Records Control Schedules

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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, offices within Privacy, Governmental Liaison and Disclosure (PGLD), and Enterprise Audit Management (EAM). 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 for Administrative and Organizational Records. This RCS has been updated to include new Item 42 for the *Electronic Disclosure Information Management System* (E-DIMS, formerly GLD Electronic Inventory Database), Item 59 for *Privacy Impact Assessment (PIA) Case Files*, Item 65 for *Pseudonym Master Listing*, new Items 72 through 75 for records used by PGLD offices, new item 93 for *UNAX Release Records,* and new Items 102-104 for records created/maintained by offices Servicewide relating to (external) audit reporting requirements.

General Records Schedule (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **If not already included for a (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).** Retentions for *Freedom of Information Act Request Files (FOIA)* under Item 53 have also been updated in accordance with GRS requirements.

ITEM NO.	DESCRIPTION OF RECORDS
COMMISSIONER'S OFFICE	
1	***Correspondence Tracking System* (1989 to Present).** These records include the database (eTrak 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: This item is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** 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.**
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*.** includes information used to control and track invitations received by the Commissioner. (Job No. N1-58-96-4, Item 4) a. Database includes information used to control and track invitations received by the Commissioner. (Job No. N1-58-96-4, Item 4) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** after verification of database information
5	**Reserved.** **Note: Item 5 previously covered the *Executive Case Database File* (scheduled under Job No. N1-58-96-4, Item 5) which is obsolete. The description/retention for a new tool to track employee misconduct cases is under review and this item will be updated with that schedule information when finalized. The official Case Files are maintained by Labor/Employee Relations and Negotiations (LERN) in accordance with GRS 2.3, Item 060 for six (6) years (Job No. DAA-GRS-2018-0002-0006).**
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) 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.

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. 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. 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 eTrak and its predecessor systems; I-TRAK, 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. **Note: This item is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
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) 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.
Items 17 through 19 are reserved for future records series that are required.	
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, 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. a. **Reserved.**

	Note: Item 21a previously covered *Commissioner's Advisory Group Records*. These records (for the IRS Advisory Council (IRSAC) and the Electronic Tax Administration Advisory Committee (ETAAC)) are now covered under General Records Schedule (GRS) 6.2 *Federal Advisory Committee Records* and are a mix of PERMANENT substantive committee records and temporary non-substantive committee records. Please contact your IRC with any questions regarding recordkeeping status. 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. (Job No. N1-58-96-4, Item 12) **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. (Job No. N1-58-96-4, Item 12) **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. d. Logistical documentation generated in preparation of each meeting, i.e. correspondence with IRS and external participants, and related records. (Job No. N1-58-96-4, Item 12) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** when no longer needed for administrative, audit, legal, or other operational purposes.
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.
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.
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. (A) Inputs: The Whistleblower Application receives inputs manually from various sources including correspondence, memoranda, e-mail, telephone contacts, and staff notes **AUTHORIZED DISPOSITION** **Not Applicable.** The official records of all inputs are appropriately scheduled under various items in Records Control Schedules 8, 15, 33 and 43. (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. (Job No. N1-58-09-52)

	AUTHORIZED DISPOSITION **Cut off** files at the end of the fiscal year. **Destroy** 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.(GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when obsolete or no longer needed.
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. **Reserved. See Item 70 in this Schedule.**
42	***Electronic Disclosure Information Management System (E-DIMS).*** The Office of Government Liaison and Disclosure (GLD) maintains electronic records in a relational database called E-DIMS, used to maintain, control, and track disclosure inventory and related information of Disclosure case workers nationwide. AFOIA has replaced the Disclosure case processing work of E-DIMS. However, Safeguards continues to use E-DIMS for inventory control of ongoing and scheduled Safeguard reviews and reports. (A) Inputs: Inputs include taxpayer information (such as name, address, Social Security number, contact information), request date, and date IRS received the request. Inputs also include the initials of the caseworker assigned to work the request. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** after successful entry and verification into system master files. (B) Master Files/System Data: 1. Recordkeeping database The E-DIMS application maintains a number of management information reports as well as the current national Disclosure inventory (of open cases). The inventory of GL and Safeguards will remain on E-DIMS until such time as they are transitioned to AFOIA. Several features within E-DIMS such as the non-payment reports

	and closed case research capability will remain functional for Disclosure employees in addition to the functionality for GL and Safeguards. (Job No. N1-58-12-5) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year in which case was closed. **Delete** 10 years after cutoff. **Note: Once all offices transition to AFOIA, no new requests will be added to E-DIMS, only to AFOIA.** 2. Backup Tapes. (GRS 3.2, Item 051; Job No. DAA-GRS-2013-0006-0008) **AUTHORIZED DISPOSITION** **Erase/Delete** when 45 days old. 3. Audit Logs. (GRS 3.2, Item 031; Job No. DAA-GRS-2013-0006-0004) **AUTHORIZED DISPOSITION** **Destroy/Delete** when 6 years old. (C) Outputs: Outputs include reports on requesters who have outstanding debts with IRS to ensure that new requests are not processed prior to the payment being received. E-DIMS also generates ad hoc reports relevant to closed cases. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when no longer needed for administrative, legal, or other operational purposes.
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** 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** 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. **Reserved. See Item 70 in this Schedule.**
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. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in this Schedule.**
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. **Reserved. See Item 70 in 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. 2. All other offices/copies.

	AUTHORIZED DISPOSITION **Destroy** after reading, or within 30 days, whichever is sooner. 3. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in 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 75/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. **Reserved. See Item 70 in 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) 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.**
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. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in 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. (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. **Reserved. See Item 70 in 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. 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. **Reserved. See Item 70 in 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.
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. (GRS 4.2, Item 020; Job No. DAA-GRS-2016-0002-0001) 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** 6 years after final agency action or 3 years after final adjudication by the courts, whichever is later. 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** 6 years after final agency action or 3 years after final adjudication by the courts, whichever is later. (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). 2. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in this Schedule.**
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. **Reserved. See Item 70 in 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. **Destroy** 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. B. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in this Schedule.**
Items 57 and 58 are reserved for future records series that are required.	
59	***Privacy Civil Liberties Impact Assessment (PCLIA,* formerly *Privacy Impact Assessment (PIA)) Case Files.*** The IRS conducts privacy civil liberties impact assessments (PCLIAs) on information systems, Web sites and other automated systems that collect personally identifiable information. The purpose is to document integration of privacy protections into the development of these systems at each stage of its life cycle. The PCLIA process provides a means to assure compliance with applicable laws and

	regulations governing taxpayer and employee privacy. The PCLIA process also assures IRS use of the information for the purpose intended; that the information remains timely and accurate; and that IRS holds the information only for as long as we need it. PCLIA case files include the PCLIA submission, approval memorandum, or any Chief Counsel ruling. (Job No. N1-58-12-9) a. Recordkeeping copy (electronic). **AUTHORIZED DISPOSITION** **Delete/Destroy** after 2 subsequent approved PCLIA submissions are received or 5 years after the related system is terminated, whichever is sooner. Two approved PCLIAs must be retained. b. All other copies. **AUTHORIZED DISPOSITION** **Delete/Destroy** all other copies after creation and verification of recordkeeping copy.

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. (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. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in this Schedule.** 2. Refused by the IRS. Files include individual's requests to amend and to review refusalto amend, copies of agency's replies thereto, statement of disagreement, agency justification for refusal to amend a record, and related materials. 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. 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. **Reserved. See Item 70 in 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. 1. Record Copy – 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** 5 years after date of last entry.

	2. All other offices/copies **AUTHORIZED DISPOSITION** **Destroy/Delete** within 30 days or when no longer needed. **3. Reserved. See Item 70 in this Schedule.**
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. **Reserved. See Item 70 in 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. **Reserved. See Item 70 in this Schedule.**
65	***Pseudonym Master Listing.*** Information consists of legal name of employee, chosen pseudonym, post of duty, business unit, email address, job position, employee SEID. (Job No. DAA-0058-2012-0009-0001) **AUTHORIZED DISPOSITION** **Destroy** 3 years after separation of employee, or when use of pseudonym is no longer necessary
Items 66 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. (GRS 5.1, Item 020; Job No. DAA-GRS-2016-0016-0002) 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.
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.
72	**Minutes or Summaries of Conferences and Meetings, Briefings, Operational Reviews (not covered elsewhere in this Schedule).** Records include minutes or meeting summaries, agendas, transcripts, reports, presentation materials, and other documenation of decisions reached and action items. (Job No. DAA-0058-2013-0013-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which conference or meeting is held. **Destroy** 3 years after cutoff.
73	**Records Related to the Deployment/Planning of a Project, i.e. UNAX e-Certification or SSN 2DB projects.** This includes IRS Enterprise Lifecycle Management artifacts meetings and presentations, etc. Typical project files contain correspondence, memoranda, status reports or final summaries, syudies, project authorization documents, assignments, and meeting minutes. (Job No. DAA-0058-2013-0013-0002) **AUTHORIZED DISPOSITION** **Cut off** when project is completed or superseded. **Destroy** 5 years after cutoff.
74	***Proof of Concepts Project Files.*** Records include, but are not limited to, correspondence, meeting notes, functional statements or technical papers, directives or memoranda to staff concerning responsibilities, substantive research materials, questionnaires, surveys or other related raw data that has been analyzed, presentations or briefing materials, and other documentation of working group or subcommittees that supports reports and recommendations. A. Projects that are implemented. (Job No. DAA-0058-2013-0013-0003) **AUTHORIZED DISPOSITION** **Cut off** when project is completed or closed. **Destroy** 5 years after cutoff.

	B. Projects that are not implemented. (Job No. DAA-0058-2013-0013-0004) **AUTHORIZED DISPOSITION** **Destroy** 1 year after final decision is made.
75	***Incident Management Case Files.*** Records of suspected and/or proven incidents of an internal or external PII breach (loss/theft/disclosure). This includes incidents relating to lost IRS employee laptops and phones used for official business, and lost documents containing PII information. This also includes breaches of federal tax information in the possession and control of an external data recipient agency. Incident management case files include incident reports, risk assessments, and copies of taxpayer notifications/correspondence. Copies of TIGTA reports are also maintained relative to the case files, but may be filed separately for FTI protection. (Job No. DAA-0058-2021-0009) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which case is closed. **Destroy** 3 years after cutoff. **Note: Records were previously approved for destruction 2 years the end of the calendar year in which case is closed under Job No. DAA-0058-2013-0013-0005.**
Items 76 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). 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 approval. 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.
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 National Archives approval. Staffs are asked to bring these requests to the attention of the Servicewide Records Officer.**
93	***UNAX Release Records.*** Records notifying taxpayers of the willful unauthorized access of tax information by IRS staff. Records contain information about the inspection or disclosure and the criminal charges which may be filed, and the IRS credit monitoring protections that will be offered to the taxpayer(s). Taxpayer(s) may bring a civil action for damages against the United States in a district court. Records include but are not limited to: • UNAX Notification Letter to taxpayer • Copies of statutes (26 U.S.C. 7431(e)) and taxpayer guidance for pursuing civil actions for damages • Copies of indictments or other supporting information **PENDING DISPOSITION** **Cut off** at the end of the fiscal year. **Destroy** 7 years after cutoff. **Note: This disposition request is pending NARA approval under Job No. DAA-0058-2023-0002. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
Items 94 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. 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.

ENTERPRISE AUDIT MANAGEMENT (EAM)

The following records are maintained by Enterprise Audit Management (EAM), Office of the Chief Risk Officer and all IRS business units with (external) audit reporting requirements. These schedule items standardize Servicewide disposition policies for audit records arising from Government Accountability Office (GAO), Treasury Inspector General for Tax Administration (TIGTA) and/or the Department of the Treasury's Office of Inspector General (OIG) audits and supersede previously approved business-level authorities cross-walked and annotated in the context of specific RCS chapters.

Records covered here support processes and activities related to EAM's oversight of IRS audit responses to audit activities conducted by external entities possessing the statutory and regulatory authority to review, evaluate, and report on IRS business processes, outputs, and outcomes. EAM is the single point of contact for GAO and TIGTA audits and TIGTA inspections and evaluation events. EAM facilitates audits throughout the audit lifecycle, from audit initiation through the reporting phases and post-audit monitoring. EAM provides guidance and support to business units on the audit process and ensures corrective actions timelines and other due dates are met.

NARA approved the following updated (external audit) dispositions under Job No. DAA-0058-2022-0003.

102	***External Audit Program Management.*** Contains records created through non-audit specific actions needed to manage program/performance audit activities by IRS offices Servicewide. This is including, but not limited to: • Oversight of audit activities such as inventory, tracking, general audit management • Audit agnostic correspondence with GAO, TIGTA, OMB or Treasury OIG related to external audit functions • Subject files, program reports and correspondence signed by the Commissioner, Deputy Commissioners, Division Commissioners, or equivalent to GAO, TIGTA, OMB or Treasury OIG **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year. **Destroy** 5 years after cutoff.
103	***External Audit Reports and Actions.*** Includes records created by either the external or the IRS in response to GAO, TIGTA, OMB or Treasury OIG. This series schedule covers audit-specific records created and/or maintained by the office responsible for overseeing external audit processes and activities Servicewide. This also includes the audit and corrective action-related records maintained in audit case management systems. Possible record types include, but are not limited to: • Records created during the lifecycle of externally initiated audits including planning and research, official letters, fieldwork, external information requests and internal responses, draft reports, management responses, final reports, 180-Day letters, and planned corrective actions • Audit-related work papers and correspondence • Audit-specific corrective action work papers from corrective action development through resolution • Audit and corrective action -related deliverables, briefings, and related documentation (not already covered elsewhere in this schedule) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which last corrective action is closed; if no corrective actions are needed, **Cut off** at end of fiscal year in which final report is issued. **Destroy** 7 years after cutoff.
104	***Business Unit External Audit Support.*** This item covers records created and/or maintained by any business unit (BU) office or function contributing to an external audit conducted by GAO, TIGTA, OMB, or Treasury OIG. This includes, but is not limited to: • BU audit response and mitigation • BU documentation provided as supporting artifacts/feeder documents to external audits by all subjects of the audit • External information requests and internal BU responses to questions from external auditors • BU management response and corrective action working papers including closure evidentiary documentation **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which last corrective action is closed; if no corrective actions are needed, **Cut off** at end of fiscal year in which final report is issued. **Destroy** 7 years after cutoff.

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 for Taxpayer Advocate. The records disposition authorizations 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 notice of disposition approval for Items 32, 34 through 37, and Item 68 (which include Permanent records). New Items 98 and 99 have been added to the Schedule.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003)**. Item 4 relating to *Incentive Awards Suggestion File* (previously covered by GRS 1, Item 13) has been has been rescinded by NARA (GRS Transmittal 28), and removed from this Schedule. Agencies are no longer required to complete OPM Form 1465. Instead, OPM extracts data from the Enterprise Human Resources Integration-Statistical Data Mart to report Government-wide data on cash and time-off awards. This item has outlived its usefulness.

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.*** 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** **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 2.3, 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	**Reserved.**
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 2.3, various items) 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. **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: The following disposition requests are pending NARA approval. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) 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. **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. **PENDING DISPOSITION** **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 15 years old. **Note: This disposition request is pending NARA approval. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
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. a. Record Copy of Final Report. (Job No. N1-58-10-15, Item 3a) **AUTHORIZED DISPOSITION** **PERMANENT.** **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. 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. (Job No. N1-58-10-15, Item 3b) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which Final Report is due. **Destroy** 3 years after cutoff, or 3 years after management determines no longer needed for administrative, legal, audit or other operational purposes, whichever is later.

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. (Job No. N1-58-10-15, Item 4) **AUTHORIZED DISPOSITION** **Destroy/Delete** when 3 years old.
35	***Reading Files.*** (Job No. N1-58-10-15, Item 5) a. Copies of correspondence signed by the National Taxpayer Advocate and Deputy National Taxpayer Advocate. **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** 10 years after cutoff. b. Reading files maintained by all other staff members of the National Taxpayer Advocate and Deputy National Taxpayer Advocate. **AUTHORIZED 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. a. Record copy. (Job No. N1-58-10-15, Item 6a) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA 15 years after cutoff. b. Working copies, drafts, background information. (Job No. N1-58-10-15, Item 6b) **AUTHORIZED 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. 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. (Job No. N1-58-10-15, Item 7a1) **AUTHORIZED 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. 2. Files that do not contain taxpayer information. (Job No. N1-58-10-15, Item 7a2) **AUTHORIZED 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. (Job No. N1-58-10-15, Item 7b) **AUTHORIZED DISPOSITION** **Cut off** at the end of calendar year. **Destroy** 2 years after cutoff. c. Subject files of a routine or recurring nature. (Job No. N1-58-10-15, Item 7c) **AUTHORIZED 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.
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.
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 cutoff. **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.
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).*** a. Electronic database. (Job No. N1-58-10-8, Item 25a) **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) (Job No. N1-58-10-8, Item 25b)

	AUTHORIZED DISPOSITION **Cut off** at the end of the fiscal year in which the report was released. **Destroy** 3 years after cutoff.
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. a. Record copy. (Job No. N1-58-10-15, Item 8a) **AUTHORIZED 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. b. Working papers. (Job No. N1-58-10-15, Item 8b) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old, or when no longer needed for administrative, audit, legal or other operational purposes, whichever is sooner.
69	**Reserved.**
70	***Quarterly Narrative Reports.*** (Job No. NC1-58-81-12, Item 1(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.
71	***System Change Requests (Form 5391 and Form 6807).*** (Job No. NC1-58-81-12, Item 1(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)) **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. (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). (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** all cached records after successful entry and verification. **Note: Staff should reference RCS 31 for paper and electronic IR Forms 911 (NC1-58-83-6, 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.), Employee Information (Staff Employee Identification Number, Post of Duty, Address, Telephone Number, etc.), Audit Trail Information, and Case Management Information. (Job No. N1-58-09-81) 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. (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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. (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. (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) 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 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. (Job No. N1-58-08-3) **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 10th 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). (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) **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. (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. (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **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. (Job No. N1-58-07-7) **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). (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) **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. (A) Inputs: Taxpayer Advocate Review Program (TARP) staff input results from reviews of closed case files into the QRDB. (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-10-8, Item 27) **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: (GRS 5.2, item 020; Job No. DAA-GRS-2017-0003-0002) 1. Quality rate reports which can be viewed on the desktop or printed as needed. **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.
98	***TAS Microsite* (TAS International Taxpayer Rights Conference Website).** The Website contains speaker names and biographies as provided by the individual. Data is maintained by content administrators from TAS as well as a vendor. The public cannot input or delete data on the site. Speakers also provide papers which may include names, addresses, and emails. These are available as .pdf documents only. (Job No. DAA-0058-2016-0011-0001) **AUTHORIZED DISPOSITION** **Cut off** data records at the conclusion of the annual TP Rights Conference. **Destroy** records 6 years after cutoff.
99	***Web Content, Web Data, Web Management and Operations Records* (for TAS/TAP TAPSpace).** Panel members serve on various committees, host an annual meeting, have at least one face-to-face meeting, and hold monthly conference calls. The information on this site contains working documents from the committee and their meeting notes. The website also contains member names, location, and contact information (email, phone numbers) as provided by the individual for panel member use. The panels serve for a period of a calendar year, and the records relate to that year's panel activities. (Job No. DAA-0058-2016-0017-0001) **AUTHORIZED DISPOSITION** **Cut off** records at the end of the calendar year. **Destroy** records 7 years after cutoff, or when superseded, obsolete, or no longer needed to conduct agency business, 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 EPMFarms), employment tax cases, and collection actions, and to the conduct of settlement negotiations in appeals cases docketed in the Tax Court.

The records are organized in the following functional categories:

Part I. Administrative Records
Part II. Appeals Records
Part III. Statistical Reports
Part IV. Electronic Systems

This transmits revised text for Records Control Schedule (RCS) 10 for Appeals. Changes to this RCS include notice of disposition approvals under Job No. DAA-0058-2016-0002. Item 35 in this Schedule for the *Appeals Customer Service (ACuServ) System* is now reserved. *ACuServ* has been retired and data transferred to the *Appeals Centralized Database System (ACDS)* covered under Item 33 in this Schedule.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the GRS disposition for Federal Advisory Committee Act records (FACA, see update to Item 18 for *Art Appraisal Services Records)* and system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

ITEM NO	DESCRIPTION OF RECORDS
	PART 1. 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 of the Organization. (GRS 5.1, Item 010; Job No. DAA-GRS-2016-0016-0001) **AUTHORIZED DISPOSITION** **Cut** off at end of fiscal year. **Destroy** 2 years after cutoff.
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 Service procedural and technical matters, and to Appeals' forms and letters. (Job No. DAA-0058-2016-0002-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 3 years after cutoff.

3	***Internal Audit Reports*** and related work papers and correspondence, includingreports on surveys, special studies, and investigations conducted jointly with other organizations. A. Record copy. (Job No. DAA-0058-2016-0002-0003) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which the report was issued. **Destroy** 3 years after cutoff. B. All other copies. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed in current operations. **Note: These files are non-record and not subject to NARA approval for destruction.**
4	**Reserved.**
5	***Issuance Files.*** Copies of internal management documents which are issued by Headquarters and field offices and are retained solely for reference purposes. **AUTHORIZED DISPOSITION** **Destroy** when superseded, revoked or declared obsolete, or when no longer needed for background or research. **Note: These files are non-record and not subject to NARA approval for destruction.**
6	***Certified/Registered Mailing Records.*** This item contains copies of registration and certification records for notices of deficiency, notices of determination, or other notices or letters mailed by certified or registered mail by Appeals. (Job No. DAA-0058-2016-0002-0005). **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which the letter or notice was issued. **Destroy** 5 years after cutoff.
7	***Form 3210 Transmittal.*** This form pertains to shipment and receipt of returns and documents by Appeals. (Job No. DAA-0058-2016-0002-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which Form 3210 was acknowledged. **Destroy** 1 year after cutoff.
8-10	**Reserved.**
	PART II. APPEALS RECORDS
11-12	**Reserved.**
13	***Appeals Office Files*****.** Office files typically contain copies of: Form 5402, Appeals Transmittal Memorandum and Supporting Statement; Audit Statement; source

	function'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. Appeals discontinued maintaining closed office files on May 1, 2012. All files have met their final disposition and should be destroyed. (Job No. DAA-0058-2016-0002-0006) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the case was closed. **Destroy** 3 years after cutoff. B. Office File for a tax shelter key case. (Job No. DAA-0058-2016-0002-0007) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the case was closed. **Destroy** 3 years after cutoff. C. Office File for Large Corporate Compliance Cases (formerly Coordinated Industry Cases). (Job No. DAA-0058-2016-0002-0008) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the case was closed. **Destroy** 10 years after cutoff.
14	***Closing Agreements,*** including checklist. (Job No. DAA-0058-2016-0002-0012) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the case is closed. **Destroy** 6 years after cutoff.
15	***Post Review Activity Files.*** Post review worksheets prepared on each work unit and analyzed by Headquarters and field offices. (Job No. DAA-0058-2016-0002-0013) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the report was issued. **Destroy** 3 years after cutoff.
16	***Statute Expiration Report.*** Form 3999 and any related documents, covering barred assessments. A. Operations. (Job No. DAA-0058-2016-0002-0014) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the report was issued. **Destroy** 3 years after cutoff. B. Headquarters. (Job No. DAA-0058-2016-0002-0015) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the report was issued. **Destroy** 10 years after cutoff.
17	***Appeals Computer Printouts*** produced by Appeals' reporting systems (not covered elsewhere in this Schedule). **AUTHORIZED DISPOSITION**

	Destroy when determined to be no longer needed for current operations. **Note: These printouts are non-record and not subject to NARA approval for destruction.**
18	**Reserved.** **Note: This Item previously covered *Art Appraisal Services Records* approved for disposal 6 years after case closure (Job No. DAA-0058-2016-0002-0017). These records are now covered under General Records Schedule (GRS) 6.2 *Federal Advisory Committee Records* (published in Document 12829) and are a mix of PERMANENT substantive committee records and temporary non-substantive committee records. Please contact the Appeals IRC with any questions regarding recordkeeping status.**
19	**Reserved.** **Note: This Item previously covered Appeals Governance Board (AGB) Documents with disposition instructions approved under Job No. DAA-0058-2016-0002. These records are now covered under RCS 16, Items 26 and 27 (and GRS), as follows:** ***Item 19A previously covered AGB Policy Records*** approved as Permanent. records (Job No. DAA-0058-2016-0002-0009). These records are now covered under RCS 16, Item 26 Top-Level and Business/Functional-Level Governance Board Policy Records and still Permanent. (Job No. DAA-0058-2023-0001). ***Item 19B previously covered Operational Records*** approved for destruction after five (5) years (Job No. DAA-0058-2016-0002-0010). These records are now covered under RCS 16, Item 27 Program/Project-Level Governance Board Policy Records and now not approved for destruction until seven (7) years old (Job No. DAA-0058-2023-0001). ***Item 19C previously covered AGB Administrative Records*** (routine correspondence, logistical aspects of committee meetings and activities, such as meeting planning and arrangements, routine working papers, and board documents duplicated in official files) approved for destruction when superseded or no longer needed. Staff should continue referring to GRS 5.1, Item 010 (Job No. DAA-GRS-2016-0016-0001); GRS 5.2, Item 010 (Job No. DAA-GRS-2017-0003-0001); or GRS 5.2, Item 020 (Job No. DAA-GRS-2017-0003-0002) for specific disposition instructions.
20-22	**Reserved.**
	PART III. STATISTICAL REPORTS
23	***Un-Adjudicated Claims and Deficiencies Report.*** This report is prepared and sent to the IRS Revenue Accounting office to be reported as a line item on the IRS's financial statement. (Job No. DAA-0058-2016-0002-0018) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the report was submitted. **Destroy** 3 years after cutoff.
24-31	**Reserved.**
	PART IV. ELECTRONIC SYSTEMS
32	**Reserved**

33	***Appeals Centralized Database System (ACDS)* - Formerly 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. ACDS includes all sub-systems and the following sub-applications using the same relational database: • ACDS Ad Hoc Classic • ACDS Ad Hoc Business Objects • Diagnostics & Balanced Measures (D&BAM BOE) • ACDS ART Valuation (A) System Data: Case data and all other data (i.e., eCase and all other sub-system data, report data, timekeeping data, evaluation data, digital case documents) contained in ACDS. (Job No. DAA-0058-2016-0002-0019) **AUTHORIZED DISPOSITION** **Cut off** closed data at the end of the fiscal year. **Delete** annually from Production ACDS 10 years after cutoff. (B) Outputs: Records include a variety of management Information reports. Reports can be generated on an ad hoc basis as long as the data is available from the ACDS database. Reports that are generated are not stored in ACDS but can be printed. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** on-demand printed reports when determined to be no longer needed for current operations. 1. Appeals Inventory Reports (AIR) - Formerly Quarterly Statistical Analysis Report under UniSTAR. The AIR series of reports are generated on demand from ACDS and can be viewed online or printed. These reports provide Appeals headquarters, managers and analysts with business results based on cumulative fiscal year data. Report data is available on a month end basis at the National, Functional Unit, Area and Team levels. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** on-demand printed reports when determined to be no longer needed for current operations. 2. Case Inventory Reports, Summary Reports, Inventory Validation Reports, and all other pre-defined reports generated from ACDS or a day-old ACDS database at periodic intervals and worked in an office or at a centralized location to assist in tracking and controlling cases, and monitoring statute expiration dates. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year in which the report was generated. **Destroy** on-demand printed reports when determined to be no longer needed for current operations. **Destroy** worked reports and related records 1 year after cutoff. 3. Activity Record and Time Report. Case Activity Record & Automated Timekeeping System (CARATS), Processing Employee Automated System (PEAS), and Tax

	Computation Specialist (TCS) reports prepared by Appeals employees to record activity and report direct time on case inventory and indirect time by category. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year. **Destroy** on-demand printed reports when determined to be no longer needed for current operations. **Destroy** worked reports and related records 1 year after cutoff. 4. Certain Appeals Monthly Reports. Forms reporting staff hours and forms reporting closing agreements processed. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** on-demand printed reports when determined to be no longer needed for current operations.
34	***AMATCH Report* - Formerly Audit Information Management System (AIMS) Records.** AMATCH is a report generating sub-system of ACDS. Appeals' receives a download of the AIMS database monthly and matches the AIMS database records to ACDS records. Audit Information Management System (AIMS) is a computer system used by Business Operating Divisions and functions to control returns, input assessment/adjustments to Master File and provide management reports. The AIMS base has been consolidated into one Individual Master File (IMF) data base and one Business Master File (BMF)/Non-Master File (NMF) data base. It appears to the user that there is only one data base. The reports produced from AMATCH and used by Appeals are as follows: A. AIMS Monthly Extract Download. Data is made available to Appeals for electronic download for production of statistical reports. (Job No. DAA-0058-2016-0002-0023) **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 from AMATCH. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year. **Destroy** 1 year after cutoff.
35	**Reserved.**

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 (OPR) and the Return Preparer's Office (RPO). 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 for IRS Tax Practitioner Enrollment, Professional Responsibility, and Agent Practices. The records disposition authorizations 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 disposition approvals for new Items 15 (*Complaint Case Files*), 16 (*Compliance Case Files*), and 17 (*Competency and Standards Files*). Updates to enrolled agents files are approved under Job Nos. DAA-0058-2015-0003 and DAA-0058-2019-0002 resulting in some series name changes and disposition changes. This RCS also includes new Item 18 for the *Tax Preparer Identification System* (TPPS, supersedes Job No. N1-58-11-25 and previously published in Document 12990 under RCS 29, Item 437), and new Items 20-26 covering tax professionals continuing education records.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

ITEM NO	DESCRIPTION OF RECORDS
1	***Office of Professional Responsibility Disciplinary Files.*** Records cover 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. Additional records include Report of Suspected Practitioner Misconduct (Form 8484); external referral forms and letters; reinstatement request letters; letters and emails to the practitioners and/or their representative, as well as internal correspondence - i.e. emails to management or the field; case research, Integrated Data Retrieval System (IDRS) printouts, Powers of Attorney (Form 2848), any notes from phone calls/conferences, Centralized Authorization Files (CAF) letters and notifications. (OPR Job No. DAA-0058-2019-0002-0001. Supersedes Job No. N1-58-06-9, Item 1 for *Practitioner Disciplinary Files*) **AUTHORIZED DISPOSITION** **Retire** to the Records Center 5 years after close of case. **Destroy** 25 years after close of case.
2	***Enrollment Appeals Files.*** Files consist of correspondence and related forms of individuals who appeal denial of application to practice before the Internal Revenue Service. (RPO Job No. DAA-0058-2015-0003-0005. Supersedes Job No. N1-58-87-

	2, Item 2 for *Appeals files from denials of applications for enrollment* previously approved for destruction 25 years after close of case.) **AUTHORIZED DISPOSITION** **Destroy** 10 years after final decisions.
3	***Closed Without Sanction.*** Case files involving matters within or potentially within OPR jurisdiction and a 230 violation may exist. However, OPR has decided not to pursue and close without contacting the subject of the referral. (OPR Job No. DAA-0058-2019-0002-0003. Supersedes Job No. N1-58-06-9, Item 1.) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which the file was closed. **Destroy** 5 years after cutoff.
4	***Referrals Closed Without Action.*** Referrals closed without action due to lack of practitioner information, but not returned to the referent. Referrals with: 1. Insufficient information to identify practitioners. 2. Insufficient information to identify a potential violation of Circular 230. 3. Insufficient information to establish OPR jurisdiction. (OPR Job No. DAA-0058-2019-0002-0002. Supersedes Job No. N1-58-06-9, Item 4 for *Jurisdiction Case Files.*) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which the file was closed. **Destroy** 3 years after cutoff.
5	***Public Correspondence Files.*** Correspondence, public comments received in response to a proposed rule/regulation governing practice before the Internal Revenue Service. (GRS 6.6, Item 030; Job No. DAA-GRS-2017-0012-0003 for OPR and RPO) **AUTHORIZED DISPOSITION** **Destroy** 1 year after publication of final rule or decision to abandon publication.
6	***Rosters.*** Rosters of Enrolled Agents (EA) and Enrolled Retirment Plan Agents (ERPA) status. (RPO Job No. DAA-0058-2015-0003-0007. Supersedes Job No. N1-58-06-9, Items 6, 6A, 6B, 6C, and 6D for various retentions.) **AUTHORIZED DISPOSITION** **Destroy** when superseded or obsolete.
7	***Index of Published Sanctions.*** 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 at IRS.gov and OPR Web Site. (OPR Job No. DAA-0058-2019-0002-0004. Supersedes Job No. N1-58-06-9, Item 6C.) **AUTHORIZED DISPOSITION** **Destroy** when superseded or obsolete.
8	**Reserved.**
9	***Active Enrolled Agent and Enrolled Retirement Plan Agent Files.*** Files consist of correspondence and related forms (such as F23, F23-EP, F8554, F8554-EP) of individuals enrolled to practice before Internal Revenue Service and report of investigation. (RPO Job No. DAA-0058-2015-0003-0001. Supersedes Job No. N1-58-06-9, Item 9 for *Active Enrolled Agents' File.*) **AUTHORIZED DISPOSITION** **Destroy** when enrollment is no longer active.

10	***Terminated Case Files.*** Files contain correspondence and related forms of individuals who failed to meet the requirements for renewal of enrollment, and enrollment was terminated for reasons other than resignations under 31 CFR, Section 31 CFR, S10.61(b), suspension, or disbarment. (RPO Job No. DAA-0058-2015-0003-0002. Supersedes Job No. N1-58-87-2, Item 12 for *Case Files of Individuals Whose Enrollment is Terminated for Reasons other than Suspension, Disbarment, or Resignation* approved for destruction after 5 years.) **AUTHORIZED DISPOSITION** **Destroy** 10 years after termination of enrollment.	
11	***Resigned Enrolled Agent Case Files.*** Files consist of correspondence and related forms of individuals who request to resign from enrollment to practice before the Internal Revenue Service (Resignation under 31 CFR, section 10.55(b)). (RPO Job No. DAA-0058-2015-0003-0003. Supersedes Job No. N1-58-87-2, Item 11) **AUTHORIZED DISPOSITION** **Destroy** 10 years after date of resignation.	
12	**Reserved.** **Note: This Item previously covered *Case Files of Individuals Whose Enrollment is Terminated for Reasons other than Suspension, Disbarment or Resignation* (Job No. N1-58-87-2, Item 12). These records are now covered under Item 10 in this Schedule for *Terminated Case Files*.**	
13	***Denied/Abandoned/Withdrawn/Ineligible Application Files.*** Files of individuals whose application for enrollment has been denied or abandoned. (RPO Job No. DAA-0058-2015-0003-0004. Supersedes Job No. N1-58-06-9, Item 13.) **AUTHORIZED DISPOSITION** **Destroy** 10 years after final denial, abandonment, or withdrawal of application.	
14	**Reserved.** **Note: This item previously covered *Enrollment Grading Listings* (Job No. N1-58-87-2, Item 14). This series is no longer created. All records have reached their final disposition date and should be destroyed.**	
15	***Complaint Case Files.*** Files consist of Forms 14157, 3949-A, complaint letters, internal, email complaints and/or documents that support the complaint. Other forms such as Form 14157A (Return Preparer Fraud or Misconduct Affidavit), Form 843 (Claim for Refund or Request for Abatement), and Form 14039 (Identity Theft Affidavit) may also be included. Additional information may include case closing check sheets, penalty calculation check sheets, correspondence sent to solicit more information from the complainant, correspondence sent to warn and educate the return preparer, case research documents or printouts from databases such as IDRS, Accurint, and EUP. (RPO Job No. DAA-0058-2013-0015-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year in which case is closed. **Transfer** to off-site storage when no longer necessary. **Destroy** 7 years after cutoff.	

16	***Compliance Case Files.*** Records include Criminal Investigation Referrals via F2797 (Referral Report of Potential Criminal Fraud Cases) or assembled case files, referrals to the Small Business/Self Employed Business Unit via F14426 (Return Preparer Office (RPO) Referral), case activity records, main working papers, potential penalty calculation check sheets, correspondence sent to solicit more information. Compliance cases may be active, referred to other functions, or closed (cases that did not meet the criteria for case processing, no action cases, or cases where there is insufficient information to identify the return preparer). (RPO Job No. DAA-0058-2014-0005-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year in which case is closed. **Transfer** to off-site storage when no longer necessary. **Destroy** 7 years after cutoff.
17	***Competency and Standards Files.*** Files consist of Work Breakdown Structures (WBS), test-related records, copies of contract documents for the outside vendors who develop and administer the Registered Tax Return Preparer testing program, Enrolled Agent Special Enrollment Examination (EA-SEE program), and Enrolled Retirement Plan Agent Special Enrollment Examination (ERPA-SEE) program. Also included are files of individuals who applied for the tests. A. Record Copy. (RPO Job No. DAA-0058-2015-0002-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 10 years after cutoff. B. All other copies. (RPO Job No. DAA-0058-2015-0002-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** when no longer needed for administrative, legal, audit or other operational purposes but not later than 1 year after cutoff.
18	***Tax Preparer Identification System (TPPS).*** The Preparer Tax Identification System (TPPS) is a system used to register and regulate paid tax return preparers. TPPS effectively and efficiently controls registration and renewal application processing, supporting document tracking on applications, case management and workflow processing, payment processing and reporting, suitability checks and processing, automated system correspondence, provides a Customer Relationship Management tool, and provides certificates when necessary. TPPS includes the following functional requirements: • Secures online payment of registration and renewal fees enabling both direct debit and credit card options; . • Enables secure remote access by the Internal Revenue Service users; and • Provides the ability for the preparer to scan and upload documents. A. System Data: The core set of data elements that TPPS stores in relation to each PTIN account includes,but is not limited to: (1) information about the preparer (i.e. name, SSN, DoB, etc), (2) employer identification number, (3) PTIN and PTIN issue date and status, (4) Self-reported data (i.e. felony convictions, tax compliance,

	supervised preparer, etc.), (5) Competency Test Status, (6) Case Management Notes, and (7) Results of Suitability Checks. (Job No. DAA-0058-2016-0003-0001. Supersedes Job No. N1-58-11-25, previously published in Document 12990 under RCS 29, Item 437.) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 6 years after cutoff. B. Supporting records to System Data: Supporting information includes, but is not limited to, correspondence from preparers related to PTIN status, account, etc; correspondence from sub-contractor center employees in response to return preparer PTIN inquiries. (Job No. DAA-0058-2016-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 6 years after cutoff. C. Undeliverable Mail: Mail that was undeliverable to tax preparer. (Job No. DAA-0058-2016-0003-0003) **AUTHORIZED DISPOSITION** **Destroy** 1 year after receipt.
19	***e-TRAK Practitioner Tracking System.*** The data in the e-Trak Practitioner Tracking System generally aligns with paper records: enrollment and renewal data including individual status information pertaining to current or former enrolled agents, current or former enrolled retirement plan agents, and current or former applicants for enrollment. (RPO Job No. DAA-0058-2015-0003-0006) **AUTHORIZED DISPOSITION** **Destroy** 10 years after last activity on individual record.
20	***IRS Approved Accreditor Documents.*** All documents are related to official IRS accreditors (i.e., National Association of State Boards of Accountancy, NASBA). (Job No. DAA-0058-2016-0001-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year (end of processing year is defined as 12/31 of the year the case is processed). **Retire** to Records Center 3 years after cutoff. **Destroy** 5 years after cutoff.
21	***Continuing Education Provider Application/Renewal Documents.*** All documents related to a Continuing Education (CE) Provider applying/renewing to become an Approved CE Provider. (Job No. DAA-0058-2016-0001-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year (end of processing year is defined as 12/31 of the year the case is processed). **Retire** to Records Center 3 years after cutoff. **Destroy** 5 years after cutoff.
22	

	Continuing Education Provider Review Documents. All documents related to a Continuing Education (CE) Provider's status as an Approved CE Provider undergoing an official random/review or referral. (Job No. DAA-0058-2016-0001-003) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year. **Destroy** 5 years after cutoff.
23	***Quality Assurance Plan (QAP) and Procedures.*** All documents related to supporting and monitoring that vendor is meeting QAP contractual obligations. (Job No. DAA-0058-2016-0001-0004) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year. **Destroy** 5 years after cutoff.
24	***Continuing Education Provider Application and Renewal System (CEPARS).*** CEPARS is an electronic data sytem currently used to (1) register and renew continuing education providers; (2) collect, validate, store, and transmit PTIN data from continuing education providers to the Tax Preparer PTIN System (TPPS); and (3) collect, store, and generate documentation and case inventory information related to a review of a CE provider status. The majority of the documents maintained on the system are Word documents, Excel spreadsheets, PowerPoint files, and Adobe PDF documents. (Job No. DAA-0058-2016-0001-0005) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year. **Destroy** 5 years after cutoff.
25	***Customer Satisfaction Survey Documentation.*** Results from customer satisfaction survey. (Job No. DAA-0058-2016-0001-0006) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year. **Destroy** 5 years after cutoff.
26	***Waiver Documents.*** Includes Waiver Request Form 14392. (Job No. DAA-0058-2016-0001-0007) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year. **Destroy** 5 years after cutoff.

