorganization Reference Files.** Record copies of correspondence and related documents pertaining to: consolidations or reorganization of Accounts, Collection and Taxpayer Service major activities; significant procedural matters; and other records determined to have precedence reference value. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center after 5 years or when no longer needed in current operations, whichever is earlier.

**Destroy** when 30 years old.

- 7 **Taxpayer Case Files.** Correspondence, forms and other papers involving taxpayer complaints and relating to the tax liability of a specific taxpayer. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after case is closed.

- 8 **Routine Correspondence.** Correspondence with the public, Congress and government activities pertaining to inquiries, complaints or requests for general information on tax matters, which is not made a part of the taxpayer case file and which is not covered elsewhere in this Schedule. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old.

- 9 **Narrative and Statistical Reports.** Reports covering workload, progress, program activity operations, and other data (not covered elsewhere in this Schedule) prepared in accordance with reporting requirements. (Job No. NC1-58-76-12)

- (1) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after close of the reporting period.

- (2) All Other Copies

**AUTHORIZED DISPOSITION**

**DESTROY** when no longer needed in current operations but not later than 2 years.

- 10 **Narrative Reports Prepared For Management Use By National Office, Regional Office, Field Assistance Areas, Service Centers, and Regional Inspector.**

- (1) Office Evaluation and Management Review Reports covering evaluation of program activities, progress of operations, as well as conformance to or variations from existing procedures and regulations; including the regional office quality review of area office Taxpayer Service telephone, walk-in and correspondence activities. (Job No. NC1-58-76-12)

- (a) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 3 years after close of the reporting year.

- (b) All Other Copies

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations or after 2 years, whichever is earlier.

- (2) Embedded Quality Review System (EQRS). The EQRS is used by managers to capture evaluative data obtained from monitoring taxpayer phone calls, reviewing paper cases, and face-to-face contacts. Reports can be generated for planning and training purposes and also for evaluative purposes. Managers use the system to track employee performance and training needs. (Job No. N1-58-06-8)

- (a) Inputs:

Includes all source documentation (Data Collection Instruments, transcripts, and/or notes, etc.) relating to reviews of contact performance by employees which is used to input data into EQRS.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after close of reporting year.

- (b) Outputs:

1. Reports printed from EQRS.

**AUTHORIZED DISPOSITION**

**Destroy** when superseded or no longer needed.

2. Employee Specific Evaluative Data.

**AUTHORIZED DISPOSITION**

Following feedback meeting(s) transfer to Supervisor's Employee Performance File and destroy all other non-record copies. Schedule with RCS 38 (1.15.38) Item 18.

**Review** annually.

**Destroy** superseded or obsolete documents.

**Destroy** file relating to an employee within 1 year after separation or transfer.

- (c) EQRS Master Data Files:

One database record created for each customer contact.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after close of reporting year.

- (d) System Documentation:

Codebooks, record layout, data dictionary, User Guide, Master Attribute Job Aids

and other relevant documentation.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or obsolete.

- 11 **Annual Work Plan - Work Planning and Control System.** Record copies of fiscal year work plans recording projected workloads, program objectives and staff power needs of service center and field assistance area activities. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after close of the year covered.

- 12 **Semi-Annual or Periodic Work Schedules - Work Planning and Control System.** Record copies of work schedules which reflect projected daily, weekly or monthly workloads and staff power needs of service center and field assistance area activities. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 6 months after completion of the period covered.

- 13 **Performance Reports - Work Planning and Control System.** Record copies of machine-generated or manually prepared reports prepared in accordance with reporting requirements, which reflect actual workload accomplishments and staff-power usage in service center or field assistance areas. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after close of work schedule period covered by the report.

- 14 **System Change Requests and Supporting Documents.** (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after close of the year in which approved or rejected.

- 15 **Internal Control Files.** Card files, tickler files, and other types of files developed to control work assignments and work flow, and to record action taken. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the close of the year for which the record applies.

- 16 **Reference Files.** Extra copies of internal management documents, correspondence and reports, reference copies of computer-produced reports, or other materials retained solely for convenience of reference. (Job No. NC1-58-76-12)

**AUTHORIZED DISPOSITION**

**Destroy** when obsolete or superseded; or when no longer needed in current operations, whichever is earlier.

- 17 **General Assistance Program Determination (Form 6177).** (Job No. NC1-58-85-14, Item 2)

**AUTHORIZED DISPOSITION**

**Destroy** 15 years after the initial approval of the credit.

- 18 **Walk-In Contact Card (Form 6148).** (Job Nos. NC1-58-83-6, Item 21 and NC1-58-83-6, Item 22)



- (1) Cards processed during the filing period January through April.

**AUTHORIZED DISPOSITION**

**Destroy** 2 months after the filing period.

- (2) Cards processed during the non-filing period.

**AUTHORIZED DISPOSITION**

**Destroy** 1 month after the processing month

- 19** ***Taxpayer Inquiry Referral.*** Documents used to record and control taxpayer inquiries. (Job No. NC1–58–83–6, Item 22)

**AUTHORIZED DISPOSITION**

**Destroy** 60 days after inquiry is resolved or transferred for resolution.

- 20** ***Inventory, Production and Time Reports.*** Recurring progress, production, workload and program activity reports and related work papers that reflect inventories of assigned work, production reports and time reports, the original of which are submitted to the field assistance area or National Office. (Job No. NC1–58–83–6, Item 14)

- (1) Record Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after end of the year.

- (2) All other copies.

**AUTHORIZED DISPOSITION**

**Destroy** when no longer needed in current operations but no later than 1 year after end of the year, whichever occurs first.

- 21** ***VITA Assistance Worksheet (Form 6522).*** This form is used by volunteers of the Income Tax Assistance Program (VITA) to record the type of assistance given to taxpayers. (Job No. NC–58–85–14, Item 1)

**AUTHORIZED DISPOSITION**

**Destroy** 3 months after April 15 of each year.

- 22** ***Taxpayer Service Resource Management Information System (RMIS) Listings and Printouts.***

**AUTHORIZED DISPOSITION**

**Destroy** 2 years after the processing year, or when no longer needed in current operations, whichever is earlier.

- 23** ***Taxpayer Service Quality Review Record (Form 5493).***

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after current processing year, or when no longer needed in current operations, whichever is earlier.

