



Office of the Chief  
Records Officer for the  
U.S. Government

***Sent Via Email. No Hard Copy to Follow.***

May 31, 2022

Tracee Taylor  
Department of the Treasury  
Internal Revenue Service  
Records & Information Management  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Tracee Taylor,

The National Archives and Records Administration has received information that the Internal Revenue Service (IRS) destroyed 30 million taxpayer documents in March 2021 according to an audit report by the Treasury Inspector General for Tax Administration (TIGTA). In the section titled, "Why TIGTA Did This Audit" on page 1 of the TIGTA audit report, *A Service-Wide Strategy is Needed to Address Challenges Limiting Growth in Business Tax Return Electronic Filing*, dated May 4, 2022, stated that the audit was initiated "because the IRS's continued inability to process backlogs of paper-filed tax returns contributed to management's decision to destroy an estimated 30 million paper-filed information return documents in March 2021. The IRS uses these documents to conduct post-processing compliance matches to identify taxpayers who do not accurately report their income."

In accordance with 36 CFR 1230.16, NARA is requesting a report documenting the destruction of these records. Your report should include a description of the records; the records schedule disposition citation that covers the files; details regarding the records destruction incident and recovery efforts; and a statement of the safeguards that have been or will be implemented to prevent future unauthorized disposals of such records.

I appreciate your attention to this important matter. If you have any questions or wish to discuss further, please contact me at [laurence.brewer@nara.gov](mailto:laurence.brewer@nara.gov).

Sincerely,

LAURENCE BREWER  
Chief Records Officer  
for the U.S. Government



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Records Officer for the  
U.S. Government

***Sent Via Email. No Hard Copy to Follow.***

December 16, 2022

Tracee Taylor  
Department of the Treasury  
Internal Revenue Service  
Records & Information Management  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Tracee Taylor,

The National Archives and Records Administration has received the Internal Revenue Service (IRS) report dated December 1, 2022, regarding the unauthorized disposition case that NARA opened on May 31, 2022. This case was opened pursuant to information in the report issued by the Treasury Inspector General for Tax Administration (TIGTA), *A Service-Wide Strategy is Needed to Address Challenges Limiting Growth in Business Tax Return Electronic Filing*, dated May 4, 2022. The report states, “the IRS’s continued inability to process backlogs of paper-filed tax returns contributed to management’s decision to destroy an estimated 30 million paper-filed information return documents in March 2021. The IRS uses these documents to conduct post-processing compliance matches to identify taxpayers who do not accurately report their income.”

According to the report we received from your office, the records in question were not used or processed as part of any tax returns. The paperwork that was indicated as destroyed in the TIGTA audit report was not used in the processing of any tax returns. It was not needed and could not be used for audit trail purposes. These records were destroyed in accordance with the IRS Records Control Schedule, Item 85 (Disposition Authority N1-58-94-4).

Based on this information, NARA considers this allegation to be unfounded. I appreciate your attention to this important matter. If you have any questions or wish to discuss further, please contact me at [laurence.brewer@nara.gov](mailto:laurence.brewer@nara.gov).

Sincerely,

A handwritten signature in blue ink that reads "Laurence V. Brewer". The signature is written in a cursive style with a large initial 'L' and a distinct 'V'.

LAURENCE BREWER  
Chief Records Officer  
for the U.S. Government