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 for Personnel Security Records. General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme.

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.
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. A. If maintained separately from the individual's Official Personnel Folder. (GRS 4.2, Item 121; Job No. DAA-GRS-2015-0002-0003) **AUTHORIZED DISPOSITION** **Destroy** when 50 years old. B. If maintained in the individual's Official Personnel Folder. (Filing instruction, NARA approval not required, covered under GRS 4.2, Item 120) **AUTHORIZED DISPOSITION** **Apply** the disposition for the Official Personnel Folder.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 13

CHIEF COUNSEL

Records Control Schedule (RCS) 13 is obsolete.

Chief Counsel records disposition instructions previously published under RCS 13 have been moved for publication in Document 12990 under RCS 14 for the Office of Chief Counsel. See Cross-Walk at end of RCS 14.

RCS 14 consolidates and/or updates the publication of Counsel disposition authorities under RCS 13, RCS 14 for Associate Chief Counsel Offices, and RCS 15 for Regional/District Counsel.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 14

OFFICE OF CHIEF COUNSEL

(1) Records Control Schedule (RCS) 14 consolidates and/or updates the publication of Counsel disposition authorities under RCS 13 for Chief Counsel, RCS 14 for Associate Chief Counsel, and RCS 15 for Regional/District Counsel.

(2) The records covered by this Schedule are created and accumulated 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 the interpretation, administration, and enforcement of the Internal Revenue laws and related statutes. For purposes of this schedule, the word "organization" includes all offices within the Office of Chief Counsel. The organization:

- issues rulings, technical advice, and other forms of legal advice and assistance for the benefit of taxpayers and Internal Revenue Service personnel;
- prepares regulations and other published guidance;
- represents the Commissioner in cases before the U.S. Tax Court and works with the Department of Justice on cases involving the Internal Revenue Service in all other courts:
- assists the Department of the Treasury and Committees of Congress on legislative matters:
- coordinates matters of mutual concern with other federal, as well as foreign, state, or tribal governments and performs a number of related functions;
- issues ethics advisory opinions, contract reviews, and other forms of legal advice and assistance in labor, ethics, and procurement matters; and
- represents the Internal Revenue Service in proceedings before the Merit Systems Protection Board, Federal Labor Relations Authority, Equal Employment Opportunity Commission, Government Accountability Office, and the Civilian Board of Contract Appeals.

(3) The records disposition authorizations in this Schedule are based upon the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States. **Unless otherwise noted, disposition authorizations were granted under NARA Job No. DAA-0058-2012-0005.**

This Schedule contains an Implementation Aid/Crosswalk to assist with associating this updated, comprehensive RCS 14 to superseded RCS 13, 14 and 15 disposition authorities.

ITEM NO.	DESCRIPTION OF RECORDS
	I. ADMINISTRATIVE RECORDS
1	***Organization Program Records.*** Records relating to the overall mission, function, structure, or role of the organizations, which provide historical background or program continuity with regard to policies, programs, functions, organizational structure, staffing or processes and procedures (arranged in 10 year blocks). (Job No. DAA-0058-2012-0005-0001) **AUTHORIZED DISPOSITION** **PERMANENT.** **Transfer** block to NARA after 30 years.
2	***Administrative and Management Records controlled by specific General Records Schedules (GRS).*** Records controlled by General Records Schedules applicable to all agencies. *See, e.g.*, GRS 2.0, Human Resources (civilian personnel records, payroll and pay administration, etc).

	AUTHORIZED DISPOSITION See applicable GRS Schedules in Document 12829.
3	***Narrative and Statistical Reports*.** Records on status of work, staff hours expended, and workload analyses (including recurring and special reports required of the organizations as to their operations, plans, status of work, accomplishments, etc.). (Job No. DAA-0058-2012-0005-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** 10 years after cutoff.
4	***Other Administrative Records*.** Records not described in Items 1-3 above that relate to the internal administration or housekeeping activities of the organization. In general, these records relate to the organization's staffing, procedures, and communications; the expenditure of funds, including budget records; day-to-day administration of personnel including training and travel; attorney time sheets; supplies, services and equipment requests and receipts; and the use of office space. (GRS 5.1, Item 010; Job No.DAA-GRS-2016-0016-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** 2 years after the end of the calendar year.
5	***Freedom of Information Act [FOIA], Privacy Act, and I.R.C. § 6110 Request Files*.** (a) The incoming letters from requesters, search memoranda, responsive records and work papers arising out of the processing of these requests for records under the FOIA and/or Privacy Act (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0003) **AUTHORIZED DISPOSITION** **Destroy** block after 6 years. (b) The incoming letters from requesters, search memoranda, responsive records and work papers arising out of the processing of these requests for records under section 6110 of the Internal Revenue Code (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0004) **AUTHORIZED DISPOSITION** **Destroy** block after 3 years.
6	***CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Counsel-authored IRM sections*.** (a) Record copy. (Job No. DAA-0058-2012-0005-0005) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA 15 years after cutoff. (b) All working drafts, marked-up copies of CCDM transmittal changes, approval memoranda, and document clearance records (in one-year blocks). (Job No. N1-58-11-7) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which CCDM was published (or closed without publication).

	Retire to Records Center 1 year after cutoff. **Destroy** 10 years after cutoff.
Items 7 through 16 are reserved for future additions to the Administrative Records portion of this Schedule, if necessary.	
	II. LEGAL ADVICE AND ASSISTANCE RECORDS
17	***Routine Cases* (Tax)** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0006) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 5 years.
18	***Significant Cases* (Tax)** as approved by a GS-15 or above (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0007) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 30 years.
19	***Non-tax Cases.*** a) Ethics Advisory Opinions, Ethics Program Records, and Public Financial Disclosure Reports. **AUTHORIZED DISPOSITION** *See* Employee Ethics Records, GRS 2.8 (Document 12829). (b) All other routine legal advice and assistance records (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0008) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 5 years. c) All other significant legal advice and assistance records as approved by a GS-15 or above (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0009) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 20 years.
20	***Changes in Accounting Methods.*** (a) Applications for changes in accounting method, correspondence and work papers arising from the receipt of a request for the issuance of a letter ruling (*e.g.*, advance consent requests filed under Rev. Proc. 97-27, 1997-1 C.B. 680 (or successor) and post-consent review of automatic consent request pursuant to Rev. Proc.2011-14, 2011-4 I.R.B. 330)(or successor). Includes rulings regarding section 468A amounts (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0010) **AUTHORIZED DISPOSITION**

	Retire block to Records Center after 3 years. **Destroy** after 13 years. (b) 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. 2011-14, 2011-41 I.R.B. 330 (or successor) other than those described in section 6(a) (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0011) **AUTHORIZED DISPOSITION** **Destroy** block 3 years after processing year.
21	***Earnings and Profits Determinations*** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0012) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.
22	***Municipal Bond Issues*** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0013) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.
23	***Closing Agreement Records*** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0014) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 2 years. **Destroy** block 30 years after the end of the effective period of the closing agreement. **Note: This disposition is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
24	***Digest Section Records*.** Certain tax-related advisory opinions and litigation records; digests of these matters. **DISPOSAL NOT AUTHORIZED.**
Items 25 through 34 are reserved for future additions to the Legal Advice and Assistance Records portion of this Schedule, if necessary.	
	III. LITIGATION (CIVIL AND CRIMINAL) RECORDS
35	***Routine Cases* (Tax)** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0016) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** after 10 years.

36	***Significant Cases* (Tax)** as approved by a GS-15 or above (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0017) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, case may be retained on premises. **Destroy** block after 30 years.
37	***Routine Cases* (Non-tax)** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0018) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, case may be retained on premises. **Destroy** block after 5 years.
38	***Significant Cases* (Non-tax)** as approved by a GS-15 or above (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0019) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 1 year. Space permitting, case may be retained on premises. **Destro**y block after 20 years.
39	***Actions on Decisions*** (arranged in 1-year blocks). (Job No. DAA-0058-2012-0005-0020) **AUTHORIZED DISPOSITION** **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.
Items 40 through 49 are reserved for future additions to the Litigation (Civil and Criminal) Records portion of this Schedule, if necessary.	
	IV. PUBLISHED GUIDANCE RECORDS
50	***Regulations.*** **DISPOSAL NOT AUTHORIZED.**
51	***Revenue Rulings, Revenue Procedures, Notices and Announcements (other than ministerial).*** Revenue rulings, revenue procedures, notices, and announcements, together with correspondence and other documents relating to their development and issuance (arranged in 2-year blocks by publication number). **DISPOSAL NOT AUTHORIZED.**
52	***Ministerial Revenue Procedures, Announcements and Notices (and Published Guidance Project (PGP) Matters that are closed without action).*** (Job No. DAA-0058-2012-0005-0023) **AUTHORIZED DISPOSITION** **Destroy** after 3 years.
Items 53 through 62 are reserved for future additions to the Published Guidance Records portion of this Schedule, if necessary.	

	V. LEGISLATION, LEGISLATIVE PROPOSALS AND CONGRESSIONAL OVERSIGHT
63	***Legislation and Proposed Legislation.*** Includes drafts of proposed legislation and report language, comments on proposed legislation, and other agencies' comments on proposed legislation, and Administration Budget Proposals. (Job No. DAA-0058-2012-0005-0024) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** files at the end of each Congressional Session. **Retire** to Records Center after 5 years. **Transfer** to NARA after 20 years. **Note: Keep in accordance with Item 50 of this Schedule until final reconciliation of scheduling issues with NARA.**
64	***Congressional Correspondence.*** Includes constituent inquiries and other correspondence from individual members or committees of Congress (not related to hearings). (Job No. DAA-0058-2012-0005-0025) **AUTHORIZED DISPOSITION** **Cut off** files at the end of each Congressional Session. **Retire** to Records Center after 5 years. **Destroy** after 10 years.
65	**Note: This Item previously covered *Government Accountability Office Records* approved for disposal when 20 years old (Job No. DAA-0058-2012-0005-0026). These records are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003).**
66	***Internal Audit Reports.*** (GRS 5.1, Item 010; Job No. DAA-GRS-2016-0016-0001) **AUTHORIZED DISPOSITION** **Destroy** 3 years after completion of report.

IMPLEMENTATION AID / CROSS-WALK

Updated Comprehensive RCS 14	Supersedes the Following RCS 13, 14 and 15 Disposition Authorities
I. Administrative Records	
1. Organization Program Records. (arranged in 10-year blocks) **PERMANENT.** **Transfer** block to NARA when 30 years old.	**RCS 14** **Item 2. Organization Program Historical Files.** (arranged in 10-year blocks) **PERMANENT.** **Transfer** block to NARA when 30 years old.

2. Administrative and Management Records controlled by specific General Records Schedules (GRS). See applicable GRS Schedules.	**RCS 14** **Item 3. Administrative Files.** **Destroy** 1 year after the end of the calendar year, or when no longer needed in current operations, whichever is later. **RCS 15** **Item 2. Administrative Files.** **Destroy** after 5 years.
3. Narrative and Statistical Reports. **Cut off** at the end of the calendar year. **Destroy** 10 years after cutoff.	**RCS 14** **Item 4. Narrative and Statistical Reports.** **Destroy** 10 years after the end of the calendar year, or when no longer needed in current operations, whichever is later. **RCS 15** **Item 13. Reports.** (1) **Destroy** Regional Counsel records when 4 years old. (2) **Destroy** District Office records when 3 years old. **Item 22. Reports.** **Destroy** after 3 years. **Item 32. Reports.** **Destroy** after 4 years. **Item 33. Form 1318-A.** **Destroy** after 8 years.
4. Other Administrative Records. **Cut off** at the end of the calendar year. **Destroy** 2 years after cutoff.	**RCS 13** **Item 1. Administrative Files.** **Cut off** files at end of fiscal year. **Destroy** 2 years after cutoff or when files are obsolete or superseded, whichever occurs first. **RCS 14** **Item 1. General Administration and Management Files.** **Destroy** 1 year after the end of the calendar year, or when no longer needed in current operations, whichever is later. **RCS 15** **Item 1. Administrative Records.** (Subject File) **Destroy** after 5 years. **Item 9. Office Files.** **Destroy** 3 years after case is closed.

5. FOIA, Privacy Act, and IRC §6110 Request Files. (arranged in 1-year blocks) (a) Requests under the FOIA and/or Privacy Act. **Destroy** block after 6 years. (b) Requests under IRC §6110. **Destroy** block after 3 years.	**RCS 14** **Item 5. Freedom of Information Act and Section 6110 IRC Files.** (2) Memoranda and letters pertaining to processing requests for records and documents under FOIA. (arranged in 1-year blocks) **Destroy** block after 5 years. **Item 5. Freedom of Information Act and Section 6110 IRC Files.** (2) Memoranda and letters pertaining to processing requests for records and documents under section 6110 of the IRC. (arranged in 1-year blocks) **Destroy** block after 5 years.
6. CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Counsel-authored IRM sections. (a) Record Copy. **PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA 15 years after cutoff. (b) All working drafts, marked-up copies of CCDM transmittal changes. **Cut off** at end of calendar year In which CCDM was published. **Transfer** to Records Center 1-year after cutoff. **Destroy** 10 years after cutoff.	**RCS 13** **Item 13. Chief Counsel's Directives Manual (CCDM).** (A&B) Record Copy. **PERMANENT.** **Transfer** to NARA at the end of the fiscal year. (D) All working drafts. **Destroy** when no longer needed for administrative, audit, legal or other operational purposes. **RCS 14** **Item 7. Internal Revenue Manual and Other Management Issuances.** (1) Work papers on Servicewide issuances. **Destroy** 3 years after issuance becomes obsolete. (2) Work papers on the Organization's issuances. **Destroy** 3 years after issuance becomes obsolete.
Items 7-16.	**Reserved** for future additions to the "Administrative Records" portion of this Schedule, if necessary.
II. Legal Advice and Assistance Records	
17. Routine Cases (Tax). (arranged in 1-year blocks)	**RCS 13**

Retire block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 5 years.	**Item 7. Closed Legal Case Files.** Pertaining to criminal tax matters and prosecutions for criminal violations of the Internal Revenue Laws. (2) Other than significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 5 years after the case is closed. **Item 8. Closed Legal Case Files.** Produced in the National Office General Litigation organization. (2) Other than significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 10 years after the case is closed. **RCS 14** **Item 16. General Issues (Routine).** **Cut off** annually. **Destroy** block after 4 years. **Item 22. Technical Issues File (Reference).** **Review** files every 10 years. **Destroy** files held to have no effect after 10 years. **RCS 15** **Item 15. Technical Advice.** **Destroy** 10 years after issuance. **Item 29. Closed Regional Legal Case Files.** 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). (2) Other than significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 10 years after case is closed.
18. Significant Cases (Tax). (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 30 years.	**RCS 13** **Item 7. Closed Legal Case Files.** Pertaining to criminal tax matters and prosecutions for criminal violations of the Internal Revenue Laws. (1) Significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 20 years after the case is closed. **Item 8. Closed Legal Case Files.** Produced in the National Office General Litigation organization. (1) Significant cases. **Retire** to Records Center 5 years after case is closed. **Destroy** 25 years after the case is closed. **RCS 15** **Item 29. Closed Regional Legal Case Files.** 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). (1) Significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 20 years after case is closed.
19. Non-tax Cases. (a) Ethics Advisory Opinions, Ethics Program Records, and Public Financial Disclosure Reports. See GRS 2.8, Employee Ethics Records. (b) All other routine legal advice and assistance records. (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 5 years. (c) All other significant legal advice and assistance records. (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 20 years.	**RCS 13** **Item 8. Closed Legal Case Files.** Produced in the National Office General Litigation organization. (2) Other than significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 10 years after the case is closed. **Item 10. Closed Legal Case Files.** Pertaining to non-tax civil and criminal matters in the General Legal Services organization. (2) Other than significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 5 years after case is closed. **RCS 13** **Item 8. Closed Legal Case Files.** Produced in the National Office General Litigation organization. (1) Significant cases. **Retire** to Records Center 5 years after case is closed. **Destroy** 25 years after the case is closed. **Item 10. Closed Legal Case Files.** Pertaining to non-tax civil and criminal matters in the General Legal Services organization. (1) Significant cases. **Retire** to Records Center 1 year after close of case. **Destroy** 20 years after case is closed.
20. Changes in Accounting Methods. (arranged in 1-year blocks) **Note: This item/disposition crosswalk is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** (a) Applications for changes arising from the receipt of a request for the	**RCS 14**

issuance of a letter ruling and post-consent review of automatic consent request pursuant to Rev. Proc. 2011-14, 2011-4 IRB 330. **Retire** block to Records Center after 3 years. **Destroy** after 13 years. (b) Applications for changes pertaining to an automatic consent change in accounting methods. **Destroy** block 3 years after processing year.	**Item 17. 10-Year Continuing Adjustment Issues (Routine**). (arranged in 5-year blocks) **Retire** block to Records Center after 3 years. **Destroy** block after 13 years. **Item 26. Changes in Accounting Methods (Routine).** (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. (arranged in 1-year blocks) **Retire** block to Records Center after 3 years. **Destroy** after 13 years. **Item 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) **Destroy** block after 4 years. **Item 26. Changes in Accounting Methods (Routine).** (2) Applications for changes in accounting method and related correspondence pertaining to an automatic consent change in accounting methods. **Destroy** block 3 years after processing year.
21. Earnings and Profits Determinations. (arranged in 1-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.	**RCS 14** **Item 20. Earnings and Profits Determinations (Historical).** (pre-1974 files arranged in 10-year blocks; post-1973 files arranged in 5-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.
22. Municipal Bond Issues. (arranged in 1-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.	**RCS 14** **Item 25. Municipal Bond Issues (Historical).** (files for years 1968-1976 are arranged in 5-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.
23. Closing Agreement Records. (arranged in 1-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block 30 years after the end of the effective period of the closing agreement.	**RCS 14** **Item 21. Closing Agreement Records (Historical).** (post-1967, arranged in 10-year blocks) (1) Copies. **Retire** to Records Center after 2 years. **Destroy** after 20 years. (2) Record copy (original).

	Destroy after 30 years or when no longer needed in current operations, whichever is later.
24. Digest Section Records. Disposition pending NARA re-appraisal. Do not destroy.	**RCS 13** **Item 3. Record Set in the Digest Section.** Formal and informal opinions of the Chief Counsel. **PERMANENT.** **Transfer** to NARA in 5-year blocks, 30 years after the date of the opinion. **Item 4. Record Set in the Digest Section.** IRS rulings approved by the Chief Counsel and digests of these rulings. **PERMANENT.** **Transfer** to NARA in 5-year blocks, 30 years after the date of the ruling.
Items 25-34.	**Reserved** for future additions to the "Legal Advice and Assistance Records" portion of this Schedule, if necessary.
III. Litigation (Civil and Criminal) Records	
35. Routine Cases (Tax). (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises. **Destroy** block after 10 years.	**RCS 13** **Item 9. Closed Legal Case Files.** Produced in the National Office Enforcement Litigation organization. (2) Other than significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 10 years after the case is closed. **Item 11. Closed Legal Case Files.** Pertaining to matters involving the disclosure of IRS documents and/or testimony pursuant to the Internal Revenue Code, FOIA, or the Privacy Act in the Disclosure Litigation organization. (2) Other than significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 5 years after the case is closed. **RCS 15** **Item 10. Closed Regional Legal Files.** Dealing with tax court and refund litigation matters. (2) Other than significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 10 years after case is closed. **Item 12. Internal Control Records.** (Obsolete) 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. (1) Other than significant records. **Destroy** 10 years after case is closed. **Item 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. (2) Other than significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 10 years after case is closed. **Item 21. Control Records.** Form 1786 (or equivalent), General Litigation Cards-Control card record on all types of cases pending or closed General Litigation function. (2) Other than significant cases. **Destroy** 10 years after case is closed. **Item 30. Opinion or Miscellaneous Regional Case Files.** Produced in connection with criminal tax matters. **Retire** to Records Center on a selective basis 3 years after case is closed. **Destroy** 10 years after case is closed. **Item 47. Closed Regional Legal Case Files.** Produced in cases involving disclosure matters arising under the Internal Revenue Code, FOIA, or the Privacy Act. (2) Other than significant cases. **Retire** to Records Center 3 years after case is closed. **Destroy** 5 years after case is closed. **Item 48. Control Records.** (Obsolete) 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, FOIA, and the Privacy Act. (2) Other than significant cases. **Destroy** 5 years after case is closed.
36. Significant Cases (Tax). (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises **Destroy** block after 30 years.	**RCS 13** **Item 9. Closed Legal Case Files.** Produced in the National Office Enforcement Litigation organization. (1) Significant cases. **Retire** to Records Center 1 year after the case is closed. **Destroy** 30 years after the case is closed. **Item 11. Closed Legal Case Files.** Pertaining to matters involving the disclosure of IRS documents and/or testimony pursuant to the Internal Revenue Code, FOIA, or the Privacy Act in the Disclosure Litigation organization. (1) Significant cases.

	Retire to Records Center 1 year after the case is closed. **Destroy** 20 years after the case is closed. **RCS 15** **Item 10. Closed Regional Legal Files Dealing With Tax Court and Refund Litigation Matters.** (1) Significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 30 years after case is closed. **Item 12. Internal Control Records.** (Obsolete) (2) Significant records. **Destroy** 30 years after case is closed or when no longer required, whichever is earlier. **Item 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. (1) Significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 25 years after case is closed. **Item 21. Control Records.** (1) Significant cases. **Destroy** 25 years after case is closed. **Item 47. Closed Regional Legal Case Files.** Produced in cases involving disclosure matters arising under the Internal Revenue Code, FOIA, or the Privacy Act. (1) Significant cases. **Retire** to Records Center 1 year after case is closed. **Destroy** 30 years after case is closed. **Item 48. Control Records.** (1) Significant cases. **Destroy** 30 years after case is closed.
37. Routine Cases (Non-tax). (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises **Destroy** block after 5 years.	**RCS 13** **Item 10. Closed Legal Case Files.** Pertaining to non-tax civil and criminal matters in the GLS organization. (2) Other than Significant Cases. **Destroy** 5 years after the close of case.
38. Significant Cases (Non-tax). (arranged in 1-year blocks) **Retire** block to Records Center after 1 year. Space permitting, cases may be retained on premises **Destroy** block after 20 years.	**RCS 13** **Item 10. Closed Legal Case Files.** Pertaining to non-tax civil and criminal matters in the GLS organization. (1). Significant cases. **Retire** to servicing Records Center 1 year after close of case. **Destroy** 20 years after case is closed.

39. Actions on Decisions. (arranged in 1-year blocks) **Note: This item/disposition crosswalk is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** **Retire** block to Records Center after 2 years. **Destroy** block after 30 years.	**RCS 13** **Item 6. Copies of Appeals and Tax Court Briefs.** **Retire** to Records Center when 20 years old. **Destroy** when 30 years old. **RCS 14** **Item 50. Court Decision Files (post-1967 decisions).** (arranged in 10-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block after 20 years.
Items 40-49.	**Reserved** for future additions to the "Litigation (Civil and Criminal) Records" portion of this Schedule, if necessary.
IV. Published Guidance Records	
50. Regulations. Disposition pending NARA re-appraisal. Do not destroy.	**RCS 13** **Item 5. Closed Legal Files.** **Retire** to Records Center 6 years after the case is closed. **Destroy** 25 years after the case is closed. **RCS 14** **Item 39. Legislative and Regulations Projects.** (1) Pre-1988 Files. (arranged in 1-year blocks) **Retire** to Records Center 1-year after closed. **Destroy** block 20 years after closed. (2) Post 1988 Files. (arranged in 5-year blocks) **Retire** to Records Center after 2 years. **Destroy** block after 20 years.
51. Revenue Rulings, Revenue Procedures, Notices and Announcements (other than Ministerial). (arranged in 2-year blocks by publication number) Disposition pending NARA re-appraisal. Do not destroy.	**RCS 14** **Item 31. Revenue Rulings.** (arranged in 2-year blocks by Revenue Ruling number) **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. **Item 32. Revenue Procedures.** (arranged in 2-year blocks by Revenue Procedure number)

	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. **Item 36. Internal Revenue Bulletin Announcements and Notices.** (arranged in 2-year blocks) **Retire** block to Records Center after 2 years. **Destroy** block after 10 years.
52. Ministerial Revenue Procedures, Announcements and Notices (and Published Guidance Project [PGP] Matters that are closed without action). **Destroy** after 3 years.	**NEW.**
Items 53-62.	**Reserved** for future additions to the "Published Guidance Records" portion of this Schedule, if necessary.
V. Legislation, Legislative Proposals and Congressional Oversight.	
63. Legislation and Proposed Legislation. **PERMANENT.** **Cut off** files at the end of each Congressional Session. **Retire** to Records Center after 5 years. **Transfer** to NARA after 20 years. ***Note:*** Keep in accordance with Item 50 of this Schedule until final reconciliation of scheduling issues with NARA.	**RCS 13** **Item 5. Closed Legal Files.** **Retire** to Records Center 6 years after the case is closed. **Destroy** 25 years after the case is closed. **RCS 14** **Item 39. Legislative and Regulations Projects.** (1) Pre-1988 Files. (arranged in 1-year blocks) **Retire** to Records Center 1-year after closed. **Destroy** block 20 years after closed. (2) Post 1988 Files. (arranged in 5-year blocks) **Retire** to Records Center after 2 years. **Destroy** block after 20 years.
64. Congressional Correspondence. **Cut off** files at the end of each Congressional Session. **Retire** to Records Center after 5 years. **Destroy** after 10 years.	**NEW.**

65. Government Accountability Office Records. **Cut off** closed cases at the end of each calendar year. **Retire** to Records Center after 2 years. **Destroy** after 20 years.	**NEW.**
66. Internal Audit Reports. **Destroy** 3 years after completion of report.	**RCS 14** **Item 8. Internal Audit Reports.** Includes related work papers and correspondence, including reports on surveys, special studies and investigations conducted jointly with other organizations. **Excludes** GAO Records covered under Item 65 in this Schedule. **Destroy** 3 years after completion of report.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 15

REGIONAL/DISTRICT COUNSEL

Records Control Schedule (RCS) 15 is obsolete.

Regional/District Counsel records disposition instructions previously published under RCS 15 have been moved for publication in Document 12990 under RCS 14 for the Office of Chief Counsel. See Cross-Walk at end of RCS 14.

RCS 14 consolidates and/or updates the publication of Counsel disposition authorities under RCS 13 for Chief Counsel, RCS 14 for Associate Chief Counsel Offices, and RCS 15.

Note 1: Former RCS 15 Items 14 (*Calendar Files*) and 23 (*Closed Non-Chief Counsel Offers in Compromise*, including Forms 7249-E, F, M-Abstract and Statement*)* are obsolete and do not crosswalk to any items in RCS 14.

Note 2: Since last published, former RCS 15 General Legal Services (GLS) Items 39 (*Closed Regional Legal Case Files*), 40 (*Control Records*), 41 (*Reports*) and 42 (*Copies of General Legal Services Briefs and Decisions*) were cancelled due to reorganization and subsequently covered under RCS 13, Items 1 and 10.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 16

CHIEF FINANCIAL OFFICER (CFO) 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 Servicewide Accountable Officers (including staff in the individual business operating divisions who oversee purchases, authorizations, and vouchers).

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. Collecting Officer, who receives monies owed to the Federal Government and ensures that it is credited to the proper account;

b. 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. Certifying Officer, whose signature on a summary attests to the authenticity of vouchers listed on a schedule.

Budget and apportionment records include various files accumulated by the IRS in the course of formulating its budget for submission to the Office of Management and Budget (OMB) and to the Congress, in defending its request for funding before both sides, and after enactment of an appropriation bill to ensure the funds are used in a way as to suffice for the apropriate period of time.

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.

This transmits revised text for Records Control Schedule (RCS) 16 for Chief Financial Officer (CFO) and Accountable Officer Records. This RCS includes new Item 20 for the *Business Performanace Management System (BPMS)*, and new Items 26-27 for *Governance Board Policy Records.*

References to TRAS have been removed from this Schedule; all legacy paper (travel) records should have been destroyed.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).** Item 6 relating to *GAO Exceptions Files* and Item 13 relating to *Telegrams* have been rescinded by NARA (GRS Transmittal 23), and removed from this Schedule. Records previously covered by these items no longer exist. NARA also rescinded Item 10 relating to *Federal Personnel Surety Bond Files* (GRS Transmittal 23). According to 31 USC 9302, surety bonds posted by the government concerning Federal personnel were discontinued by Public Law 97-258 in 1982.

The general structure of RCS 16 supports the CFO's three Associate CFOs: Corporate Budget, Financial Management, and Corporate Planning/Internal Controls, along with the Division Finance Office's staff embedded across the IRS.

Each ACFO Director also appoints a record custodian (and subsequent records managers as required) to support the CFO Records Manager. These CFO record custodians develop the list of official records maintained according to the disposition instructions and National Archives Records Administration (NARA) rules listed on the CFO RCS16 Records Management SharePoint site.

All CFO Divisions and Business Units Division Finance Offices are required to maintain supporting documentation for all CFO official records listed on the CFO RCS16 Records Management SharePoint site.

The following is a description of the types of records that should be maintained for each file category, disposition instructions, and NARA rules for all official records maintained in RCS16.

ITEM NO.	DESCRIPTION OF RECORDS
1	***Budget Correspondence Files.*** 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. (GRS 1.3, Item 050; Job No. DAA-GRS-2015-0006-0007) **AUTHORIZED DISPOSITION** **Destroy** when 3 years old.
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. a. Budget formulation, estimates, justification, and submission records *(FY2017 and forward).* (GRS 1.3, Item 010; Job No. DAA-GRS-2015-0006-0001) **AUTHORIZED DISPOSITION** **Destroy** 6 years after the close of the fiscal year covered by the budget. b. Records held in office responsible for preparing agency's budget proposal to the White House. (GRS 1.3, Item 040; Job No. DAA-GRS-2015-0006-0005) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the close of the fiscal year covered by the budget. c. Records held at all other offices. (GRS 1.3, Item 041; Job No. DAA-GRS-2015-0006-0006) **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
3	***Budget Reports Files.*** Periodic reports on the status of appropriation accounts and apportionment.

	a. Annual report (end of fiscal year). (GRS 1.3, Item 030; Job No. DAA-GRS-2015-0006-0003) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old. b. All other reports. (GRS 1.3, Item 031; Job No. DAA-GRS-2015-0006-0004) **AUTHORIZED DISPOSITION** **Destroy** when 3 years old.
4	***Budget Apportionment Files.*** Apportionment and reapportionment schedules, proposing quarterly obligations under each authorized appropriation. (GRS 1.3, Item 020; Job No. DAA-GRS-2015-0006-0002) **AUTHORIZED DISPOSITION** **Destroy** 6 years after the close of the fiscal year.
5	***Financial Transaction Records (FTR).*** Records included in this file are maintained by Accountable Officers to account for the availability and status of public funds, and are retained to enable GAO, Office of Inspector General, or other authority audit. Financial transaction records include those created in the course of procuring goods and services, paying bills, collecting debts, and accounting for all finance activity as described below under a-c: (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation. a. Procuring Goods and Services: Includes records pertaining to acquisition of physical goods, products, personal property, capital assets, infrastructure services such as utilities, and contracted personnel services to be used by the IRS. b. Collecting Debts: Includes the collection of income from all sources (excluding taxation). Collection records document collection of from all sources excluding administration claims, taxation, and Congressional appropriation. c. Accounting: Includes records pertaining to the recording, classifying and summarizing of financial transactions and events related to assets, liabilities, revenue from all sources, and expenses to all payees to support financial reporting, enable audit, and accumulate and generate management information to assist in establishing IRS's resource allocation priorities. **Note 1:** Procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances may have Permanent. value. Notify IRS Records Office for further guidance. **Note 2:** Accounts and supporting documents pertaining to American Indians are not authorized for disposal. Such records should be reviewed and scheduled appropriately (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. **Note 3:** The Comptroller General has the right to require an agency to retain any portion of these records for a period up to 10 years.
6	**Reserved.**

7	***Certificates Settlement Files.*** Certificates and settlement of accounts of accountable officers, statements of differences and related records. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements. **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation. b. Certificates covering period settlements. **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation.
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 5 of this Schedule. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation
9	***Accounting Administrative Files.*** Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations. (GRS 1.1, Item 001; Job No. DAA-GRS-2016-0013-0001) a. Files used for workload and personnel management purposes. **AUTHORIZED DISPOSITION** **Destroy** when 3 years old. b. All other files. **AUTHORIZED DISPOSITION** **Destroy** when 3 years old.
10	**Reserved.**
11	***Gasoline Sales Tickets.*** Sales tickets in support of paid vouchers for credit card purchases of gasoline. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation.
12	**Telephone Toll Tickets.** Toll tickets filed in support of telephone toll call payments. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation.
13	**Reserved.**
14	***Administrative Claims Files.*** 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). (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action. 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. (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action. 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. (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action. b. Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action. (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action. c. Claims that the agency administratively determines are not owed to the United States after collection action was initiated. (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action. 3. Claims files that are affected by a court order or that are subject to litigation proceedings. (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action.
15	***Waiver of Claims Files.*** 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). (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001)

	AUTHORIZED DISPOSITION **Destroy** 7 years after final action. b. Denied waivers. (GRS 1.1, Item 080; Job No. DAA-GRS-2017-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years after final action.
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 (ROTER) 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-07-5) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded, obsolete, or when no longer needed. **[Note: DCIs are to be filed in corresponding case files.]**
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached files received from IMF or BMF after successful entry and verification into the system. (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. (Job No. N1-58-09-113) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.
19	**Reserved.**
20	***Business Performance Management System (BPMS).*** (A) Inputs: Information is provided by existing IRS internal systems and applications. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when data have 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 system includes data such as Critical Measures, Weekly/Monthly performance data, division reports and other supporting documents for the SP&B/PM cycle. (Job No. N1-58-12-14) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 7 years old. (C) Outputs: Ad hoc reports related to strategic planning, budget and performance management processes. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when the agency determines that they are no longer needed for administrative, legal, audit, or other operational purposes.
21	***Agency Financial Statements and Related Audit Records, Including All Other Reports***. Includes records such as purchase orders and contracts, invoices, appraisals, costing and pricing data, transactional schedules, titles, transfers, acceptance and inspection records, asset retirements, excess and disposal records, plant accounting cards and ledgers pertaining to structures, and correspondence and work papers. (GRS 1.1, Item 020; Job No. DAA-GRS-2013-0003-0011) **AUTHORIZED DISPOSITION** **Destroy** 2 years after completion of audit or closure of financial statement/accounting treatment/issue.
22	***Property, Plant and Equipment (PPE) and Other Asset Accounting.*** Includes records necessary for documenting the existence, acquisition, ownership, cost, valuation, depreciation, and classification of fixes assets such as real property, capitalized personal property, internal use software, equipment, and other assets and liabilities reported on the IRS annual financial statements (IRS net worth or financial position), and non-capitalized but monitored PP&E. (GRS 1.1, Item 030; Job No. DAA-GRS-2013-0003-0004). **AUTHORIZED DISPOSITION** **Destroy** 2 years after asset is disposed of and/or removed from agency's financial statement.
23	***Cost Accounting for Stores, Inventory, and Materials.*** Includes records providing accountability for receipt and custody of materials and showing accumulated cost data, including the direct and indirect costs of production, administration, and performance of program functions of the agency. (GRS 1.1, Item 040; Job No. DAA-GRS-2013-0003-0012). **AUTHORIZED DISPOSITION** **Destroy** when 3 years old.
24	***Contractors Timekeeping Files***. IRS copy of contractors' payrolls for contracts including all supporting documentation to support validation and audit. (GRS 1.1, Item 050; Job No. DAA-GRS-2013-0003-0003) **AUTHORIZED DISPOSITION** **Destroy** 3 years after completion of contract or conclusion of contract being subject to an enforcement action, but may be longer if business use exists.
25	***Management Controls and Oversight.*** Includes audit and inspection records, internal and external reports the IRS maintains supporting IRS self-inspection programs, all

	records supporting external Federal reporting requirements, and supporting documentation for Congressional inquiries. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001). a. Management Controls and Oversight. **AUTHORIZED DISPOSITION** Destroy 6 years after audit or reporting use. b. High Interest Management Controls and Oversight. **AUTHORIZED DISPOSITION** Destroy 6 years after audit or reporting use. **Note 1: Procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances may have Permanent. value. Notify IRS Records Office for further guidance.**
26	**Top-Level and Business/Functional-Level Governance Board Policy Records:** This series covers policy records created or maintained by 1) top-level governance boards, on which the Commissioner or a deputy commissioner acts as the chair and/or final decision maker (as identified in the Charter) and 2) business/functional-level governance boards, on which a member of the Senior Executive Team acts as the chair and/or final decision maker (as identified in the Charter) while conducting activities such as: • Making or recommending decisions on topics including, but not limited to, policy, resources, risk, and strategy • Holding board meetings • Documenting the establishment and organization of the board, annually reporting on the board's status, and decommissioning the board Governance board policy records may include: • Governance checksheets, charters, charter revisions as reported in annual updates, and decommissioning notices • E-mail correspondence documenting board decisions and other substantive board actions • Meeting minutes or summaries, agendas, and supporting (pre-read) documents, presentations • Decision documents, final reports, and settlement authorities relating to projects and initiatives, and issues that cross functional lines • Records documenting recommendations and proposals from supporting, non-chartered committees/panels, advisory or policy bodies **PENDING DISPOSITION** **PERMANENT.** **Cut off** at the end of the fiscal year. **Transfer** to NARA 15 years after cutoff or upon board decommissioning, whichever is sooner. **Note: This disposition request is pending NARA approval under Job No. DAA-0058-2023-0001-0001. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
27	**Program/Project-Level Governance Board Policy Records:** This series covers policy records created by program/project-level governance boards on which a director or

	senior manager acts as the chair and/or final decision maker (as identified in the Charter) while conducting activities such as: • Making decisions (generally limited to a specific program or project) on topics including, but not limited to, resources, risk, policy, and strategy • Recommending decisions to higher level governance boards on topics including, but not limited to, resources, risk, policy, and strategy • Holding board meetings • Documenting the establishment and organization of the board, annually reporting on the board's status, and decommissioning of the board Governance board policy records may include: • Governance checksheets, charters, charter revisions as reported in annual updates, and decommissioning notices • E-mail correspondence documenting board decisions and other substantive board actions • Meeting minutes or summaries, agendas, and supporting (pre-read) documents, presentations • Decision documents, final reports, and settlement authorities relating to projects and initiatives, and issues that cross functional lines • Records documenting recommendations and proposals from supporting, non-chartered committees/panels, working groups, and advisory or policy bodies **PENDING DISPOSITION** **Cut off** at the end of the fiscal year. **Destroy** 7 years after cutoff. **Note: This disposition request is pending NARA approval under Job No. DAA-0058-2023-0001-0002. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**

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 Schedules (GRS) 3.1 and 3.2 (refer to IR Document 12829); and electronic systems used in tax administration activities are covered in RCS 32.

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 Records Control Schedule (RCS) 17 for Information Technology. This RCS has been updated with the following new items:

Item 31, eAuthentication
Item 32, Information Technology-Security Compliance Monitoring (IT SCM)
Item 33, User Agreements
Item 34, IRS Interactive Networking Site Use Records
Item 35, Data Loss Prevention (DLP) System
Item 36, Cyber Security Data Warehouse (CSDW)

This RCS also includes disposition updates under Item 3 for *Treasury Inspector General for Tax Administration (TIGTA) Audit Reports,* and Item 4(2) for all other copies of *GAO Reports*. Items 17B (*Year 2000 SAT Reports*), 17C (*Year 2000 Reports*) and 24 (*Quarterly Century Date Change Joint Appropriations Committee Report)* have been removed from this Schedule. These items are obsolete, records have fully met their final retentions, and are eligible for immediate destruction (if not already destroyed).