- 24** ***IRS TAXPAYER ASSISTANCE RECORDED QUALITY CONTROL RECORDS (SUBJECT TO PRIVACY ACT OF 1974, 5 U.S.C. 552a).***

These records are created and maintained for use by managers and reviewers in the Taxpayer Assistance Centers (TAC), Field Sites, and Call Sites. Random recordings of taxpayer/ customer service interface are used to measure and assess customer assistance. Records include audio digital recordings of conversations between IRS assistors and taxpayers who visit a Taxpayer Assistance Center (TAC), and the screen capture images of computer sites used to provide assistance. The records are used to improve the quality of IRS responses to taxpayers. Records are identified by unique identifier of the IRS employee involved in the conversation.

#### **Data Collection Instrument (DCI) and related employee performance records.**

The DCI form is used to document recorded assistance and transcribe pertinent facts of events. The DCI is used to discuss the call or visit and provide feedback to the employee involved in the assistance. Synopsized transcriptions of audio recordings and visual screenshots (or digital video images of screens) of computer enabled assistance are shared with the employee in feedback meeting(s) with managers. Employees can either accept, or rebut, some or all of the transcription of the recorded assistance. Rebuttal(s) submitted is collected as a follow-up to the feedback and is included as a related record. These records are scheduled in GRS 1, Item 18 (IRM/RCS 1.15.38, Item 18).

- (A) Accounts Management: Audio Digital Recordings and Screen Capture (including digital video screen) Images - Evaluative Review - Employee accepted.

All audio digital recordings and video screen images that have had a data collection instrument (DCI) prepared that have not been rebutted during formal feedback meetings with employee and supervising management.

#### **AUTHORIZED DISPOSITION**

**Destroy** within 18 months following all feedback meeting(s) with employee.  
**Retain** DCI for 4 years as required under GRS 1, Item 23. GRS 1, Item 23(5) (1.15.38, Item 23-5).

**Note:** Field Assistance TAC Sites destroy records at different intervals within 18 month period when records are no longer required to support administrative purposes; DCI will be retained in accordance with GRS 1, Item 23 (1.15.38, Item 23-5).

- (B) Accounts Management: Audio Digital Recordings and Screen Capture (including digital video screen) Images – Evaluative Review – Employee Rebutted.

Original audio digital recording video screen images that have been rebutted during formal feedback meetings with employee and supervising management. Following feedback meeting(s) and receipt of a formal rebuttal transfer to Supervisor’s Employee Performance File maintain recordings in the system for as long as necessary and in accordance with GRS 1, Item 23 (1.15.38, Item 23-5).

#### **AUTHORIZED DISPOSITION**

**Review** annually.  
**Destroy** audio and video recordings when no longer needed for the evaluative process.

- (C) Audio Digital Recordings and Screen Capture (including digital video screen) images – Non-Evaluative (excluding Centralized Quality).

Original audio digital recording and video screen images that have been used for non- evaluative review and documentation. (Job No. N1-58-06-7)

**AUTHORIZED DISPOSITION**

**Destroy** within 18 months when no longer need to evaluative or documentation purposes.

**Note:** Field Assistance TAC Sites destroy records at different intervals within 18 month period when records are no longer required to support administrative purposes.

- (D) Audio Digital Recordings and Screen Capture (including digital video screen) images - Non-Evaluative - Centralized Quality.

Original audio digital recording and video screen images that have been used for product or non-evaluative review by Centralized Quality. (Job No. N1-58-06-7)

**AUTHORIZED DISPOSITION**

**Destroy** within 4 months following all evaluative and product related feedback.

**25 Field Assistance Support Systems.**

The Field Assistance Support Systems are used by IRS Wage & Investment at Taxpayer Assistance Centers (TAC) to assist taxpayers with return preparation, tax questions, resolving account and notice inquiries, and other customer service needs. The Field Assistance Support Systems include the Queuing Management System (QMATIC), Field Assistance Management Information System (FAMIS), and the Field Assistance Contact Recording System (FACR). These systems work together to ensure a highly skilled workforce, increased efficiency for managers, more accurate data, and enhanced customer satisfaction. (Job No. N1-58-10-16)

- (A) Inputs:

The QMATIC system intakes information from the taxpayer at a TAC, categorizes the information based on the type of service requested by the customer (i.e. return preparation, tax questions, forms, cash payments, non-cash payments, notices/letters, multilingual interpreter, W-7, Scheduled appointments, etc.) and places the customer in a holding queue for assistance. The system generates statistical data such as customer volume, wait time, and service time.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** once data has been entered into the master file or database and verified.

- (B) System Data:

1. Field Assistance Management Information System (FAMIS) receives input data from QMATIC and populates the Form 5311, Field Activity Report to monitor the staff workload and time expenditures for customer assistance. Information in FAMIS includes direct time spent with customers, indirect time spent with customers (i.e. training, read time, leave, etc.), employee name, territory name, POD name, type of employee, type of assistance activity (i.e. phone calls, forms, electronic return preparation, tax law questions, etc.), length of time spent on activity and daily/weekly totals.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after close of reporting year.

2. Field Assistance Contact Recording System (FACR) is an automated system that records the audio portion of a customer contact and synchronizes it with electronic

information related to the customer.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** 3 years after close of reporting year.

(C) Outputs:

Reports generated for planning, training and to track employee performance.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or no longer needed.

(D) System Documentation:

Owners Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al.

**AUTHORIZED DISPOSITION**

**Delete/Destroy** when superseded or 5 years after the system is terminated, whichever is sooner.

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 33

### LEGISLATIVE AFFAIRS

This schedule covers records created and accumulated and accumulated by the Legislative Affairs Division in Headquarters. Legislative Affairs is responsible for planning, developing, directing, and evaluating the Congressional and legislative activities of the Internal Revenue Service. It also provides a wide variety of services related to the development of legislative proposals. These services include:

- reviewing, analyzing, and implementing new legislation affecting tax administration and IRS as an employer;
- coordinating the preparation of testimony and related background material for Congressional hearings;
- monitoring the hearings;
- overseeing the Government Accountability Offices (GAO) review process and coordinates replies to GAO draft and final reports;
- handling Congressional calls and letters sent to the Headquarters Office; and
- providing liaison and outreach efforts to Congress and the IRS executives and staff, principally through the Congressional Affairs Program.

The records disposition authorizations in this Schedule are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

This transmits revised text for Records Control Schedule (RCS) 33, last published January 1, 2003. This (RCS) has been revised to modify disposition language for Item 7, Legislative Affairs Congressional Database. This RCS also includes new items for three Legislative Analysis, Tracking and Implementation Services (LATIS) applications (Items 10-12).