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, unless otherwise specified, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003). Documentation associated with Permanent. electronic systems is Permanent. and must be transferred to NARA with the Permanent. electronic system data (GRS, Item 050; Job No. DAA-GRS-2013-0005-0002).**

To facilitate reference, this Schedule contains a Forms Listing cross-indexed to specific items. An Alphabetical Listing to primary item/series titles has been removed.

ITEM NO	DESCRIPTION OF RECORDS
	ADMINISTRATIVE RECORDS
1	***Correspondence Files.*** 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	**Reserved.** **Note: Item 3(1) previously covered record copies of *Treasury Inspector General for Tax Administration (TIGTA) Audit Reports*; maintained for 10 years after issuance of report under Job No. NC1-58-77-3, Item 1. Record copies are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003).** **Item 3(2) previously covered all other copies of *TIGTA Reports* approved for disposal when 3 years old or when no longer needed for current operations, whichever is sooner. All other (reference) copies should be disposed of when no longer needed.**
4	***GAO Reports.*** (1) Record copy of IT (formerly Information Systems, 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) **Reserved.** **Note: Item 4(2) previously covered all other copies of *GAO Reports* approved for disposal when 3 years old under Job No. N1-058-97-4, Item 4(2). These copies are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003).**

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) **Reserved.** **Note: This Item previously covered *Year 2000 SAT Records* approved for destruction 1 year after obtaining year 2000 certification under Job No. N1-58-99-2. All records are eligible for immediate destruction.** (C) **Reserved.** **Note: This Item previously covered *Year 2000 Reports* approved for destruction when 5 years old under Job No. N1-58-99-2. All records are eligible for immediate destruction.**
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	***Knowledge Incident Problem Service Asset Management* (*KISAM*, formerly *Information Technology Assets Management System (ITAMS)*.** KISAM 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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: KISAM consists of two primary modules, AssetCenter and ServiceCenter (each containing an audit trail of operations). (Job No. N1-58-10-3) (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. KISAM also provides a centralized database of all non-IT personal property that meets IRS's inventory threshold. Non-IT assets inventoried on KISAM 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. KISAM 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. KISAM 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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.
24	**Reserved.** **Note: This Item previously covered *Quarterly Century Date Change Joint Appropriations Committee Report* approved for destruction when 21 years old under Job No. N1-58-00-2. All records are eligible for immediate destruction.**
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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-11-5) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **Note: There are no physical connections to other systems for output from WRMS.** **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for business.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-32) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) (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.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-10-1) **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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) (1) Charge-out, media shipment and location report (formerly 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.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-10-11) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the FY. **Delete/Destroy** 3 years after cutoff.
30	**Reserved.**
31	***eAuthentication (eAuth).*** The eAuthentication Framework authenticates U.S. taxpayers for use of select IRS online public applications and services. The Framework requires each taxpayer to register and create a user profile. The system performs an ID proofing service to ensure only valid taxpayers are permitted access. (Job No. N1-58-12-6) **AUTHORIZED DISPOSITION** **Delete** user profile 7 years, 6 months after account expiration. **Note: eAuth is scheduled to be decommissioned in Fiscal Year 2023. Final data disposition actions are under review. Check with the IRS Records Office (*Records Management) regarding status.**

32	***Information Technology-Security Compliance Monitoring (IT SCM).*** Information contained in the system consists of information related to audit, risk, policy, information security and incident management. Metric information related to the testing results of new systems, disaster recovery, and FISMA will also be captured and reported. (Job No. DAA-0058-2012-0008-0001) **AUTHORIZED DISPOSITION** **Delete** when 3 years old.
33	***User Agreements.*** The IT User & Networks Services collects user agreements from employees regarding the use of personal equipment such as IPADs, smartphones, and other electronic devices to conduct government business. (Job No. DAA-0058-2013-0001-0001) **AUTHORIZED DISPOSITION** **Destroy** 3 years after termination of agreement.
34	***IRS Interactive Networking Site Use Records.*** Records documenting activity on social networking sites where interaction with site users and IRS occur. Activity capture records include periodic and/or scheduled screen shots detailing content posted by IRS, links to content hosted on IRS-owned web sites, discussion topics posted by IRS, comments to IRS posts/discussions by users subscribed to networking sites/services, and comments posted by IRS employees. **Note:** Some networking sites are used by IRS strictly for publishing information that is already scheduled and maintained in accordance with previously approved Records Control Schedule items (including IRS.gov). Those records series are not covered by this Schedule. This Schedule applies to content and interaction on sites that are directly supported and/or linked to publically available IRS information, but unique in its dissemination and capture. (Job No. DAA-0058-2013-0003-0001) **AUTHORIZED DISPOSITION** **Cut off** 6 months after the beginning of the FY. **Delete/Destroy** 6 months after cutoff.
35	***Data Loss Prevention (DLP) System.*** The Data Loss Prevention tool blocks outbound disclosues of Personally Identifiable Information (PII) and logs incidents temporarily within the application console for review and remediation. This tool helps IRS employees avoid inadvertent IRM violations and increases their awareness about safe practices. System contains details of any PII data breach event. These details include sender information, recipient email address, and the email or web traffic contents of the potential incident. (Job No. DAA-0058-2013-0010-0001) **AUTHORIZED DISPOSITION** **Cut off** upon close of event. **Delete/Destroy** 90 days after cutoff or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later. Incidents which are referred to incident-review organizations (i.e. PGLD, CSIRC, and TIGTA) may require longer DLP retention, pending the completion of any necessary data sharing. At that point, incident information will follow the review organization's retention policies.

36	***Cyber Security Data Warehouse (CSDW).*** A. Data Management - SAS Scalable Performance Data Server (SPDS) Data. Information includes searchable, indexed structured data parsed from raw logs, SQL access for reporting and analysis, directly accessible by SAS client applications, and volume-level encryption. (Job No. DAA-0058-2013-0008-0006) **AUTHORIZED DISPOSITION** **Cut off** at the end of the FY. **Destroy** 7 years after cutoff. B. Data Management - Unmodified Raw Log 7zip Archive. Information includes compressed original raw device logs and volume-level encryption data. (Job No. DAA-0058-2013-0008-0007) **AUTHORIZED DISPOSITION** **Cut off** at the end of the FY. **Destroy** 7 years after cutoff.

FORMS LISTING FOR INFORMATION TECHNOLOGY (All forms listed below are obsolete and will be removed from this Schedule when next published.)

Form No.	Title	Item No.
3220	Mass Media Storage	28(C)(1)
4537	Roster of Eligible's for Promotion and Promotion Certificate	7
5715	Systems Production Evaluation Report	21
9180	Project Funding Agreement	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)
9556	System Change Request (SCR) Input Record	14(6)
9557	System Change Request (SCR) Comment Input Record	14(6)
9796	FSP/PRP Registration, Update and System Identification	13(3)
10068	Project Change Request	13(3)
10100	AIS Personal Computer Security Accreditation/Plan	20(3)B
10524	Security Accreditation for New System	20(3)
10888	Request for ADP Assistance	13(3)
13089	Hardware – Software Configuration	14

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.

This transmits revised text for Records Control Schedule (RCS) 18 for Enterprise Computing Center-Detroit. The records disposition authorizations are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

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. Series Item 70 for the retired *Technical Information Exchange System (TIES)* is now reserved.

To facilitate reference, this Schedule contains a Forms Listing cross-indexed to specific items. An Alphabetical Listing has been removed.

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.
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.
9	***Management Document Distribution Control.*** These records are used to control and distribute internal management documents. (Job No. NN-173-170, Item 19) **AUTHORIZED DISPOSITION** **Destroy** when superseded.
10	***Audit Inventory and Production Reports.*** (Job No. NC1-58-78-10, Item 22) **AUTHORIZED DISPOSITION** **Destroy** 90 days after data is recorded and balanced.
11	***Intermediate Documents for Mechanized Reporting Systems.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 90 days after data conversion and verification.
12	***Statistics of Income Historical Tape Files.*** Corporation, Source Book of Statistics of Income, annual; and Individual Tax Model File, annual. (Job No. NN-173-170, Item 31) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retain** record copy of all historical tape files. **Transfer** one copy, along with documentation to the National Archives upon notification by SOI Division. **Note: This series is no longer created, and will be removed from this Schedule when legacy records reach their final disposition date in 2038.**
13	***Statistics of Income Narrative and Statistical Reports.*** (Job No. NC1-58-78-10, Item 31) **AUTHORIZED DISPOSITION** **Secure approval from SOI Division to destroy** (forward or destroy) records 90 days after data is recorded and balanced. **Note: This series is no longer created, and will be removed from this Schedule when legacy records reach their final disposition date in 2038.**
14	***Criminal Investigation Division Reports.*** (Job No. NC1-58-78-10, Item 34) (1) Source Documents. **AUTHORIZED DISPOSITION** **Destroy** 18 months after the documents are processed. (2) Other Documents. **AUTHORIZED DISPOSITION** **Destroy** 90 days after data is recorded and balanced.

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) (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 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)

	AUTHORIZED DISPOSITION **Destroy** 1 year after final perfected master file is created.
25	***PR&C Master Files Tape.*** Machine-readable files containing TCMP selection identification, district responsible for investigation or examination, and status. (Job No. N1-58-93-3, Item 25) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed for reference.
26	***Quality Assurance Checksheets.*** (Job No. N1-58-93-3, Item 26) **AUTHORIZED DISPOSITION** **Destroy** when 1 year old.
27	***TCMP Checksheet.*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center after TCMP file is perfected. **Destroy** when 8 years old.
28	***Special Project Booklet (SPB) for Checksheet Processing.*** 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) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old.
29	***File Definition or Data Dictionary.*** 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) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retire** to Records Center when 10 years old. **Transfer** to the National Archives when 30 years old.
30	***Computer Run Documentation Profile.*** 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) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old.
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.
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.
	MICROFILM RECORDS. **Note: The following 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 exempt organization 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) **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 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-23) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-22) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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. (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 two extracts are usually referred to as one, using the singular grammatical form. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-24) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

	Destroy when obsolete, superseded, or no longer needed for business, 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. (A) Inputs: Includes payer/payee addresses based on a single tax year from extracted from the Information Returns File. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 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. (Job No. N1-58-09-19) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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. (A) Inputs: Includes 1099 and W-2 data from the Office of Child Support Enforcement. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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). (Job No. N1-58-09-18) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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). (A) Inputs: Data inputted to the State Levy Processing System is derived completely from the Information Returns File (IRF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Temporary.** The Information Returns File (IRF) is a scheduled record under RCS 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. (Job No. N1-58-09-20) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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 data is extracted to create a file of taxpayers that filed a Tax Return for the associated Tax Year. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-21) **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. (Job No. N1-58-09-21) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 6 years after cutoff.
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. (A) Inputs: Includes data extracted from the Individual Master File (IMF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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). (Job No. N1-58-09-16) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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. (A) Inputs: Data is extracted from the Individual Master File (IMF) and Individual Returns Transaction File (IRTF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-17) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or no longer needed for business, 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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-45) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached files and data immediately following validation of printing of CP2000 Notices and output to the STATES System. **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.**
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. **Note: When this Schedule was last published in November 2017, records related to Hurricane Katrina and Hurricane Rita were under a legal hold which**

	precluded their destruction. NARA's Office of General Counsel lifted that hold in March 2020, and normal disposition actions should have resumed. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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). (Job No. N1-58-09-60) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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** 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.
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), External Customer Data Store (ADBTECDS, formerly Third Party Data Store), 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 External Customer Data Store (PTINECDS, formerly 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 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 External Customer Data Store (ADBECDS, formerly 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 External Customer Data Store, (PTINECDS, formerly 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.
66	***Distribution Channel Management System (DCM).*** The Distribution Channel 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. (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 External Customer Data Store (ECDS, formerly Third Party Data Store TPDS). The MS SQL table information is received from the Electronic Tax Administration Research and Analysis System (ETARAS). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-69) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.
67	***Base Inventory Master File System (DIMF BIMF)*** stores historical information on the numbers and types of examinations conducted in Tax Exempt and Government Entities (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, 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-75) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.
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) (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.
69	**Reserved.**
70	**Reserved.** **Note: This Item previously covered the retired *Technical Information Exchange System (TIES)* with data approved for destruction in October 2014, under Job No. N1-58-09-112. Knowledge Incident/Problem Service Asset Management (KISAM) assumed TIES functionality (see RCS 17, Item 23).**
71	***Calling Card Ordering System (CCOS)*** provides a Servicewide online ordering, inventory and tracking system for all calling cards used at the IRS. (A) Inputs: Calling Card requestor information obtained from hardcopy submissions of Form 12836, Calling Card Order Form or the Intranet Calling Card Order Form. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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 requested (Domestic or International), and the calling card number. Data also includes managers' names, contact information, and calling card approvals. (Job No. N1-58-09-111) **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 Servicewide 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded, obsolete, or when no longer needed.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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.

	(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). (Job No. N1-58-11-19) **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.

FORMS LISTING

FORM NO.	TITLE	ITEM NO.
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 for Enterprise Computing Center-Martinsburg (ECC-MTB). The records disposition authorizations are based upon administrative determinations of the Internal Revenue Service and authority of the Archivist of the United States. Changes to this RCS include a change in Item 54 system name from Third Party Data Store (TPDS) to External Customer Data Store (ECDS) and new Items 90 (*Streaming Data Monitoring Tool*, SDMT), 91 (*Information Technology Operational Reporting*, ITOR, System 7.5), and 92 (*Late Reply Tool/Audit Recon*, LRT/AR, System). Items 79 (*Information Returns Statistics of Income [IR SOI] System)* and 80 (*Statistics of Income Distributed Processing System [SOI DPS]*) have been deleted; they are non-recordkeeping. Updates to Item 81 *Modernized e-File (MeF) System* (including Modernized Tax Return Database (MTRDB) data repository retentions) are pending NARA approval.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

A previously published Alphabetical Listing of Schedule items has been removed.

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. (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 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.
10-20	**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. **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. **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** **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 2.7.4.
33-40	**Reserved.**
	INFORMATION RETURNS PROCESSING RECORDS
41-46	**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. (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. (A) Inputs: CAWRS 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. (Job No. N1-58-09-12) **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. (Job No. N1-58-09-12) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the processing year. **Destroy** when obsolete, or no longer needed.
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. (A) Inputs: Information is received from the Individual Master File (IMF) and Business Master File (BMF). (Job No. N1-58-09-13) **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. (Job No. N1-58-09-13) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the processing year. **Destroy** when obsolete or when no longer needed.
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 inquires. 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.

	(A) Inputs: Includes IR Form 12175 *Third Party Contact Report Form*. (Job No. N1-58-09-29) **AUTHORIZED DISPOSITION** **Cut off** at the end of the processing year. **Hold** in office. **Retire** to Records Center 1 year after cutoff. **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. (Job No. N1-58-09-29) **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.**
54	***External Customer Data Store (ECDS,* formerly Third Party Data Store TPDS).** This 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. ECDS monitors information regarding electronic tax return originators, transmitters, software developers, and Intermediate Service Providers, who have applied to participate in the IRS E-File. (A) Inputs: Inputs to the data store include IRS E-File, Participants Acceptance Testing System, and the Preparer 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. (B) System Data: ECDS data includes the external customer 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 ECDS 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. The IRS adds the results of the Suitability checks to the record. (Job No. N1-58-09-28) **AUTHORIZED DISPOSITION** **Archive** Applications of individuals and companies when no longer participating in E-File. **Mark** Application Status as "Deleted". **Destroy** Application and all other related information in ECDS 3 years after the e-file application has been moved to a status of "Deleted". (C) Outputs: Internal Revenue Service employees use the ECDS to access information on the individual 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 ECDS 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.
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. (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 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. (Job No. N1-58-09-39) **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.
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. (A) Inputs: The inputs to the Management Information System (MIS) consist of existing reports or data files generated from a wide range of systems. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached input files, data, and reports immediately following validation in the Management Information System (MIS). **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 reposited in the data warehouse on a wide variety functions including, but not limited to collections, underreporting, manpower, resources, projections, etc. (Job No. N1-58-09-38) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 3 years old, or when obsolete or no longer needed, 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. (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 Mainline Framework (GMF); Generalized Unpostable Framework (GUF); Individual Master File Outputs (IMF OUTPUTS), and; Remittance Processing System Pre-Mainline (RPS-PM). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-37) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 IRS Records Control Schedules.
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 Processing System (IRMF) documents. Matches showing unearned-income are extracted. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-41) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 IRS Records Control Schedules.**
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-44) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.
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). (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-49) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached files, data and/or reports when no longer needed.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-53) **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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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 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.
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.

	(A) Inputs: Inputs to the Spouse Address Check (SPA) System are received from a UNYSIS Program (URx34) that creates a disk file for processing. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-63) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.
63	***Electronic Tax Law Assistance (ETLA) System.*** Electronic Tax Law Assistance (ETLA) receives electronically submitted tax law questions from the IRS web site 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. (A) Inputs: Inputs to the Electronic Tax Law Assistance (ETLA) System consist of various taxpayer input, including Form 8857 *Request for Innocent Spouse Relief.* (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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: (Job No. N1-58-09-55) 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 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.
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 UBHW 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	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. (Job No. N1-58-09-58) **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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **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. (Job No. N1-58-09-65) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-74) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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.**
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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**. (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. (Job No. N1-58-09-67) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.**
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. **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 RCS 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 RCS for that system.**
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-68) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** batch files after posting to the Master File.
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. (A) Inputs: Written requests for letter forwarding. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	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. (Job No. N1-58-09-78) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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) (A) Inputs: Inputs to the Notice Review Processing System (NRPS) are extracted from the IBM Mainframe and Online Notice Review System (OLNR). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-83) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** batch files after posting to the OLNR.

	Note: The official records of Notices are maintained for 4 years after year of processing in the Online Notice Review System scheduled under RCS 29, Item 116.
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. (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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. (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. (Job No. N1-58-09-82) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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 OLNR. **Note: The official records of Notices are maintained for 4 years after year of processing in the Online Notice Review System scheduled under RCS 29, Item 116.**
73	***Quarterly Bank Extract (QBE) System.*** Quarterly Bank Extracts (QBE) receives quarterly extracts from Individual Master File (IMF) and Business Master File (BMF) 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.

	(A) Inputs: Inputs to the Quarterly Bank Extract System (QBE) are extracted from the Individual Master File (IMF) and Business Master File (BMF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 form the TIF. (Job No. N1-58-09-79) 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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 RCS 32, Item 35.**
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 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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-92) **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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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. (A) Inputs: Inputs to the Federal-State IRMF Extract (Fed-St IRMF EXT) are extracted from the Information Returns Master File (IRMF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-90) **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.
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.

	(A) Inputs: Inputs to the Electronic MFTRA System (ELEC MFTRA) are extracted from the Individual Master File (IMF) and Business Master File (BMF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-93) **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.
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-84) 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]). 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 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Cut off** at the end of the processing year. **Delete/Destroy** 18 months after cutoff.
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 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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-89) 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 ultimately become case work for Adjustments CSRs. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes. **Note: CIS outputs are retained in the recipient systems as the official records.**
79	**Reserved.**
80	**Reserved.**
81	***Modernized e-File (MeF) System.*** The Modernized e-File System (MeF) accepts, collects, validates, prepares for downstream processing, and retains taxpayer data including, return forms series families relating to corporations, individuals, estates/trusts, exempt organizations, partnerships, employers, excise tax and extensions with 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 stores accepted returns in the Modernized Tax Return Database (MTRDB). The MTRDB is the data repository for MeF and is the authoritative system of record for original accepted tax returns that are electronically filed by taxpayers, tax practitioners, and authorized return submitters. MeF also collects 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. (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 Filer Identification Numbers (EFINs) to all Providers and assigns Electronic Transmitter Identification Numbers (ETINs) to Transmitters, Software Providers, and Online Providers. The following forms (and any attachments to parent forms) are currently e-filed through the MeF platform as inputs (**Note:** Forms 1040-EZ and 1040-A are obsolete as of 2018, and other forms might follow. All obsolete forms should be maintained in the system until end of approved retention period): Corporations: Forms 1120, 1120-F, and 1120S. Individuals: Forms 56; 1040 (Sch 1, 2 and 3, and EIC), 1040-A, 1040-EZ ,1040-NR, 1040-PR, and 1040-SS. Estates/Trusts: Form 1041.

Exempt Organizations: Forms 990, 990-EZ, 990-N (e-Postcard), 990-PF and 990-T; 1120-POL; 4720; 5227; 5330; 8038-CP.

Partnerships: Forms 1065 and 1065-B.

Employers: Forms 940 and 940-PR; 941, 941-PR and 941-SS; 943 and 943-PR; 944; 945; 1042.

Excise Tax: Forms 720; 2290; 8849 (Schedules 3, 5, 6 only).

Extensions: Forms 2350; 4868; 7004; 8868; 9465.

MeF also supports a Federal/State program that consists of a single point of submission and retrieval for all registered transmitters and State agencies. This Federal/State initiative includes Corporations, Partnerships and Exempt Organizations. Additional MeF information can be found in Publications 4163 and 4164. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

AUTHORIZED DISPOSITION
Delete/Destroy electronic data after successful entry and verification into the MTRDB repository.

(B) System Data: Rejected MeF returns will be stored on the MeF System for 1 year, then deleted. MTRDB only receives information on MeF returns that are accepted for processing and consists of the contents of all transmissions files from taxpayers.

Note: The following updated disposition requests are pending NARA approval. All system data was previously approved for a 75-year retention under Job No. N1-58-09-98. The following retentions are by default; forms attached to different form families (will be retained in association with that form family). Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.

PENDING DISPOSITION
1. **The retention period is 6 years after the end of the processing year** unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due for the following MTRDB forms: Form 56, Form 720, Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 945 Form 990, Form 990-EZ, Form 990-N, Form 990-PF, Form 990-T, Form 1040 (Sch 1, 2 and 3, and EIC), Form 1040-A, Form 1040-EZ, Form 1040-NR, Form 1040-PR, Form 1040-SS, Form 1041, Form 1042, Form 1065, Form 1065-B, Form 1120-POL, Form 2290, Form 2350, Form 4720, Form 4868, Form 5227, Form 5330, Form 7004, Form 8849, Form 8868, and Form 9465.

PENDING DISPOSITION
2. **The retention period is 30 years after the end of the processing year** for the following MTRDB form: Form 8038-CP.

PENDING DISPOSITION
3. **The retention period is 50 years after the end of the processing year** for the following MTRDB forms: Form 1120, Form 1120-F, and Form 1120S.

(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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.**
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 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. (Job No. N1-58-09-99) **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). (Job No. N1-58-09-99) 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.
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 URP 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. 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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-100) **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). (Job No. N1-58-09-100) 1. Daily Inventory Analysis Report. **AUTHORIZED DISPOSITION** **Delete/Destroy** after End-Of-Month Balancing Operations have been completed. 2. Monthly Inventory Analysis Report. **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.
84	***e-Help Support System (EHSS).*** The e-Help Support System (EHHS) 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.

	(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 External Customer Data Store (ECDS, formerly Third Party Data Store TPDS). ECDS is used to record and monitor the information about e-services users. This application system is part of e-services. With the ECDS Interactive Interface, an interactive system between ECDS and EHSS is created. Customer information is shared with EHSS within 5 seconds of any addition, deletion, or change in ECDS. With the implementation of the External Customer Data Store (ECDS) 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 Transmitter Control Code (TCC) to search and authenticate customers. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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). The (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). (Job No. N1-58-09-110) **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. (Job No. N1-58-09-110) **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.
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. (A) Inputs: The Returns Transaction File On-Line System (RTFOL) maintains data extracted from the Returns Transaction File. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **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. (Job No. N1-58-09-109) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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. (A) Inputs: The Business Returns Transaction File On-Line (BRTFOL) System maintains data extracted from the Returns Transaction File. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-108) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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. (A) Inputs: The Social Security Administration - Railroad Retirement Board 1099 System (SSA - RRB 1099) maintains 1099 data transmitted from the Social Security Administration. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-107) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-10-22) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** Destroy when no longer needed for audit or operational purposes, whichever is later.
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 withholdings are reported on various tax international returns prepared by or for those foreigners or foreign entities, and then submitted to the IRS. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. (Job No. N1-58-11-20) 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.
90	***Streaming Data Monitoring Tool (SDMT).*** SDMT (Splunk) receives security and activity event logs from the eAuthentication System via syslog input. The system will collect and store PII received. (Job No. DAA-0058-2016-0007-0001) **AUTHORIZED DISPOSITION** **Delete/Destroy** after 7 years. Maintain online for 2.5 years. Maintain near-line for an additional 4.5 years, then delete.
91	***Information Technology Operational Reporting (ITOR) - System 7.5.*** For each relevant transaction processed by the Affordable Care Act (ACA) System, a record is written to their ITOR log file. Each record contains 11 data elements that contain information such as timestamps, success/failure of the transaction, application identification, etc. At a scheduled time, the ACA System either transmits their file to ESB or ESB picks up their file. ESB then transmits the data to the Enterprise Informatica Platform (EIP) server where the data is loaded into the ITOR repository listed in the Big Data Analytics (BDA - Sys 7) database. Selected ACA systems create an ITOR log file to capture their operational metrics. Currently there are four systems that create ITOR log files: (1) Integrated Enterprise Portal (IEP) - System 2, (2) ACA Verification System (AVS) - System 86, (3) ACA Information Returns (AIR) - System 12, and (4) Enterprise Service Bus (ESB) - System 17 Business Object Enterprise (BOE - Sys 61) accesses the BDA Database daily to populate the reports with data. (Job No. DAA-0058-2016-0009-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** 3 years after cutoff.

92	***Late Reply Tool/Audit Recon (LRT/AR) System.*** Data maintained in LRT imported from IDRS includes TIN, tax period, name control, employee name and employee IDRS number. The system collects data regarding transactions processed including the action type, date and time, SEID of user performing action, and user Campus location. Action types include imported data from the Control-D CCA4243 report, Exam Mail Tool data, First Read approvals and rejects, processing collection delay inputs, interim letter 2644 processing, interim letter 2645 processing, control base placement on the tax module, GII (Generalized IDRS Interface) research performed on cases, and cases open and closed by method. LRT GII research collects data from IDRS regarding Collection Status Code, interim letters already sent, Collection Statute Expiration Date, Refund Statute Expiration Date, and Assessment Statute Expiration Date. Users input data stored in LRT regarding Correspondence Received Date, Team Received Date, Earned Income Tax Credit identified cases, Discretionary identified cases, IDRS control employee number on the tax module, Audit Recon case type, case Campus location, and Taxpayer Advocate notations. (Job No. DAA-0058-2016-0015-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Destroy** 7 years after cutoff.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 20

ADMINISTRATION/ORGANIZATION SUPPORT OPERATIONAL RECORDS

The records covered by this Schedule are principally created and accumulated in Facilities Management and Security Services (FMSS) 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, and Wage Information Retrieval System (WIRS) Records. 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) 20 for Administration/Organization Support Operational Records. The records disposition authorizations are based on the administrative determinations of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

Items 95-111 (Machine Printouts and Microfilm Registers, Indexes and Directories) are obsolete and will be removed from this Schedule when next published.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

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.
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. 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: Previous understanding was that paper records did not exist for this series prior to 1995. Paper records prior to 1995 do exist, going back to at least 1975. In the event more records are discovered, date references to paper have been deleted (i.e. 1995 and continuing). Paper will be retained as the Permanent. record copy only if it has not been converted to microfilm or microfilm does not exist. (NARA, 12/2/2014)** 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.

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.

Note: These records have restricted access - IRC Section 6103(a). See Item B3a of this Schedule.

b. 1995 and Continuing, Historical Master Set. (Silver Halide and 2 diazo copies, if available) including any supporting case files.

AUTHORIZED DISPOSITION
PERMANENT.

Note: These records have restricted access - IRCSection 6103(a). See Item B3b of this Schedule.

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
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.

Note: Previous understanding was that paper records did not exist for this series prior to 1995. Paper records prior to 1995 do exist, going back to at least 1975. In the event more records are discovered, date references to paper have been deleted (i.e. 1995 and continuing). Paper will be retained as the Permanent. record copy only if it has not been converted to microfilm or microfilm does not exist. (NARA, 12/2/2014)

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 upon resolution of IRC 6103. (NARA, 12/2/2014)

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 upon resolution of IRC 6103. (NARA, 12/2/2014)

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.

(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 upon resolution of IRC 6103. (NARA, 12/2/2014)

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 resolution of IRC 6103. (NARA, 12/2/2014)

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 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 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.
14	**Reserved.**
	TORT CLAIMS (FTCA), EMPLOYEE PERSONAL PROPERTY DAMAGE CLAIMS (MPCECA) AND MOTOR VEHICLE ACCIDENT RECORDS.
15	***Accident Claim Files and Related Claim Records.*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center 3 years after case is closed or 3 years after date of accident, whichever is applicable. **Destroy** 7 years after date of accident or case is closed.
16	**Reserved.**
17	**Reserved.**
	RECORDS COVERING FACILITIES SECURITY AND PROTECTIVE SERVICES, PERSONNEL SECURITY CLEARANCE RECORDS AND EMERGENCY PLANNING RECORDS.
18	**Reserved.**
19	***Facilities Security Surveys.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 3 years or upon discontinuance of facility, whichever is sooner.
20	***Investigative Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
21	***Files Relating to Lost or Stolen Property.*** Reports, loss statements, receipts and other papers relating to lost and found articles. (Job No. NN-174-012) **AUTHORIZED DISPOSITION** **Destroy** after 3 years.
22	***Identification Media and Related Records.*** (Job No. NN-174-012)

	(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.
27-30	**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.
35-39	**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, 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.
42-45	**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) **AUTHORIZED DISPOSITION** **Destroy** 2 years after records have been superseded, revised or cancelled.
51	***Reference Files of Issuances and Directives.*** (Job No. NC-58-75-2) (1) Record set of Internal Revenue Manual Transmittals and Supplements, or related directive material pertaining to Reports Management. **AUTHORIZED DISPOSITION** **Destroy** 1 year after material has been superseded, revised or cancelled. (2) All other issuances and directives. **AUTHORIZED DISPOSITION** **Destroy** when obsolete or superseded.
52	***General Correspondence Files.*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center after 3 years. **Destroy** 6 years after the end of the calendar or fiscal year, whichever is applicable.
53	***Administrative Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the calendar or fiscal year, whichever is applicable.
54	***Routine Correspondence Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the year, or after the file has served its purpose, whichever is earlier.
55	***Regional Commissioner's Files.*** Copies of correspondence and reports on appointments, transfers, separations, adverse actions, etc., relating to key officials of the region. (Job No. NN-169-10) **AUTHORIZED DISPOSITION** **Destroy** after file has served its purpose.
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. **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 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.
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.**
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. **AUTHORIZED DISPOSITION** **Destroy** at end of year in which accident occurred.
83	***Claims Files.*** (1) Tort Claim Files. (Job No. NN-169-10) **AUTHORIZED DISPOSITION** **Destroy** 1 year after case is closed. (2) Employee Personal Property Claims Files. **AUTHORIZED DISPOSITION** **Destroy** 1 year after case is closed. (3) Other General Claims. **AUTHORIZED DISPOSITION** **Destroy** 3 years after date of claim.
84	***Management Document Distribution Control Cards,*** or equivalent, used in the control and distribution of internal management documents. (Job No. NN 169-10) **AUTHORIZED DISPOSITION**

	Destroy except current card and the one that immediately precedes current card.
85	***Numerical History Forms Files.*** 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) **AUTHORIZED DISPOSITION** **Retire** obsolete forms files to Records Centers after 1 year. **Destroy** 6 years after forms become obsolete.
86	***Functional Forms Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** when form is revised, superseded, or obsolete.
87	***Internal Control Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 2 years, or when no longer needed in current operations, whichever is earlier.
88	***Reference Files.*** 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) **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.**
95	**Reserved.** The *Individual Master File (IMF) Accounts Register* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
96	**Reserved.** The *Individual Master File (IMF) Reference Register* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
97	**Reserved.** The *Individual Master File (IMF) Taxpayer Name Directory* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
98	**Reserved.** The *Individual Master File (IMF) Retention Register* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
99	**Reserved.** The *Business Master File (BMF) Accounts Register* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
100	**Reserved.** The *Business Master File (BMF) Reference Register* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
101	**Reserved.** The *Business Master File (BMF) Taxpayer Name Directory* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
102	**Reserved.** The *Business Master File (BMF) Retention Register* is obsolete and will be removed from this Schedule when next published. Record copy maintained in service center (RCS 29).
103	**Reserved.** The *Individual Retirement Account File* is obsolete and will be removed from this Schedule when next published.
104	**Reserved.** The *Exempt Organization Master File (EOMF) Outputs* is obsolete and will be removed from this Schedule when next published.

105	**Reserved.** The *Employee Plans Master File (EPMF) Name Directory* is obsolete and will be removed from this Schedule when next published.
106	**Reserved.** The *Employee Plans Master File (EPMF) Taxpayer Index* is obsolete and will be removed from this Schedule when next published.
107	**Reserved.** The *Employee Plans Master File (EPMF) Removed Accounts Index Record* is obsolete and will be removed from this Schedule when next published.
108	**Reserved.** The *Employee Plans Master File (EPMF) National Alphabetic Directory* is obsolete and will be removed from this Schedule when next published.
109	**Reserved.** The *Individual Master File (IMF) Spouse Social Security Number (SSN) Directory* is obsolete and will be removed from this Schedule when next published.
110	**Reserved.** *The Partnership Name Directory* is obsolete and will be removed from this Schedule when next published.
111	**Reserved.** The *Residual Master File (RMF) Accounts Register and Name Directory* is obsolete and will be removed from this Schedule when next published.
	Items 112-116, WAGE INFORMATION RETRIEVAL SYSTEM (WIRS) RECORDS The following Wage Information Retrieval System (WIRS) Records are maintained in Latham, New York:
112	***Forms W–2, W–2P, and W–3 Document Image Microfilm.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 10 years after the end of the processing year.
113	***Forms W–2, W–2P and W–3 (Computer Output Microfilm [COM]).*** 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) **AUTHORIZED DISPOSITION** **Destroy** 10 years after the end of the processing year.
114	***Combined Annual Wage Reporting (CAWR) W–2 Alpha Register (Alpha) and CAWR W–2 Alpha Register Supplement.*** 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) **AUTHORIZED DISPOSITION** **Destroy** immediately.
115	

	Combined Annual Wage Reporting (CAWR) Tax Identification Number (TIN) Register (TINDEX) and CAWR W–2 TIN Register Supplement. 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) **AUTHORIZED DISPOSITION** **Destroy** 10 years after the end of the processing year.
116	***Report Employer Listing (REL).*** 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) **AUTHORIZED DISPOSITION** **Destroy** 10 years after the end of the processing year.
117	***New Hire Tax Liability Check System (TAXCK).*** 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. **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 RCS 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.
118	***Employee Tax Compliance (ETC) System).*** ETC System is used to manage IRS employee potential tax non-compliance case inventory.

	(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). (GRS 2.3, Item 060; Job No. DAA-GRS-2018-0002-0006) **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 reports, summaries or detailed listings for open and closed cases, and cases posted to ALERTS. (GRS 2.3, Item 010; Job No. DAA-GRS-2018-0002-0001) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 3 years old, but longer retention is authorized if required for business use.
119-130	**Reserved.**
	FACILITIES MANAGEMENT AND SECURITY SERVICES (FMSS)
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. **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.
162	***Indoor Air Monitoring Data and Reports.*** **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 30 years after cutoff.
163	***Inspection Reports.*** Includes, but is not limited to, reports on inspections of hazardous waste disposal receptacles and tank systems. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 5 years after cutoff.
164	***Licensing Records for Operation of Government Vehicles.*** **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which license is cancelled. **Destroy** 2 years after cutoff.
165	***Management Review Records of Environmental Management Systems (EMS) and Occupational Health and Safety Programs.*** **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which Review is conducted. **Destroy** 5 years after cutoff.
166	***Material Safety Data Sheets (MSDS).*** **AUTHORIZED DISPOSITION** **Retain** Material Safety Data Sheets for chemicals still in use in local Office Binder and/or files. **Cut off** and remove from binder and/or files when chemical is no longer used. **File** in Closed MSDS Collection. Mark each MSDS with the date when closed. **Destroy** 30 years after chemical is no longer used and moved to Closed MSDS Collection.
167	***Occupational Health and Safety 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.
168	***Permits Files.*** Includes files on each type of permit required by Environmental Management Systems (EMS). **AUTHORIZED DISPOSITION** **Retain** in local files until replaced by new permit. **Destroy** 5 years after end of fiscal year in which new permit was issued.
169	***Refrigerants Logs.*** **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 5 years after cutoff.
170	***Torts Claims Case Files.*** Background Office Files of documents provided to IRS Counsel. **AUTHORIZED DISPOSITION** **Cut off** after case is closed. **Destroy** 10 years after case is closed.
171-180	**Reserved.**
181	***Identity Verification Information System (IVIS) Plus System 1000.*** The Identity Verification Information System (IVIS) is a Commercial off the Shelf (COTS) software workstation client. The product is developed by Identicard 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) (A) Inputs: Inputs to the Identity Verification Information System (IVIS) are manual. No paper forms or other types of formal data sources are used. **AUTHORIZED DISPOSITION** **Cut off** at end of Fiscal Year in which system is officially de-activated. **Delete/Destroy** 2 years after cutoff. (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. **AUTHORIZED DISPOSITION** **Cut off** when system is officially de-activated. **Delete/Destroy** 2 years after cutoff. (C) Outputs: Outputs to the Identity Verification Information System (IVIS) consist exclusively of identification (ID Cards and Credentials). **AUTHORIZED DISPOSITION** **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.

182	***Engagement Strategy Tracker Survey System (ES Tracker).*** Engagement Strategy Tracker Survey System (ES Tracker) is a Web-based application that provides for recording and tracking action plans to resolve Employee Engagement 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. **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.
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#. **Note: Under IRM 1.15.1, IRS contractor-maintained records must be managed in accordance with all agency rules, policies, guidelines, and Service Records Control Schedules**. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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** **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. (Job No. N1-58-09-87)

	AUTHORIZED DISPOSITION **Cut off** at end of pay year. **Maintain** pay on most current 3 years. **Delete/Destroy** 3rd year payroll when newest entire pay year data is added to the System at the end of the 4th 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.

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, including the insertion of *Strategic Initiative and Business Master Plan Input Files* as Item 1C. General Records Schedules (GRS) authority updates reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, unless otherwise specified, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

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. 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). (Job No. N1-58-96-1) **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. 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. (Job No. N1-58-96-1) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed, not to exceed 1 year. C. Strategic Initiative and Business Master Plan Input Files (feeder records). These records include correspondence, reports, statistics, graphs, charts and materials prepared by functional areas, service centers and National Office as input to the Servicewide planning process relating to recordkeeping copies of *Strategic Planning Documentation* covered under Item 1A of this Schedule. (Job No. N1-58-96-2) **AUTHORIZED DISPOSITION** **Destroy** when 7 years old.
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. (GRS 5.1, Item 010; Job No. DAA-GRS-2016-0016-0001) **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. (b) Microfilm records. **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year. **Transfer** to NARA at the end of the fiscal year. 2. If records are not microfilmed. **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 15 years old. B. 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. **AUTHORIZED DISPOSITION** **Cut off** at the end of the fiscal year. **Retire** to the Records Center when 5 years old. **Destroy** when 10 years old. C. All working drafts of unpublished organizational charts and functional statements, internal correspondence, and any other related records. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed, not to exceed 5 years.
5	***Instructions for Data Base Development Other than TCMP.*** 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) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retire** to Records Center 1 year after project completion. **Transfer** to NARA 15 years after project completion.
6	***Completed Project Tape Files Other Than TCMP.*** Machine-readable records, usually magnetic tape or disk, which represent the formula development results. (Job No. N1-58-89-4, Item 11) **AUTHORIZED DISPOSITION** **PERMANENT.** **Transfer** to NARA when 5 years old.