#### ITEM NO. DESCRIPTION OF RECORDS

##### SUBJECT FILES

- 1 **Subject Files.** These files include all subject or topics related to the IRS but specific to the Legislative Affairs Branch and Division offices, for example: briefing papers, conferences, current fiscal year hearings, fact sheets, implementation plans, proposals, reports, studies, tax topics, testimonies and updates. (Job No. N1-58-97-6, Item 1)

#### AUTHORIZED DISPOSITION

#### PERMANENT.

Transfer to NARA when 10 years old.

- 2 **Commissioners/Congressional Correspondence.** These records include correspondence from Congressional Members, White House and Department of the Treasury referrals to the Commissioner of the Internal Revenue Service. (Job No. N1-58-97-6, Item 2)

#### AUTHORIZED DISPOSITION

Destroy when 10 years old.

ITEM NO.	DESCRIPTION OF RECORDS
3	<p><b><i>Congressional Affairs Program and Conference Records.</i></b> These records include planning documents, logistical records, handouts and related material of the Congressional Affairs Program (CAP) Conference (Job No. N1-58-97-6, Item 3)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed for planning purposes.</p>
4	<p><b><i>Congressional Hearings and Statement Records.</i></b> These records include background information prepared by the Legislative Affairs Branch's Legislative Analysis Officers for IRS hearings, but not always specific to the IRS. Also included are IRS and non-IRS testimonies, press releases, and invitational letters from the Committee and related briefing books, transcripts and statements (Job No. N1-58-97-6, Item 4)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cutoff</b> at the end of the Congressional session. <b>Transfer</b> to NARA when 10 years old.</p>
5	<p><b><i>Legislative Announcements.</i></b> These records consist of Legislative Fact Sheets and Updates distributed to Congressional Offices and IRS Offices to inform the offices of IRS and Legislative activities. (Job No. N1-58-97-6, Item 5)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cutoff</b> at the end of the Congressional session. <b>Destroy</b> 5 years after cutoff</p>
6	<p><b><i>Government Accountability Office (GAO) Records</i></b> These records include the following: GAO's open and closed audits related to the IRS, the GAO Report, audit initiation or request, disclosure access and operations, functional area comments, draft and summary reports, distribution of reports and the IRS' responses to audit recommendations. (Job No. N1-58-97-6, Item 6)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Cutoff</b> closed cases at the end of the Fiscal Year. <b>Retire</b> to the Records Center when 2 years old. <b>Destroy</b> when 20 years old</p>
7	<p><b><i>Legislative Affairs Congressional Database.</i></b> Database that documents all IRS contacts with members of Congress and Congressional staff. Includes the date of the contact, reason for contact and Congressional and IRS Officials involved. (Job No. N1-58-97-6, Item 7)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy/Delete</b> at the end of Congressional session. (Pen &amp; Ink Change (P&amp;I), 12/29/08)</p>

**ITEM NO. DESCRIPTION OF RECORDS**

- 8** **Legislative Proposals.** Records include memoranda, proposals and reports written by Legislative Affairs staff, related to individual Title 26 Internal Revenue Code (IRC) sections and non-IRC sections. (Job No. N1-58-97-6, Item 8)
- (1) Enacted Proposals
- AUTHORIZED DISPOSITION**  
**PERMANENT**  
Cutoff files at the end of each Congressional Session.  
Retire to Records Center when 5 years old.  
Transfer to NARA when 20 years old.
- (2) Proposals that are **not** Enacted
- AUTHORIZED DISPOSITION**  
**PERMANENT**  
Cutoff files at the end of each Congressional Session.  
Retire to Records Center when 10 years old.  
Transfer to NARA when 20 years old.
- 9** **Public Laws.** These records include enacted legislation beginning with the 91st Congress to the present. Records include slip laws, implementation plans, Congressional reports and hearings, bills as introduced, Congressional Record text, legislative history and miscellaneous documents. (Job No. N1-58-97-6, Item 9)
- AUTHORIZED DISPOSITION**  
**PERMANENT**  
Cutoff files at the end of each Congressional Session.  
Transfer to NARA when 20 years old.
- 10** **Legislative Analysis, Tracking and Implementation Service (LATIS) Legislative Implementation Tracking (UTS) Application.** Legislative Implementation Tracking (UTS) is a Legislative Analysis, Tracking and Implementation Services (LATIS) e-Trak Application used to track actions needed to be taken to implement legislation that impacts the Internal Revenue Service. It is used to capture the Public Law, Public Law Number, Law Title and whether it is enacted or pending legislation as well as provisions, actions, and status related to specific legislation.

**Note: A request for records disposition authority has been submitted to the National Archives. No system data is to be destroyed, pending NARA approval. Check with the Area Records Manager (ARM) regarding status.**

**ITEM NO. DESCRIPTION OF RECORDS**

- 11 **Legislative Analysis, Tracking and Implementation Services Tax Gap Application.** Tax Gap is a Legislative Analysis, Tracking and Implementation Services (LATIS) e-Trak Application used to track the IRS Tax Gap Initiative Treasury Strategy Component and the associated Milestones. These actions are needed to be taken to help determine the most effective taxpayer service and enforcement strategies for reducing the tax gap.

**Note: A request for records disposition has been submitted to the National Archives. No system data is to be destroyed, pending NARA approval. Check with the Area Records Manager (ARM) regarding status.**

- 12 **Analysis, Tracking and Implementation Services Taxpayer Assistance Blueprint Application.** Taxpayer Assistance Blueprint (TAB) is a Legislative Analysis, Tracking and Implementation Services (LATIS) e-Trak Application used to track the IRS Taxpayer Assistance (TAB) Initiatives, components, required tasks, proposal status, and the associated Milestones. This is a set of Congressional mandates which require reporting to various sub-committees of Congress. These actions are needed to be taken in order to provide the subsequent quarterly reports on the status of the TAB initiatives to Congress.

**Note: A request for records disposition authority has been submitted to the National Archives. No system data is to be destroyed, pending NARA approval. Check with the ARM regarding status.**



## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 34

### COMMUNICATIONS

The records covered by this Schedule are created and maintained by the Communications Division in Headquarters and field offices. The responsibilities of the Communications Division are to:

- a) formulate and execute all communications activities related to the media to explain and emphasize the mission of the Service;
- b) keep abreast of all significant Service objectives, activities, and problems plus maintain an awareness of public interest and news development which impact the Service;
- c) answer media inquiries or arrange news conferences;
- d) organize public appearances;
- e) prepare news releases, fact sheets, news letters, feature articles, public service announcements; and
- f) assists Headquarters and field officials in relationships with local news media.

This transmits revised text for Records Control Schedule (RCS) 34, last published March 10, 2009. All updates are editorial in nature. Records disposition authorizations are based upon the approval of the Archivist of the United States.

ITEM NO.	DESCRIPTION OF RECORDS
1	<p><b>IRS News Releases (1990 to Present)</b> sent to national or local media.(Job No.N1–58–97–3, Item 1)</p> <p>A. Record copy of all news releases issued by <b>Headquarters</b>.</p> <p>(1) News releases created through 1996</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>            Upon approval of this Schedule, transfer to NARA.</p>
2	<p>(2) Headquarters news releases created 1997 and beyond.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>  <b>Cut off</b> at the end of the calendar year.  <b>Retire</b> to Records Center in 2-year blocks when oldest record is 2 years old.  <b>Transfer</b> to NARA in 4-year blocks when the newest record is 4 years old.</p> <p>B. Record copy of news releases issued by the <b>Field</b>.</p> <p>(1) Field news releases created through 1996</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>            Upon approval of this Schedule, transfer to NARA.</p>

ITEM NO.	DESCRIPTION OF RECORDS
(2)	Field news releases 1997 and beyond.  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 5-year blocks when oldest record is 5 years old. <b>Transfer</b> to NARA in 5-year blocks when newest record is 10 years old.
C.	Records determined during archival processing to lack sufficient archival value to warrant permanent retention by NARA.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> immediately.
D.	All supporting documentation collected by Headquarters or the Field during the development of news releases.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 2 years old.
2	<b>IRS Newsletters.</b> Organizational news of interest to IRS employees. Arranged chronologically. (Job No. N1–58–97–3, Item 2)
A.	Record copy of all newsletters issued by <b>Headquarters</b> .  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 2-year blocks when oldest record is 2 years old. <b>Transfer</b> to NARA in 4-year blocks when the newest record is 4 years old.
B.	Record copy of all newsletters issued by the <b>Field</b> .  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 5-year blocks when oldest record is 5 years old. <b>Transfer</b> to NARA in 5-year blocks when newest record is 10 years old.
C.	Records determined during archival processing to lack sufficient archival value to warrant permanent retention by NARA.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> immediately.
D.	All supporting documentation collected by Headquarters or the Field during the development of newsletters.  <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 2 years old.
3	<b>Fact Sheets (1973–Present).</b> Information distributed internally by Headquarters to field Public Affairs Specialists and externally to news media, regarding new, technical or revised administration policies and procedures. (Job No. N1–58–97–3, Item 3)

ITEM NO.	DESCRIPTION OF RECORDS
A.	Fact Sheets created through 1996. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this Schedule, transfer to NARA.
B.	Fact Sheets created in 1997 and beyond. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Retire to Records Center in 2-year blocks when oldest record is 2 years old. Transfer to NARA in 4-year blocks when the newest record is 4 years old.
4	<b>Data Books (Publication 55B)</b> (formerly known as the Commissioner's Annual Report). Fiscal year statistical tables, organizational information, and lists of IRS officials and offices. (Job No. N1-58-97-3, Item 4)
A.	Record Copy. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Transfer to NARA one copy of Data Book upon issuance.
B.	Supporting documentation collected during the development of the Data Book. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 2 years old.
5	<b>Speech Files (1987-present).</b> Record copy of speeches which deal with administration issues, the overall planning and direction of the IRS, and specific policies and programs. (Job No. N1-58-97-3, Item 5)
A.	Record copy of speeches delivered by the Commissioner and Deputy Commissioner.
(1)	Speeches 1987 through 1992. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this Schedule, transfer to NARA.
(2)	Speeches 1993 to present. (Job No. N1-58-96-4, Item 9A) <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Retire to Records Center when 5 years old. Transfer to NARA in 5-year blocks when 10 years old.
B.	Record copy of speeches delivered by Field Officers <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Retire to Records Center when 5 years old. Transfer to NARA in 5-year blocks when newest record is 10 years old.

**ITEM NO. DESCRIPTION OF RECORDS**

- C. Records determined during archival processing to lack sufficient archival value to warrant permanent retention by NARA.

**AUTHORIZED DISPOSITION**

**Destroy** immediately.

- D. Incoming requests, tracking documents, related correspondence, working copies, drafts, and background information collected during the development of all speeches.

**AUTHORIZED DISPOSITION**

**Destroy** when 2 years old or when no longer needed, whichever is sooner.

**6 Still Pictures (1862 – Present)-(Job No. N1–58–97–3, Item 6)**

- A. Black-and-white and color prints.

1. Black-and-white and color portrait prints of senior IRS officials including, but not limited to the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners and Field Officers.

- (a) Prints through 1996.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

Upon approval of this Schedule, transfer to NARA.

- (b) Prints 1997 and beyond.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Transfer** to NARA in 5-year blocks when oldest print is 5 years old.

2. Black-and-white and color prints of important IRS events and functions that document the mission of the agency. They include, but are not limited to, swearing-in ceremonies, press conferences, executive conferences, speeches, visits of political and foreign officials, visits to field offices, facilities and resource development processes, and tax forms processing.

- (a) Prints through 1996

**AUTHORIZED DISPOSITION**

**PERMANENT.**

Upon approval of this schedule, transfer to NARA.

- (b) Prints 1997 and beyond.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Transfer** to NARA in 5-year blocks when the oldest print is 5 years old.

- B. Black-and-white negatives.

ITEM NO.	DESCRIPTION OF RECORDS
(1)	Black-and-white portrait negatives of senior IRS officials including, but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners Regional Commissioners, and Field Officers.
(a)	Negatives through 1996. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(b)	Negatives 1997 and beyond. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA in 5-year blocks when the oldest negative is 5 years old.
(2)	Black-and-white negatives of important IRS events and functions that document the mission of the agency. They include, but are not limited to, swearing-in ceremonies, press conferences, executive conferences, speeches, visits of political and foreign officials, visits to field offices, facilities and resource development processes, and tax form processing.
(a)	Black-and-white negatives through 1996 <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(b)	Black-and-white negatives 1997 and beyond. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA in 5-year blocks when the oldest negative is 5 years old.
C.	Color negatives.
(1)	Color portrait negatives of senior IRS officials, including, but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners Regional Commissioners, and Field Officers.
(a)	Color negatives through 1996 <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(b)	Color negatives 1997 and beyond. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA in 5-year blocks when the oldest negative is 5 years old.