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.
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. 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 toeach dataset. **AUTHORIZED DISPOSITION** **PERMANENT.** **Transfer** with corresponding dataset. 3. Supporting/backup documentation not related to datasets. **AUTHORIZED DISPOSITION** **Destroy** 5 years after completion of the survey. 4. Final reports. **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. (A) Inputs: Includes all source documentation (Data Collection Instruments, transcripts, notes, etc.) relating to non-evaluative national and local product reviews. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after data input has been validated. (B) Outputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. 3. NQRS <date> files. **AUTHORIZED DISPOSITION** **Delete** from directory 6 months after file transfer (C) NQRS Master Data Files. (Job No. N1-58-06-8) **AUTHORIZED DISPOSITION** **Delete/Destroy** 6 years after close of reporting year.

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 (TE/GE).

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 a forms listing cross-indexed to specific items. An alphabetic listing has been removed.

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 for Tax Administration-Compliance. 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.

Updates to this RCS include changes in series title and disposition for Item 11 (*Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Collateral Investigation Reports*), and disposition approvals for new Items 55 (*Auto Preassessed Installment Agreement GII, APIA GII*), 56 (*Affordable Care Act Information Returns Database, IRDB*), and 57 (*eWorkforce Management, eWFM, System*).

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guide formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

ITEM NO	DESCRIPTION OF RECORDS
	GENERAL ADMINISTRATIVE RECORDS
1	***Administrative Management and Organization Records.*** (Job No. N1-58-11-15) (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. **AUTHORIZED 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. **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 of 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. **AUTHORIZED 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. **AUTHORIZED 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 for reply. (Job No. NN-172-48, Item 7) **AUTHORIZED DISPOSITION** **Destroy** when 3 months old.
6	***Reference Files.*** Extra copies of memos, letters, forms, reports, etc., in convenience files, chronological files, and spindle copies. (Job No. NN-172-48, Item 6) **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
7	***Incentive Awards Suggestion File.*** Closed file of employee suggestions, evaluations, replies to the suggesters and incentive Awards Coordinators. **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
8	**Reserved.**
9	**Reserved.**
10	***Business Operating Division/Headquarters Review Program Reports.*** (1) Program review evaluations and associated correspondence on the operations and activities of IRS field offices and campuses (service centers). (a) Record copy. **AUTHORIZED DISPOSITION** **Retire** to Records Center when 5 years old. **Destroy** when 25 years old. (b) All other copies. **AUTHORIZED DISPOSITION** **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. **AUTHORIZED DISPOSITION** **Retire** to Records Center when 5 years old. **Destroy** when 10 years old. (3) Project Officers' files of Business Operating Division or Headquarters inputs. **AUTHORIZED DISPOSITION** **Destroy** when 2 years old or when no longer needed in current operations, whichever is earlier.
11	**Reserved.** **Note: This Item previously covered *Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Collateral Investigation Reports*;**

	maintained for 6 years after closure under Job No. Job No. NC-58-75-1. Records are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003).
12	***Forms Development Case Files*.** (Job No. N1-58-12-4) A. Tax Forms, Form Letters, and Background Case Material. (1) Record copy of Internal Revenue Service Tax Forms with related instructions. **AUTHORIZED DISPOSITION** **PERMANENT.** **Transfer** 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). **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the tax year. **Transfer** to offsite storage when 5 years old. **Transfer** to the National Archives when 15 years old. (b) Files for all other external Tax Forms. **AUTHORIZED DISPOSITION** **Cut off** annually. **Delete/Destroy** when 5 years old. (3) Record copy of Internal Revenue Service Tax-related Form Letters. **AUTHORIZED DISPOSITION** **Cut off** obsolete forms at end of fiscal year. **Delete/Destroy** 10 years after cutoff. B. Internal Forms, and Background Case Material. (1) Record copy of Internal Revenue Service Internal Use Forms with related instructions. **AUTHORIZED DISPOSITION** **Cut off** obsolete forms at end of fiscal year. **Delete/Destroy** 10 years after cutoff. (2) Background files for each Internal Use Form including working papers, 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.) **AUTHORIZED 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 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). **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). 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-14) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed for business purposes.
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. 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.
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. (A) Inputs: Taxpayer information is received from sources external to IRS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-12-2)

	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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for legal, audit or other operational purposes.
55	***Auto Preassessed Installment Agreement GII (APIA GII).*** This system stores the original request provided by the taxpayer: Taxpayer Identification Number (TIN), NameControl, Address, telephone, banking information, Amount owed, proposed payment, payment date. Results from TIN research: Balances owed, filing status, freezes, status for the last six years, Entity information such as address, telephone and crossreference TINs. Cross-reference TIN research (if applicable): same as TIN research. (Job No. DAA-0058-2016-0018-0001) **AUTHORIZED DISPOSITION** **Delete/Destroy** data 90 days after required processing completed.
56	***Affordable Care Act (ACA) Information Returns Database (IRDB).*** IRDB receives and stores validated electronic Form 1095-A (Health Insurance Marketplace Statement), Form 1094-B (Transmittal of Health Insurance Coverage Statements), Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns), Form 1095-B (Health Insurance Coverage) and Form 1095-C (Employer-Provided Health Coverage) ACA Information Return Data to support ACA and Current Production Environment (CPE) Processes, as well as Fact of Filing data from paper F 1094 series returns. There is no IRDB interface for viewing or altering the records stored in any IRDB schemas. All data contained in IRDB is maintained in its original state, with no change to the integrity or quality of the data. IRDB does not manipulate or apply business rules to the data. (Job No. DAA-0058-2016-0019-0001) **AUTHORIZED DISPOSITION** **Cut off** data at the end of the calendar year. **Delete/Destroy** data 3 years after cutoff.
57	***eWorkforce Management (eWFM) System.*** System data consists of IRS Telephone Customer/Collection Service Representative (CSR) Agent name, Agent ID number, Agent extension, Agent work schedules, Agent manager's name, Agent skills group, Agent Standard Employee Identification (SEID), and Agent historical data. This data is used to schedule telephone adherence schedules to meet forecast call demand to the IRS call centers. (Job No. DAA-0058-2017-0023) **AUTHORIZED DISPOSITION** **Cut off** data at the end of the calendar year. **Delete/Destroy** data 7 years after cutoff.

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.

This transmits revised text for Records Control Schedule (RCS) 23 for Tax Administration-Examination. The records disposition authorizations 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 series title and disposition updates to Items 17 and 41 (*Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Related Workpapers and Correspondence*), a description update to Item 77 (*Federal, State, and Local Referrals, Audit Reports Not Covered/Covered By An Agreement*), and notice of disposition approval for Item 76 (*Inventory Validation Listing*) and Item 78 (Form 8973, *Certified Professional Employer Organization/Customer Reporting Agreement*). Item 56 (*Coordinated Examination Status Report*) is no longer created and has been removed from this Schedule. Items 60 (*Tax Auditor's Daily Activity Record*) and 63 (*Examination Technical Time Report*) are obsolete and now covered under Item 85 (*Examination Returns Control System, ERCS)* in this Schedule.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

To facilitate reference, this Schedule contains a forms listings cross-indexed to specific items. An alphabetic listing has been removed.

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	***Examination Releases, Manuals, and Forms.*** (Job No. N1-58-88-2, Item 3) **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 6 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 127) **AUTHORIZED DISPOSITION** **Destroy** when 15 years old.
11	***Precedent and Historical File.*** 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) **AUTHORIZED DISPOSITION** **Destroy** when 50 years old.
12	***Claim Work Cards (alphabetical set).*** 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) **AUTHORIZED DISPOSITION** **Destroy** when 25 years old.
13	***Award Claim Cases*** (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. **Note: Award 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; pen and ink changes to series title [from Rewards Claim Cases] and Records Center retirement [from 10 years after case is closed] completed/approved by NARA 5/14/2016).** **AUTHORIZED DISPOSITION** **Retire** to Records Center 5 years after case is closed. Earlier retirement is approved, if volume warrants with manager approval. **Destroy** 25 years after case is closed.
14	***National Research Program (NRP).*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center when no longer needed in current operations. **Destroy** when 25 years old.

15	***Research and Special Projects.*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center after final report has been completed and evaluated. **Destroy** when 6 years old.
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	**Reserved.** **Note: Item 17a previously covered *Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Related Workpapers and Correspondence.*** **Record copies are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003). All other (reference) copies should be disposed of when no longer needed.**
18-33	**Reserved.** Disclosure Activity records have been moved to 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.
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	**Reserved.** **Note: Item 41a previously covered *Treasury Inspector General for Tax Administration (TIGTA) Audit Reports and Related Workpapers and Correspondence* approved for disposal under Job No. N1-058-87-7 for 3 years after completion or issuance of report. Record copies are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7**

	years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003). **Item 41b previously covered all other copies of *TIGTA Reports* approved for disposal when 3 years old or when no longer needed in current operations. All other (reference) copies should be disposed of when no longer needed.**
42	***Examination Case Files.*** Copies of Revenue Agent reports with related work papers and other documents (including Closing Agreements) filed in the Examination organizations. (Job No. N1-58-88-4, Item 12 [superseded Job No. NC1-58-79-6, Item 5]) **Note: Examination case files that are not Fraud or Large Corporate Compliance (LCC) cases (covered below) follow the retention schedule as stated in RCS 29, Item 56 (Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries) and Item 58 (U.S. Corporation Income Tax Returns). Examinations of estate, gift, and generation-skipping tax returns follow the retention set forth in RCS 29, Items 61 and 62.** a) Fraud Cases. **AUTHORIZED DISPOSITION** **Retire** to Records Center 3 years after the date of closing. **Destroy** 10 years from the date of closing. b) Large Corporate Compliance Cases (formerly Coordinated Industry Cases). **AUTHORIZED DISPOSITION** **Retire** to Records Center 4 years after the date of closing. **Destroy** 15 years from the date of closing. c) **Reserved.** Previously used as a placeholder for Case File Closing Agreements (maintained by Examination Technical Services) pending NARA approval under Job No. DAA-0058-2020-0001. This disposition request has moved to RCS 23, Item 41 above for Examination Closing Agreements and has been updated as pending NARA approval under Job No. DAA-0058-2025-0003.
43	***409A Compliance Resolution Program Case Files.*** Information in the case files includes activity record/case history sheets, IRS check sheet used to verify the taxpayer's submission under Announcement 2007-18, copy of cancelled check, IDRS Research (If applicable), POA If applicable, hardcopies of taxpayer's work papers showing calculation of 409A tax due, CD from taxpayer (i.e. taxpayer letter setting forth Intent to participate, taxpayer letter making formal submission under the program, IRS letter requesting additional information), copies of IRS emails, if applicable. (Job No. DAA-0058-2013-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** when most current record is 50 years old.

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.
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. 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.
56	**Reserved.** *Coordinated Examination Status Report* (Form 4451, Parts I and II) is no longer created and has been removed from this Schedule. Part 1 was obsolete as of January 1993, and Part II was obsolete as of March 2004. All records have reached their final disposition date and should be destroyed.
57	**Reserved.** See Item 13 in this Schedule for *Award Claim Cases* (renamed from Rewards Claim Cases) previously duplicated here and more appropriately and accurately covered under Item 13.
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	**Reserved.** *Tax Auditor's Daily Activity Record* (obsolete Form 4606) has been replaced by the *Examination Returns Control System (ERCS)*-generated Tax Auditor Daily and covered under Item 85 in this Schedule.
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) **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. 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	**Reserved.** *Examination Technical Time Report* (Form 4502) is obsolete and replaced by *Examination Returns Control System (ERCS)*-generated time input document called the Agent Input Document and now covered under Item 85 in this Schedule.
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. a) Informants' correspondence that does not warrant an investigation and the information is closed on survey without association of returns. (Job No. NC1-58-79-6, Item 18) **AUTHORIZED DISPOSITION** **Destroy** 3 years after information is closed on survey. b) Informants' correspondence that warrants an investigation and the information is closed by completion of an examination. (Job No. NC1-58-79-6, Item 18) **Note: 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.** **AUTHORIZED DISPOSITION**

	Destroy 3 years after case is closed. c) Form 3949-A (Information Referral). Forms 3949-A screened and not selected for examination. (Job No. DAA-0058-2013-0007-0001) **AUTHORIZED DISPOSITION** **Destroy** 90 days after receipt, or after the determination is made not to select for examination.
65	***Reopening Memorandum (Form 4505).*** 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) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed.
66	***Examination Information Report (Form 5346).*** Prepared by examiners and used to requisition returns. (Job No. NC1-58-79-6, Item 20) a) Non-selected Returns. **AUTHORIZED DISPOSITION** **Destroy** 26 months after input to data base. b) Selected Returns. **AUTHORIZED DISPOSITION** **Destroy** when related returns are destroyed.
67	***General Background Information.*** Correspondence, reports, etc., between field officials and Headquarters. (Job No. NC1-58-79-6, Item 21) **AUTHORIZED DISPOSITION** **Destroy** 5 years after closing the file or when no longer needed in current operations.
68	***Delegation of Authority for Signing Statutory Notices.*** Computerized Certified Mailing Lists of Statutory Notices. (Job No. NC1-58-79-6, Item 22.) **AUTHORIZED DISPOSITION** **Destroy** 10 years after end of processing year.
69	***Joint Compliance Program (JCP) Documents.*** Requisitions, accounting papers, summary listings, and related documents. (Job No. NC1-58-79-6, Item 23) **Note: Projects that require follow-up action, as determined by the Examination and Criminal Investigation organizations, should be withheld from disposal.** **AUTHORIZED DISPOSITION** **Destroy** 1 year after completion of project.
70	**Reserved.**
71	***Taxpayer Data Access (Form 11377).*** 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) **AUTHORIZED DISPOSITION** **Destroy** when 6 years old. **Note: This retention applies to all imaged forms/scanned record copies, as well as legacy paper records, not imaged and which have not yet reached final disposition.**
72	***Compliance Initiative Project Files.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at the end of each FY. **Destroy** 3 years after termination.
73	***Notice of Statute Expiration (Form 895)*.** Record of extension of statute for assessment of employment tax return. (Job No. N1-58-90-3, Item 91) **AUTHORIZED DISPOSITION** **Destroy** 3 years after case is closed from group.
74	***Examination Request Master File (Form 5345-B and D)***. Record of returns opened for examination. (Job No. N1-58-90-3, Item 92) **AUTHORIZED DISPOSITION** **Destroy** 3 years after case closed from group.
75	***AIMS Table 4.0*.** Report of examinations with assessment statutes to expire within 180 days. (Job No. N1-58-90-3, Item 93) **AUTHORIZED DISPOSITION** **Destroy** 3 years after issuance.
76	***Inventory Validation Listing*.** Report of returns assigned to group for examination according to AIMS. (Job No. DAA-0058-2017-0006-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy 3** years after cutoff.
77	***Federal, State, and Local Referrals, Audit Reports Not Covered/Covered By An Agreement.*** Referrals of information received from federal, state, and local governments, including state audit reports IRS receives as part of the State Audit Report Program (SARP) under agreement between states and the IRS. If an investigation or examination is warranted, the records will become part of the examination or investigation case files for that respective function and retained accordingly. Referrals of information in which no further investigation or examination action is taken will follow this disposition. (Job No. DAA-0058-2015-0007-0001, description updated Aug 2018)

	AUTHORIZED DISPOSITION **Cut off** at the end of the fiscal year in which it was received. **Destroy** 3 years after cutoff.
78	**Form 8973, *Certified Professional Employer Organization/Customer Reporting Agreement*.** This form is used by a Certified Professional Employer Organization (CPEO) to notify the IRS that a service contract between the CPEO and a customer has started or ended. This form can also be used to correct a previously filed Form 8973. The initial form filing, and all subsequent form filings (including Forms 8973 correcting and/or ending a service contract) should be filed/associated with one another. (Job No. DAA-0058-2020-0002-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which the service contract ended (as indicated in Part 1 of Form 8973), or CPEO status was revoked, whichever earlier. **Destroy** 4 years after cutoff.
79	**Reserved.**
80	***Passive Foreign Investment Company (PFIC) Taint Removal Election File.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which case is closed. **Retire** to Records Center after cutoff **Destroy** 50 years after cutoff.
81	***Statistics of Income - Large Mid-Sized Business Inventory Control Application (SLIC).*** 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 LB&I AIMS Coordinators and a few other analysts on the LB&I PSP Staff to manage the nationwide Inventory of Large and Mid-size Business returns that are available for examination. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after successful verification and entry. (B) System Data: The Statistics of Income - Large Mid-Sized Business Inventory Control Application (SLIC) has no stored data. (Job No. N1-58-10-13) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
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 and Government Entities 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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 Large Corporate Compliance (LCC) Case (formerly 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 Large Corporate Compliance Case Program (formerly Coordinated Industry Case Program) to provide historical comparative analysis. (Job No. N1-58-09-73) **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. (Job No. N1-58-09-73) **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.
83	***Report Generation Software (RGS)*/Correspondence Examination Automation Support (CEAS).** 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** all cached records after successful entry and verification (Uploaded documents are held for a minimum of seven (7) business days after scanning in case any retrieval of documents for reimaging is warranted). **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. (Job No. N1-58-09-103) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when superseded, obsolete or no longer needed, whichever is later.
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.

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.

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.
85	***Examination Returns Control System (ERCS).*** ERCS is an inventory management system used by Small Business/Self Employed (SB/SE) and Large Business & International (LB&I) Operating Divisions for controlling and monitoring tax returns and technical time charges for returns under examination. (A) Inputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 1. Examination records are added and updated in ERCS through manual inputs (of taxpayer information) from ERCS users, and through weekly downloads from the Audit Information Management System - Reference (AIMS-R) database. Technical time charges are added and updated in ERCS through manual inputs from ERCS users, and through weekly downloads from the Issue Management System (IMS). **AUTHORIZED DISPOSITION** Weekly updates from AIMS are overwritten each week. IMS records coming into ERCS are deleted after each time cycle. 1a. Technical Time Input Documents (refers to any generic form used to capture technical time by employees including the ERCS Agent Input Document or the ERCS Tax Auditor Daily Report). These documents are used to input time into ERCS or IMS. Manual updates are verified prior to updating the database. **AUTHORIZED DISPOSITION** **Delete/Destroy** after reconciliation with the ETTR (also called the ERCS Agent Analysis) or when no longer needed, whichever is later. (B) System Data: (Job No. N1-58-11-26) 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-MCC 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 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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. All other downloads can be deleted after successful transfer and verification. 2. Reports (excluding the Examination Technical Time Report [ETTR]). 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 SB/SE, LB&I, and Return Preparer Office (RPO). This includes 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.

	2a. Examination Technical Time Report [ETTR] (also referred to as the ERCS Agent Analysis) is an historical document of the SETTS time transmitted to ECC-MCC. The report is generated monthly via ERCS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after 3 years or when no longer needed, whichever is later.
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. (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** 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. (Job No. N1-58-12-3) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for legal, audit or other operational purposes.
87	**Reserved.**
86	***Ministerial Waiver (MIN WAIV) Data Query System.*** The Ministerial Waiver (MIN WAIV) Data Query System is used by the Ministerial Waiver Program Unit to input and store information from Form 4361 and Form 4029. It allows the unit to access the information on all of the forms filed when needed through queries. MIN WAIV improves the response time and processing of Minister Waiver forms. The database contains taxpayer data transcribed from Form 4361 (Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners) and Form 4029 (Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits). The system improves a

	paper process and automates it into an electronic research tool for approved and denied Minister Waivers. Due process is provided pursuant to 26 USC. The information includes: Taxpayer • Address (including country) • Phone number • Social Security Number (SSN) • Taxpayer Identification Number (TIN) (The use of SSN/TIN data is relevant in order to retrieve the approved form for later reference, as needed.) • Dates and Status of Correspondence • Licensed (Y/N) and date (if applicable) • Authorized Representative • Case Status the following data elements from Forms 4029 and 4361 are collected voluntarily from those who apply for the waivers: • SSN/TIN • Name of Taxpayer • Name of Authorized Representative (if any) • Address • Phone Number • Legal Organization Name • Authorized Representative. **PENDING DISPOSITION** **Cut off** data at the end of the calendar year. **Destroy** 75 years after cutoff.

FORMS LISTING (* This form is now obsolete, but must be maintained until final disposition date)

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INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 24

TAX ADMINISTRATION – TAX EXEMPT AND GOVERNMENT ENTITIES (TE/GE)

The records covered by this Records Control Schedule (RCS) or "Schedule" are created and/or maintained by the Tax Exempt and Government Entities (TE/GE) Division. These records pertain to administrative and program functions of TE/GE activities in the review and processing of Employee Plans (EP), Exempt Organizations (EO), and Government Entities (GE) documents pursuant to Internal Revenue tax laws.

Records series are listed in four organizational/functional categories:

1. General Records (Administrative Records, Office Legal Files, Published Guidance, and Projects), Items 1-51
2. Rulings and Agreements, Items 52-59
3. Examination, Items 60-75
4. TE/GE Computer Systems, Items 76-95

All references to disposals "after end of year" mean end of fiscal year, unless otherwise noted.

When this Schedule was last published in November 2017, most items were pending National Archives and Records Administration (NARA) disposition approval. A TE/GE litigation hold was also in effect. Since then, the Archivist of the United States approved disposition updates under Job No. DAA-0058-2016-0004 (on November 4, 2019), and the broad litigation hold on TE/GE records has been lifted (announced in a series of June 2019 TE/GE communications). TE/GE employees are reminded that other ongoing (litigation) holds still exist and there are obligations to preserve related documents. Members of the TE/GE Records Retention Team are available to assist with questions. Please email your questions to *TE/GE-HCR-LitigationHold.

Other changes to this RCS include a recent disposition update to Item 11 for Audit Reports, and the merging of Items 76 and 77 under Item 76 for *Web-Based Employee Technical Time System (WebETS).* Other TE/GE computer systems have been recently approved or pending NARA approval for description and/or disposition updates. Those systems are the *Reporting Compliance Case Management System (RCCMS)* under Item 79, the *Return Inventory and Classification System (RICS)* under Item 82, and *EO Correspondence* - ECM (Enterprise Case Management) under Item 87.

Systems awaiting new disposition approvals are the *Modified Employee Plans (EP) / Exempt Organization (EO) Determination System (MEDS)* [formerlyTax Exempt Determination System (TEDS)] under Item 80, the *Political Action Committee/Political Organization Filing and Disclosure (PAC/POFD)* under Item 84, *Letter and Information Network User-fee System (LINUS)* under Item 85, *Exempt Organization Determination System (EDS)* under Item 88, *and* Certified Professional Employer Organization (CPEO) and 501C4 Registration System and *Form 8976 (Notice of Intent to Operate Under Section 501(c)(4))* under item 89.

Publication of disposition authorities for the *Annual Employer's Return for Employee's Pension or Profit-Sharing Plans* has moved to RCS 24, item 95 from RCS 29, item 122 and includes an update to the IRS data repository from EFAST to EPMF.

General Records Schedules (GRS) authorities have also been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, unless stipulated otherwise, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years**

after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).

ITEM NO	DESCRIPTION OF RECORDS
GENERAL RECORDS (records common to all or most of TE/GE) / Administrative Records	
1	***General Administration and Management Files.*** Correspondence and other administrative materials (not covered elsewhere in this Schedule) e.g., operating plans and programs, pertaining to the overall administration and management of TE/GE. (Job No. DAA-0058-2016-0004-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 5 years after cutoff.
2	**Reserved.**
3	***Administrative Files.*** Documents pertaining to administrative, personnel, housekeeping, or facilitative operations, such as equipment, supplies, space, budget, etc., of all organized components. (GRS 5.1, Item 010; Job No. DAA-GRS-2016-0016-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 1 year after cutoff.
4	***Continuing Professional Education (CPEs).*** Records include final approved presentation materials, agenda and participant lists. Records may also include course and instructor evaluations, and other documents relating to conferences and other refresher training maintained by the office conducting the training. (Job No. DAA-0058-2016-0004-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which superseded. **Destroy** 3 years after cut off.
5	***Narrative and Statistical Reports.*** Reports on work programs, staff-hours expended, and workload analysis; status reports; and all other recurring and special reports required regarding status of work etc. (Job No. DAA-0058-2016-0004-0003) **AUTHORIZED DISPOSITION** **Cut off** at the end of fiscal year. **Destroy** 5 years after cutoff.
6	***Reviews and Evaluations.*** Documents pertaining to review and evaluation of operations. Includes official reports, internal program audit or evaluation (action items and recommendations), correspondence and supporting documentation maintained by the office conducting the audit, review, or evaluation. This item also includes all operation key performance measures, strategic initiative accomplishments, inventory analysis, communication, cycle time, customer satisfaction, implementation of the Advisory Committee on Tax Exempt and Government Entities (ACT) recommendations and the resolution of Engagement Strategy (ES)-Tracker Issues, and records of internal program audits. (Job No. DAA-0058-2016-0004-0004)

	AUTHORIZED DISPOSITION **Cut off** at end of fiscal year in which completed. **Destroy** 3 years after cutoff.
7	***Subject Files.*** Copies of letters, memoranda, miscellaneous statements, reports, internal management documents/issuances, and other documents maintained solely for reference purposes. **AUTHORIZED DISPOSITION** **N/A.** Destroy when no longer needed for reference, recordkeeping copies covered elsewhere in this Schedule.
8	***Technical and General Correspondence Files.*** Correspondence involving the furnishing of technical assistance or information on tax matters (not covered elsewhere in this Schedule, not made part of a specific case, and/or does not constitute an official ruling). (Job No. DAA-0058-2016-0004-0005) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Destroy** 3 years after cutoff.
9	***Information Request Files***. Records include requests for: information, forms and affirmation letters, notification of entity changes (name or address), and general inquiries relating to employee plans or tax exempt organizations (involving no policy decisions or special research). (GRS 4.2, Item 010; Job No. DAA-GRS-2013-0007-0001) **AUTHORIZED DISPOSITION** **Destroy** after response or information is furnished. For compliance checks, destroy 1 year after the final report has been issued.
10	***Procedural Files.*** Desk guides, and standard operating procedures covering TE/GE program activities involving procedures, rulings, decisions, etc., not made part of a specific case. Records include final approved guidance product, issue related matters, internal correspondence (not covered elsewhere in this Schedule), publication clearance and review documents maintained by office creating the guidance and/or delivering technical assistance. (Job No. DAA-0058-2016-0004-0007) **AUTHORIZED DISPOSITION** **Cut off** when final approved product is superseded or program is terminated. **Destroy** 3 years after cutoff.
11	**Reserved.** **Note: This Item previously covered *Audit Reports* approved for disposal 3 years after completion of corrective actions or issuance of the report if there are no corrective actions (Job No. DAA-0058-2016-0004-0008). These records are now covered under RCS 8, Item 104 *Business Unit External Audit Support* records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003).**

12-14	**Items 12-14** are reserved for future additions to the "Administrative Records" portion of this Schedule, if necessary.
GENERAL RECORDS / Office Legal Files	
15	***Inadequate Records Case File.*** The case file Includes, but is not limited to, the following forms: (Job No. N1-58-12-13): Form 2807, *Agreement to Maintain Adequate Books* of *Account and Records.* This form is used to secure an agreement with the taxpayer to maintain adequate records to keep their exempt status. It asks the taxpayer to provide a listing of the specific books and records being kept. Form 5464, *Case Chronology Record.* This form is used to control cases under the central filing system. It records internal employee Information and information used to track the progress of the case Letter 4095, *Notice* of *Inadequate Records.* This letter is sent to the taxpayer informing them that the organization is not maintaining adequate records to demonstrate whether they should keep their exempt status. Form 5666, *TE/GE Referral Information Report.* This form is used to transmit information within TE/GE from one activity to another. Form 5599, *TE/GE Examined Closing Record.* This is a terminal Input document used by TE/GE to close an examined case off the AIMS Database. Letter 3609, *No Change Advisory Letter.* This letter advises the taxpayer that they continue to qualify for exemption from Federal *Income* tax and to inform them of deficiencies disclosed during the examination. **AUTHORIZED DISPOSITION** **Cut off** at the end of the FY. **Destroy** 6 years after cutoff.
16	**Reserved.**
17	***Private Letter Rulings issued from EO Technical.*** All correspondence and case development work papers pertaining to the issuance of a Private Letter Ruling to an organization concerning their exempt status of an organization or other exemption issue. (DAA-0058-2016-0004-0009) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year of ruling. **Destroy** 4 years after cutoff. **Note: This item will stay in this Schedule until records have met their records retention requirements even though the work realigned/moved to Chief Counsel as of January 2015.**
18	***Technical Advice.*** Correspondence and case development work papers pertaining to the issuance of a ruling to the IRS or Chief Counsel concerning the exempt status of an organization or other exemption issue. **PENDING DISPOSITION**

	Scan hard copy of technical advice information to a disc. **Destroy** the paper copy of the technical advice information after scanning the material to the disc and after MEDS is certified for backup and recovery purposes. **Retain** electronic version of the technical advice information indefinitely. Follow MEDS, item 80 in this Schedule pending NARA approval. **Note: This item will stay in this Schedule until records have met their records retention requirements even though the work realigned/moved to Chief Counsel as of January 2015.**
19	***Court Decisions Files.*** Correspondence dealing with the case or issue, and where applicable, copies of Chief Counsel's Action on Decisions proposed for announcement of acquiescence or non-acquiescence. (Job No. DAA-0058-2016-0004-0010) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year of decision. **Retire** to Records Center after 10 years (if applicable). **Destroy** 20 years after cutoff. **Note: This item will stay in this Schedule until records have met their records retention requirements even though the work realigned/moved to Chief Counsel as of January 2015.**
20	***Post Review Determinations*.** Includes correspondence (post review memoranda, transmittal forms), and case development work papers pertaining to the issuance of a ruling or advice concerning the exempt status of an organization. (Job No. DAA-0058-2016-0004-0011) **AUTHORIZED DISPOSITION** **Cut off** files at the end of the calendar year in which revocation or termination occurs. **Retire** files to Records Center 2 years after cutoff (if applicable) **Destroy** 6 years after cutoff.
21	***EP Voluntary Correction Program Case Files.*** Correspondence and case development work papers generally pertaining to the issuance of a compliance statement under the Voluntary Correction Program, which is a component of the Employee Plans Compliance Resolution System (EPCRS) (arranged in 1-year blocks). (Job No. N1-58-11-14) **AUTHORIZED DISPOSITION** **Retire** to Records Center after 1 year. **Destroy** block after 5 years.
22	***GE Voluntary Closing Agreement Program (VCAP) Files.*** Correspondence and case development work papers generally pertaining to the issuance of a closing agreement under the Voluntary Closing Agreement Program, i.e. Tax Exempt Bonds (TEB) Paper Records (2000-2007). From 2008 forward, records are captured by RCCMS, Item 79 in this Schedule. (Job No. DAA-0058-2016-0004-0012) **AUTHORIZED DISPOSITION** **Cut off** in calendar year that file is closed. **Destroy** 30 years after cutoff.

23	***Technical Projects and Reports.*** Technical projects, reports and memorandums related to improvements in operational or procedural processes. (Job No. DAA-0058-2016-0004-0013) **AUTHORIZED DISPOSITION** **Cut off** upon completion of project or report. **Destroy** 3 years after cutoff.
24-25	**Items 24-25** are reserved for future additions to "Office Legal Files" portion of this Schedule, if necessary.
GENERAL RECORDS / Published Guidance	
	Note: Items 26-30 will remain in this Schedule until records have met their records retention requirements even though the work realigned/moved to Chief Counsel as of January 2015.
26	***Regulations.*** Files containing memoranda, drafts of proposed regulations, and related documents. (GRS 6.6, Item 010; Job No. DAA-GRS-2017-0012-0001) **AUTHORIZED DISPOSITION** **Retire** files to Records Center after 2 years. **Destroy** files after 20 years.
27	***Revenue Procedures.*** Revenue procedures for TE/GE, together with work papers, correspondence, and other documents relating to their development, drafting and issuance. (Job No. DAA-0058-2016-0004-0015) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which superseded. **Destroy** files 20 years after cutoff.
28	***Revenue Rulings.*** Revenue Rulings for TE/GE, together with work papers, correspondence, and other documents relating to their development, drafting, and issuance. (Job No. DAA-0058-2016-0004-0016) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which superseded. **Destroy** files 20 years after cutoff.
29	***Announcements.*** Announcements pertaining to TE/GE rulings and similar matters, together with work papers, correspondence, and other documents relating to their development, drafting, and issuance. (Job No. DAA-0058-2016-0004-0017) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year. **Retire** to Records Center after 2 years (if applicable). **Destroy** 10 years after cutoff.
30	***Notices.*** Notices pertaining to TE/GE new procedures, processes, regulations, and similar matters, together with work papers, correspondence, and other documents relating to their development, drafting and issuance. (Job No. DAA-0058-2016-0004-0018)

	AUTHORIZED DISPOSITION **Cut off** at end of calendar year. **Retire** to Records Center after 2 years (if applicable). **Destroy** 20 years after cutoff.
31-35	**Items 31-35** are reserved for future additions to the "Published Guidance" portion of this Schedule, if necessary.
GENERAL RECORDS / Projects	
36	***Legislative Projects.*** Memoranda, drafts of legislation, and related documents. Any documentation concerning projects to test changes in legislation that is performed by Compliance, example: soft notices, temporary procedures, etc. (Job No. DAA-0058-2016-0004-0019) **AUTHORIZED DISPOSITION** **Cut off** upon project completion. **Retire** files to Records Center after 2 years (if applicable). **Destroy** 20 years after cutoff.
37	***Forms and Publication Projects.*** A. ***Tax Forms, Information Returns, and Instruction Revision Projects.*** Project files containing memoranda, draft copies, and the final draft versions of the forms and instructions. (Job No. DAA-0058-2016-0004-0020) **AUTHORIZED DISPOSITION** **Cut off** in calendar year of final issuance. **Destroy** 3 years after cutoff. B. ***Miscellaneous Forms and Form Letters.*** Project files containing memoranda on the form letters, draft copies of the form letters, and the final version of the miscellaneous forms or form letters. (Job No. DAA-0058-2016-0004-0021) **AUTHORIZED DISPOSITION** **Cut off** in calendar year of final issuance. **Destroy** 3 years after cutoff. C. ***Internal Use Publications.*** Memoranda, drafts, and development work papers relating to internal use publications. (Job No. DAA-0058-2016-0004-0022) **AUTHORIZED DISPOSITION** **Cut off** in calendar year of final issuance. **Destroy** 3 years after cutoff. D. ***Website Files.*** Copies of documents posted on the TE/GE intranet and internet websites. (Job No. DAA-0058-2016-0004-0023) **AUTHORIZED DISPOSITION** **Cut off** at end of year files are taken offline. **Destroy** 3 years after cutoff.
38	***Interagency Coordination Files.*** Includes correspondence, contractual agreements, and other related documents (not covered elsewhere in this Schedule)

	pertaining to TE/GE business in coordination between the IRS, Department of Labor, Department of Justice, the Social Security Administration and any other Federal agency. (Job No. DAA-0058-2016-0004-0024) **AUTHORIZED DISPOSITION** **Cut off** in calendar year of agreement expiration. **Destroy** 3 years after cutoff.
39	***Disclosure Records.*** Includes memoranda, developmental work papers, research material, procedures, etc., relating to disclosure under sections of the Internal Revenue Code and Employee Retirement Income Security Act (ERISA) of 1974 (e.g., 6104, 6103, 6110 of the Code and sections 3001 and 3004 of ERISA). (Job No. DAA-0058-2016-0004-0025) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year. **Destroy** 5 years after cutoff.
40-51	**Items 40-51** are reserved for future additions to the "Projects" portion of this Schedule, if necessary..
RULINGS AND AGREEMENTS	
52	***Administrative Case Files.*** Records created and maintained in the EP/EO Determinations offices that include case files on applications (for recognition of exemption or an employee benefit plan), other determination letter requests, and related materials (i.e., ruling letters and technical advice, trust agreements, examiners' reports, work papers, and related correspondence). A. **Application Files for Exempt Status and Determination Letters**. This includes Form 1023, Form 1023-EZ, Form 1024, Form 8940 and other applications where a determination request processed. 1. Digital electronic copy. Scan a digital electronic copy of the original paper copy. **PENDING DISPOSITION:** **Retain** digital copy indefinitely. Follow MEDS, Item 80 in this Schedule pending NARA approval. 2. Hard paper copy. After scanning the hard paper copy of the application into an electronic format, retain paper file pending disposition. (Job No. DAA-0058-2016-0004-0026) **AUTHORIZED DISPOSITION** **Cut off** upon case closure or final certification/determination. **Destroy** 10 years after cutoff. B. **Application Incomplete.** This section will not apply after the IRM 3.45 for Submission Processing is updated because any Incomplete Applications will be rejected in Submission Processing. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (in which the failure to complete the application for exemption occurred). **Destroy** 6 months after cutoff.

	C**. Application Denied for Failure to Establish.** 1. Digital electronic copy. Scan a digital electronic copy of the original hard copy application. **PENDING DISPOSITION** **Retain** digital copy indefinitely. Follow MEDS, Item 80 in this Schedule pending NARA approval. 2. Hard paper copy. After scanning the hard paper copy of the application into an electronic format, retain paper file pending disposition. (Job No. DAA-0058-2016-0004-0028) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year (in which the failure to complete the application for exemption occurred). **Destroy** 3 years from the end of the calendar year in which the failure to establish exemption occurred.
53	***Actuarial Files, and Employee Plans Application Files for Opinion/Advisory Letters.*** Actuarial matters, and copies of applications, plan documents, correspondence, case development work papers, and any other case information pertaining to requests filed by sponsoring organizations or practitioners for approval of master and prototype or volume submitter plans. **PENDING DISPOSITION** **Destroy** actuarial information and non-mass submitter paper copies after scanning file onto compact disc. **Destroy** actuarial information and mass submitter paper copies after 2 pre-approved remedial amendment cycles have passed. **Retain** compact discs in Cincinnati and Atlanta pending MEDS disposition approval (Item 80 in this Schedule). **Note: This disposition update is pending NARA approval. Records were previously approved for destruction based on record type, with a minimum retention to destroy records in 2-year blocks after 2 years under Job No. NC1-58-80-3, item 37 (IRM 1.15.24, item 37 for EP and Actuarial Files). Prior to any records destruction, check with the TE/GE IRC regarding status.**
54-59	**Items 54-59** are reserved for future additions to the "Rulings and Agreements" portion of this Schedule, if necessary.
EXAMINATION	
60	***No Change or Surveyed TE/GE Examination Cases.*** Includes copies of prior, subsequent, or final examination reports, audit plans, work papers, and other information necessary for the enforcement and administration of the tax laws. (Job No. DAA-0058-2016-0004-0029) **AUTHORIZED DISPOSITION** **Cut off** upon final disposition of case (Status 90)

	Destroy (paper) files not scanned into RCCMS 7 years after cutoff. See Item 79 in this Schedule for RCCMS.
61	***Fraud or Change Examination Cases.*** Includes copies of all examination reports, audit plans, work papers, and other information necessary for the enforcement and administration of a fraud or change case. (Job No. DAA-0058-2016-0004-0030) **AUTHORIZED DISPOSITION** **Cut off** upon final disposition of case (Status 90) **Destroy** (paper) files not scanned into RCCMS 7 years after cutoff. See Item 79 in this Schedule for RCCMS.
62	***Revocation or Termination of Exemptions.*** This includes correspondence and case development work papers in case the organization reapplies for and receives a subsequent exemption letter, then the previous revocation or termination file can be associated (if applicable). (Job No. DAA-0058-2016-0004-0031) **AUTHORIZED DISPOSITION** **Cut off** files at the end of the calendar year upon revocation, termination, or assets distributed (if applicable). **Destroy** 10 years after cutoff.
63	***Certified/Registered Mail Receipts*** for Statutory Notice of Deficiency, Notices of Determination of Worker Classification and Final Adverse Determination Letters. (Job No. DAA-0058-2016-0004-0032) **AUTHORIZED DISPOSITION** **Cut off** when disposition of associated cases is final (post court hearings) due to refund claims. **Destroy** 2 years after cutoff.
64	***Routine Transmittal Letters of Memoranda.*** Transmittal letters between offices and operating units relative to the transmission of tax documents. (GRS 5.2, Item 010; Job No. DAA-GRS-2017-0003-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year, and retain at the local exam office. **Destroy** 1-year after cutoff.
65	***Reopening Memorandum or Exception Letters.*** Includes notice of reexamination letters when appropriate, and related National and Area office correspondence accumulated as a result of Post Review recommending reopening an agreed case, which during the review revealed substantial error, both in the amount and in relation to the tax liability, or an indication of fraud, malfeasance, collusion, concealment or misrepresentation of a material fact. (Job No. DAA-0058-2016-0004-0034) **AUTHORIZED DISPOSITION** **Cut off** when case is closed or when the exception letter is withdrawn. **Destroy** 3 years after cutoff.
66	***Advisory Letters.*** Copies of advisory letters accumulated as a result of a post review of an agreed case which during the review discloses a technical error resulting from the improper application of the Code, regulations, or technical advice that does not warrant the issuance of an exception letter. (Job No. DAA-0058-2016-0004-0035)

	AUTHORIZED DISPOSITION **Cut off** at end of the calendar year or after Internal Audit completes its inspection. **Destroy** 3 years after cutoff.
67	***Non-Return Unit IRC 403(b), 457, and 408(k) SEP/SARSEP Examination Completed Case Files.*** The Office of Employee Plans (EP) helps retirement plan sponsors, plan participants, and practitioners working in the retirement benefits arena understand and comply with the pension law. These records include copies of documents related to Non-Return Unit examinations of 403(b), 457, and 408(k) Simplified Employee Plans cases. (Job No. N1-58-09-10) **AUTHORIZED DISPOSITION** **Destroy** 3 years after the case is examined.
68-75	**Items 68-75** are reserved for future additions to the "Examination" portion of this Schedule, if necessary.
TE/GE COMPUTER SYSTEMS	
76	***Web-Based Employee Technical Time System (WebETS).*** The Web-Based Employee Technical Time System (WebETS) provides TE/GE employees a web-based application to establish cases, maintain their inventory, and report their time as it is applied. It enables the production of group level reports, the compilation of data from all groups for the production of reports, and creation of management information reports (MIRs). (Job No. N1-58-10-4, Item 1) (A) Inputs: 1. Employee data electronically received from IRS Corporate Authoritative Directory Service (CADS). **AUTHORIZED DISPOSITION** **Not Applicable.** CADS is a look-up that is performed when a user who is in an authorized domain group accesses the "Add New User" screen and enters his/her SEID. The button titled "Get User's Info" activates the look up to CADS and the screen refreshes with the name, grade and email address that matches the SEID requested. This is the only visible interaction through the user interface that is performed by CADS, which is non-recordkeeping. 2. Taxpayer info from manual data entry of IRS records, filed tax returns. **AUTHORIZED DISPOSITION** **Not Applicable.** The official records of individual and corporate tax data, including returns, are appropriately scheduled under IRS Records Control Schedule RCS 29. Dispositions of EO and EP determination data are covered by other authorities under RCS 24. (B) System Data: (Job No. N1-58-10-4, Item 1) 1. Case and Time Management Database. Case information includes case name and grade, activity/project codes, tax year, date opened, months in process and time applied to a case, open/closed status indicator, and taxpayer ID. Other information consists of TE/GE user identification and contact information, and Form 6490 data used to report daily hours expended on all work assignments and leave.