ITEM NO.	DESCRIPTION OF RECORDS
(3)	Color negatives of important IRS events and functions that document the mission of the agency. They include, but are not limited to, swearing-in ceremonies, press conferences, executive conferences, speeches, visits of political and foreign officials, visits to field offices, facilities and resource development processes, and tax form processing.
(a)	Color negatives through 1996 <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(b)	Color negatives 1997 and beyond <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA in 5-year blocks when the oldest negative is 5 years old.
D.	Slides and Filmstrips.
(1)	Portrait slides of Senior IRS Officials including, but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners, and Field Officers.
(a)	Slides and filmstrips through 1996. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(b)	Slides and filmstrips 1997 and beyond <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA in 5-year blocks when the oldest slide or filmstrip is 5 years old.
(2)	Slides and filmstrips and accompanying audio recordings and/or scripts of important IRS events and functions that document the mission of the agency. They include, but are not limited to, swearing-in ceremonies, press conferences, executive conferences, speeches, visits of political and foreign officials, visits to field offices, facilities and resource development processes, and tax forms processing.
(a)	Slides and filmstrips through 1996. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(b)	Slides and filmstrips 1997 and beyond <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA in 5-year blocks when the oldest slide or filmstrip is 5 years old.

ITEM NO.	DESCRIPTION OF RECORDS
E.	Indexes, log books, and/or work orders for photo assignments that provide descriptive access to A, B, C, and/or D above.  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Transfer documentation with corresponding images listed in A, B, C, and/or D above.
F.	Prints, Negatives, Slides, and Filmstrips not covered in A, B, C, or D above including, but not limited to, black-and-white and color prints, negatives, slides, and filmstrips of lower-level IRS employees and routine award ceremonies, retirement ceremonies, social events, campaigns common to most Government agencies (e.g., CFC or Savings Bonds campaigns), and other routine activities.  <b>AUTHORIZED DISPOSITION</b> Destroy when no longer needed.
<b>7</b>	<p><b><i>Audiovisual Records (1993 to Present).</i></b> (Job No. N1–58–97–3, Item 7)</p> <p>A. Agency-sponsored television and radio public service announcements and production files. The type of media includes a combination of the following: video and audio tapes, cassettes, Compact Discs and/or hard copy.</p> <p>(1) Public Service Announcements created through 1996 with related production files.  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.</p> <p>(2) Public Service Announcements created in 1997 and beyond with related production files.  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA when 2 years old.</p> <p>B. Agency-sponsored video and audio cassettes intended for public distribution, including instructional and taxpayer educational material. Records also include stock file footage and B-roll (background footage) of service center activities.</p> <p>(1) Cassettes created through 1996 with related production files.  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.</p> <p>(2) Cassettes created 1997 and beyond with related production files.  <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Cut off at the end of the calendar year. Transfer to NARA when 2 years old</p> <p>C. Videotapes of sessions held by IRS officials at executive conferences or meetings.  <b>AUTHORIZED DISPOSITION</b> Destroy when 2 years old.</p>

ITEM NO.	DESCRIPTION OF RECORDS
8	<p><b>Training Videotapes (1990 to present).</b> Videotaped training classes for IRS employees produced by the IRS TV studio. (Job No. N1-58-97-3, Item 8)</p> <p>A. Videotapes of training sessions relating to the implementation of tax administration policy and procedures.</p> <p>(1) Videotapes with related production file, if any, created through 1996.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.</p> <p>(2) Videotapes with related production file, if any, created in 1997 and beyond.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Transfer</b> to NARA when 2 years old.</p> <p>B. All other videotapes of administrative training classes.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed.</p>
9	<p><b>External Publications (1989 to Present).</b> Brochures, bookmarks, pamphlets containing information available to the general public on important and/or new tax information. (Job No. N1-58-97-3, Item 9)</p> <p>A. External publications issued by <b>Headquarters</b>.</p> <p>(1) External publications through 1996.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.</p> <p>(2) External publications 1997 and beyond.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 2-year blocks when the oldest record is 2 years old. <b>Transfer</b> to NARA in 4-year blocks when newest record is 4 years old.</p> <p>B. External publications issued by the Field.</p> <p>(1) External publications through 1996.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.</p>



ITEM NO.	DESCRIPTION OF RECORDS
(2)	External publications 1997 and beyond <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 5-year blocks when the oldest record is 5 years old. <b>Transfer</b> to NARA in 5-year blocks when the newest record is 10 years old.
C.	Records determined during archival processing to lack sufficient archival value to warrant permanent retention by NARA. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> immediately.
D.	Background files consisting of production files, background information and clearance information. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 2 years old.
<b>10</b>	<b>Internal Publications (1993 to Present).</b> Information available to IRS managers and employees Nationwide on a variety of topics that document changes in tax administration and the structure of the IRS in booklet, brochure, or pamphlet format. (Job No. N1-58-97-3, Item 10)
A.	Record copy of <b>Headquarters</b> -issued publications.
(1)	Headquarters-issued internal publications through 1996. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(2)	Headquarters-issued internal publications 1997 and beyond. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 2-year blocks when the oldest record is 2 years old. <b>Transfer</b> to NARA in 4-year blocks when the newest record is 4 years old.
B.	Internal publications issued by the <b>Field</b> .
(1)	Internal publications issued by the Field through 1996. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> Upon approval of this schedule, transfer to NARA.
(2)	Internal publications issued by the Field 1997 and beyond. <b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Retire</b> to Records Center in 5-year blocks when the oldest record is 5 years old. <b>Transfer</b> to NARA in 5-year blocks when newest record is 10 years old.

ITEM NO.	DESCRIPTION OF RECORDS
C.	Records determined during archival processing to lack sufficient archival value to warrant permanent retention by NARA. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> immediately.
D.	Background files consisting of production files, background information and clearance information. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when 2 years old.
11	<b>Internal Communications System.</b> Records consisting of an electronic bulletin board which is a news service available to all Public Affairs Specialists. Information can be downloaded and news items used in local newsletters and news releases. (Job No. N1-58-97-3, Item 11)
A.	Input Documentation. Electronic transmission of news releases, bulletins, statistical reports, filing season information, changes in the tax law and etc. <b>AUTHORIZED DISPOSITION</b> <b>Delete</b> electronic version when no longer needed for administrative, legal, audit, or other operational purposes.
B.	Output Documentation. Hard copy printouts created for short-term administrative purposes by the field Public Affairs Officers. <b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed for administrative, legal, audit, or other operational purposes.

## INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 37

### Economic Stabilization Program

The records covered by this schedule were created and accumulated by the former Office of the Assistant Commissioner (Economic Stabilization) in the regional office, the Stabilization Program Branches in all district offices and in subordinate field offices. These records pertain to administrative and program functions of Stabilization activities in carrying out prompt, courteous, and uniform replies to requests for information, interpretations, rulings and appeal rights to all major aspects of the Stabilization program. In addition to the above, these records contain information that was required to fairly and promptly investigate complaints alleging violation of the Stabilization program and to grant or deny exception/exemption requests.

This program has discontinued the creation of any new records.

This IRM has been revised and the information is current. It provides records disposition authorizations for records created and accumulated by functions performing this kind of work.

Although these records are no longer accumulating; all temporary accumulated records will be destroyed prior to the next scheduled re-publication of this IRM. In addition, there are certain records which had been designated to be retained, these are permanent records. All permanent records should immediately be transferred to the National Archives

Item 47, Selected Case Files has been removed from this Schedule. This Item merely served as a pointer to the selection of St. Louis Office records appraised as permanent, and eligible for transfer to the National Archives under other items in this Schedule.

This is the last printing of a Records Control Schedule for the Economic Stabilization Program and this IRM supersedes 1.15.37, published March, 10, 2009.

The records disposition authorizations are based on administrative determinations of the Internal Revenue Service, Cost of Living Council, disposal authority dated May 14, 1973 (NN-173-240), January 4, 1974 (NC-174-096), May 28, 1974 (NC-174-240), and June 12, 1974 (NC-174-239), granted by the Archivist of the United States.

See Exhibit 1.15.37–1 for Records Control Schedule covering records created and accumulated by the former Office of the Assistant Commissioner (Stabilization) in the National Office and records created and accumulated by the former Stabilization Program Offices in the field.

### Records Control Schedule for Economic Stabilization Program

#### ITEM NO DESCRIPTION OF RECORDS

#### National Office Administrative Records

- |   |   |
|---|---|
| 1 | <p><b>Organization and Program Records.</b> These records include any reports, correspondence, minutes of meetings, and related materials of historical significance documenting overall organization and program matters of the Economic Stabilization Program. This Item covers records which describe major decisions relating to the establishment of policies, program emphasis, delegations of authority to top officials, and other matters originating in or acted on by the Office and that are not duplicated in areas of primary functional responsibility where they are covered by Records Control Schedules for those areas.<br/>(Job No. NC-174-096, Item 1)</p> |
|---|---|

#### **AUTHORIZED DISPOSITION**

#### **PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

ITEM NO	DESCRIPTION OF RECORDS
2	<p><b>Routine Correspondence Files.</b> Memoranda, transmittal letters and teletypes pertaining to the administrative, housekeeping, or facilitative functions relating to the over-all administration and operation of an individual office. (Job No. NC-174-096, Item 2)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after the end of the year or upon termination of the program, whichever is earlier.</p>
3	<p><b>General Correspondence Files.</b> Correspondence (not covered elsewhere in this schedule) with regional offices, district offices, or subordinate field offices concerning program activities involving policy, procedures, decisions, etc., not made a part of a specific case. (Job No. NC-174-096, Item 3)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier. <b>Destroy</b> 5 years after the end of the year.</p>
4	<p><b>Facsimile Messages and Reports.</b> Case Control and Reports Branch maintains the original copy of all outgoing and a copy of all incoming messages as records copies. (Job No. NC-174-096, Item 4)</p> <p>(1) Record Copy.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier. <b>Destroy</b> 5 years after the end of the year.</p> <p>(2) Copy.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed.</p>
5	<p><b>Narrative, Statistical Progress and Production Reports.</b> (Excluding facsimile reports) and related work papers, registers and backup material. Case Control and Reports Branch maintains record copies. (Job No. NC-174-096, Item 5)</p> <p>(1) Record Copy.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program which ever is earlier. <b>Destroy</b> 5 years after the end of the year.</p> <p>(2) Copy.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed.</p>
6	<p><b>Internal Control Records.</b> Card files and other records developed to control assignments and work flow; to record action; or to serve as receipts for records borrowed or loaned. (Job No. NC-174-096, Item 6)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> when no longer needed in current operations, but no later than 2 years after the end of the year.</p>

**ITEM NO DESCRIPTION OF RECORDS**

- 7** ***Issuance Files.*** Copies of internal management documents which are issued by the National Office and retained solely for reference purposes. (Job No. NC-174-096, Item 7)
- AUTHORIZED DISPOSITION**  
**Destroy** when obsolete, superseded, or no longer needed.
- 8** ***Special Correspondence Files.*** Congressional and other high-level and public correspondence which is not made a part of a specific case. (Job No. NC-174-239, Item 1)
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.  
**Transfer** to the National Archives after 5 years.
- 9** ***Publications and Document Files.*** Publications' files contain developmental information for material converted into plain language and issued in booklet format for the use of the general public in understanding and complying with the requirements of the Economic Stabilization Program. Document files are similar but are for the use of Internal Revenue Service Stabilization personnel in administering the Economic Stabilization Program. (Job No. NC-174-239, Item 2)
- (1) Record Copy.
- AUTHORIZED DISPOSITION**  
**PERMANENT.**  
**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.  
**Transfer** to the National Archives after 5 years.
- (2) Copy.
- AUTHORIZED DISPOSITION**  
**Destroy** when no longer needed.
- 10** ***Forms and Form Letter Files.*** These files contain developmental information for: forms made up for issuance to the public for completion and return to the Internal Revenue Service; form letters mailed to the public, and forms for the internal use of the Service (Job No. NC-174-239, Item 3)
- AUTHORIZED DISPOSITION**  
**Retire** to Records Center 2 years after the end of the year or upon termination of the program whichever is earlier.  
**Destroy** 5 years after the end of the year.

**PHASE I PROGRAM RECORDS**

**ITEM NO DESCRIPTION OF RECORDS**

**11** **Closed Case Files.** Records created and accumulated in the Office of Emergency Preparedness. These closed files consist of correspondence, copies of interpretations, rulings and decisions, reports, copies of OEP forms, applications for exemption or exception and other related data pertaining to:

- (1) Economic Stabilization Program violations;
- (2) Allowance or disallowance for exemption or exception from restrictions of Economic Stabilization Program regulations; and
- (3) Granting or denying of appeals filed involving adverse IRS actions and pay challenges relating to the administration of the Economic Stabilization Program.  
(Job No. NC-174-096, Item 11)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately.

**Destroy** 5 years after the end of the year.

**12** **Alphabetical Card Index.** Cards serve as a finder media for Phase I records and may show names of individuals or company's concerned, case numbers and other related data.  
(Job No. NC-174-096, Item 12)

- (1) Record Copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately.