	AUTHORIZED DISPOSITION **Cut off** at end of the fiscal year. **Delete** 7 years after cutoff. (C) Outputs: WebETS produces activity and managerial reports at varying levels with a number of query items and options. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 1. The following reports have specific/minimum maintenance requirements: a. Monthly Time Report. Contains case and time listings of technical personnel. At the individual level, this is a standardized report Form 6490, *EP/EO Technical Time Report.* b. Aging Data Report. Includes the combined case time by business unit of time applied during cycle to each case/inventory item by employee. Employee information in each report includes agent name (first and last); SEID; position code; grade and group number. For return (examination)/application (determination) items information includes Taxpayer/Plan Name; Taxpayer Identification Number; Plan number (where appropriate); Tax/Plan Period; Activity Code; Project Code; Beginning, Current, Open and Closed hours by case; Assigned and Status 12 (Opened) dates; and Transfer Hours. The WebETS Aging Data Reports can only be pulled (on demand) by users with the WebETS Sys Admin role. These Reports are provided to TEGE Reports Analysts on a monthly basis. c. Total Hours Report. Used at the end of each cycle by TEGE BSP administrators to determine if all of the hours have been reported by the WebETS users. d. User Report. Includes a list of all users, their WebETS role and last access date. **AUTHORIZED DISPOSITION** **Cut off** at end of the fiscal year. **Delete** 7 years after cutoff, or when no longer needed for operational purposes, whichever is later. 2. All other reports. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed.
77	**Reserved.** The *Aging Data Report* previously covered under this item has been moved to Item 76C in this Schedule for coverage under WebETS Outputs (and 5-year retention previously approved under Job No. N1-58-10-4, Item 2 has been changed/increased to 7 years).
78	***Employee Plans - Exempt Organizations Return Inventory Control System (ERICS).*** ERICS was an inventory control system that contained the examination inventory and related information of three business units within TE/GE including Employee Plans (EP), Exempt Organization (EO), and Government Entities (GE). This application was retired as of 10/1/2009. Functionality of the application has been replaced by the Reporting Compliance Case Management Systems (RCCMS), formerly known as TE/GE Reporting and Electronic Examination System (TREES). (A) Inputs: Inputs included taxpayer return data electronically received from RICS (Returns Inventory and Classification System), and employee data from the IRS Discovery Directory. Inputs also included direct manual entry of case/employee information.

AUTHORIZED DISPOSITION
Not Applicable. Recordkeeping copies of RICS and human resource data are appropriately scheduled under other authorities.

(B) Master Files/System Data: (Job No. N1-58-10-2)

The ERICS application maintained database tables for two sub-applications used by TE/GE employees. These applications consisted of the Employee Plans Inventory Control System (EPIC) and the Exempt Organizations Inventory Control System (EOIC). EPIC was an inventory control system containing employee plans examination cases. EOIC was an inventory control system containing exempt organizations examination cases.

Upon ERICS shutdown, four ASCII files will be created to store historical/archived ERICS data. Two files will contain recordkeeping data of all closed cases (one for EP and one for EO/GE), and the other two files will contain data on all open cases as of the date of retirement (again, one for EP and one for EO/GE). Closed case information in ERICS is not duplicated in RCCMS. Open case information in ERICS was downloaded to RCCMS in 2007 (then TREES). The business unit has been running dual systems since that time. The ASCII files for open cases constitute backup/reference materials. For each case, taxpayer data includes name, TIN (Taxpayer Identification Number), MFT (Master File Transaction) code, plan number, tax period, status code, and open/closed dates. Agent information includes agent group number.

1. Closed Case Data.

AUTHORIZED DISPOSITION
Consists of two ASCII files of archived ERICS data, one for EP and one for EO/GE.
Delete/Destroy (a one-time purge) both files when 7 years old.

2. Open Case Data.

AUTHORIZED DISPOSITION
Consists of two ASCII files of archived ERICS data, one for EP and one for EO/GE.
Delete/Destroy (a one-time purge) both files when 7 years old.

(C) Outputs:

1. Screens within ERICS could be used to query and run reports. Users could extract specific case data, generate Form 3210 case transmittal forms, or request set summary reports. The Form 3210 was produced by the system to move the closed/transferred inventory out of the group. Inventory summary reports and other ad hoc reports were possible by entering certain criteria such as month/year, group/area. Management reports included case aging reports, inventory validations, statute logs, Forms 3210, and agent listings. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

AUTHORIZED DISPOSITION
Delete/Destroy when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.

2. Forms 895 *Notice of Statute Expiration.* This form is used by exam functions to provide information, notification and statute update approval for statute of limitations for tax returns.

AUTHORIZED DISPOSITION

	Not Applicable. Recordkeeping copies of these forms are filed with/disposed of in accordance with associated case files.
79	***Reporting Compliance Case Management System (RCCMS).*** The Reporting Compliance Case Management System (RCCMS) provides case management, inventory control, and routing capabilities. RCCMS also provides issue resolution tools and electronic case closing functionality. (A) Inputs: Examination case data is added and updated through periodic, but regular electronic downloads from the Returns Inventory Classification System (RICS). Subsequently, TE/GE personnel manually enter data related to examinations and other compliance activities results. The types of documents that are added in RCCMS include electronic format of the return, Integrated Data Retrieval System (IDRS) transcripts, Revenue Agent reports, workpapers, correspondence and forms, as well as closing recommendation. Cases are reviewed by the Group Manager and potentially by the Quality Measurement System (QMS) group, then to the Closing Unit. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** Updates from RICS are routinely overwritten. Manual updates are verified prior to updating the database. Recordkeeping copies of RICS and human resource data are appropriately scheduled under other authorities. The electronic data are disposed under the records retention policy as detailed below. Any residual paper will be sent by the Closing Unit to the Campus for retention under the current IRM 1.15.2 procedures. (B) System Data (Master Files): RCCMS maintains SQL database records of TE/GE compliance activities. Data, per taxpayer activity record, includes the taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number. RCCMS also includes IRS employee assignment and data collected by examiners about the outcome of an examination, such as status and statute control information, notes, and taxpayer contacts identification. All RCCMS application codes are aligned with the Audit Information Management System (AIMS), as appropriate, and updated annually. New codes or modifications to existing codes are managed on an ongoing basis. (Job No. DAA-0058-2015-0004-0001, except for ACA Review Activities approved under a separate authority as provided below) **AUTHORIZED DISPOSITION** All of the TE/GE Compliance Activities are controlled on RCCMS. This includes activities controlled on AIMS, Non-Masterfile and non-return units. The cutoff is when case is closed based on the date of final closure. The general disposition is an automatic system deletion of the examination case or compliance activity record after 7 years. The **exceptions** to the 7-year retention are as follows. • EO Unagreed cases that are transferred to Appeals - Delete after 10 years • EO Claims cases with Net Operating Loss (NOL) Carry forwards - Delete after 15 years • TEB Closing Agreement cases - Delete after 30 years • TEB Claims of Refund cases - Delete after 30 years • TEB Non examination compliance activities - Delete after 30 years • ACA Review Activities - Delete after 16 years (Job No. DAA-0058-2121-0001-0001) (C) Outputs: Reports are generated from RCCMS Information Factory (IF) database. RCCMS IF is a backup copy of the RCCMS database and is updated on a nightly basis.

	RCCMS also sends the Security Audit and Analysis System (SAAS) daily application audit trails. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** Automatically delete when data are deleted from RCCMS database based on the retention schedule above. SAAS logs are purged on a daily basis for the records that were successfully processed. (D) System Documentation: Includes user guides and requirements documents, records layouts and Design Specification Reports (logical and physical design reports). System documentation is maintained in the IBM Rational software tool, also known as CMCS. All documentation relating to code (checked in/checked out) is maintained in IBM Rational as well as all change requests and documented business requirements. (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003) **AUTHORIZED DISPOSITION** **Delete/Destroy** 7 years after the system is terminated, or the associated data is migrated to a successor system.
80	***Modified Employee Plans (EP) / Exempt Organization (EO) Determination System (MEDS)*** **[formerlyTax Exempt Determination System (TEDS)].** MEDS is used to determine organization and/or employee plan eligibility for tax-exempt status. It provides full inventory and status control of determination cases and supports timely and accurate processing of applications for Employee Plans (EP) and Exempt Organizations (EO) determination letters as mandated by the Internal Revenue Code (IRC) and Income Tax Regulations. (A) Inputs: Includes scanned electronic images of a variety of tax forms for exempt organization and employee plan entries including, but not limited to, Forms 1023, 1024, 1025, 1028, 2848, 5300, 5307, 5309, 5310, 5310A, 6088, 8670, 8671, 8717, 8718, 8734, 8821, Schedule Q, 5316, 8905, INOLE BMF EIN, INOLE EPMF and 8940. Accompanying documentation includes manually transcribed form data and data acquired as the case is worked by TEGE Determination Specialists and TEGE Management. 1.) EP Paper Records. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after verification of successful ingest/incorporation into system master file. 2.) EO Paper Records. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** 200 years after verification of successful ingest/incorporation into system master file. (B) System Data (Master Files): Contains organization and/or employee plan information derived from a variety of tax forms and case processing data. System information comes from scanned applications, imported documents, case data (including content related to working a case), case history, and case chronology. For each organization that submits an application data includes EIN, Organization Name, Mailing Address, Phone Number, applicable Masterfile codes along with Imaged Documents and Business Rules. Agent information includes Name, Work Telephone Number, Group Number, SEID, Address, Email, and office address.

	1. EP Electronic Records. Includes application forms and associated case file paperwork collected to help prepare the required employee plans letters. **PENDING DISPOSITION** **Cut off** on case closing date. **Delete/Destroy** 10 years after cutoff. 2. EO Electronic Records. Includes application forms for tax exemption which include the purpose of the organization and its structure, and are collected to make a determination as to whether a tax payer qualifies for the tax-exemption and if so under which section of the Internal Revenue code they qualify as well as the associated determination letter., **PENDING DISPOSITION** **Cut** off on case closing date. **Delete/Destroy** 200 years after cutoff. **Note: These dispositions are pending NARA approval under Job No. DAA-0058-2022-0004. Check with the TE/GE IRC regarding scheduling status.** (B) Outputs: MEDS case data is shared with the Letter and Information Network User-fee System (LINUS) and Employee Plans-Exempt Organizations Determination System (EDS). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
81	E***P/EO/GE Aims Report Processing System (EARP).*** A system used for reviewing reports that identify statistical information regarding examinations of entities that are considered non-taxable entities. The statistical information generated from the EARP reports are used to help IRS personnel make decisions regarding future examinations. Audit Information Management System (AIMS) provides input data to EARP (A) Inputs: • AIMS Service Center Transaction File (Tennessee Computing Center (ECC-MEM)) extracts the TE/GE Employee Plan (EP), Exempt Organization (EO) and Government Entity (GE) Examination case data from the AIMS Master File Database via project AIMS Report Processing (ARP) and electronically transmits this data (filename = PDZAM.ZDIMFP.ARP7026) to the Enterprise Computing Center-Martinsburg (ECC-MTB) once a month via Network Data Mover (NDM) to be used as input to DIMF. • Prior month DIMF master file • Fiscal Year date control files (reporting cycles are based in part on the AIMS cycle cutoff dates) • Examination Plan data is furnished annually (one month prior to the beginning of each fiscal year) by Headquarters with U.S. Summary totals. These annual plan figures are obtained from Form 5440, Exempt Organization and Employee Plan Work Plans and used as input to select DEXP EO and DPTE EP reports. These figures reflect the number of cases planned to be examined for the fiscal year. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Destroy** AIMS SC transaction processing file monthly. **Destroy** monthly tape backup = 365 days. Up to 12 cycles of the transaction file are kept on disk per Calendar Year for back up purposes. **Destroy** fiscal year date control files and plan data file annually. (B) System Data: The System Data is TE/GE EP/EO/GE Examination case data that is comprised of the Input and Output Data described in Parts 81A. and 81C. (Job No. DAA-0058-2016-0004-0036) **AUTHORIZED DISPOSITION** **Destroy** processing files monthly; **Destroy** Report & Err Register print files 12 months after their creation; **Destroy** Backup Tape files upon retention period expiration (retentions vary between 60, 365, 450, or 1095 days depending on the data/print file content: • RICS data file backups = 60 days • Updated Master and Service Center Transaction data file backups = 365 days • Updated Master data file destroyed 12 months after creation • Report and Error Register data file backups = 450 days • Error Register and Report print file backup = 1095 days **Maintain** a 10 year history Base Inventory Master File (DIMF BIMF) master file. **Destroy** data on (DIMF BIMF) master file when greater than 10 years, monthly. (C) Outputs: • 10 year history Base Inventory Master File (DIMF-BIMF) containing EP, EO and GE valid/invalid data (cumulative Examined and Non-Examined Accomplishments and current Inventory cases) • 10 year history Base Inventory Master File (DIMF-BIMF) split into three separate files (EP, EO and GE) which are used for Return Inventory and Classification System (RICS) database upload and are FTP'd to TIGTA for audit purposes • DIMF creates/provides current fiscal year report and error data files to sub-systems DEXP EO, DEXP GE and DPTE EP each month for their report and error listing production • Various EP, EO and GE Inventory Reports • Various EP, EO and GE Examined Accomplishment Reports • Various EP, EO and GE Non-Examined Accomplishment Reports • EP, EO and GE Error Register Listings for Accomplishment (Examined and Non-Examined) and Inventory (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Refer to Part 81B. System Data Disposition.** (C) System Documentation: Update system documentation annually. Document system change requirements on Change Request Log forms. • DIMF – Base Inventory Masterfile DIMF Project Requirements; Document 11456 • DEXP - EO/AIMS Reporting Requirements; Document 6585 • DEXP - GE/AIMS Reporting Requirements; Document 11307 • DPTE - EP/AIMS Reporting Requirements; Document 6834

	• Change Log documents are used to convey requirement changes (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003) **AUTHORIZED DISPOSITION** **Destroy/Delete** when superseded **Retain** Change Request Log history indefinitely.
82	***Return Inventory and Classification System (RICS).*** The Returns Inventory & Classification System (RICS) is Tax Exempt and Government Entities' (TE/GE) primary system for examining the level of tax filing compliance from its customers. RICS allows access to return data related to filing, processing, and posting of returns for Employee Plans (EP), Exempt Organizations (EO), Government Entities (Tax Exempt Bonds (TEB), Federal State Local Governments (FSLG) and Indian Tribal Governments (ITG). RICS consists of 2 primary components – database for querying and web application for selection of returns. RICS also provides automatic sampling, criteria for audits, and the tracking of audit results. (A) Inputs: RICS does not allow any direct input of data. However, the RICS web application captures user activity on a real-time basis (including taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number, date, etc.). **AUTHORIZED DISPOSITION** **Not Applicable.** The electronic data are disposed under the records retention policy as detailed below. RICS does not contain any paper records. (B) System Data (Master Files and Supporting Data): RICS data consists of filed returns loaded from Master Files [Business Master File (BMF), RTF (Return Transaction File), EPMF (Employee Plans Master File)] for all returns under TE/GE jurisdiction as well as other supporting returns and data related to the filing, processing and posting of these returns. Data includes the taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number, as well as many other return related items. RICS data also includes (but is not limited to) audit history, EP and EO determination data, EP voluntary compliance and waiver data, electronically filed 990 series data, EP compliance activity results (CECA), data from Pension Benefit Guaranty Corporation (PBGC) and Department of Labor (DOL) 1096 data and CP2100 data. RICS is a read-only database. **AUTHORIZED DISPOSITION** The general disposition for data on RICS is 7 years. (Job No. DAA-0058-2016-0004-0037) The **exceptions** to the 7-year retention are as follows: • TEB 8038 series returns (from the RTF). Information included on RICS for all TEB returns and related data may be required for current and future compliance action during the entire period the bonds remain outstanding. Most bond issues have bonds outstanding for a period of 30 years. (Job No. DAA-0058-2016-0004-0037) **AUTHORIZED DISPOSITION** **Delete** after 30 years (based on processing cycle). • TEB 8038 series returns (from Statistics of Income [SOI]). Information included on RICS for all TEB returns and related data may be required for current and future compliance action during the entire period the bonds remain outstanding. Most bond issues have bonds outstanding for a period of 30 years. (Job No. DAA-0058-2016-0004-0037)

	AUTHORIZED DISPOSITION **Delete** after 30 years (based on processing year). • Generalized IDRS Interface response data from AIMS is processed daily through RICS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** on a daily basis. • GE Consents. The RICS tables are the official storage point for the consents given by the IRS to disclose tax data under IRC 6103 for the purpose of validating taxpayer name and TIN information during registration in the Contractor Central Registration (and successor) systems. Potential contractors are required to complete the disclosure consent form and to have an IRS validated Name/TIN or they are not eligible for Federal contracts. After 4 years, the need to defend against unauthorized disclosure has passed. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** after 4 years based on the Row Creation Date. • IRPTR. IDRS Command Code (CC) Information Returns Processing Transcript Requests (IRPTR) allows IDRS users to request Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF) that sent weekly to RICS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** after 30 days (based on load date). • Return Establishment information. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** Data sent to AIMS for return establishments created through RICS is replaced daily. • Coordinated Examination Management Information System for Large Cases (CEMIS) application reported examination results from Large Corporate Compliance Cases (formerly Coordinated Industry Cases). Data is used by EP. Retired as of 2006 but retained on RICS. **PENDING DISPOSITION** **Delete** after 15 years. **Note: This disposition update is pending NARA approval Job No. DAA-0058-2021-0003-0001. Records were previously approved for destruction when 20 years old under Job No. DAA-0058-2016-0004-0037. Prior to any records destruction, check with the TE/GE IRC regarding re-scheduling status.** • EO 5227 returns for Split Interest Trusts may be required for current and future compliance action during the entire life of the trust. Split Interest trusts have lives of 20 years. **PENDING DISPOSITION** **Delete** after 20 years. **Note: This disposition is pending NARA approval under Job No. DAA-0058-2021-0003-0002. Prior to any records destruction, check with the TE/GE IRC regarding scheduling status.** • EO 8871 returns for Political Organization Notice of Section 527 Status are used to notify IRS that they are to be treated as section 527 organizations. These forms should be treated similar to applications for tax exempt status and kept indefinitely. **PENDING DISPOSITION** **Cut off** at end of calendar year in which application is received. **Delete** 200 years after cutoff. **Note: This disposition update is pending NARA approval under Job No. DAA-0058-2021-0003-0003. EO 8871 returns should not be deleted.** • Employee Plans (EP) and Exempt Organizations (EO) Determination System (EDS) data includes EP and EO data from exempt status of pension plans and exempt organizations. This data needs to be retained using the same policy as the originating system.

	PENDING DISPOSITION **Delete** EP data after 10 years. **Delete** EO data 200 years after calendar year in which application is received. **Note: This disposition update is pending NARA approval under Job No. DAA-0058-2021-0003-0004. Prior to any EP records destruction, check with the TE/GE IRC regarding scheduling status. EO data should not be deleted.** (C) Outputs: RICS sends data to AIMS (daily), RCCMS (daily) and Statistics of Income (monthly). Upon authorized user request, the RICS web application creates return facsimiles in Adobe PDF format that are sent to AIMS and/or RCCMS (daily). In addition, the RICS web application sends the Security Audit and Analysis System (SAAS) audit trails (daily). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** records based on the following schedule: • Printed files in PDF or ZIP format are deleted after 30 days. • WebRICS log files are deleted after 60 days • Files sent to AIMS, RCCMS, SOI and SAAS are deleted after 90 days. (D) System Documentation: Includes user guides and requirements documents, records layouts and Design Specification Reports (logical and physical design reports). System documentation is maintained in DocIT and/or on the RICS SharePoint site. All documentation relating to code (checked in / checked out) is maintained in IBM Rational as well as all change requests and documented business requirements. (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003) **AUTHORIZED DISPOSITION** **Delete/Destroy** 7 years after the system is terminated, or the associated data is migrated to a successor system.
83	***TE/GE Rulings and Agreements Control (TRAC) System.*** Tax Exempt Quality Measurement (TEQMS). This system is a sub-system of TRAC and includes all data of cases that are collected and reviewed. Headquarters Exempt Organizations Inventory Control System (HQEO). HQEO is a sub-system of TRAC and includes all case inventory information and letters generated under this system. **PENDING DISPOSITION** **System records descriptions/dispositions are pending final TE/GE and NARA approvals. This is a placeholder for future system scheduling decisions.**
84	***527 Political Action Committee/Political Organization Filing and Disclosure (PAC/POFD) System and Records.*** The 527 Political Action Committee (PAC)/Political Organization Filing & Disclosure (POFD) System collects, validates, stores, and discloses information from IRS Forms 8871, 8872, and 990 filed by political action committees. This system is required by law to provide political organizations the ability to identify their status and report contributions and expenditures. Information collected from political organizations is required to be made available to the general public. (A) Inputs: The 527PAC/POFD application consists of two separate systems:

1. The POFD (public facing) web application captures electronically submitted Forms 8871 (Political Organization Notice of Section 527 Status) and Forms 8872 (Political Organization Report of Contributions and Expenditures) from political organizations on a real-time basis. POFD sends copies of the input to the PAC (Disclosure site). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

AUTHORIZED DISPOSITION
Delete/Destroy electronic data after verification of successful ingest/incorporation into system master file.

2. The 527PAC (i.e. Disclosure portion of POFD) is the back-end processing system that creates passwords and interacts with the POFD system and includes images of (legacy) paper filed Forms 8872 and 990. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

AUTHORIZED DISPOSITION
Delete/Destroy after verification of successful ingest/incorporation into system master file.

(B) System Data: The 527 PAC/POFD consists of two systems. The POFD captures electronic data from filings under Internal Revenue Code (IRC) 527 political organization filings. The filings include Forms 8871, 8872 and 990, and data captured from the political organizations includes the organization's name, address, employer identification number (EIN), and expenditures. The 527PAC back-end system creates passwords mailed to political organizations from Form 8871 filing information and stores images of paper filed Form 8872. The images are sent to the disclosure portion of POFD.

1. Form 8871, Political Organization Notice of Section 527 Status. Provides notice to the IRS of the organization's operations.

PENDING DISPOSITION
Cut off at end of calendar year in which application is received.
Delete/Destroy 200 years after cutoff.

2. Form 8872, Political Organization Report of Contributions and Expenditures. Provides annual information when the organization meets certain requirements (e.g., contributions or expenditures).

PENDING DISPOSITION
Cut off at end of calendar year in which application is received.
Delete/Destroy seven (7) years after cutoff.

3. Form 990, Return of Organization Exempt from Income Tax. Used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political to provide the IRS with the information required by section 6033.

PENDING DISPOSITION
Cut off at end of calendar year in which application is received.
Delete/Destroy seven (7) years after cutoff.

Note: The above system dispositions are pending NARA approval under Job No. DAA-0058-2022-0005. Check with the TE/GE IRC regarding scheduling status prior to data deletion.

(C) Outputs: A transaction of return accepted is posted to the Business Master File (BMF) as a Transaction Code 150. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
85	***Letter and Information Network User-fee System (LINUS*).** LINUS identifies EP/EO application receipts or other cases established by the Cincinnati Submission Processing Center (CSPC) prior to the information rolling to the Modified EP EO Determination System (MEDS). The information contained in this system includes payments, Name, TIN and Generated determination case DLNs. (A) Inputs: Includes payment and entity information manually transcribed from a paper application, or via upload of a file created by manual download from the Pay.gov System. The payments are entered into LINUS by Campus Support for paper checks and the electronic payments are uploaded to LINUS from Pay.gov. The payments are input on a daily basis. Any paper applications received are scanned into MEDS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after verification of successful ingest/incorporation into system master file. (B) System Data: Records include user fee payment records, such as payment status information, including whether the fee is paid; Document Locator Number (DLN); Entity information for the Plan Sponsor or Organization; Fee/Form Indicator; and Power of Attorney data (POA). Data is stored in SQL ServerDatabase. LINUS moves the EP and EO data every ten years to a storage server so DLNs may be reused. **PENDING DISPOSITION** **Cut off** after case closure. **Move** data to a storage server when 10 years old. **Destroy/Delete** 200 years after cutoff. **Note: This disposition is pending NARA approval under Job No. DAA-0058-2022-0006. Prior to any records destruction, check with the TE/GE IRC regarding scheduling status.** (C) Outputs: Includes acknowledgment letters and determination case DLNs. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
86	***Exempt Organization Entity.*** (A) Inputs: Information is input into the system electronically from the BMF and also manually via EOE users. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when necessary data has been incorporated into a master file. (B) System Data: Information contained in the system consists of names, Employer Identification Number (EIN), addresses and current SGRI letter issuance and response dates for parent organizations granted group exemption. (Job No. N1-58-12-11) 1. Closed Cases.

	AUTHORIZED DISPOSITION **Cut off** when case is closed. **Delete/Destroy** 30 days after cutoff. 2. Open Cases over 180 days old. **AUTHORIZED DISPOSITION** **Transfer** to history table. **Delete/Destroy** 1 year after transfer. (C) Outputs: Ad hoc reports. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit or other operational purposes.
87	***EO Correspondence Case Data* - ECM (Enterprise Case Management).** EO Correspondence consists of taxpayer requests for (public) information, copies of returns and can also include name and address changes, confirmation of tax-exempt status, erroneous revocations, reinstatement of tax-exempt status, corrections to determination letters and to the EO Master File, and other miscellaneous inquiries. (A) Inputs: Exempt Organizations correspondence will be scanned using Correspondence Imaging System (CIS) and/or manually uploaded into ECM daily. TE/GE personnel manually enters data to create cases, work cases, and close cases within ECM. The types of data and documents added to cases in ECM include requester names and addresses, exempt organization names and addresses, employer identification numbers of exempt organizations, IDRS data elements, and copies of determination applications and letters retrieved from MEDS and DVD. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** after successful entry and verification into system master files. Any paper correspondence scanned by W&I Accounts Management will follow requirements under IRM 1.15.2 and IRMs 3.13.6.13 and 3.13.6.4.1(20) (scanning a single doc). These IRMs provide that scanned documents will generally be destroyed 7-14 days after scanning. (B) System Data: ECM maintains SQL database records of EO Correspondence. Unit Data includes Business Case ID, Requester Name, Requester Street Address, Requester City Requester State, Requester Country, Requester Zip, Requester Phone Number, Requester Fax Number, Requester Relationship, Exempt Organization Name, Exempt Organization EIN, Exempt Organization Street Address, Exempt Organization City, Exempt Organization State, Exempt Organization Zip, Group, Issue Code, Request Date, Received Date, Date Created, Status, Case Creator, Expedite Indicator, Duplicate Indicator, Media Referral Indicator,Technical Referral Indicator, Misrouted Mail Indicator, Request Type, Source, Comment Field, Affiliation Code of Organization on IDRS, Quick Closure, and Ruling Date. ECM also includes IRS employee assignment and data collected by tax examiners to respond to EO correspondence inquiries such as documents from MEDS and DVDs. All ECM request types, issue codes and dispositions (Release 1) will be updated as needed. (Job No. DAA-0058-2021-0008-0001) **AUTHORIZED DISPOSITION** **Cut off** on case closing date. **Maintain** online for 1 year after cutoff, then archive.

	Destroy 6 years after case closing date. (C) Outputs: Response letters will be generated within ECM and saved to cases (based on system data retention above). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
88	***Employee Plans-Exempt Organizations Determination System (EDS).*** The Employee Plans (EP)-Exempt Organizations (EO) Determination System (EDS) is a case management system that maintains inventory for applications being resolved under the EP and EO Determination Letter Program. (A) Inputs: Data is received from the Modified Employee Plans / Exempt Organizations Determination System (MEDS) as the basis for case management information. Data is received daily from the EP/EO Application Control System (EACS). LINUS (Letter and Information Network User Fee System) input can be activated if MEDS fails. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete/Destroy electronic data after verification of successful ingest/incorporation into system master file. (B) System Data: EDS is a case management system that maintains inventory for applications being resolved under the Employee Plans (EP) Determination Letter Program and the Exempt Organizations (EO) Determination Letter Program. System data for each organization that submits an application includes, employee identification number (EIN), organization name, mailing address, phone number, and applicable master file codes. Agent information includes name, work telephone number, and group number. 1. EP Records. Includes application forms and associated case file paperwork collected to help prepare the required employee plans letters. **PENDING DISPOSITION** **Cut off** on case closing date. **Delete/Destroy** 10 years after cutoff. 2. EO Records. Includes application forms for tax exemption which include the purpose of the organization and its structure, and are collected to make a determination as to whether a tax payer qualifies for the tax-exemption and if so under which section of the Internal Revenue code they qualify as well as the associated determination letter. **PENDING DISPOSITION** **Cut off** on case closing date. **Delete/Destroy** 200 years after cutoff. **Note: These system data dispositions are pending NARA approval under Job No. DAA-0058-2022-0008. Prior to any records destruction, check with the TE/GE IRC regarding scheduling status.** (C) Outputs: EDS shares routine case posting data and other daily metric information with MEDS. EDS data is also shared with other TE/GE systems that manage applications processed by the EP and EO Determination Letter Program (to validate the final resolution of the applications). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
89	***Certified Professional Employer Organization (CPEO) and 501(c)(4) Registration System and Records***. The Taxpayer First Act requires organizations that intend to operate under Section 501(c)(4) to electronically submit to IRS the (Web-enabled & online) Form 8976, Notice of Intent to Operate Under Section 501(c)(4). Most organizations must submit this notice within 60 days of their establishment. Failure to file this notice may result in penalties. (A) Inputs: Form 8976, Notice of Intent to Operate Under Section 501(c)(4). Form 8976 is strictly electronic; there is no paper version. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after verification of successful ingest/incorporation into system master file. (B) System Data: Form 8976, Notice of Intent to Operate Under Section 501(c)(4) provides notice to the IRS of an organization's operations. Information captured via form includes organization name, employer identification number (EIN), address, date and state of formation, as well as date notice received, user fee receipt, disposition of acknowledgement, and date acknowledgement sent. **PENDING DISPOSITION** **Cut off** at end of calendar year in which application is received. **Delete/Destroy** 200 years after cutoff. **Note: This system data disposition is pending NARA approval under Job No. DAA-0058-2022-0007. Prior to any records destruction, check with the TE/GE IRC regarding scheduling status.** (C) Outputs: Filers submit Form 8976. The input is reviewed and if approved the tax examiner will generate an acknowledgement Letter 5822. If denied, the tax examiner will generate a notification Letter 5823. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION:** **Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
90-94	**Reserved.**
95	***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 Employee Plans Master File 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 IRS at the Ogden Campus. The paper source documents filed with the IRS are Inputs to EPMF. **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 EPMF 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.

(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 eachprocessing 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. (GRS 5.1, Item 020; Job No. DAA-GRS-2016-0016-0002)

(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 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.

IMPLEMENTATION AID / CROSS-WALK	
IRM 1.15.24 (1/2003)	**Updated RCS 24 (7/2015)**
Headquarters Administrative Records	
1. General Administration and Management Files. (Job No. NC1-58-80-3, Item 1) **Destroy** no later than 5 years after close of file.	**GENERAL RECORDS / Administrative Records** Item 1. General Administration and Management Files.
2. Reserved.	**Reserved.**
3. Administrative Files. (Job No. NC1-58-80-3, Item 3) **Destroy** 1 year after end of year to which they apply.	**GENERAL RECORDS / Administrative Records** Item 3. Administrative Files.
4. National Office Review Program (NORP). (Job No. NC1-58-80-3, Item 4) **Destroy** record copy 3 years after date of report.	**GENERAL RECORDS / Administrative Records** Item 6. Reviews and Evaluations. **Note: Term "NORP" is obsolete but intent of "review programs" is captured in Item 6.**
5. Narrative and Statistical Reports. (Job No. NC1-58-80-3, Item 5) **Destroy** 3 years after end of year, or when no longer needed in current operations, whichever is earlier.	**GENERAL RECORDS / Administrative Records** Item 5. Narrative and Statistical Reports.
6. Annual Technical Review Institute. (Job No. NC1-58-80-3, Item 6) (1) Record Copy. **Destroy** final report 2 years from end of year or when no longer needed in current operations, whichever is earlier.	**GENERAL RECORDS / Administrative Records** Item 4. Continuing Professional Education (CPEs).

(2) Other Papers. **Destroy** block after 2 years from end of year.	
7. TE/GE Office Reading Files. (Job No. NC1-58-80-3, Item 7) **Destroy** 3 years from end of year or when no longer needed in current operations, whichever is earlier.	**GENERAL RECORDS / Administrative Records** Item 7. Subject Files.
8. Internal Audit Reports. (Job No. NC1-58-80-3, Item 8) **Destroy** record copy 3 years after completion or issuance of report.	**GENERAL RECORDS / Administrative Records** Item 11. Audit Reports.
9-15. Reserved.	----------
TE/GE Projects Records	
16. Computer Generated Management Information Reports. (Job No. NC1-58-80-3, Item 16) **Destroy** when no further reference value, but no later than 6 years after close of file.	**TE/GE Computer Systems** Item 76-85, as applicable
17. Resources Files. (Job No. NC1-58-80-3, Item 17) **Destroy** when no longer needed in current operations, but no later than 5 years after close of file.	**TE/GE Computer Systems** Item 76-85, as applicable
18. Tax Forms Projects. (Job No. NC1-58-80-3, Item 18) **Destroy** block after 10 years or whenever it is no longer needed for reference purposes, whichever is earlier.	**GENERAL RECORDS / Projects** Item 37. Forms and Publication Projects A. Tax Forms, Information Returns, and Instruction Revision Projects.
19. Miscellaneous Forms and Form Letters. (Job No. NC1-58-80-3, Item 19) **Destroy** when obsolete.	**GENERAL RECORDS / Projects** Item 37 Forms and Publication Projects B. Miscellaneous Forms and Form Letters.

20. Regulation Projects. (Job No. NC1-58-80-3, Item 20) (1) Projects not of research value. **Retire** block to FRC after 5 years. **Destroy** block after 10 years. (2) Projects of research value. **Retire** block to FRC after 5 years. **Destroy** block after 20 years.	**GENERAL RECORDS / Published Guidance** Item 26. Regulations.
21. Legislative Projects. (Job No. NC1-58-80-3, Item 21) (1) Projects not of research value. **Retire** block to FRC after 5 years. **Destroy** block after 10 years. (2) Projects of research value. **Retire** block to FRC after 5 years. **Destroy** block after 25 years.	**GENERAL RECORDS / Projects** Item 36. Legislative Projects.
22. Interagency Coordination Files. (Job No. NC1-58-80-3, Item 22) **Destroy** when no longer needed in current operations, but no later than 5 years after end of year.	**GENERAL RECORDS / Projects** Item 38. Interagency Coordination Files.
23. Technical Study Projects. (Job No. NC1-58-80-3, Item 23) **Destroy** block after 15 years.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
24. Operational Study Projects and Field Surveys. (Job No. NC1-58-80-3, Item 24) **Destroy** when no longer needed in current operations, but no later than 5 years after completion of project or survey.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
25. Exempt Organizations Master File Outputs. (Job No. NC1-58-80-3, Item 25) Multiple temporary dispositions based on revision/updating of register, roster or listing.	See Document 12990 RCS 19, Item 57 for Incremental Scheduled Updates, and RCS 20, Item 104 for EO Master File Outputs.

26. Technical Coordination Reports. (Job No. NC1-58-80-3, Item 26) (1) Numerical files. **Destroy** block after 3 years. (2) Files having continuing reference value. **Destroy** 20 years after effective date of termination of the code to which the files relate.	**GENERAL RECORDS / Office Legal Files** Item 23. Technical Projects and Reports.
27. Internal Use Publications. (Job No. NC1-58-80-3, Item 27) (1) **Destroy** record copy after 10 years. (2) **Destroy** all other copies after 3 years.	**GENERAL RECORDS / Projects** Item 37. Forms and Publication Projects C. Internal Use Publications.
28-35. Reserved.	
Technical Records	
36. Technical and General Correspondence. (Job No. NC1-58-80-3, Item 36) **Destroy** block after 1 year.	**GENERAL RECORDS / Administrative Records** Item 8. Technical and General Correspondence Files.
37. EP and Actuarial Files. (Job No. NC1-58-80-3, Item 37) Multiple temporary dispositions based on type/nature of file processed.	**RULINGS AND AGREEMENTS** Item 53. Actuarial Files, EP Application Files for Opinion/Advisory Letters.
38. Exempt Organization Case Files. (Job No. NC1-58-80-3, Item 38) **Maintain** files until revocation and termination of exemptions. **Retire** to FRC after 2 years. **Destroy** block after 6 years.	**EXAMINATION** Item 62. Revocation or Termination of Exemptions.
39. Correspondence Control Record, Form 5961, Forms 7000, or Equivalent Records. (Job No. NC1-58-80-3, Item 39) Multiple temporary dispositions based on record type, but all	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.

approved for destruction when no longer needed for administrative purposes.	
40. Post Review Determinations. (Job No. NC1-58-80-3, Item 40) **Destroy** block after 4 years.	**GENERAL RECORDS / Office Legal Files** Item 20. Post Review Determinations.
41. Disclosure Records. (Job No. NC1-58-80-3, Item 41) (1) Work Papers. **Destroy** after 2 years or when no longer needed in current operations, whichever is later. (2) Master Copy. **Destroy** 5 years after removal from reading rooms, or when no longer needed in current operations, whichever is later. (3) IMD and FOIA processing documents. **Destroy** after 5 years.	**GENERAL RECORDS / Projects** Item 39. Disclosure Records.
42. Exempt Organization District Determination Letters. (Job No. NC1-58-80-3, Item 42) **Destroy** immediately.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
43. EP/EO Report of Significant Matters (M-5945) (Job No. NC1-58-80-3, Item 42) **Destroy** 3 years after end of year.	**GENERAL RECORDS / Office Legal Files** Item 18. Technical Advice.
44-53. Reserved.	
Published Rulings and Procedures Records	
54. Revenue Rulings. (Job No. NC1-58-80-3, Item 54) (1) EP and Actuarial Rulings. **Retire** block to FRC after 15 years. **Destroy** block after 30 years. (2) EO Rulings. **Retain** until reclassified.	**GENERAL RECORDS / Published Guidance** Item 28. Revenue Rulings.