**Destroy** upon termination of the program.

- (2) Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after the end of the year.

**PHASE II, III, FREEZE, AND PHASE IV PROGRAM RECORDS**

**13** **Closed Written Inquiry Case Files** consisting of correspondence received from various sources requesting general information, asking for interpretations, rulings, or decisions concerning the Economic Stabilization Program, or containing allegations or indications of program violations. (Job No. NC-174-096, Item 13)

- (1) General information inquiries.

**AUTHORIZED DISPOSITION**

**Destroy** 1 year after the end of the year.

- (2) Other inquiries.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

**ITEM NO DESCRIPTION OF RECORDS**

- 14** ***Closed Complaint/Investigation Case Files.*** Preliminary and full-scale investigations resulting from locally initiated, directed, or special investigations. The files contain letters from the public and replies, IRS Form S-7, S-9, S-32, S-44, S-65, S-66, and S-41, and various background papers such as agents' or revenue officers' synopses, disclosure statements, minutes of board meetings, and newspaper clippings. (Job No. NC-174-096, Item 14)

**AUTHORIZED DISPOSITION**

**Retire** no violation cases to Records Center 1 year after the end of the year or upon termination of the program, whichever is earlier.

**Retire** violation cases to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

- 15** ***Closed Exemption/Exception Case Files*** consisting of applications (Form S-16), determination letters, related correspondence, documents, and background papers such as newspaper clippings, profit and loss statements, and agreements. The case files pertain to the allowance or disallowance of exemption or exception from restrictions of program regulations on prices, rent, wages and salaries which were either approved or disapproved. (Job No. NC-174-096, Item 15)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program whichever is earlier.

**Destroy** 5 years after the end of the year.

- 16** ***Closed Appeal Case Files*** consisting of appellant's statement of objections and views, notification of decision and related documents, and background papers such as labor negotiation agreements, legal appeals, and copies of regulations. These closed files pertain to the granting or denying of appeals filed by persons or their representatives who are dissatisfied with an IRS decision relating to the administration of the Economic Stabilization Program. (Job No. NC-174-096, Item 16)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the related exemption or exception case is closed or, if none, 2 years after closing of the appeal case file or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

- 17** ***Other Closed Case Files.*** These are files which are not mentioned in the above major programs records. (Job No. NC-174-096, Item 17)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

**ITEM NO DESCRIPTION OF RECORDS**

- 18** ***Alphabetical Card Index and Control Registers.*** These cards and registers serve as finder media for certain Stabilization records. They may show names of individuals or company's concerned, case numbers, and other related data. (Job No. NC-174-096, Item 18)

(1) Record Copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** upon termination of the program.

(2) Copy.

**AUTHORIZED DISPOSITION**

**Destroy** 5 years after the end of the year.

- 19** ***Closed Submission Case Files.*** These files consist of pre-notifications, Quarterly regular and special reports filed by various firms in compliance with the Phase IV Economic Stabilization Act. These files contain CLC Form-22 and related Phase IV documents. In addition, these files include other correspondence, for example, justification of an exception or price increase, the accuracy of a filing, or the acceptability of a pricing plan. (Job No. NC-174-239, Item 4)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

**20-25 RESERVED****Computer Tapes**

- 26** ***Time Reporting (S-4) Computer Tapes.*** These tapes contain the monthly time report that was input via a remote terminal to the computer system for each employee working directly on the district Economic Stabilization Program. From this computer data, the Time, Cost and Resource Utilization Reports for districts and regions were generated. (Job No. NC-174-239, Item 5)

**AUTHORIZED DISPOSITION**

**Retire** to Records Center upon termination of the program.

**Destroy** 5 years after the end of the year.

- 27** ***Case Data (S-66) Computer Tapes.*** These tapes contain specific data that was input via a remote terminal to the computer system for preliminary and full-scale investigations, exemption/exception and appeal cases. From this computer data, case histories were retrieved and various reports were generated at the district, regions and National Office. (Job No. NC-174-239, Item 6)

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Transfer** to the National Archives upon termination of the program.

**28 – 29 RESERVED****Field Administrative Records**



ITEM NO	DESCRIPTION OF RECORDS
30	<p><b><i>Routine Correspondence Files.</i></b> Memoranda, transmittal letters and teletypes pertaining to the administrative, housekeeping, or facilitative functions relating to the over-all administration and operation of an individual office. (Job No. NN-173-240, Item 1)</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Destroy</b> 2 years after the end of the year or upon termination of the program, whichever is earlier.</p>
31	<p><b><i>General Correspondence Files.</i></b> Correspondence (not covered elsewhere in this schedule) with the National Office, regional offices, other district offices, or subordinate field offices concerning program activities involving practices, procedures, decisions, etc., not made a part of a specific case. (Job No. NN-173-240, Item 2)</p> <p>(1) St. Louis Office.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier. <b>Transfer</b> to the National Archives after 5 years.</p> <p>(2) All other districts.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier. <b>Destroy</b> 5 years after the end of the year.</p>
32	<p><b><i>Facsimile Messages and Reports.</i></b> (Job No. NN-173-240, Item 3)</p> <p>(1) St. Louis Office.</p> <p>(a) Copies of facsimile message and reports, originals of which were addressed to the National Office.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier. <b>Transfer</b> to the National Archives after 5 years.</p> <p>(b) Copies of facsimile messages and reports, originals of which were not addressed to the National Office.</p> <p><b>AUTHORIZED DISPOSITION</b> <b>PERMANENT.</b> <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier. <b>Transfer</b> to the National Archives after 5 years.</p>

ITEM NO	DESCRIPTION OF RECORDS
	<p>(2) All other districts.</p> <p>(a) Copies of facsimile messages and reports, originals of which were addressed to the National Office.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when no longer needed in current operations.</p> <p>(b) Copies of facsimile messages and reports, originals of which were not addressed to the National Office.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.  <b>Destroy</b> 5 years after the end of the year.</p>
<b>33</b>	<p><b><i>Narrative, Statistical Progress and Production Reports</i></b> (excluding facsimile reports) and related work-papers, registers, and backup material. (Job No. NN-173-240, Item 4)</p> <p>(1) Copies of reports transmitted to the National Office.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when no longer needed in current operations.</p> <p>(2) Copies of reports not transmitted to the National Office.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.  <b>Destroy</b> 5 years after the end of the year.</p>
<b>34</b>	<p><b><i>Internal Control Records</i></b>. Card files and other records developed to control assignments and work flow; to record action, or to serve as receipts for records borrowed or loaned. (Job No. NN-173-240, Item 5)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when no longer needed in current operations, but no later than 2 years after the end of the year.</p>
<b>35</b>	<p><b><i>Issuance Files</i></b>. Copies of internal management documents which are issued by the National Office, the regional offices, and the office of the District Director, and are retained solely for reference purposes. (Job No. NN-173-240, Item 6)</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>Destroy</b> when obsolete, superseded, or no longer needed.</p>
<b>36</b>	<p><b><i>Special Correspondence Files</i></b>. Congressional and other high-level and public correspondence which is not made a part of a specific case. (Job No. NC-174-240, Item 1)</p> <p>(1) St. Louis Office.</p> <p><b>AUTHORIZED DISPOSITION</b>  <b>PERMANENT.</b>  <b>Retire</b> to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.  <b>Transfer</b> to the National Archives after 5 years.</p>

**ITEM NO DESCRIPTION OF RECORDS**

- (2) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

- 37** **Forms and Form Letter Files.** These files contain developmental information for: forms made up for issuance to the public for completion and return to the Internal Revenue Service; form letters mailed to the public, and forms for internal use of the Service.  
(Job No. NC-174-240, Item 2)

- (1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

- (2) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

**Phase I Program Records**

- 38** **Closed Case Files.** Records created and accumulated in the Office of Emergency Preparedness (OEP) regional offices and IRS offices. The OEP records were transferred to IRS in November 1971 when all new cases (Phase II) were assumed by IRS. These closed files consist of correspondence, copies of interpretations, rulings and decisions, reports, copies of OEP forms, applications for exemption or exception and other related data pertaining to:

- (1) Economic Stabilization Program violations;
- (2) Allowance or disallowance for exemption or exception from restrictions of Economic Stabilization Program regulations; and
- (3) Granting or denying of appeals filed involving adverse IRS actions and pay challenges relating to the administration of the Economic Stabilization Program.  
(Job No. NN-173-240, Item 7)

- (a) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center immediately.

**Transfer** to the National Archives after 5 years.

- (b) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately.

**Destroy** 5 years after the end of the year.

**ITEM NO DESCRIPTION OF RECORDS**

**39** ***Alphabetic Card Index.*** Cards serve as a finder media for Phase I records and may show names of individuals or company's concerned, case numbers and other related data. (Job No. NN-173-240, Item 8)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center immediately with related case file.

**Transfer** to the National Archives after 5 years.

(2) All other districts.

(a) Record copy.

**AUTHORIZED DISPOSITION**

**Destroy** upon termination of the program.

(b) Copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center immediately with related case file.

**Destroy** 5 years after the end of the year.

**Phase II, III, Freeze, and Phase IV Program Records**

**40** ***Closed Written Inquiry Case Files*** consisting of correspondence received from various sources requesting general information, asking for interpretations, rulings or decisions concerning the Economic Stabilization Program, or containing allegations or indications of program violations. (Job No. NN-173-240, Item 9)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

(2) All other districts.

(a) General information inquiries.

**AUTHORIZED DISPOSITION**

**Destroy** after 1 year.

(b) Other inquiries.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year or upon termination of the program, whichever is earlier.

**ITEM NO DESCRIPTION OF RECORDS**

**41** ***Closed Complaint/Investigation Case Files.*** Preliminary investigations and full-scale investigations resulting from locally initiated, directed, or special investigations. The files contain letters from the public and replies, IRS Forms S-7, S-9, S-32, S-44, S-65, S-66 and S-41, and various background papers such as agents' or revenue officers' synopses, disclosure statements, minutes of board meetings, and newspaper clippings. (Job No. NN-173-240, Item 10)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

(2) All other districts

**AUTHORIZED DISPOSITION**

**Retire** no violation cases to Records Center 1 year after the end of the year or upon termination of the program, whichever is earlier.

**Retire** violation cases to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

**42** ***Closed Exemption/Exception Case File*** consisting of applications (Form S-16), determination letters, related correspondence, documents, and background papers such as newspaper clippings, profit and loss statements, and agreements. The case files pertain to the allowance or disallowance for exemption or exception from restrictions of program regulations on prices, rent, wages and salaries which were either approved or disapproved. (Job No. NN-173-240, Item 11)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

(2) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

**ITEM NO DESCRIPTION OF RECORDS**

- 43** ***Closed Appeal Case Files*** consisting of appellant's statement of objections and views, notification of decision and related documents, and background papers such as labor negotiation agreements, legal appeals, and copies of regulations. These closed files pertain to the granting or denying of appeals filed by persons or their representatives who are dissatisfied with an IRS decision relating to the administration of the Economic Stabilization Program. (Job No. NN-173-240, Item 12)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center 2 years after the related exemption or exception case is closed or, if none, 2 years after closing of the appeal case file or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

(2) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the related exemption or exception case is closed or, if none, 2 years after closing of the appeal case file or upon termination of the program, whichever is earlier.

**Destroy** after 5 years.

- 44** ***Other Closed Case Files***. These are files which are not mentioned in the above major program records. (Job No. NN-173-240, Item 13)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

(2) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.

- 45** ***Alphabetical Card Index and Control Registers***. These cards and registers serve as finder media for certain Stabilization records. They may show names of individuals or company's concerned, case numbers, and other related data. (Job No. NN-173-240, Item 14)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION****PERMANENT.**

**Retire** to Records Center with related case file.

**Transfer** to the National Archives after 5 years.

**ITEM NO DESCRIPTION OF RECORDS**

(2) All other districts.

(a) Record copy.

**AUTHORIZED DISPOSITION**

**Destroy** upon termination of the program.

(b) Copy.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center with related case file.

**Destroy** after 5 years.

**46** ***Closed Submission Case Files.*** These files consist of pre-notifications, quarterly, regular and special reports filed by various firms in compliance with the Phase IV Economic Stabilization Act. These files contain CLC Form-22 and related Phase IV documents. In addition, these files include other correspondence, for example, justification of an exception or price increase, the accuracy of a filing, or the acceptability of a pricing plan. (Job No. NC-174-240, Item 3)

(1) St. Louis Office.

**AUTHORIZED DISPOSITION**

**PERMANENT.**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Transfer** to the National Archives after 5 years.

(2) All other districts.

**AUTHORIZED DISPOSITION**

**Retire** to Records Center 2 years after the end of the year or upon termination of the program, whichever is earlier.

**Destroy** 5 years after the end of the year.