Destroy reclassified files after 3 years.	
55. Revenue Procedures. (Job No. NC1-58-80-3, Item 55) **Retire** block to FRC after 15 years. **Destroy** block after 30 years.	**GENERAL RECORDS / Published Guidance** Item 27. Revenue Procedures.
56. Court Decisions Files. (Job No. NC1-58-80-3, Item 56) **Retire** block to FRC after 10 years. **Destroy** block after 20 years.	**GENERAL RECORDS / Office Legal Files** Item 19. Court Decisions Files.
57-64. Reserved.	
Field Administrative Records	
65. Correspondence Files. (Job No. NC1-58-77-10, Item 1) **Destroy** 2 years after the end of the year.	**GENERAL RECORDS / Administrative Records** Item 3. Administrative Files.
66. General Correspondence Files. (Job No. NC1-58-77-10, Item 2) **Destroy** 2 years after the end of the year.	**GENERAL RECORDS / Administrative Records** Item 10. Program, Policy and Procedural Files.
67. Routine Transmittal Letters of Memoranda. (Job No. NC1-58-77-10, Item 3) **Destroy** 1 year after the end of the year.	**EXAMINATION** Item 64. Routine Transmittal Letters of Memoranda.
68. Routine Correspondence Files. (Job No. NC1-58-77-10, Item 4) **Destroy** 2 years after the end of the year.	**GENERAL RECORDS / Administrative Records** Item 8. Technical and General Correspondence Files.
69. Internal Control Records. (Job No. NC1-58-77-10, Item 5) **Destroy** 2 years after the end of the year, or when no longer needed in current operations, whichever is earlier.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
70. Issuance Files.	**GENERAL RECORDS / Administrative Records**

(Job No. NC1-58-77-10, Item 6) **Destroy** when obsolete or superseded.	Item 7. Subject Files.
71. Internal Audit Reports. (Job No. NC1-58-77-10, Item 6) Special studies of regional and district offices. **Destroy** 3 years after close of file, or when no longer needed in current operations, whichever is earlier.	**GENERAL RECORDS / Administrative Records** Item 11. Audit Reports.
EP / EO Program Records	
72. Employee Plans Examination Reports and Files. (Job No. NC1-58-82-12) (1) Regular and Large Case Examinations. **Destroy** after subsequent examination report is received. (2) Fraud Case Examinations. **Destroy** 2 years after final disposition of case.	**EXAMINATION** Item 60. No Change or Surveyed TE/GE Examination Files. Item 61. Fraud or Change Examination Cases.
73. Computer Generated Management Information Reports. (Job No. NC1-58-77-10) (1) Service Center Reports. **Destroy** 2 years after report date, or when of no further reference value, whichever is earlier. (2) Data Center Reports. **Destroy** 2 years after report date, or when of no further reference value, whichever is earlier.	System outputs are identified per system in **TE/GE Computer Systems**, beginning with Item 76 in this Schedule. EPMF outputs are in RCS 19, Enterprise Computing Center - Martinsburg (ECC-MCC), Item 31 for *Employee Plans Master Files.*
74. Employee Plans Application Case Files. (Job No. N1-58-87-3) **Destroy** after 10 years.	**RULINGS AND AGREEMENTS** Item 52. Administrative Case Files.
75. EO Examination Files. (Job No. NC1-58-82-12) (1) Large Case Program Examinations.	**EXAMINATION** Item 60. No Change or Surveyed TE/GE Examination Cases.

Destroy after subsequent examination report is received. (2) Fraud Case Examinations. **Destroy** 2 years after final disposition of case.	 Item 61. Fraud or Change Examination Cases.
76. Exempt Organization Master File Outputs. Multiple dispositions.	See Document 12990 RCS 19, Item 57 for *Incremental Scheduled Updates*, and RCS 20, Item 104 for *EO Master File Outputs*.
77. EO Administrative Case Files. (Job No. NC1-58-82-12) (1) Exemption Recognized. **Retain.** 2) Failure to Establish Exemption. **Destroy** 3 years from end of the calendar year in which failure to establish exemption occurred. (3) Denials of Exemption. **Destroy** 3 years from end of the calendar year in which (a) final denial by Service occurred, or (b) final decision by the Court, if petition filed. (4) Issuances by the key district subject to public inspection under IRC, Section 6110. **Destroy** 3 years after such written determinations become open to public inspection. (5) Revocation of Exemption. **Destroy** 6 years after end of the calendar year in which the case was closed. (6) Termination of Exemption. **Destroy** 4 years from date of distribution of assets.	**RULINGS AND AGREEMENTS** Item 52. Administrative Case Files A. Application Files for Exempt Status and Determination Letters (Application Processed). Item 52. Administrative Case Files C. Application Denied for Failure to Establish. Item 52. Administrative Case Files C. Application Denied for Failure to Establish. Item 39. Disclosure Records Item 62. Revocation or Termination of Exemptions Item 62. Revocation or Termination of Exemptions
78. Reopening Memoranda or Exception Letters. (Job No. NC1-58-77-10, Item 14) **Destroy** 1 year after the reopened case is closed, or when the exception letter is withdrawn, whichever is earlier.	**EXAMINATION** Item 65. Reopening Memorandum or Exception Letters.

79. Advisory Letters. (Job No. NC1-58-77-10, Item 15) **Destroy** 3 years after the end of the year, or after Internal Audit completes its inspection, whichever is earlier.	**EXAMINATION** Item 66. Advisory Letters.
80. Regional Office Conference Reports. **Destroy** 2 years after the end of the year, or when no longer needed in current operations, whichever is earlier.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
81. Group Control Cards. **Destroy** 3 years after the end of the year, or when no longer needed in current operations, whichever is earlier.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
82. EP/EO Technical Time Report. **Destroy** 2 years after the end of the year.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
83. Special Questionnaire Mailout Project Records. (Job No. NC1-58-80-10) **Retire** to FRC immediately. **Destroy** at end of year 1982.	Obsolete, no longer accumulated. These records have met their final disposition and are eligible for destruction.
84. EP Correction Request (Form 5901). **Destroy** 60 days after return from Centralized Services terminal input.	Obsolete in 2004, no longer accumulated. These records have met their final disposition and are eligible for destruction.
85. Examination Return Charge-Out (Form 5546). **Destroy** as they are no longer needed.	See Document 12990 RCS 23, Item 52 and RCS 29, Item 115 for *Examination Return Charge-Out* (Form 5546).
86. Multiple EP Master File Request (Form 5653). **Destroy** 60 days after receipt of corresponding examination assemblies.	Obsolete in 2001, no longer accumulated. These records have met their final disposition and are eligible for destruction.

87. EP Update (Form 5899). **Destroy** 30 days after terminal input.	Obsolete in 2001, no longer accumulated. These records have met their final disposition and are eligible for destruction.
88. EP Non-Examined Closings (Form 5881). **Destroy** 30 days after terminal input.	Obsolete in 2001, no longer accumulated. These records have met their final disposition and are eligible for destruction.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 25

IRS STATISTICS OF INCOME (SOI) DIVISION

The records covered by this Schedule are principally created and/or maintained by the Statistics of Income (SOI) Division. The Division compiles tax statistics and other data which provides basic information used to develop and evaluate tax legislation and guide the administrative activities of the Internal Revenue Service. These data are summarized and made available to the public via printed publications and the taxstats pages on www.irs.gov.

Updates to descriptions, dispositions and recordkeeping format are pending National Archives and Records Administration (NARA) approval under Job No. DAA-0058-2017-0019. Prior to any Permanent records transfer or records destruction, check with the IRS Records Office (*Records Management) regarding status.

The records fall into two major groups which represent the administrative and program functions. They include:

a. Administrative records pertaining to the overall administration and operation of the Division; and

b. Processing records that document Division decisions and practices related to the administration of statistical programs, which produce tax statistics and other related data, as well as published reports and tables that are made available to the general public.

ITEM NO	DESCRIPTION OF RECORDS
1	***General Administrative and Management Files.*** A. SOI Program Correspondence and Management Files. Correspondence and other records documenting policy making and activities central to Statistics of Income mission. This item includes, but is not limited to, such records as: mission and policy statements, requests to initiate projects (both internal and external), project justifications, Congressional correspondence (including requests for data sent to the Joint Committee on Taxation), and correspondence with Treasury's Office of Tax Analysis. **PENDING DISPOSITION** **PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old. **Note: This disposition update is pending NARA approval. Records were previously approved as Permanent for retirement to a Records Center when 2 years old, and transfer to NARA when 30 years old under Job No. N1-58-92-2 (Item 1A for General Administrative and Management Files). Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.** B. Routine administrative and housekeeping records. (GRS 5.1, Item 010; Job No. DAA-GRS-2016-0016-0001)

	AUTHORIZED DISPOSITION **Cut off** at end of calendar year. **Destroy** 7 years after cutoff. **Note: Records were previously approved for retirement to a Records Center when 2 years old, and destruction when 7 years old under Job No. N1-58-92-2 (Item 1B for General Administrative and Management Files).**
2	***Work Productivity Reports.*** Work control and production reports from individual field offices and from branches within the Statistics of Income Division, National Office. **PENDING DISPOSITION** **Cut off** at end of calendar year. **Destroy** 7 years after cutoff. **Note: This disposition update is pending NARA approval. Records were previously approved for destruction when 7 years old under Job No. N1-58-92-2 (Item 2 for Reports). Prior to any records destruction, check with the IRS Records Office (*Records Management) regarding status.**
3	***Unpublished Source Books.*** These records consist of unpublished detailed information and aggregate totals concerning such items as income, deductions, assets, liabilities and tax information. Access to these records is currently restricted under 26 USC §6103. Records created post-2000 are published source books that do not contain §6103 information and are now covered in this Schedule under Item 8. A. Paper records that have been microfilmed. (Job No. N1-58-92-2) **AUTHORIZED DISPOSITION** **Destroy** when microfilm is verified. B. Paper records that cannot be microfilmed. **PENDING DISPOSITION** **PERMANENT.** **Transfer** to NARA in 2024 in one block when newest records are 25 years old. ***Access to these records is currently restricted under 26 USC §6103.** **Note: This disposition update is pending NARA approval. Records were previously approved as Permanent and for retirement to a Records Center when 5 years old under Job No. N1-58-92-2 (Item 3B). Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.** C. Microfilm. **PENDING DISPOSITION** **PERMANENT.** **Transfer** to NARA in 2024 in one block when newest records are 25 years old. ***Access to these records is currently restricted under 26 USC §6103.** **Note: This disposition update is pending NARA approval. Records were previously approved as Permanent and for retirement to a Records Center when 5 years old under Job No. N1-58-92-2 (Item 3C). Prior to any records**

	transfers, check with the IRS Records Office (*Records Management) regarding status.
4	***Tabulations.*** A. Unpublished Tabulations. Records include unpublished and special requested compilations and analytical tables. **PENDING DISPOSITION** **PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old. ***Access to these records is currently restricted under 26 USC §6103.** **Note: This disposition update is pending NARA approval. Recordkeeping copy was previously approved as Permanent and for retirement to a Records Center when 5 years old under Job No. N1-58-92-2, Item 4A2 for Unpublished (paper) Tabulations, and Item 4A3 for Unpublished (microfilm) Tabulations. Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.** B. Preliminary Tabulations. These records include listings and work papers of statistics released in published (i.e. Web) reports, including all preliminary compilations, analytical tables, control totals and related data or listings used in the preparation of Statistics of Income. **PENDING DISPOSITION** **Cut off** at end of calendar year. **Destroy** 50 years after cutoff. **Note: This disposition update is pending NARA approval. Recordkeeping copy was previously approved for retirement to a Records Center when 5 years old, and for destruction when 50 years old under Job No. N1-58-92-2, Item 4B2 for (paper) Preliminary Tabulations, and Item 4B3 for (microfilm) Preliminary Tabulations.**
5	***Transcript Cards and Abstract Sheets* (Obsolete).** These include information records from various tax returns and related documentation. **PENDING DISPOSITION** **Destroy** when 50 years old. **Note: This disposition update is pending NARA approval (no change in 50-year retention, but seeking re-approval as part of RCS 25 comprehensive update). Recordkeeping copy was previously approved for retirement to a Records Center when 5 years old, and for destruction when 50 years old under Job No. N1-58-92-2, Item 5B for (paper) Transcript Cards and Abstract Sheets, and Item 5C for (microfilm) Transcript Cards and Abstract Sheets. This records series is no longer created and will be removed from this Schedule when last paper records at Records Center eligible for destruction are destroyed in 2039. Prior to any records destruction, check with the IRS Records Office (*Records Management) regarding status**.
6	***Statistics of Income Study Files.***

A. Unpublished Studies.

1. Study Files. These records include statistical samples of identifiable tax return information which is representative of the total tax population. These data are used to produce statistical tables of tax information which is made available to the Congress and Department of the Treasury.

PENDING DISPOSITION
PERMANENT.
Cut off at end of calendar year.
Transfer to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.

***Access to these records is currently restricted under 26 USC §6103.**

Note: This disposition update is pending NARA approval. Records were previously approved as Permanent and for retirement to a Records Center when 3 years old under Job No. N1-58-92-2 (Item 6A for Statistics of Income Study Files). Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.

2. Documentation (Unpublished Study Files). Data file record layouts, editing instructions, error resolution instructions, programming specifications-weights, etc. (Documentation will be retained and transferred with Permanent. records under Item 6A1 in this Schedule, as applicable.).

PENDING DISPOSITION
PERMANENT.
Cut off at end of calendar year.
Transfer to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.

***Access to these records is currently restricted under 26 USC §6103.**

Note: This disposition update is pending NARA approval. Records were previously approved as Permanent and for retirement to a Records Center when 3 years old under Job No. N1-58-92-2 (Item 6B for Statistics of Income Study Files Documentation). Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.

B. Public-Use Studies.

1. Study Files. These records include statistical samples of publishable tax return information which is representative of the total tax population. The data are used to produce statistical tables of tax information which are made available to the public.

PENDING DISPOSITION
PERMANENT.
Cut off at end of calendar year.
Transfer to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.

Note: This disposition update is pending NARA approval. Records were previously approved as Permanent for transfer to NARA when 7 years old under Job No. N1-58-92-2 (Item 7A for Statistics of Income Public Use Files). Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.

	2. Documentation (Public-Use Study Files). Data file record layouts, editing instructions, error resolution instructions, programming specifications-weights, etc. (Documentation will be retained and transferred with Permanent. records under Item 6B1 in this Schedule, as applicable.). **PENDING DISPOSITION** **PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA every 5 years in 5-year blocks when newest records are 15 years old and oldest records are 20 years old. **Note: This disposition update is pending NARA approval. Records were previously approved as Permanent for transfer to NARA when 7 years old under Job No. N1-58-92-2 (Item 7B for Statistics of Income Public Use Files Documentation). Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.**
7	**Reserved.** Statistics of Income Public Use Files previously covered under this item have been moved to Item 6B in this Schedule for coverage under Statistics of Income Study Files.
8	***SOI Bulletins and Other Publications.*** Include, but not limited to, SOI Bulletins, published Source Books, Compendia, and Complete Reports. Publications contain tables and tax information which are made available to the general public. Tables contain data based on statistical samples designed to represent the total tax population. **PENDING DISPOSITION** **PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest publications are 15 years old and oldest publications are 20 years old. **Note: This disposition update is pending NARA approval. Records (except Source Books) were previously approved as Permanent for transfer to NARA in 5-year blocks when newest publication is 5 years old and the oldest is 10 years old under Job No. N1-58-92-2 (Item 8 for Bulletins and Other Paper Publications). Source Books were previously approved as Permanent and for retirement to a Records Center when 5 years old under Job No. N1-58-92-2 (Items 3B and 3C for Source Books). Source Books created/dated before 2000 are covered under Items 3B and 3C in this Schedule. Source Books created/dated 2000-present do not contain §6103 information and are now covered here under Item 8 in this Schedule with other published publications. Prior to any records transfers, check with the IRS Records Office (*Records Management) regarding status.**

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 26

TAX ADMINISTRATION – LARGE BUSINESS AND INTERNATIONAL (LB&I)

The records covered by this Schedule are created and accumulated in the Office of the Commissioner, Large Business and International (LB&I), 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 for Tax Administration-Large Business and International (LB&I). 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.

This RCS has been updated with new items and/or notice of disposition approval for Items 53 (*Advanced Pricing and Mutual Agreement (APMA) Program Records*), 54 (*Global High Wealth Examination Case Files*), 55 (*Discretionary Limitation On Benefits Case Files*), 56 (*Competent Authority Arrangement Case* Files), 57 (*Qualified Intermediary/Withholding Foreign Partnership/Withholding Foreign Trust (QI/WP/WT) System)* and 58 (*Affordable Care Act (ACT) Insurance Provider Fee Records).*

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. If not already included for a (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides **- formerly "Item D" for most systems, "Item 4" for some RCS 26 systems**) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).

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) 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.

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	***Qualified Intermediary (QI) / Employer Identification Number (EIN) Contract Case Files.*** Each of these case file types contain the EIN application Form SS-4 and associated compliance reports (audit reports and waivers). Case files likely contain account opening procedures, Power of Attorney Form 2848 (where applicable), a description of the applicant's business, QI contract, documentation of contract renewal (extension), merger and/or termination. The case files may also contain copies of Forms 1042, 1042-S, 1042-T, 1099, 945 and 1096. A. QI/EIN - General Contract Case Files and Renewal Contracts. 1. If scanned. (open case files dated 2008, and later) (a) Paper copies. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** records on-site (PIN Unit in Cincinnati) 1 year after verification that complete and accurate image files of the originals have been successfully uploaded to an image processing system and acceptance verified. (b) Electronic image copy. (Job No. DAA-0058-2015-0006-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years from the date of closing. Closing is based on last related Form 1042 filed as a QI. 2. Not scanned. (closed case files dated 2007, or earlier) (Job No. DAA-0058-2015-0006-0001) **AUTHORIZED DISPOSITION** **Destroy** 7 years from the date of closing. Closing is based on last related Form 1042 filed as a QI. These records are eligible for immediate destruction upon approval of schedule. B. QI/EIN - Criminal Investigation Contract Case Files. Case files related to investigation by Criminal Investigation. The case files will be kept with the FI (Financial Intermediary) team until the investigation is completed. They will then be shipped for scanning. (a) Paper copies. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Retain** paper copies in POD (290 Broadway, New York City) until the completion of the investigation, then send to PIN unit for scanning. **Destroy** records on-site (PIN Unit in Cincinnati) 1 year after verification that complete and accurate image files of the originals have been successfully uploaded to an image processing system and acceptance verified.

	(b) Electronic image copy. (Job No. DAA-0058-2015-0006-0002) **Destroy** 7 years from the date of closing or 10 years from the date of investigation completion, whichever is later. Closing is based on last related Form 1042 filed as a QI. C. QI/EIN - Jurisdictions of Special Concern Contract Case Files. Case files related to known/potential investigation by IRS or DOJ. The case files will be kept with the FI (Financial Intermediary) team until the investigation is completed. They will then be shipped for scanning. (a) Paper copies. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Retain** paper copies in POD (290 Broadway, New York City) until the completion of the investigation, then send to PIN unit for scanning. **Destroy** records on-site (PIN Unit in Cincinnati) 1 year after verification that complete and accurate image files of the originals have been successfully uploaded to an image processing system and acceptance verified. (b) Electronic image copy. (Job No. DAA-0058-2015-0006-0003) **Destroy** 7 years from the date of closing or 10 years from the date of investigation completion, whichever is later. Closing is based on last related Form 1042 filed as a QI.
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.
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.

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. (A): The database contains information on taxpayers who live in foreign countries, foreign-controlled corporations, and any other related international features/issues. (Job No. NI-58-98-8, Item 3) **AUTHORIZED DISPOSITION** **Download** data to backup tapes when 7 years old. (B) Backup Tapes: (Job No. NI-58-98-8, Item 3) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Delete/Destroy** when 1 year old or when no longer needed for administrative, audit, legal or other operational purposes, whichever is later.
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-58-88-5, 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-58-88-5, Item 31)

	AUTHORIZED DISPOSITION **PERMANENT.** **Cut off** files annually. **Transfer** to NARA 25 years after completion of the project.
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.
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.*** **C**orrespondence 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.
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. (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. (Job No. N1-58-98-8, Item 2) **AUTHORIZED DISPOSITION** **Backup** database annually. (B) Backup Database Diskettes: (Job No. N1-58-98-8, Item 2) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. 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 date 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded or no longer needed.
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.

	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 LB&I that supports existing and new examination processes, including the Compliance Assurance Process (CAP) cases. It captures information from both Industry Cases (IC) and Large Corporate Compliance (LCC) Cases (formerly 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. (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 (IR Form 637 *Application for Registration [for certain excise tax activities]*), 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. **PENDING DISPOSITION** **Cut off** at end of fiscal year. **Delete/Destroy** 15 years after cutoff. **Note: System data was previously approved for destruction when 5 years old under Job No. N1-58-09-105. This disposition update is pending final LB&I and NARA approvals. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** (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 Large Corporate Compliance (LCC) Cases (formerly 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
48	***1446-6 International Database (1446-6).*** This application supports compliance activities relating to Partnership Withholding (Section 1446) regulations. The function of this application is to capture information submitted by Foreign Partners of Partnerships. (A) Inputs: Inputs are 1446-6T Certificates. 1. Paper and electronically submitted 1446-6T Certificates. **AUTHORIZED DISPOSITION** Follow disposition and retention instructions for individual Certificates (RCS 29, Item 56). 2. Electronic Batch Files. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

	Delete/Destroy cache file after successful entry and verification into the system. (B) Outputs: The LB&I 1446-6 International Database generates “soft” and “strong” letters to taxpayers requesting amendments to 1446-6 Certificates or adjustments to Section 1446 taxes. **AUTHORIZED DISPOSITION** N/A. No additional copies of the output letters are maintained. (C) System Data: The LB&I 1446-6 International Database is designed to collect relevant data to the processing of 1446-6 Certificates and Section 1446 taxes. This data is used in corresponding with taxpayers, researching amendments and adjustments, and transmitting data records to the Integrated Document Retrieval System (IDRS). (Job No. N1-58-11-18) **AUTHORIZED DISPOSITION** **Delete/Destroy** 6 years after the end of the processing year. (D) System Audit Data: (Job No. N1-58-11-18) **AUTHORIZED DISPOSITION** **Delete/Destroy** 6 years after the end of the processing year.
49	***Branded Prescription Drug System.*** The Branded Prescription Drug System is used to support the Affordable Care Act and will receive data elements from pharmaceutical companies related to the drugs they sell as well as sales data from specified government agency programs. The system will be used to facilitate the allocation, billing and collection of fees from the pharmaceutical companies to transfer to the Medicare Part B Trust Fund. (Job No. N1-58-12-7) (A) Inputs: Information is input into the Branded Prescription Drug System from the paper form 8947, *Report of Branded Prescription Drug Information*. Pharmaceutical sale information is also received from DoD, VA, Tri-Care, Medicaid, Medicare Part B and Medicare Part D. **AUTHORIZED DISPOSITION** **Cut off** at the end of the FY. **Destroy** hard copy forms 10 years after cutoff. (B) System Data: System data includes pharmaceutical information such as reporting agency, agency EIN, Source year, Labeler name, Labeler NDC, Name of Branded Prescription Drug, Sales (whole dollars), State indicator (if applicable) and elements of Form 8947 such as Entity name, Entity address, EIN, Labeler Identifier Letter, National Drug Code, Year Section 45(c) credit allowed, Name of 45(c) Orphan Drug, and Date of FDA approval for non-orphan marketing. This data is used to allocate, bill and collect fees from the pharmaceutical companies to be transferred to Medicare Part B Trust Fund. **AUTHORIZED DISPOSITION** **Cut off** at the end of the FY. **Delete/Destroy** 10 years after cutoff. (C) Outputs: Outputs consist of reporting data such as # of requests, # of failed requests, etc. **AUTHORIZED DISPOSITION**

	Cut off at the end of the FY. **Delete/Destroy** 10 years after cutoff.
50	***Foreign Account Tax Compliance Act (FATCA) Records.*** Section 1471(a) of the Internal Revenue Code requires a withholding agent to deduct and withhold a tax equal to 30% of the gross amount of any withholdable payment made to a foreign financial institution (FI) that has not entered into an agreement with the IRS (FI Agreement) under which it agrees to comply with certain reporting and withholding responsibilities. The IRS registers FIs through an online system for such entities to enter into an FI Agreement with the IRS. A paper registration option (Form 8957) is also available. A. Online FATCA Registration Account. 1) Inputs: Include manual input of paper Form 8957 registration information, or Form 8957 information electronically derived from the on-line registration process. **AUTHORIZED DISPOSITION** The disposition of paper inputs (for which there are hardcopy maintenance requirements) is covered under Item B of this Schedule. The disposition of electronically submitted registrations is covered under Item A2 of this Schedule. 2) Database: Includes electronically submitted Form 8957 registrations, and information manually input from their paper equivalents. Form 8957 collects FI classification information, mailing/physical address, identification of FI responsible officer and points of contact, and other organization information. (Job No. DAA-0058-2013-0011-0001) **AUTHORIZED DISPOSITION** **Delete** data 10 years after the FI has been terminated or has withdrawn as a participating FI. 3) Outputs: Includes routine reports (to assess nature of FIs, registration performance), ad hoc reports, statistical data and information used to compile information reports, audit trails, and system backups. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit or other operational purposes, whichever is later. B. Paper Registration Package. Includes Form 8957 (Registration for Participating, Limited, or Registered Deemed Compliant Foreign Financial Institution Status). (Job No. DAA-0058-2013-0011-0002) **AUTHORIZED DISPOSITION** **Cut off** paper registration records at end of calendar year. **Retire** to Records Center after cutoff and after input into database is confirmed. **Destroy** 10 years after cutoff. C. Correspondence. Miscellaneous correspondence attached to Form 8957, received through FATCA mailbox, or other channels relating to technical or logistical registration issues.

	Correspondence is used to help update registration instructions or FAQs, and address electronic registration anomalies. (Job No. DAA-0058-2013-0011-0003) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.
51	***International Compliance Management Module (ICMM).*** ICMM processes, validates, and stores data; including data from Forms 1042-S, 8938, and 8966, making it available for analytics and future compliance activities. The data received is the name, address of filer, Social Security Number, Employer Identification Number, Individual Taxpayer Identification, Taxpayer Identification Number for Pending U.S. Adoptions, Date of Birth, Preparer Taxpayer Identification Number, financial information, withholding and allowance information, intermediary or flow-through entity EIN, Global Intermediary Identification Number (GIIN), and tax year. (1) Inputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** immediately after verification of successful conversion/incorporation into the master file. (2) Database: Includes electronically submitted Form 8957 registrations, and information manually input from their paper equivalents. Form 8957 collects FI classification information, mailing/physical address, identification of FI responsible officer and points of contact, and other organization information. (Job No. DAA-0058-2013-0011-0001) **AUTHORIZED DISPOSITION** **Delete** data 10 years after the FI has been terminated or has withdrawn as a participating FI. (3) Outputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when business use ceases, when no longer needed.
52	***Delinquent Return Program System.*** (A) Inputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** immediately after verification of successful conversion/incorporation into the master file. (B) System Data: The following information of non-US foreign corporations make up the data stored in the system: name, primary address, local address, registered agent name, registered agent address (if applicable), country, Federal EIN (if available) and state ID number (if applicable). State sales and use tax information is also added to the system if available. The Customs and Border Protection (CBP) database information is included for those entities in which CBP has information. This data are used to compile contact attempt campaigns, via soft letters, to those entities which have the greatest potential for filing. The records of these campaigns, as well as the success of the soft campaigns, are maintained in the system for historical research and analysis. (Job No. DAA-0058-2016-0013-0001)

	AUTHORIZED DISPOSITION **Cut off** campaign data at the end of the calendar year. **Delete/Destroy** no sooner than 10 years after cutoff, but longer retention is authorized. (C) Outputs: Currently only identified as a spreadsheet of each state to be included with the request of state sales and use tax data. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when business use ceases, when no longer needed.
53	***Advanced Pricing and Mutual Agreement (APMA) Program Records.*** A. Mutual Agreement Program (MAP) Closing Case Files. Files include initial submission, taxpayer correspondence, Economist reports if applicable, a copy of the transmittal letter to the taxpayer, a copy of the transmittal to the District Director, the U.S. and foreign Position Papers and the MAP Agreement. (Job No. DAA-0058-2018-0009-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which case is closed or terminated. **Destroy** 6 years after cutoff. B. Advance Pricing Agreement (APA) Closing Case Files. Files include initial submission, taxpayer correspondence, Economist reports, and routine correspondence to and from IRS Field Offices. It also contains copies of Advance Pricing Agreements (APA), a copy of the transmittal to the District Director, the U.S. and foreign Position Papers (for bilateral APAs). (Job No. DAA-0058-2018-0009-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year in which term of APA has ended or has been terminated. **Destroy** 10 years after cutoff.
54	***Global High Wealth Examination Case Files.*** Case files consist of Revenue Agent reports (e.g. Forms 4549 and 4605) with related work papers and other documents (compliance and risk assessment) filed in the examination organizations including, but not limited to, Forms 5344, 3198 and 906. (Job No. DAA-0058-2018-0003-0001) **AUTHORIZED DISPOSITION** **Cut off** files at end of calendar year in which case was closed and all related cases reach Status 90 (Closed). **Transfer** to Records Center 4 years after cutoff. **Destroy** 15 years after cutoff.

55	***Discretionary Limitation On Benefits Case Files.*** An applicant files a request for a discretionary LOB determination with a letter including attachments such as authorizations, disclosures, consents, and notifications. The TAIT makes a determination to either grant or deny the applicant's requested benefits. The determination is documented in a disposition memorandum retained by TAIT with a copy forwarded to the IRS field exam office assigned to Applicant or its U.S. affiliate. The determination is communicated to applicant in a determination letter, the IRS field exam is informed of the determination through a memorandum and the relevant U.S. treaty partner is consulted through correspondence from the U.S. competent authority. (Job No. DAA-0058-2017-0012-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which case determination is made. **Destroy** 10 years after cutoff.
56	***Competent Authority Arrangement Case Files.*** The two competent authorities usually exchange letters to begin the consideration of a Competent Authority Arrangement ("CAA"). There may be numerous exchanges of proposed CAAs in draft form, letters, discussions, positions and views on the issue until an arrangement is reached. The CAA between the United States Competent Authority and the foreign competent authority are based on the respective offices' interpretation and agreement on the specific matter being discussed. The CAA is a written document executed and signed by both competent authorities. (Job No. DAA-0058-2017-0015-0001) **AUTHORIZED DISPOSITION** **Cut off** at end of calendar year in which CAA terminates. **Destroy** 20 years after cutoff.
57	***Qualified Intermediary/Withholding Foreign Partnership/Withholding Foreign Trust (QI/WP/WT) Application and Account Management System Records.*** Qualified intermediaries (QIs), withholding foreign partnerships (WPs), and withholding foreign trusts (WTs) are required to apply for agreement approval with the Internal Revenue Service (IRS). The QI/WP/WT Application and Account Management System is an electronic platform for entities to apply for, renew and/or terminate their QI/WP/WT status, and submit periodic certifications of their compliance to the QI agreement. (A) Inputs: Derived from online processes within the QI/WP/WT System including, Form 14345 (Qualified Intermediary Application) and entity compliance certification information that ensures compliance with the QI agreement. The information for this application and administration is input by the QI/WP/WT entity or an IRS employee. No paper submittal process exists. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** after successful entry and verification into system master files. (B) Database: Includes electronically submitted Form 14345 registrations as well as QP/WP/WT certifications. Form 14345 collects Qualified Intermediary (QI), Withholding Foreign Partnership (WP) and Withholding Foreign Trust (WT) entity information, mailing/physical address, identification of responsible officer and contact persons, and other organization information.Certifications include information from both internal and external reviews of an entity's QI/WP/WT operations, as well as conclusions made by entity's Responsible Officer (RO). Database master files also include potential correspondence (uploaded to online account) between IRS and

	entity such as requests for additional information/documentation to ensure entity compliance with the QI agreement. (Job No. DAA-0058-2020-0003-0001) **AUTHORIZED DISPOSITION** **Delete** data 15 years after the QI/WP/WT has been terminated or has withdrawn as a participating QI/WP/WT. (C) Outputs: Includes routine reports (to assess nature of QI/WP/WT's system performance), ad hoc reports, statistical data and information used to compile information reports, audit trails, and system backups. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.
58	***Affordable Care Act (ACA) Insurance Provider Fee (IPF) Records.*** The Patient Protection and Affordable Care Act of 2010 established Provision 9010, which imposes an annual fee on each covered entity engaged in the business of providing health insurance for United States health risks. **Note: The insurance provider fee has been repealed for calendar years beginning after December 31, 2020 (2021 fee year and beyond). These items/series will stay in this Schedule until records have met their final records retention requirements in 2031.** A. IPF Case Files (ACA Provision 9010 Site). A (SharePoint) folder is created for each individual fee payer (per fee year), and each folder consolidates/maintains all scanned paper correspondence, fee estimate letters, Forms 8963, Forms 8453-R (Electronic Filing Declaration for Form 8963), attachments to Forms 8963, the final fee (demand for payment) letter, and the contact log of all contact and transactions in IPF Application. (Job No. DAA-0058-2021-0002-0001) **AUTHORIZED DISPOSITION** **Cut off** at assessment date (Sept 30). **Delete/Destroy** 10 years after cutoff. B. IPF Application. The Insurance Provider Fee (IPF) Application supports the Affordable Care Act by calculating an annual fee on covered entities engaged in the business of providing health insurance for United States health risks. The fee is applicable beginning calendar year 2014. Covered entities must annually report their net premiums written on Form 8963 (*Report of Health Insurance Provider Information*), either by mail or electronic filing (e-file). The fee is allocated to each covered entity based on their share of the total premiums reported by all covered entities. (1) Inputs: Insurance providers submit Form 8963 either electronically via ACA Forms Acceptance (AFA) portal and the ACA Information Returns (AIR) System, or on paper. All paper files are scanned and uploaded to a SharePoint site and information is subsequently transcribed into the "IPF Application." (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** all cached records after successful entry and verification into electronic recordkeeping system.

	(2) System Data: IPF takes in electronically filed forms and manually transcribed form information and uses the data to compute the fee and generate fee letters. Specifically, the IPF application: (GRS 5.2, Item 020, DAA-GRS-2017-0003-0002) • Receives electronic information reports, submitted through the ACA Forms Acceptance (AFA) portal and the ACA Information Returns (AIR) system • Calculates an insurance provider's portion of the fee • Calculates penalties for non-filers and under-reporters • Provides data entry for manual input of paper information reports • Sends transactions to the Integrated Data Retrieval System (IDRS) and Business Master File (BMF) • Generates preliminary and final fee assessment letters to insurance providers **AUTHORIZED DISPOSITION** **Cut off** at assessment date (Sept 30). **Delete/Destroy** 10 years after cutoff. (3) Outputs: The IPF Application computes the allocated fee for each insurance provider and sends the fee assessment transactions to the Integrated Data Retrieval System (IDRS) and Business Master File (BMF). "Finalized" fees are also saved to Case Files on SharePoint along with preliminary and final fee-generated assessment letters to insurance providers. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded or no longer needed.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 27

COMPLIANCE RESEARCH

The records covered by this Schedule are created and/or maintained in the conduct of IRS compliance research. A comprehensive update to RCS 27 (including the removal of obsolete records series/items) is underway and pending completion. In the interim, Items 1-25 and Items 30-51 have been updated to reflect disposition authorities approved under Job No. N1-58-05-7 for the National Research Program, which superseded most authorities for the closed-out Taxpayer Compliance Measurement Program (TCMP) approved under Job No. NC1-58-85-2 and Job No. N1-58-89-4. If no superseded Job No. NC1-58-85-2/N1-58-89-4 authority exists, the item remains in the schedule as originally approved under Job No. NC1-58-85-2/N1-58-89-4 pending RCS 27 comprehensive update completion.

Items 26-29 in the Schedule have been reserved with notice that related *Progress, Reporting and Control (PR&C) records* are obsolete, no longer accumulating and eligible for immediate destruction.

Other updates include National Archives and Records Administration (NARA) General Records Schedules (GRS) authorities reflecting a new numbering scheme and retentions, including the GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

ITEM NO	DESCRIPTION OF RECORDS
1	***Requests for Information Services (RIS).*** Memoranda requesting Information Technology Services support for a particular project. The memoranda include the requesting office, request number, title, contact point, requested operational date and priority, scope and objectives, and type of support requested. (Job No. N1-58-05-7, Item 1) **AUTHORIZED DISPOSITION** **Destroy** when 6 years old. **Note: Records were previously approved for destruction when 6 years old under Job No. N1-58-89-4, Item 1. Series description and title have been updated, previously *Requests for Data Services (RDS).***
2	***Operating Division Support Proposals and Agreements.*** Memoranda issued to and received from Operating Divisions requesting and providing staff and dollar cost estimates for NRP survey support and completion. Note: Estimates of request for Information Technology Services support are usually included in the Request for Information Services memoranda. (Job No. N1-58-05-7, Item 8) **AUTHORIZED DISPOSITION** **Destroy** when 6 years old. **Note: Records were previously approved for destruction when 6 years old under Job No. N1-58-89-4, Item 2. Series description and title have been updated, previously *Staff and Dollar Cost Estimates.***
3	***Survey Scope and Objectives.*** Memoranda created to initiate a particular TCMP study which, if prepared, defines the scope, objectives, and constraints. (Job No. NC1-58-85-2, Item 2)

	AUTHORIZED DISPOSITION **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
4	***NRP Study Prospectus.*** Records created to describe a particular NRP study. These records include the study objectives, preliminary sample design, cost and staff year estimates, and schedule of major milestones. These records also detail the methodology that will be used to accomplish the study objectives. (Job No. N1-58-05-7, Item 2) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old. **Note: Records were previously approved as Permanent under Job No. NC1-58-85-2, Item 4. Series description and title have been updated, previously *Approval Memorandum.*** **Records contain 6103 Disclosure Restrictions.**
5	***Final Sample Design.*** Records that describe the final sample design that is selected for the study. The design is in the form of a table providing the number (sample code), description, estimated population size, and sample size for each stratum, May also contain a narrative report on the methodology used to design the sample. (Job No. N1-58-05-7, Item 3) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 30 years old (with *Study File* in Item 9 of this Schedule). **Note: Records were previously approved as Permanent under Job No. NC1-58-85-2, Item 10 for transfer to NARA when 30 years old. There are no changes to series description or title.** **Records contain 6103 Disclosure Restrictions.**
6	***Data Maps and Data Dictionaries.*** Records created to describe the attributes of data elements in the NRP study databases. Included are various names, source and format of data, processing instructions, and record layouts. (Job No. N1-58-05-7, Item 5) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 30 years old (with *Study File* in Item 9 of this Schedule). **Note: Records were previously approved as Permanent under Job No. NC1-58-85-2, Item 40 for transfer to NARA when 30 years old. Series description and title have also been updated, previously *Final Definition or Data Dictionary.*** **Records contain 6103 Disclosure Restrictions.**
7	***Sample Selection Requirements.*** Records describing the methodology for selecting a sample of tax returns. Typically, the requirements include selecting returns when they post to the IRS master files and selecting returns randomly from each strata in a stratified population. (Job No. N1-58-05-7, Item 4)

	AUTHORIZED DISPOSITION **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 30 years old (with *Study File* in Item 9 of this Schedule). **Note: Records were previously approved as Permanent under Job No. NC1-58-85-2, Item 11 for transfer to NARA when 30 years old. There are no changes to series description or title.** **Records contain 6103 Disclosure Restrictions.**
8	***Project Planning.*** Textual records relating to preliminary actions prior to any workload selection formulas being developed or data gathered. This includes project request, background material, prospectus action schedules and approval memoranda. (Job No. NC1-58-89-4, Item 8) **AUTHORIZED DISPOSITION** **PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
9	***Final Perfected Research Files (Study File).*** These are machine-readable files that include the data reported by taxpayers on their tax returns, data verified by examination, and related data from other sources, e.g., Information Returns Master File. (Job No. N1-58-05-7, Item 6) **AUTHORIZED DISPOSITION** **PERMANENT.** **Electronic Versions:** House in the Detroit Computing Center **Transfer** to NARA in 5-year blocks when 30 years old. **Note: Records were previously approved as Permanent under Job No. NC1-58-85-2, Item 51. Series description and title have been updated, previously *Final Perfected Master Files (Total Survey File).*** **Records contain 6103 Disclosure Restrictions.**
10	***Sample Design Tabulations.*** Reference data in tabular format compiled from previous TCMP studies, and other sources, if available, which are used to develop the sample design for the current study. (Job No. N1-58-05-7, Item 11) **AUTHORIZED DISPOSITION** **Destroy** when final design is approved. **Note: There are no changes to this item as previously approved under Job No. NC1-58-85-2, Item 8 (re-approved under N1-58-05-7 with related records updates).**
11	***Study Action Schedule.*** Records created to list critical dates required to complete stages within a survey, (i.e. table specifications, examination phase, consistency tests, error resolution, table production, etc.). (Job No. N1-58-05-7, Item 9) **AUTHORIZED DISPOSITION** **Destroy** when superseded, or upon completion of survey.

	Note: Records were previously approved for destruction when superseded, or upon completion of study under Job No. NC1-58-85-2, Item 6. Series description and title have been updated, previously *Action Schedule.*
12	***Memoranda to IRS Organizations Requesting NRP Data Requirements.*** Memoranda that inform IRS organizations, e.g., Operating Divisions, of the scope of a survey (year and type of return) and request they provide the NRP office with requirements for data to be collected by the study. (Job No. N1-58-05-7, Item 10) **AUTHORIZED DISPOSITION** **Destroy** when 3 years old. **Note: Records were previously approved for destruction when 3 years old under Job No. NC1-58-85-2, Item 7. Series description and title have been updated, previously *Servicewide Memorandum on Check-sheet and Output Requirements. .***
13	***Preliminary Sample Design.*** Records created to describe and evaluate various samples addressing survey objectives. The records also provide details of selecting the samples, exclusion criteria, sample evaluation and various alternative proposals on stratification, structure, and size of the various samples. These preliminary designs are considered by the RAAS/NRP Office/NRP ESC for decisions having an impact on the final sample design. (Job No. N1-58-05-7, Item 12) **AUTHORIZED DISPOSITION** **Destroy** when final design is approved. **Note: Records were previously approved for destruction when final design is approved under Job No. NC1-58-85-2, Item 9. Series description has been updated; no change in title.**
14	***Variability Measurement Requirements.*** Records describing the specific methodology to be used to compute coefficients of variation of values appearing on the output tables. (Job No. N1-58-05-7, Item 13) **AUTHORIZED DISPOSITION** **Destroy** when 6 years old. **Note: There are no changes to this item as previously approved under Job No. NC1-58-85-2, Item 12 (re-approved under N1-58-05-7 with related records updates).**
15	***Final Design Without Sampling Frequency.*** (Pertains only to Phase VI, Cycle 2, Phase IX, Cycle 1 and Phase I, Cycle 6a). A document describing the scope of the TCMP study, the coverage, stratification, structure, sampling frequencies, progress report and controlling procedure, and various outputs to be generated. After counts are obtained a document containing random starts and sampling rate may be created. (Job No. NC1-58-85-2, Item 14) **AUTHORIZED DISPOSITION** **Destroy** when 10 years old.
16	***Evaluation of Completed Sample through Sub-Sample "X".*** A document containing results and verification that the sample selection process is adhered to for TCMP studies. (Note: This is only applicable to the Phase VI, Cycle 2 (and subsequent) surveys in which entities rather than returns are sampled. (Job No. NC1-58-85-2, Item 15) **AUTHORIZED DISPOSITION**

	Destroy when 6 years old.
17	***Instructions for Sub-sampling.*** Records specifying instructions for selecting a subsample when the actual sample is above the expected level due to actual population fluctuations from projected estimates. (Job No. N1-58-05-7, Item 14) **AUTHORIZED DISPOSITION** **Destroy** when 10 years old. **Note: Records were previously approved for destruction when 10 years old under Job No. NC1-58-85-2, Item 16. Series description has been updated; no change in title.**
18	***Preliminary Weighting Procedure Development.*** A table containing preliminary weights for the sample codes to be assigned to study returns. The table is normally used to produce some output fables to be used for volume System Acceptability Testing. (Job No. N1-58-05-7, Item 15) **AUTHORIZED DISPOSITION** **Destroy** when final weights are created. **Note: Records were previously approved for destruction when final weights are created under Job No. NC1-58-85-2, Item 22. Series description has been updated; no change in title.**
19	***Final Sampling Weights.*** A table supplied to Information Technology Services by the NRP office containing the final sampling weights for each sample code to be used for weighting the file. (Job No. N1-58-05-7, Item 16) **AUTHORIZED DISPOSITION** **Destroy** when 3 years old. **Note: Records were previously approved for destruction when 3 years old under Job No. NC1-58-85-2, Item 17. Series description has been updated; no change in title.**
20	***Sample Selection Data.*** Data extracted from various data files , e.g., IRTF, SCRS, TRDB, IRMF, etc., at the Martinsburg Computing Center and transmitted to the Detroit Computing Center and stored on magnetic tape. The data enable the control system used in the study and support future research and analysis. These data usually contain identifying information about the returns and taxpayers selected for the study and are more extensive than the data that comprise the final perfected research file. (Job No. N1-58-05-7, Item 17) **AUTHORIZED DISPOSITION** **Destroy** 6 years after NRP database is perfected. **Note: Records were previously approved for destruction 1 year after final master file is perfected under Job No. NC1-58-85-2, Item 13. Series description has also been updated; no change in title.**
21	***Evaluation of Sample Selection.*** A report containing analysis of the sampling results to verify the achievement of the desired sampling rate. (Job No. N1-58-05-7, Item 18) **AUTHORIZED DISPOSITION** **Destroy** when 10 years old.

	Note: Records were previously approved for destruction when 10 years old under Job No. NC1-58-85-2, Item 18. Series description has been updated; no change in title.
22	***Requirements.*** Requirements from various functions, if created, to establish various reports necessary to control, monitor, and determine the progress of the study. (Job No. NC1-58-85-2, Item 25) **AUTHORIZED DISPOSITION** **Destroy** when initial PR & C report is received.
23	***Inventory Report Specifications.*** Specifications developed from the requirements that contain instructions for the NRP Case Tracking System. The requirements include instructions dealing with case selections, receipts, exclusions, transfers, and closures. (Job No. N1-58-05-7, Item 19) **AUTHORIZED DISPOSITION** **Destroy** 1 year after receipt of final Case Tracking System inventory report. **Note: Records were previously approved for destruction 1 year after receipt of the final PR&C Report under Job No. NC1-58-85-2, Item 26. Series description and title have also been updated, previously *Specifications.*** **Note: Records were previously approved for destruction 1 year after receipt of the final PR&C Report under Job No. NC1-58-85-2, Item 26. Series description and title have also been updated, previously *Specifications.***
24	***System Acceptability Test Documents and Approval.*** Test input documents used to verify the accuracy and proper functioning of the NRP Case Tracking System and generation of reports. (Job No. N1-58-05-7, Item 20) **AUTHORIZED DISPOSITION** **Destroy** after initial Case Tracking System inventory report is produced. **Note: Records were previously approved for destruction after initial PR&C report is produced under Job No. NC1-58-85-2, Item 27. Series description has also been updated; no change in title.**
25	***Document Transmittal List (DTL).*** A computer-generated listing of returns selected by filing submission processing center, by cycle, and by area office. The listing is produced by the Martinsburg Computing Center and transmitted electronically to each of the submission processing centers. The listing is used to batch returns pulled from files and ship the returns to other sites for further processing, e.g., code and edit and data transcription. (Job No. N1-58-05-7, Item 21) **AUTHORIZED DISPOSITION** **Destroy** when 1 year old. **Note: There are no changes to this item as previously approved under Job No. NC1-58-85-2, Item 28 (re-approved under N1-58-05-7 with related records updates).**
26	**Reserved.** *Progress, Reporting and Control (PR&C) Inventory Reports* (Periodic or Demand Reports, and Final Reports) are obsolete and any remaining records are eligible for immediate destruction under Job No. NC1-58-85-2, Item 29.
27	**Reserved.** *One-Time and Periodic Control Reports* are obsolete and any remaining records are eligible for immediate destruction under Job No. NC1-58-85-2, Item 31.
28	**Reserved.** *Progress, Reporting and Control (PR&C) Reconciliation and Final Run Documentation Reports* are obsolete and any remaining records are eligible for immediate

	destruction under Job No. NC1-58-85-2, Item 32.
29	**Reserved.** *Progress, Reporting and Control (PR&C) Master Files Tape* are obsolete and any remaining records are eligible for immediate destruction under Job No. NC1-58-85-2, Item 33.
30	***Requirements and/or PRPs for Data Consistency Tests.*** Consistency test records developed and used in processing examination results to ensure a valid NRP database. (Job No. N1-58-05-7, Item 22) **AUTHORIZED DISPOSITION** **Destroy** when 6 years old. **Note: Records were previously approved for destruction when 6 years old under Job No. NC1-58-85-2, Item 34. Series description and title have been updated, previously *Requirements and/or PRPs for Consistency Tests.*** ***NRP Exclusion Request (Form 4981).*** Form used to exclude NRP returns from the study. Requests are generally prepared by examiners and based on criteria established for each study. Local and national coordinators must approve before the return can be excluded from the study. Exclusion from the study does not mean that the return will not be audited (though that can be the result). (Job No. N1-58-05-7, Item 23) **AUTHORIZED DISPOSITION** **Destroy** 1 year after completion of the NRP study. **Note: Records were previously approved for destruction 1 year after TCMP tape file survey if certain criteria are met. Exclusion is perfected (if sent to the National Office) under Job No. NC1-58-85-2, Item 37. Series description and title have also been updated, previously *TCMP Exclusion Request.*** ***Computer Run Documentation (Profile).*** 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. NC1-58-85-2, Item 41) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old. ***Error Registers.*** Computer-generated listings displaying 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. N1-58-05-7, Item 24) **AUTHORIZED DISPOSITION** **Destroy** when 1 year old. **Note: There are no changes to this item as previously approved under Job No. N1-58-89-4, Item 36 (re-approved under N1-58-05-7 with related records updates).** ***Requirements for Out-of-Scope Listing and/or Pseudo Items.*** Records containing the tolerance ranges to be applied to specific data elements in the NRP data file to test their validity. to test the validity of the check-sheet file. (Job No. N1-58-05-7, Item 25) **AUTHORIZED DISPOSITION** **Destroy** 1 year after completion of the NRP study.

	Note: Records were previously approved for destruction when 1 year old under Job No. NC1-58-85-2, Item 43. Series description has also been updated; no change in title.
35	***Out-of-Scope and Pseudo Items Specifications.*** Specifications for computer programming which are prepared from requirements, if developed, for out-of-scope listing and pseudo items. (Job No. N1-58-05-7, Item 26) **AUTHORIZED DISPOSITION** **Destroy** when 6 years old. **Note: Records were previously approved for destruction when 6 years old under Job No. NC1-58-85-2, Item 44. Series description has been updated; no change in title.**
36	***System Acceptability Test (SAT) Input Documents Relating to Return Data Transcription and Examination Results.*** Test documents produced and input to validate correct coding of computer programs designed to enter data from sample returns and ensure accuracy of data from examination of those returns. (Job No. N1-58-05-7, Item 27) **AUTHORIZED DISPOSITION** **Destroy** 1 year after completion of the NRP study. **Note: Records were previously approved for destruction when 1 year old under Job No. NC1-58-85-2, Item 36. Series description and title have also been updated, previously *System Acceptability Test (SAT) Check-sheets.***
37	***Special Project Booklet (SPB) for Check-sheet Processing.*** Instructional material developed for delineating the various functions to be performed by activities in the Detroit Computing Center necessary to assist in the survey. Included are: directions for document and tape processing, receipt, shipment, etc. (Job No. NC1-58-85-2, Item 39) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old.
38	***Systems Acceptability Test (SAT) Documents Relating to Out-of-Scope and Pseudo Items.*** Test documents produced and input to validate the correct coding of computer programs written to select records that meet criteria for the Out-of-Scope Listing and to generate pseudo items. (Job No. N1-58-05-7, Item 32) **AUTHORIZED DISPOSITION** **Destroy** 2 months after completion of SAT. **Note: Records were previously approved for destruction 2 months after completion of SAT under Job No. NC1-58-85-2, Item 45. Series description has been updated; no change in title.**
39	***Interim or Intermediate Processing Files.*** Machine readable records files, other than final perfected master files, which are generated subsequent 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. NC1-58-85-2, Item 46) **AUTHORIZED DISPOSITION** **Destroy** when run is superseded by processing or master file.

40	***Inconsistent Sample Code Report Requirements.*** Criteria that identify sample returns which have data elements on the final (examined) record that are inconsistent with the definition of the return's assigned sample code. (Job No. N1-58-05-7, Item 29) **AUTHORIZED DISPOSITION** **Destroy** 1 year after NRP study database is perfected. **Note: Records were previously approved for destruction 1 year after TCMP tape file is perfected under Job No. NC1-58-85-2, Item 47. Series description has also been updated; no change in title.**
41	***Inconsistent Sample Code Report.*** Listing of NRP records that contain data that are inconsistent with the records' sample code definitions. (Job No. N1-58-05-7, Item 30) **AUTHORIZED DISPOSITION** **Destroy** 1 year after NRP study database is perfected. **Note: Records were previously approved for destruction 1 year after TCMP tape file is perfected under Job No. NC1-58-85-2, Item 48. Series description has also been updated; no change in title.**
42	***Print Tape File.*** Contains coded printer control digits which reflect a line of edited printable character, formulated to produce properly spaced printed hard copy. (Job No. NC1-58-85-2, Item 49) **AUTHORIZED DISPOSITION** **Destroy** 2 years after output tables are produced.
43	***Program Run Summaries.*** Printed summaries usually created following the execution of a computer program. The summaries yield counts records, totals and other internal characteristics of the data run for use as a run-to-run audit trail and to determine the success or failure of the data run. (Job No. N1-58-05-7, Item 31) **AUTHORIZED DISPOSITION** **Destroy** when run is validated. **Note: Records were previously approved for destruction when run is validated under Job No. NC1-58-85-2, Item 50. Series description has been updated; no change in title.**
44	***Table Requirements.*** Records describing the requirements and time frames needed by the user function for any study output tables. The requirements are used to develop specifications. (Job No. N1-58-05-7, Item 34) **AUTHORIZED DISPOSITION** **Destroy** when 1 year old. **Note: Records were previously approved for destruction when 1 year old under Job No. NC1-58-85-2, Item 52. Series description has been updated; no change in title.**
45	***Systems Acceptability Test (SAT) Documentation.*** Test results are used to document that the output table programs are functioning properly prior to output table production. Records of the SAT include input documents and SAT tables and other documentation of specific program problems and their solutions. (Job No. N1-58-05-7, Item 32)

	AUTHORIZED DISPOSITION **Destroy** 2 months after output tables are produced. **Note: Records were previously approved for destruction 2 months after output tables are produced under Job No. NC1-58-85-2, Item 54. Series description has been updated; no change in title.**
46	***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. N1-58-05-7, Item 33) **AUTHORIZED DISPOSITION** **Destroy** when 5 years old. **Note: There are no changes to this item as previously approved under Job No. NC1-58-85-2, Item 55 (re-approved under N1-58-05-7 with related records updates).**
47	***Tabular Output Table Specifications.*** Records documenting instructions to the programmer for developing output tables. (Job No. N1-58-05-7, Item 35) **AUTHORIZED DISPOSITION** **Retire** to Records Center criteria for frequencies or amounts for each 3 years after end of survey. **Destroy** 20 years after end of survey. **Note: Records were previously approved for destruction 20 years after end of survey under Job No. NC1-58-85-2, Item 53. Series description has been updated; no change in title.**
48	***Diagnostic Tables. (Microform and Hard Copy Not Microfilmed).*** Tables designed to evaluate the status of the perfected data file and to provide benchmark data that can be used in validating criteria for frequency or amounts. Normally, the tables are one dimensional. i.e., deal with single items such as counts and values. (Job No. N1-58-05-7, Item 36) a. Tables (microform). **AUTHORIZED DISPOSITION** **Destroy** hard copy upon verification of microfilm. **Retire** microform copy to Records Center 3 years after end of survey. **Destroy** microform copy 20 years after end of survey. b. Tables (non-microformed). **AUTHORIZED DISPOSITION** **Retire** to Records Center 3 years after end of survey. **Destroy** 20 years after end of survey. **Note: Records were previously approved for destruction 20 years after end of survey under Job No. NC1-58-85-2, Item 56. Series description has been updated; no change in title.**
49	***Traditional Table. (Microform and Hard Copy Not Microfilmed).*** Two-dimensional having both stubs and columns. These tables are designed to support analyses that evaluate compliance in relation to selected characteristics. (Job No. N1-58-05-7, Item 37)

	a. Tables (Microform). **AUTHORIZED DISPOSITION** **Destroy** hard copy upon verification of microform. **Retire** microform copy to Records Center 3 years after end of survey. **Destroy** microform copy 20 years after end of survey. b. Tables (Not Microfilmed). **AUTHORIZED DISPOSITION** **Retire** to Records Center 3 years after end of survey. **Destroy** 20 years after end of survey. **Note: Records were previously approved for destruction 20 years after end of survey under Job No. NC1-58-85-2, Item 57. Series description has been updated; no change in title.**
50	***Rudimentary Analysis Tables (Microform and Hard Copy Not Micro-filmed).*** Tables run on single check-sheet items to develop the character of the particular item and its relationship with other information such as the amount of tax per return and the amount of tax change. (Job No. NC1-58-85-2, Item 58) a. Tables (Microform). **AUTHORIZED DISPOSITION** **Destroy** hard copy upon verification of microfilm. **Retire** microform copy to Records Center 3 years after end of survey. **Destroy** microform copy 20 years after end of survey. b. Tables (Not Microfilmed). **AUTHORIZED DISPOSITION** **Retire** to Records Center 3 years after end of survey. **Destroy** 20 years after end of survey.
51	***Study Return Classification Check Sheet.*** A classification check sheet will be prepared for each NRP study case. The check sheet will identify issues that ust be verified by NRP examiners. A photocopy of each check sheet will be stored in a manner that allows retrieval by researchers. (Job No. N1-58-05-7, Item 38) **AUTHORIZED DISPOSITION** **Retire** to Records Center 1 year after the tape file is perfected. **Destroy** when 8 years old. **Note: Records were previously approved for destruction when 8 years old under Job No. NC1-58-85-2, Item 38. Series description and title have been updated, previously *TCMP Checksheets.***
52	***Enterprise Data Access Strategy (EDAS)- Integrated Production Model (IPM).*** Queries performed against the data by different IRS business units and functions for trend and program analyses, case inventory selection. (Job No. N1-58-08-10) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded or no longer needed.

53	***Link Analysis Tool (YK1).*** The Link Analysis Tool (YK1) is a link analysis system that draws enterprise maps of parent, subsidiaries, flow-through, and Controlled Foreign Corporations. It extracts data from an Oracle database that contains selected Information from the Business Master File Returns Transaction File (BMF RTF) and the Individual Master File Returns Transaction File (IMF RTF). It uses K-1 data to show money follow-throughs across all Internal Revenue Service taxpaying entities. It allows auditors (with worldwide access) to audit complex entities, such as corporations, trust, and partnerships via tracking of TIN (EIN and/or SIN). (A) Inputs: The Link Analysis Tool (YK1) receives inputs from the Business Master File Returns Transaction File (BMF RTF) and the Individual Master File Returns Transaction File (IMF RTF). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached input files and data immediately following validation of receipt by the system. (B) System Data: Contents of the Link Analysis Tool (YK1) consist of reformatted and post processed selected information from Business Master File Returns Transaction File (BMF RTF) and the Individual Master File Returns Transaction File (IMF RTF} related to relationships and flow through of taxable entities. The data is maintained in an Oracle database. (Job No. N1-58-09-86) **AUTHORIZED DISPOSITION** **Migrate** from system to data tapes 10 years after processing year. **Maintain** onsite an additional 6 years. **Delete/Destroy** 16 years after processing year or when no longer needed for operational purposes, whichever is later. **Note: This disposition is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** (C) Outputs: Outputs from the Link Analysis Tool (YK1) consist of printable diagrams and mappings of parents and subsidiaries (taxable entities). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
54	***Compliance Data Warehouse (CDW).*** The Compliance Data Warehouse (CDW) provides access to a wide variety of tax return, enforcement, compliance, and other data to support the query and analysis needs of the Research community. CDW provides a range of solutions to users, including data integration, computing services, data transfer, and educational services. CDW captures data from multiple production systems, migrating the data to the CDW environment, transforming, standardizing, and augmenting the data, and organizing the data In a way that is conducive to analysis. (A) Inputs: The Compliance Data Warehouse (CDW) receives inputs from the Audit Information Management System (AIMS), Automated Underreporter AUR), Accounts Receivable Dollar Inventory (ARDI), Business Master File (BMF), Business Returns Transaction File (BRTF), Exam Operational Automation Database (EOAD), Enforcement Revenue Information System (ERIS), Individual Master File (IMF), Individual Returns Transaction File (IRTF), Information Returns Master File (IRMF), and the National Research Program (NRP). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Delete/Destroy** any cached input files and data immediately following validation of receipt by the system. (B) System Data: Contents of the Compliance Data Warehouse (CDW) consist of information on taxpayers, tax preparers, financial institutions, or legal entities (e.g. Power of Attorney), and various tax return characteristics. (Job No. N1-58-10-7) **AUTHORIZED DISPOSITION** **Cut off** at end of the Processing Year. **Delete/Destroy** 10 years after processing year, or when no longer needed for operational purposes, whichever Is later. **Note: This disposition is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** (C) Outputs: Outputs from the Compliance Data Warehouse (CDW) consist of archived database updates, which occur on a monthly, quarterly, and annual basis. Research analysts query and analyze these data to produce reports, tables, and other statistical information. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** 10 years after data update, or when no longer needed for operational purposes, whichever is later.
55	***Enforcement Revenue Information System (ERIS).*** The Enforcement Revenue Information System (ERIS) matches debits and credits over the life of an enforcement action, and generates Information on revenue collections for a given tax assessment. To do so, it integrates data from such functional areas as Examination, Appeals, Collection, and Under-reporter. The ERIS Data Store (DS) contains Information from numerous systems throughout the IRS for enforcement revenue analysts that spans multiple functions and years. (A) Inputs: The Enforcement Revenue Information System (ERIS) receives inputs from the Audit Information Management System (AIMS), Automated Underreporter AUR), Integrated Collection System (ICS), Business Master File (BMF), Business Returns Transaction File (BRTF), Individual Master File (IMF), Individual Returns Transaction File (IRTF), Non-Master File (NMF), and Examination Returns Control System (ERCS). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached input files and data 1 year following validation of receipt by the system. (B) System Data: Contents of this system consist of case files on taxpayers, tax preparers, financial institutions, or legal entities (e.g. Power of Attorney), and the various enforcement actions and/or characteristics of the case. (Job No. N1-58-10-5) **AUTHORIZED DISPOSITION** **Cut off** when enforcement case Is closed. **Delete/Destroy** 20 years after cutoff, or when no longer needed for operational purposes, whichever Is later. (C) Outputs: Outputs from the Enforcement Revenue Information System (ERIS) consist of archived database updates, which occur on a monthly basis. Research analysts query and

	analyze these data to produce reports, tables, and other statistical information regarding enforcement actions. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** 20 years after data update, or when no longer needed for operational purposes, whichever is later.
56	***Risk Based Scoring System (RBSS).*** (A) Inputs: Tax information is received into RBSS from other IRS systems such as the Integrated Production Model (IPM), Earned Income Tax Credit (EITC), Data Master File 1 (DM1). **AUTHORIZED DISPOSITION** Recordkeeping copies of this data are appropriately scheduled under other IRS authorities for specific systems and/or sources providing input. (B) System Data: (Job No. N1-58-11-12) 1. Tax Information in the RBSS includes name, Social Security Numbers (SSNs), deductions and all other relevant tax return information. **AUTHORIZED DISPOSITION** **Delete/Destroy** 3 years after processing year. 2. The database also houses data tables against which scripts are run to score tax returns so they can be appropriately handled. The tables include initial inventory selection data of high scoring returns. The system data is comprised of the following models. a. Charitable Contributions - identifies returns with a deduction for cash contributions. b. Non-EITC DUP TIN (Duplicate Taxpayer Identification Number) - includes taxpayers who have claimed a dependent that has been claimed on another taxpayer's tax return for the same tax year These cases involve dependents who have been duplicated between 2 to 4 times. c. 10% IRA - The 10% premature distributions additional tax/penalty is an income tax which is assessed on the Individual Master File and taken into account when the total corrected income tax is determined by the tax examiner. Returns included in this program should all have taxable premature distributions from qualified retirement plans, Individual Retirement Accounts (IRA), or annuity contracts. **AUTHORIZED DISPOSITION** **Delete/Destroy** 7 years after processing year. 3. The RBSS stores a table including a list of restricted Taxpayer Identification Numbers (TINs) and the User ID of the user attempting to login. **AUTHORIZED DISPOSITION** **Delete/Destroy** at the end of each user session. (C) Outputs: 1. High scoring returns/cases open for examination are sent to the Ad Hoc TC 424 System. 2. Audit data files are sent to Security Audit and Automation System (SAAS).

	AUTHORIZED DISPOSITION Recordkeeping copies of information are appropriately scheduled under the specific systems to which they are transferred. 3. Ad Hoc reports generated from system data. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for legal, audit or other operational purposes.

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 eight major groups which represent administrative and program functions of the Collection activity, as follows:

- Part I - Former Assistant Commissioner (Collection) records, Headquarters only. (Items 1-12)
- Part II - Former Assistant Regional Commissioner (Collection) records. (Items 13-19)
- Part III - Administrative records - all Collection functions. These include certain operating records accumulated by one or more Collection functions. (Items 20-39)
- Part IV - Delinquent Accounts, delinquent returns records and office service records. (Items 40-94)
- Part V - Automated Collection System (ACS) records. (Items 95-144)
- Part VI - Other Program Records (not covered elsewhere in this Schedule). (Items 145-199)
- Part VII - Private Debt Collection (PDC) Program Records. (Items 200-252)

  Note: Part VII, Items 200-234 relate to President George Bush's October 22, 2004, signing of the American Jobs Creation (AJC) Act. The AJC Act created a new Section 6306 of the Internal Revenue Code to permit private collection agencies (PCAs) to help collect federal tax debts. That PDC initiative ramped-down in Fiscal Year (FY) 2010. Most records have reached their final retention and should have already been destroyed. Other records are close (including Items 209, 216, 218, 219 and 220) and should be monitored for disposal. PDC Items 200-234 will stay in this Schedule until all items have reached their final retentions, approximately 2025. A new IRS records retention plan has been approved for the PDC initiative provided for in December 2015's, Fixing America's Surface Transportation (FAST) Act. Part VII, Items 235-252 represent PDC records retention instructions related to that current/ongoing initiative.

- Part VIII - Bank Secrecy Act (BSA) Records. (Items 253-255)

This transmits revised text for Records Control Schedule (RCS) 28 for Collection. This RCS includes the following new items/updates:

Item 6(a)(1). Case files maintained by Fraud Technical Advisor. Updated description, including what constitutes case closure.
Item 6(b). Mutual Collection Assistance Request (MCAR) Collection Case Files. (NEW)
Item 8. Public Inspection Files of Offers in Compromise. Retention reduced.
Items 235-252. PDC records (FAST Act, Pub Law No. 114-94). (NEW)
Items 253-255. BSA records. Items renumbered, previously items 240-242.

General Records Schedules (GRS) authorities have also been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, unless stipulated otherwise, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

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, at the end of this Schedule is a Forms Listing cross-indexed to specific items (including identification of various forms identified as obsolete and eligible for immediate destruction). An Alphabetic Listing previously published has been removed.

ITEM NO	DESCRIPTION OF RECORDS
	PART I - FORMER ASSISTANT COMMISSIONER (COLLECTION) RECORDS (NATIONAL OFFICE ONLY)
1	***Administrative Management and Organization Records.*** (Job No. NC1-58-81-10, Item 1) (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. **AUTHORIZED DISPOSITION** **Destroy** after 10 years. **Cut off** correspondence annually, studies and case files upon completion of study or at the appropriate phase. (b) Reference copies. **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
2	***General Administrative and Housekeeping Correspondence.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
3	***Business Review Reports.*** (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. (Job No. NC1-58-81-10, Item 3) **AUTHORIZED DISPOSITION** **Destroy** after 10 years. (b) Project Manager's files for input to the Business Review. **AUTHORIZED DISPOSITION** **Destroy** after 2 years or when no longer needed in current operations,

	whichever is earlier.
4	***Forms and Form Letter Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 10 years. [Historical copies are maintained in Facilities Management Division, Publishing Services Branch].
5	***Internal Management Issuances and Clearance Documents.*** 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) **AUTHORIZED DISPOSITION** **Cut off** when inactive or obsolete. **Destroy** after 10 years. [Historical copies are maintained in the Office of Former Assistant Commissioner (Planning, Finance and Research); Information and Productivity Improvement Branch].
6	***Case Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 10 years after case is closed. (a) National Fraud Program Case Files. 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. (1) Copies, maintained by the Fraud Technical Advisor Group Manager. Records include copies of documents related to fraud cases such as Form 11661-Fraud Development Recommendation - Examination, Form 11661A-Fraud Development Recommendation - Collection, Form 2797-Referral Report of Potential Criminal Fraud Cases, written plans of action, notes from the Fraud Technical Advisor (FTA), and miscellaneous other documents used in the research and development of the case such as prints from electronic research from internal and external systems and copies of third party or public records. When the fraud development case is closed the FTA transfers all of the original FTA records above to the Compliance employee. The records in the Fraud files are only copies maintained for reference and response to subsequent questions and clarification. A closed case is at the conclusion of FTA involvement related to the fraud issues. (Job No. DAA-0058-2017-0001-0001) **AUTHORIZED DISPOSITION** **Cut off** when case is closed. **Destroy** 3 years after the case is closed. (2) All other records, maintained by the FTA GM and Analysts, including copies of reports and analysis of various program data. (Job No. N1-58-09-6) **AUTHORIZED DISPOSITION**

	Destroy after 180 days or sooner or when no longer needed in current operations. (b) Mutual Collection Assistance Request (MCAR) Collection Case Files. These records include: Correspondence and other documents relating to requests to/from foreign governments concerning the collection of taxes from aliens residing in the United States, Form 53, Report of Currently Not Collectible Taxes; Form 433-D, Installment Agreement; Form 433-A, Collection Information Statement; Forms 2209, Courtesy Investigation and 2209A, Status Report; Form 2363, Master File Entity Change; Form 2424, Account Adjustment Voucher; Form 3177, Notice of Action for Entry on Master File; Form 3870 Part 4, Request for Adjustment; Form 4844, Request for Terminal Action. (Job No. DAA-0058-2017-0022-0001) **AUTHORIZED DISPOSITION** **Cut off** at close of case. **Retire** to Records Center at least every 90 days or when no longer needed, whichever is later. **Destroy** 3 years after cutoff.
7	***Miscellaneous Internal Memoranda.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
8	***Public Inspection Files of Offers in Compromise***. Copies of the Abstract and Statement (Form 7249) which serve as the justification for acceptance of the Offer in Compromise and include the terms of the offer, basis for acceptance, and tax liability involved. (Job No. DAA-0058-2019-0004-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar month in which offers have been accepted. **Destroy** 1 year after cutoff. **Note: Records retention update. Records previously maintained for 3 years prior to destruction under Job No. NC1-58-81-10, Item 11.**
9	***ADP System Change Requests***. 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) **AUTHORIZED DISPOSITION** **Destroy** after 1 year (inactive file)
10	***Symbolled Reports.*** 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-. 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; Job No. N1-58-11-13 for (f) 34-47) a. Monthly paper (hard copy) feeder reports which provide data for composite reports include the following: 1. Form 4872, District Office (Non ACS) Activity Report, NO–5000–23 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 2. Form 4872A, Automated Collection Branch Activities Monthly, NO–5000–54 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 3. BMF Collection Yield Report, NO–5000–7 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 4. IMF Collection Yield Report, NO–5000–8 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 5. IRAF Collection Yield Report, NO–5000–15 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 6. BMF Run Control 160–85, NO–5000–47 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 7. IMF Run Control 460–31, NO–5000–48 **AUTHORIZED DISPOSITION** **Destroy** 3 months after end of report period. 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 **AUTHORIZED DISPOSITION** **Destroy** 6 months after end of report period. 2. Form 4196, Quarterly Report of Offers in Compromise Activity, NO–5000–108 **AUTHORIZED DISPOSITION** **Destroy** 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 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 2. Taxpayer Delinquent Account Cumulative Report, NO–5000–2 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years.

	Suppress or **Destroy** after 7 years. 3. Taxpayer Delinquency Investigation Monthly Report, NO–5000–3 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 4. Taxpayer Delinquency Investigation Cumulative Report, NO–5000–4 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 5. Installment Agreement Monthly Report, NO–5000–5 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 6. Installment Agreement Cumulative Report, NO–5000–6 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 7. District Office (Non ACS) Activity Report, NO–5000–23 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 8. Reserved. 9. Seizure Disposition Report, NO–5000–33 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 10. Collection Activity Analytical Report, NO–5000–40 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 11. BMF Delinquent Return Notices, NO–5000–46 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 12. BMF Delinquent Account First Notice Issuances, NO–5000–47 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 13. IMF Delinquent Account First Notice Issuances, NO–5000–48 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 14. SCCB Notice Activity Report, NO–5000–50 **AUTHORIZED DISPOSITION**

	Transfer to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 15. Automated Collection Branch Activities (monthly report 9/87) **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 16. Reserved. 17. Reserved. 18. Reserved. 19. ACS Telephone Program Report, NO-5000-80 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 20. 6020 (b) Tracking Report, NO-5000-85 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 21. SFR Tracking Report, NO-5000-84 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 22. Total Accomplishments Employment Tax Examinations, NO-5000-94 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 23. Collection Time Utilization Report, NO–5000–100 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 24. IMF Report of Tax, Penalty and Interest Assessed Paid, Abated and Written Off, NO–5000–102 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 25. BMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off, NO–5000–104 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 26. Report of Levy on State Income Tax Refund, NO–5000–106 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years.

	27. ACB Diagnostic Analysis, NO–5000–107 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 28. Quarterly Report of Offer in Compromise Activity NO–5000–108 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 29. Revenue Officer Taxpayer Inventory Analysis, NO-5000-119 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 30. Annual Business Plan Tracking Report NO–5000–229 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. 31. Actual Versus Schedule Report, NO–5000–230 **AUTHORIZED DISPOSITION** **Transfer** to magnetic media after 3 years. **Suppress** or **Destroy** after 7 years. d. Paper (hard copy) reports in the above prior to October 1984 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm after 10 years. e. Paper (hard copy) reports converted to microfilm or microfiche **AUTHORIZED DISPOSITION** **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 **AUTHORIZED DISPOSITION** **Destroy** paper copies 2 years after filming and verification. **Destroy** microfilm after 10 years. f. Paper (hard copy) reports converted to microfilm or microfiche **AUTHORIZED DISPOSITION** **Destroy** paper copies after filming and verification. 1. Taxpayer Delinquent Account Monthly Report, NO-5000-1 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm or microfiche after 7 years. 2. Taxpayer Delinquent Account Cumulative Report, NO–5000–2 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years.

	3. Taxpayer Delinquency Investigation Monthly Report, NO–5000–3 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm or microfiche after 7 years. 4. Taxpayer Delinquent Investigation Cumulative Report, NO–5000–4 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm or microfiche after 7 years. 5. Installment Agreement Monthly Report, NO–5000–5 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm or microfiche after 7 years. 6. Installment Agreement Cumulative Report, NO–5000–6 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm or microfiche after 7 years. 7. IMF Deferred Accounts Activity Report, NO–5000–10 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify.** **Destroy** microfilm or microfiche after 7 years. 8. BMF Deferred Accounts Activity Report, NO–5000–11 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 9. Reserved. 10. Reserved. 11. Collection Activity Summary Report, NO–5000–25 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 12. Report of Reminder Notice Issuances - Yield (CP–71 and CP–71A), NO–5000–29 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 13. IMF Notice Fallout/Data Report, NO–5000–36 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 14. BMF Notice Fallout/Data Report, NO–5000–37 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years.

	15-17. Reserved. 18. IMF Copy TDI Report, NO–5000–49 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 19. Balance Due Notices by CP, NO–5000–55 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 20. Non-Filers, NO–5000–62 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 21. Former Assistant Commissioner's Quarterly Statistics, No–500–66 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 22. W–4 Accounts Receivable Report, No–5000–70 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 23. BMF Reminder Notice Report, NO–5000–88 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 24. Reserved. 25. BMF Last Return Amount Report, NO–5000–96 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 26. ABC Diagnostic Analysis, NO–5000–107 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 27. TDA Copy Report—BMF, NO–5000–120 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 28. Delinquent Returns Activity Report, NO–5000–139 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 29. Recap of Accounts Currently Not Collectible, NO–5000–149 **AUTHORIZED DISPOSITION**

	Microfilm and **Verify**. **Destroy** microfilm or microfiche after 7 years. 30. Report of Statute Expiration, NO–5000–176 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 31. IMF (IRP) Phase IV Computer Printed Reports, NO–5000–180 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 32. Returns Posted to BMF/IMF, NO–5000–193 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 33. Field Progress and Trend Report, NO–5000–222 **AUTHORIZED DISPOSITION** **Microfilm** and **Verify**. **Destroy** microfilm or microfiche after 7 years. 34. BMF (Form 941) Cycling Impact Report, Report Symbol NO-5000-17 **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 35. IMF Report of Queue Reminder Notices, Report Symbol NO-5000-233 **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 36. BMF Report of Queue Reminder Notices, Report Symbol NO-5000-234 **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 37. Type Assessment Monthly Report Part 1 TDAs, Report Symbol NO-5000-241 **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 38. Type Assessment Monthly Report Part 1 TDAs, Report Symbol NO-5000-242 **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 39. Federal Payment Levy Program (FPLP) Weekly Inventory Report, Report Symbol NO-5000-245A **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 40. Federal Payment Levy Program (FPLP) IMF Disposition and Indirect Revenue Report, Report Symbol NO-5000-246

	AUTHORIZED DISPOSITION **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 41. Federal Payment Levy Program (FPLP) BMF Disposition and Indirect Revenue Report, Report Symbol NO-5000-247 **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 42. Federal Payment Levy Program (FPLP) Deposit Report, Report Symbol NO-5000-FPLP Deposit Report **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 43. Federal Payment Levy Program (FPLP) Fee Report, Report Symbol NO-5000-FPLP Fee Report **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 44. Yield Report, Report Symbol NO-5000-Yield **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 45. Installment Agreement Default Rate Report, Report Symbol NO-5000-IA Default **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 46. Balance Due Notices Report (Part 2) Notices, NO-5000-1/241 and NO-5000-2/242 (CUM) **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. 47. Delinquent Return Notice Monthly Report, NO-5000-3NOT and NO-5000-4NOT (CUM) **AUTHORIZED DISPOSITION** **Destroy** after 10 years from the server. **Destroy** after 20 years from the CD-ROM. g. Returns Compliance Program, NO–5000–77 **AUTHORIZED DISPOSITION** **Destroy** after 3 years. h. Backup Withholding, NO–5000–86 **AUTHORIZED DISPOSITION** **Destroy** after 3 years. i. IMF Report of Accounts Suspended Due to Bankruptcy, NO–5000–91 **AUTHORIZED DISPOSITION** Destroy after 7 years.

	j. BMF Report of Accounts Suspended Due to Bankruptcy, NO–5000–92 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. k. Revenue Officer Employment Tax Examination Program, ARP 5840 **AUTHORIZED DISPOSITION** **Destroy** after 5 years. l. Bankruptcy Post petition Non-compliance Report, NO–5000–101 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. m. Report of IR Coded TDA, NO–5000–103 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. n. Report of District Office Deposits, NO–5000–109 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. o. Report of Taxes Proposed and Assessed, NO–5000–118 **AUTHORIZED DISPOSITION** **Destroy** after 3 years. p. Questionable Form W–4 Program Case Results Report, NO–5000–121 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. q. Questionable Form W-4 Program Results Report, NO-5000-122 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. r. Monthly Report of W-4 Cases, NO-5000-123 **AUTHORIZED DISPOSITION** **Destroy** after 7 years. s. Questionable Forms W-4, NO-5000-124 **AUTHORIZED DISPOSITION** **Destroy** after 7 years.
11	***Magnetic Media Statistical Files.*** 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; SPf Schedule data; Collection staff hour data; Collection and analytical data; Seizure data; and Work Planning and Control data. (Job No. N1-58-90-3, Item 11) **AUTHORIZED DISPOSITION** **Destroy** by fiscal year after 3 years.
12	***Recurring Reports.*** Progress and production reports and related work papers; originals and copies. (Job No. N1-58-90-3, Item 11) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the year in which prepared.

	PART II - FORMER ASSISTANT REGIONAL COMMISSIONER (COLLECTION) RECORDS
13	***Administrative File.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
14	***General Correspondence Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 3 years.
15	***Consolidation and Reorganization Reference Files.*** Correspondence and related documents pertaining to consolidations or reorganization of major activities; and significant procedural matters. (Job No. NC1-58-82-1, Item 3) **AUTHORIZED DISPOSITION** **Retire** to Records Center after 5 years or when no longer needed in current operations. **Destroy** after 30 years.
16	***Routine Correspondence.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
17	***Narrative and Statistical Reports.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 2 years after close of the reporting period.
18	***Office Evaluation and Management Review Reports.*** (Job No. NC1-58-82-1, Item 7) **AUTHORIZED DISPOSITION** **Destroy** 3 years after completion or issuance of report.
19	***Internal Control Files.*** These records control work assignments and work flow. (Job No. NC1-58-82-1, Item 8) **AUTHORIZED DISPOSITION** **Destroy** 1 year after the close of the year for which the records apply.
	PART III - ADMINISTRATIVE RECORDS - ALL COLLECTION FUNCTIONS

20	***Administrative Files.*** Memorandums, teletypes and related documents pertaining to the operation of an office. (Job. No. NC1-58-82-1) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the year.
21	***General Correspondence Files***. 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) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the year.
22	***Routine Correspondence Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 6 months after the end of year.
23	***Routine Information Request Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after response or information is furnished.
24	***Routine Reference Files.*** These include: control documents; status cards, routing slips, work processing sheets, and work papers. (Job No. N1-58-88-6) **AUTHORIZED DISPOSITION** **Destroy** when work is completed or when no longer needed in the office, whichever is earlier.
25	***Internal Control Files.*** These records control work flow; document the action taken; or serve as receipts for records borrowed or loaned. (Job No. NC1-58-83-6) (a) Disclosure Program. **AUTHORIZED DISPOSITION** **Destroy** after 5 years. (b) Bankruptcy Cases. **AUTHORIZED DISPOSITION** **Destroy** 2 years after court proceedings have been closed. (c) All others. **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of the year, or after case is closed, whichever is

	applicable.
26	***Transmittal Control Files.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 60 days after end of the processing year.
27	***Assault or Threat of Assault Reports.*** (Job No. NC1-58-79-5, Item 4) **AUTHORIZED DISPOSITION** **Destroy** after 5 years.
28	***Minutes or Summaries of Conferences and Meetings.*** (Job No. NN-170-16, Item 5) (a) Original documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken. **AUTHORIZED DISPOSITION** **Destroy** 3 years after event or action is taken. (b) Non-record copies. **AUTHORIZED DISPOSITION** **Destroy** 1 year after the end of the year, or when no longer needed in current operations, whichever is earlier.
29	***Evaluation, Assistance and Internal Audit Reports.*** (Job No. NC1-58-77-1, Item 3) (a) 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. **AUTHORIZED DISPOSITION** **Destroy** 2 years after close of file. (b) Non-record copies. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed in current operations, but not later than 2 years after close of file, whichever is earlier.
30	***Work Planning and Control Records and Reports.*** (Job No. NN 169-57, Item 10) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the reporting year.
31	***Recurring Reports.*** (Job No. NC1-58-77-1, Item 4) (a) Progress and production reports and related work papers, the originals of which are retained in the district offices or area, zone and local offices. **AUTHORIZED DISPOSITION**

	Destroy 2 years after the end of the year in which submitted. (b) Non-record copies **AUTHORIZED DISPOSITION** **Destroy** when no longer needed in current operations.
32	***Inventory, Production and Time Reports.*** (Job No. NC1-58-83-6, Item 14) (a) 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. **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the year. (b) Non-record copies. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed in current operations, but not later than 1 year after the end of the year, whichever occurs first.
33	***Type "X" and "E" Award Report Files.*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center 2 years after year in which report or investigation was requested **Destroy** 7 years after year in which report or investigation was requested.
34	***Delegation of Authority Files (except DAR).*** 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) **AUTHORIZED DISPOSITION** **Destroy** 1 year after close of calendar year in which delegation of authority was terminated.
35	***Certified and Registered Mail Records.*** (Job No. N1-58-94-2, Item 1) (a) Registers and receipts of incoming and outgoing certified and registered mail. **AUTHORIZED DISPOSITION** **Destroy** after 4 years. (b) Registers and receipts of incoming and outgoing certified and registered mail for Statutory Notices. **AUTHORIZED DISPOSITION**

	Destroy 12 years after the end of the processing year. (c) 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 date of the statutory notice. **Destroy** 12 years after the date of the statutory notice.
36	***Certification of Document Files.*** Records supporting request and use of the seal. (Job No. NC1-58-83-6, Item 18) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the end of the processing year.
37	***Reference Files.*** Internal management documents, copies of correspondence, reports and related documents. (Job No. NC1-58-83-6, Item 19) **AUTHORIZED DISPOSITION** **Destroy** when obsolete, superseded, or when no longer needed for reference.
38	***Litigation Files.*** (Job No. NC1-58-83-6, Item 23) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the proceedings are terminated.
39	**Reserved.**
	PART IV - DELINQUENT ACCOUNTS, DELINQUENT RETURNS, AND OFFICE SERVICES RECORDS
40	***Trust Fund Compliance Documents***. These include: Letter 903(DO); Form 2674; and Form 2481. (Job No. N1-58-90-3, Item 40) **AUTHORIZED DISPOSITION** **Destroy** 6 months from issuance date or 2 years after a CID investigation.
41	***Closed Taxpayer Delinquent Accounts (TDAs) and Taxpayer Delinquency Investigations (TDIs–TYD–14).*** (a) These records include: 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 12153, Request for Collection Due Process or Equivalent Hearing Request; 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. (Job No. N1-58-08-5)

	(1) Official file: **AUTHORIZED DISPOSITION** **Retire** to Records Center at least every 90 days or when no longer needed, whichever is earlier. **Destroy** 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. **AUTHORIZED DISPOSITION** **Destroy** no later than 60 days after Receipt in CCP or when no longer needed, whichever is earlier. (b) Bankruptcy related forms which are maintained by Collection Insolvency. (Job No. N1-58-90-3, Item 41) **AUTHORIZED DISPOSITION** **Destroy** 2 years after court proceedings have been closed. (c) Trust Fund Recovery Penalty Case Files. (Job No. N1-58-90-3, Item 41) **AUTHORIZED DISPOSITION** **Retire** to Records Center 2 years after assessment year. **Destroy** 12 years after assessment year. (d) Request for IDRS-Generated Refund (IGR), Form 5792 (Part 3). (Job No. N1-58-96-8, Item 1) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed in current operations.
42	***Receipts for Payment of Taxes, Form 809.*** (Job No. NC1-58-83-6, Item 35) **AUTHORIZED DISPOSITION** **Destroy** 3 years after issuance of last receipt in book.
43	***Notice of Federal Tax Lien and Certificate of Release of Federal Tax Lien.*** (Job No. NC1-58-83-6, Item 36) **AUTHORIZED DISPOSITION** **Destroy** 1 year after account is satisfied or statutory period for collection has expired.
44	**Certificates of Discharge, Non-Attachment and Subordination**; **Notices of Non-Judicial Sale and Redemption Cases.** (Job No. N1-58-93-2) **AUTHORIZED DISPOSITION** **Retire** to Records Center at least every 90 days or when no longer needed, whichever is earlier. **Destroy** 2 years after case is closed.

45	***Suits to Foreclose Federal Tax Liens.*** (Job No. NC1-58-83-6, Item 38) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the proceedings are terminated.
46	***Record of Seizure and Sale of Real Estate, Record 21.*** These records also include Form 2434-B, Notice of Encumbrances against or Interest in Property Offered for Sale. (Job No. N1-58-93-2) **DISPOSAL NOT AUTHORIZED.** **Note: This item is under review. Check with the IRS Records Office (*Records Management) regarding status.**
47	***Records of Seizure and Sale of Property.*** (Job No. N1-58-93-2) **AUTHORIZED DISPOSITION** **Destroy** 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.) **Note: This disposition is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
48	***Tax Collection Waiver, Form 900.*** 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) **AUTHORIZED DISPOSITION** **Destroy** 4 years after the account on which the statutory period for collections has been extended is satisfied; **OR** **Destroy** 3 years after statutory period as extended has expired, whichever is Applicable.
49	***"Records of Offers in Compromise", Form 2515.*** These records also include compromise transmittals and acceptances of offers with related correspondence. (Job No. NC1-58-79-5, Item 16) **AUTHORIZED DISPOSITION** **Destroy** 2 years after the statutory period for collection has expired.
50	**A.** ***Offers in Compromise Case File (Accepted Offers).*** (Job No. N1-58-09-2) **AUTHORIZED DISPOSITION** **Retire** to Records Center when no longer needed for current business. **Destroy** 11 years after acceptance of offer. **B.** ***Other than Accepted Offers in Compromise.*** (Job No. DAA-0058-2014-0001-0001) **AUTHORIZED DISPOSITION** **Retire** to Records Center when the offer is closed and the case is no longer needed for current business. **Destroy** 6 years after case is closed.

	C. *OIC Forms 3210 Transmittals.* (Job No. DAA-0058-2015-0005-0001) **AUTHORIZED DISPOSITION** **Destroy** after 3 years.
51	***Taxpayer Compliance Measurement Program Files.*** (Job No. NC1-58-85-2) **AUTHORIZED DISPOSITION** **Destroy** 3 years after end of processing year.
52	***Daily Transaction Registers (DTRs).*** Computer printout used to post transactions to Taxpayer Delinquency Accounts and investigations assigned to Revenue Officers. (Job No. N1-58-93-2) **AUTHORIZED DISPOSITION** **Destroy** after posting.
53	***Civil Suit Recommendation, Form 4477*** (Part 6). (Job No. NC1-58-79-5, Item 20) (a) Active Judgment Files. **AUTHORIZED DISPOSITION** **Retain** until inactive. (b) Inactive Judgment Files. **AUTHORIZED DISPOSITION** **Retire** to Records Center 3 years after being placed in inactive judgment files. **Destroy** 6 years after being placed in inactive files. (c) Satisfied Judgment Files. **AUTHORIZED DISPOSITION** **Destroy** 2 years after satisfied.
54	***Collection Advisory Case Files.*** (Job No. NC1-58-79-5, Item 21) (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.) **AUTHORIZED DISPOSITION** **Destroy** 2 years after litigation case is closed. (b) Case files developed in processing Estate Tax Extensions. **AUTHORIZED DISPOSITION** **Destroy** 2 years after statutory period for collection has expired. (c) Case files developed in probation cases, government contract offset cases, anti-poverty organization cases, etc. **AUTHORIZED DISPOSITION** **Destroy** 2 years after case is closed.

55	***Installment Agreement Accounts List.*** (Job No. N1-58-88-6) **AUTHORIZED DISPOSITION** **Destroy** 1 year after the end of the processing year.
56	***Collection Employment Tax Examination Case Information (Form 8333).*** **AUTHORIZED DISPOSITION** **Transfer** to magnetic media when case is closed. **Destroy** Form 8333 (paper) 1 year after case is closed. **Suppress or Destroy** magnetic media information 6 years after end of processing year.
57	***IRC 6020(b) Assessment Case Files.*** (Job No. N1-58-90-3, Item 57) **AUTHORIZED DISPOSITION** **Destroy** 2 years after statutory period for collections has expired.
58	***Internal Revenue Form 10498-D, Intent to Commence or Continue Civil Action – Collection Statute Protection.*** This form documents an agreement between Small Business Self Employed - Collection and Criminal Investigation regarding what, if any, civil collection actions should be taken to protect the Collection Statute Expiration Date, or to acknowledge agreement that the CSED should be allowed to expire. (Job No. N1-58-11-21) **AUTHORIZED DISPOSITION** **Cut off** forms at end of each fiscal year. **Destroy** 10 years after cutoff.
59	***Certificates of Deposits and Related Documents.*** (Job No. NC1-58-83-5, Item 18) **AUTHORIZED DISPOSITION** **Destroy** 3 years after end of processing year.
60	***Vouchers and Schedules of Payments.*** (Job No. N1-58-90-3, Item 60) **AUTHORIZED DISPOSITION** **Retire** to Records Center after an audit or one fiscal year, whichever is earlier. **Destroy** 6 years, 3 months after the period of account.
61	***Revenue Reports and Accounting Control*** *records* relating to the collection and processing of remittances. (Job No. NC1-58-77-1, Item 13) **AUTHORIZED DISPOSITION** **Destroy** after audit by General Accounting Office or when 3 years old, whichever is earlier. (a) Accounting work copies. **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of reporting year.
62	***Tax Transfer Vouchers.*** 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.

	AUTHORIZED DISPOSITION **Retire** to Records Center 1 year after internal audit of accounts. **Destroy** 6 years after internal audit of accounts.
63	***Certificates of Settlement of Accounts*** of Accountable Officer's, statements of differences, and related papers. (Job No. N1-58-88-6) (a) Certificates covering closed account settlements, supplemental settlements, and final balance settlements. **AUTHORIZED DISPOSITION** **Destroy** 2 years after date of settlement providing certificate is cleared. (b) Certificates covering periodic settlements. **AUTHORIZED DISPOSITION** **Destroy** when subsequent certificate of settlement is received.
64	***Public Inspection Files of Returns of Organizations or Fiduciaries, Exempt from Income Tax.*** Forms 990-A, 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) **AUTHORIZED DISPOSITION** **Destroy** 4 years after end of the processing year.
65	***Gasoline and Lubricating Oil Bonds.*** 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) **AUTHORIZED DISPOSITION** **Retire** to Records Center 2 years after termination or cancellation of the bonds. **Destroy** 6 years after termination or cancellation of the bonds.
66	***Personal Records Obtained from Taxpayer, Address Unknown.*** 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) **AUTHORIZED DISPOSITION** **Destroy** after one year.
67	***Applications for Exemption and Registry.*** Applications for exemptions from tax responsibilities and regulations applying to restricted or specially controlled businesses. (Job No. N1-58-90-3, Item 67 **AUTHORIZED DISPOSITION** **Retire** to Records Center after January 1 of the year following the processing year. **Destroy** 5 years after end of the processing year.
68	***Certification of Document Files.*** Records requesting certification of documents under the seal of the Department of the Treasury. (Job No. NC1-58-83-6, Item 84)

	AUTHORIZED DISPOSITION **Destroy** 2 years after the processing year.
69	***Subpoenas—Closed Record of Service.*** (Job No. NC1-58-83-6, Item 95) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of year of service.
70	***Payment Transcripts from Bankruptcy Trustees.*** (Job No. NC1-58-83-6, Item 96) **AUTHORIZED DISPOSITION** **Destroy** when new list is received.
71	***Frivolous Return Program Master Database.*** The Frivolous Return Program Master Database is used to electronically track, report, monitor, assign and send taxpayer correspondence regarding frivolous taxpayer filing. Includes taxpayer information, examiner/technician actions, notes from taxpayer phone calls, taxpayer correspondence that has been issued, employee assignment of case, tracking information and status information, such as closed case dates Data can be accessed by taxpayer Identification number (TIN), Master File Tax (MFT) account code or tax period. (Job No. DAA-0058-2012-0002-0002) **AUTHORIZED DISPOSITION** **Cut off** upon close of case. **Destroy** 15 years after cutoff.
72	***Individual Master File (IMF) Index or Directory.*** (Job No. N1-58-90-3, Item 73) (a) Copies of Annual Directory or Index. **AUTHORIZED DISPOSITION** **Destroy** after end of processing year. (b) Supplemental Directory or Index. **AUTHORIZED DISPOSITION** **Destroy** after receipt of subsequent supplemental directory or index covering same taxpayers and tax periods or when no longer needed in current operations. (c) Cumulative Directory or Index **AUTHORIZED DISPOSITION** **Destroy** after receipt of subsequent cumulative or annual directory or index covering same taxpayers and tax periods. (d) Monthly Directory or Index. **AUTHORIZED DISPOSITION** **Destroy** after receipt of subsequent cumulative or annual directory covering same taxpayers and tax periods.
73	***Business Master File (BMF) Taxpayer Number Directory.*** 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)

	(a) Annual Directory **AUTHORIZED DISPOSITION** **Destroy** 75 years after end of processing year. (b) Cumulative Supplemental Register (printout). **AUTHORIZED DISPOSITION** **Destroy** 75 years after end of processing year. (c) All other copies of annual and Cumulative Registers required for research. **AUTHORIZED DISPOSITION** **Destroy** after the end of the processing year. (d) First Supplemental Register for documents Posted since printing of Annual Register. **AUTHORIZED DISPOSITION** **Destroy** after receipt of Cumulative Supplemental Business Returns and Document Index Register covering same taxpayers and tax period. (e) Monthly (Temporary) Register. **AUTHORIZED DISPOSITION** **Destroy** after receipt of Cumulative Supplemental Business Returns and Document Index Register covering same taxpayers and tax period.
74	***Alphabetic Index Register (Employer's Tax)***. No longer accumulating. (Job No. N1-58-90-3, Item 75) (a) Annual Register. **AUTHORIZED DISPOSITION** **Destroy** 30 years after the end of the processing year. (b) Copies of Annual Register. **AUTHORIZED DISPOSITION** **Destroy** after the end of the processing year. (c) Quarterly Supplemental Register. **AUTHORIZED DISPOSITION** **Destroy** 60 days after receipt of annual index register, or when no longer needed in current operations.
75	***Register of Estimated Income Tax Accounts.*** 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) (a) Annual Register (January Listing). **AUTHORIZED DISPOSITION** **Destroy** 30 years after end of processing year.

	(b) Quarterly Register. **AUTHORIZED DISPOSITION** **Destroy** after end of the processing year.
76	***Alphabetic Index Register (Estimated Tax Declarations).*** (Job No. NC1-58-79-5, Item 46) (a) List of all taxpayers whose estimated tax returns were indexed in a service center. **AUTHORIZED DISPOSITION** **Destroy** 30 years after the end of the processing year. (b) Extra copies **AUTHORIZED DISPOSITION** **Destroy** when no longer needed in current operations.
77	***Alphabetical Index Register (Gasoline Tax Refund Claim).*** (Job No. N1-58-90-3, Item 78) **AUTHORIZED DISPOSITION** **Destroy** 30 years after end of processing year.
78	***Document Locator Number Register.*** 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. **AUTHORIZED DISPOSITION** **Destroy** 30 years after end of processing year. (b) Quarterly Cumulative Register. **AUTHORIZED DISPOSITION** **Destroy** 60 days after receipt of annual Cumulative Document Locator Number Register.
79	***Quality Review Machine Printouts.*** (Job No. NC1-58-79-5, Item 49) **AUTHORIZED DISPOSITION** **Destroy** 1 year after current processing year or when no longer needed in current operations, whichever comes first.
80	***Delinquent Investigation and Account Listing (DIAL) Printouts.*** (Job No. N1-58-90-3, Item 81) (a) Monthly listing used for annual match. **AUTHORIZED DISPOSITION** **Destroy** upon completion of next annual match.

	(b) All other versions. **AUTHORIZED DISPOSITION** **Destroy** upon receipt of next monthly listing.
81	***Document Remittance and Assessment Registers (DIAL).*** 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) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of processing year.
82	***Record of Teller Remittances (Form 2679).*** 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. (Job No. NC1-58-83-6, Item 14) **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of processing year. (a) Teller's copy. **AUTHORIZED DISPOSITION** **Destroy** after 1 month.
83	***Armored Car Messenger Receipts.*** Receipts from carriers for cash and checks received for deposit in banks. (Job No. NC1-58-83-6, Item 15) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of processing year.
84	***Discovered Remittance Lists (Form 4287).*** 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) **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of processing year.
85	***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. NC1-58-83-6, Item 17) **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of processing year.
86	***Teller's Error Advice (Form 5919).*** (Job No. N1-58-90-3, Item 87) **AUTHORIZED DISPOSITION** **Destroy** 3 years after issuance.
87	***Reports of Deposit.*** Deposit fund records of offers in compromise, property sales and deposits, miscellaneous deposit funds, etc. (Job No. NC1-58-83-5, Item 19) **AUTHORIZED DISPOSITION** **Retire** to Records Center after audit or after 1 full fiscal year, whichever is earlier.

	Destroy 6 years, 3 months after the period of account.
88	***Control Records for Receipts for Payment of Taxes (including Form 8551).*** 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) **AUTHORIZED DISPOSITION** **Destroy** 3 years after end of calendar year of the preparation date.
89	***Notice of Transfer of Out-of-District Returns.*** This notice is prepared in connection with returns received with remittances. (Job No. N1-58-88-6) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of the processing year.
90	***Form 3949-A Information Referral.*** Form 3949-A and/or tax-related communications and information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service, SBSE-Collection. (Job No. DAA-0058-2017-0009) **AUTHORIZED DISPOSITION** **Destroy** 90 days after the determination is made not to select for collection.
91	**Reserved.**
92	**Reserved.**
93	**Reserved.**
94	***Appeals Transmittal Memorandum and Supporting Statement.*** Report of results of Appeals actions on employment tax return examinations. (Job No. N1-58-90-3, Item 95) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.
	PART V - RECORDS GENERATED BY THE AUTOMATED COLLECTION SYSTEM (ACS), MAGNETIC MEDIA MANAGEMENT AND PRODUCTION RECORDS
95	***Lien Release List (ACRW 7004).*** 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. **AUTHORIZED DISPOSITION** **Destroy** at the end of June and December, once the list is over 1 year old.
96	***Missing ZIP Code List (ACRW 7005).*** 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) Filing arrangement: ZIP Code. Medium: 8 x 11" computer stock paper. Frequency: Weekly.

	AUTHORIZED DISPOSITION **Destroy** when all actions are completed.
97	***Requested 53 Listing (ACRD 7001).*** 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) File arrangement: Functional assignment of requesting employee. Media: 8 ½ x 11" computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Destroy** after 60 days or sooner if no longer needed in current operations.
98	***Information Transcript for TDA and TDI (ACRW 8002).*** The Information Transcript for TDA and TDI lists TDA and TDI accounts that are transferred to the WPSS Queue, Collection Field function during the current cycle. (Job No. N1-58-90-3, Item 99) **AUTHORIZED DISPOSITION** **Destroy** when actions are completed or 1 (one) weekly cycle, whichever is later.
	Management Reports. These reports assist managers with monitoring employee activities 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.
99	***Employee Time Summary (MGT 002).*** 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) Filing arrangement: Employee number. Medium: CRT and 11" x 14" computer stock paper. Frequency: Daily/Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 30 days or sooner if no longer needed.
100	***Telephone Operational Report (MGT 003).*** (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) Filing arrangement: Call Site/Function/Unit. Medium: CRT or 11" x 14" computer stock paper. Frequency: Daily/Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 30 days or sooner if no longer needed.
101	***Delinquency Type Time Summary (MGT 004).*** (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) Filing arrangement: Run number, by date. Medium: CRT or 11" x 14" computer stock paper. Frequency: Daily/Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 30 days or sooner if no longer needed.
102	***Activity Report (MGT 0006).*** (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) Filing arrangement: Action code. Medium: CRT or 11" x 14" computer stock paper. Frequency: Daily/Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 30 days or sooner if no longer needed in current operations.
103	***Inventory Report (MGT 007).*** (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) Filing arrangement: Run number. Medium: CRT or 11" x 14" computer stock paper. Frequency: Daily/Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 30 days or sooner if no longer needed in current operations.
104	***Production Report (ACRM 5001).*** (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) Filing arrangement: Run number. Medium: CRT or 8" x 11" computer stock paper. Frequency: Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 1 year.
105	***Analysis of Balance Changes (ACRM 5002).*** (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) Filing arrangement: Run number. Medium: 8" x 11" computer stock paper. Frequency: Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 1 year.
106	***Monthly Call Site Time Report (ACPM 8000).*** 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) Filing arrangement: Run number. Medium: 11" x 11" computer stock paper. Frequency: Monthly.

	AUTHORIZED DISPOSITION **Destroy** after 2 years.
107	***Security Sign-On Audit Trail Report (ACRD 7201).*** 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) Filing arrangement: Run date, run number. Medium: 11" x 14" computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of the processing year.
108	***Security Maintenance Report (ACRD 7202).*** 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) Filing arrangement: Employee number. Medium: 11" x 11" computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of the processing year.
109	***Password Expiration Report (ACRD 7203).*** 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) Filing arrangement: Password number of days left. Medium: 11" x 14" computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Destroy** after 30 days or when no longer needed (password changed) whichever is later.
110	***Telephone Number Look-Up List (ACRW 7001).*** 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). Filing arrangement: Name control, by Taxpayer ID number. Medium: 8" x 11" computer stock paper. Frequency: Weekly.

	AUTHORIZED DISPOSITION **Destroy** after 30 days or sooner if no longer needed in current operations.
111	***Aged Case List (ACRW 7002).*** 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 to determine the appropriate course of action. (Job No. N1-58-90-3, Item 112) Filing arrangement: Priority code, by functional assignment. Medium: 8" x 11" computer stock paper. Frequency: Weekly. **AUTHORIZED DISPOSITION** **Destroy** after 90 days or sooner if no longer needed in current operations.
112	***Employees TEACH List (ACRD 7003).*** 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) Filing arrangement: Requesting employee, by function. Medium: 8" x 11" computer stock paper. Frequency: On request by managers. **AUTHORIZED DISPOSITION** **Destroy** after 2 cycles or sooner if no longer needed.
113	***Functions TEACH*** *List (ACRD 7004).* 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) Filing arrangement: Requesting employee, by function. Medium: 8" x 11" computer stock paper. Frequency: On request by managers. **AUTHORIZED DISPOSITION** **Destroy** after 2 weeks or sooner if no longer needed.
	ACS/ACD System Reports. 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.
114	***System Status Report (Hourly).*** 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) Filing arrangement: Gate. Medium: Computer stock paper. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR** **Destroy** after 6 months or when no longer needed, whichever is earlier.
115	***System Summary Report (Long Term).*** 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) Filing arrangement: Gate, by date. Medium: Computer stock paper. Frequency: Monthly. **AUTHORIZED DISPOSITION** **Destroy** hard copy after 6 months or when no longer needed, whichever is earlier.
116	***Assistor Status Report (Hourly).*** 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) Filing arrangement: Group. Medium: Computer stock paper. Frequency: Hourly, during ACD system operation. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR Destroy** when no longer needed.
117	***Assistor Summary Report (Daily).*** 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) Filing arrangement: Group. Medium: Computer stock paper. Frequency: Daily.

	AUTHORIZED DISPOSITION **Suppress** from the system, **OR Destroy** hard copy after 6 months, or when no longer needed, whichever is earlier.
118	***Assistor Summary Report (Long Term).*** 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) Filing arrangement: Agent group. Medium: Computer stock paper. Frequency: As requested. **AUTHORIZED DISPOSITION** **Destroy** hard copy when no longer needed.
119	***Circuit Status Report (Hourly).*** 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) Filing arrangement: Group. Medium: Computer stock paper. Frequency: Hourly, during ACD system operation. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR Destroy** when no longer needed.
120	***Circuit Summary Report (Daily).*** 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) Filing arrangement: Group. Medium: Computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR Destroy** hard copy after 6 months.
121	***Circuit Summary Report (Long Term).*** 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). Filing arrangement: Trunk group. Medium: Computer stock paper. Frequency: As requested.

	AUTHORIZED DISPOSITION **Destroy** when no longer needed.
122	***Delayed Call Profile Report (Hourly).*** 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) Filing arrangement: Time. Medium: Computer stock paper. Frequency: Hourly, during ACD system operations. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR Destroy** when no longer needed.
123	***Delayed Call Summary Report (Daily).*** 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) Filing arrangement: Gate. Medium: Computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR Destroy** hard copy after 6 months.
124	***Delayed Call Summary Report (Long Term).*** 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) Filing arrangement: Gate. Medium: Computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed.
125	***Assistor Performance Summary Report (Daily).*** 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) Filing arrangement: Gate. Medium: Computer stock paper. Frequency: Monthly. **AUTHORIZED DISPOSITION** **Suppress** from the system, **OR Destroy** hard copy after 6 months.
126	***Assistor Profile Report (Long Term).*** 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) Filing arrangement: Time.

	Medium: Computer stock paper. Frequency: Monthly. **AUTHORIZED DISPOSITION** **Destroy** hard copy when no longer needed.
127	***TEACH Root Locked Field Report (ACRD 7005).*** A computer-generated report listing cases locked to an operator. (Job No. N1-58-90-3, Item 128) Filing arrangement: Employee number. Medium: 81/2" x 11" computer stock paper. Frequency: Daily. **AUTHORIZED DISPOSITION** **Destroy** after 30 days, when cases are unlocked, or when no longer needed, whichever is later.
128	***Master Listing of System Users.*** A listing which provides historical documentation on all current and past system users. (Job No. N1-58-90-3, Item 129) Filing arrangement: Employee name and employee number. Medium: Combination of paper logs, screen image prints, and floppy disks (optional). Frequency: As needed, or when changes occur. **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of year in which employee is removed from the security data base.
129	***Inventory Records and Reports; Missing and Destroyed Media Records.*** Forms (previously included now obsolete Form 3220, *Mass Storage Media*) used with Transaction Code 1 for addition or deletion of tapes and disks. (Job No. N1-58-90-3, Item 130) **AUTHORIZED DISPOSITION** **Destroy** 2 years after end of the processing year.
130	**Reserved.** **Note: This Item previously covered obsolete Form 3220, *Mass Storage Media* approved for destruction 1 year after end of the processing year under Job No. N1-58-90-3, Item 131. All records are eligible for immediate destruction.**
131	***Execution Log.*** Console Controls. (Job No. N1-58-90-3, Item 132) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of the processing year.
132	***Batch Report Control Log.*** (Job No. N1-58-90-3, Item 133) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of the processing year.
133	**Reserved.**
134	***Problem Log.*** (Job No. N1-58-90-3, Item 135)

	AUTHORIZED DISPOSITION **Destroy** 1 year after resolution of the stated problem.
135	***Credit Bureau Audit Records.*** 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) **AUTHORIZED DISPOSITION** **Cut off** annually. **Delete/Destroy** 7 years after cutoff.
136-144	**Reserved for future ACS records series that are required.**
	Part VI - Other Program Records (not covered elsewhere in this Schedule)
145	***Employee Protection System (EPS).*** 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after input verification into EPS master files. (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. (Job No. N1-58-07-2) **AUTHORIZED DISPOSITION** **Delete/Destroy** after PDT or CAU indicator is removed. Maintain data stripped of personal identifiers offline for an additional 5 years, then delete. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded or no longer needed.
146	**Reserved.**
147	***Information Returns Processing – Incorrect Information Penalty (IRP IIP)***

	System. 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. (A) 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** after input verification into IRP IIP master files. Recordkeeping copies of this data are appropriately scheduled under other authorities in IRS RCS 29. (B) 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. (Job No. N1-58-09-11) 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. **AUTHORIZED DISPOSITION** **Cut off** at end of Tax Year. **Delete** 4 years after cutoff. 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. **AUTHORIZED DISPOSITION** **Delete** after Tax Year processing. (C) Outputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 1. Data files used to produce CDs of Incorrect TIN listings of IRP documents for the 972(CG) PMF Civil Penalties Project. 2. Data files for paper listings of Incorrect TIN listings of IRP documents for the 972(CG) PMF Civil Penalties Project. 3. Data files to recreate these listings for 4 years. 4. Various counts reports for control. **AUTHORIZED DISPOSITION** **Destroy** all Output Class Documents when superseded, obsolete, or no longer needed, whichever is later.
148	***TIP Data Base (TIPDB).*** 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. **Note: TIPDB was retired on February 26, 2009. Archived data on closed accounts subject to audits continues to be accessed**. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-27) **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. (C) 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. **AUTHORIZED DISPOSITION** 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).
149	***Reasonable Cause Assistant (RCA)*.** 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 1. Data electronically received from IRS sources. **AUTHORIZED DISPOSITION** **Delete** 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. 2. Taxpayer documentation. Includes taxpayer request for penalty removal and supporting documentation. Request can be made in writing or by phone. **AUTHORIZED DISPOSITION** 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. (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. (Job No. N1-58-09-94) **AUTHORIZED DISPOSITION** **Write to** Accounts Management Services (AMS) History File immediately after RCA session is closed. **Delete** 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded, obsolete, or no longer needed, whichever is later.
150	***Revenue Procedure 92-29 Project Case Files.*** 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) **AUTHORIZED DISPOSITION** **Close out** at end of project. **Destroy** when the statute of limitations for the project expires.

151	***IR Form 8854, Expatriation Initial Information Statement.*** IR Form 8854 must be Filed 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) **AUTHORIZED DISPOSITION** **Close out** at end of processing year. **Retire** to off-site storage 1 year after end of processing year, or when no longer needed for Program purposes, whichever is earlier. **Destroy** 10 years after processing year.
152	***Partnership Control System (PCS).*** 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. (A) 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. **AUTHORIZED DISPOSITION** **Destroy** 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. (B) 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. (Job No. N1-58-09-5) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed for audit or operational purposes whichever is sooner. **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).** (C) 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 3 years after processing year, or when no longer needed for audit or operational purposes, whichever is sooner.
153	***Department of Labor Standards Enforcement Program (DLSE) System.*** 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. (A) Inputs: Information is submitted by taxpayers from the California garment, agricultural, car washing and polishing industries (companies) from IR Form 8821. (Job No. N1-58-09-15) **AUTHORIZED DISPOSITION** **Cut off** at the end of the processing year. **Destroy** 3 years after cutoff. (B) System Data: The program includes entity information, taxpayer identification Number (TIN), Employer Identification Number (EIN), and status of the taxpayer accounts. (Job No. N1-58-09-15) **AUTHORIZED DISPOSITION** **Cut off** at the end of the processing year. **Destroy** 3 years after cutoff. (C) 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. (Job No. N1-58-09-15) **AUTHORIZED DISPOSITION** Cut off at the end of the processing year. **Destroy** 3 years after cutoff.
154	***IR Form 13090, Caution Indicator Referral Report.*** This form is used by IRS employees to report incidents of taxpayers that should be approached with caution. (Job No. N1-58-09-25) **AUTHORIZED DISPOSITION** **Cut off** when CAU indicator is removed. **Destroy** 5 years after cutoff.
155	***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.

	(A) Inputs: Includes IR Form 12175, *Third Party Contact Report Form*. (Job No. N1-58-09-29) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Hold** in office. **Retire** to Records Center 1 year after cutoff. **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. (Job No. N1-58-09-29) **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.**
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. (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. Return all IR Forms 706 to file. (B) 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. (Job No. N1-58-09-48) **AUTHORIZED DISPOSITION** **Cut off** at end of the processing year. **Delete/Destroy** 75 years after cutoff. (C) 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. **AUTHORIZED DISPOSITION** **File** in the Official Case File. **Cut off** at end of processing year in which Estate Case is closed. **Delete/Destroy** 75 years after cutoff in accordance with Item 61, Records Control Schedule 29 (Job No. N1-58-94-4).
157	***Informant Claims Examination (ICE-1) System.*** 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. (A) Inputs: Data to the Informant Claims Examination System. (ICE-1) is manually inputted from information contained on the IR Form 211, *Application for Reward for Original Information.* Other information relating to the status of the open Informant Case is inputted as the case evolves. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after successful and verification. **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 (N1-58-87-6, Item 372).** (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. (Job No. N1-58-09-88) **AUTHORIZED DISPOSITION** **Cut off** when case is closed. **Delete/Destroy** after 75 years or when no longer needed for operational purposes, whichever is sooner. (C) Outputs: Outputs of the Informant Claims Examination System (ICE-1) application consist of printouts of materials. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.

158	***Online Payment Agreement (OPA)*.** 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (B) 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. (Job No. N1-58-11-11) **AUTHORIZED DISPOSITION** 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. (C) Outputs: a. A Master File update occurs at the close of each OPA session. **AUTHORIZED DISPOSITION** **Delete** after successful entry and capture by the Individual Master File System, which is appropriately scheduled under RCS 29. b. OPA sends all its business layer outbound responses (details of taxpayer payment agreement) to Security Audit and Analysis System (SAAS). **AUTHORIZED DISPOSITION** This data is appropriately scheduled in accordance with SAAS, and published in RCS 19.
159	**Reserved.**

160	***Non-Resident Alien Entertainer Centralized Withholding Agreement (CWA) Case Files.*** Various documents, including withholding agreements, related to non-resident alien entertainer case files. (Job No. NI-58-88-5, Item 9) **AUTHORIZED DISPOSITION** **Cut off** files annually. **Retire** to Records Center 1-year after cutoff. **Destroy** 1 year after statute of limitations has expired (7 years after cutoff).
161-199	**Reserved.**
	PART VII - PRIVATE DEBT COLLECTION (PDC) PROGRAM RECORDS **Note: Items 200-234 relate to President George Bush's October 22, 2004, signing of the American Jobs Creation (AJC) Act. That PDC initiative ramped-down in Fiscal Year (FY) 2010. Most records have reached their final retention and should have already been destroyed. Other records are close (including Items 209, 216, 218, 219 and 220) and should be monitored for disposal.** **A new IRS records retention plan has been approved for the PDC initiative provided for in December 2015's, Fixing America's Surface Transportation (FAST) Act. Items 235-252 in this Schedule represent PDC records retention instructions related to that current/ongoing initiative.**
	Items 200-234: AMERICAN JOBS CREATION (AJC) ACT
200	***Closed Tax Delinquency Account (TDA) Case Files*** (assigned to Private Collection Agencies). (Job No. N1-58-09-40) 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. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Destroy** 3 years after cutoff. **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.** (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. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated **Destroy** immediately.
201	***Private Collection Agency Case Histories.*** 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. (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. **AUTHORIZED DISPOSITION** **Destroy** IRS copy of temporal recall case history when no longer needed for administrative, legal, audit, or other operational purposes. (B) 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. **AUTHORIZED DISPOSITION** **Transfer** case histories to IRS Contracting Officer Technical Representative (COTR) on CD-ROM 7 days prior to the expiration of the final contract period. **Remove** from PCA system after received and acknowledged by IRS. **Destroy** 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. **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.**
202	***Recall Acknowledgement Reports.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Destroy** 3 years after cutoff.
203	***Overage Case Inventory Reports.*** Overage Case Inventory Reports are used to monitor cases and assist in managing Private Collection Agency case inventory. (Job No. N1-58-09-40) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated.

	Destroy 3 years after cutoff.
204	***CACS-G Case Files System.*** Filing and Payment Compliance (F&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) (A) Inputs: Inputs to CACS-G include the electronic transfer of data on delinquent accounts from various systems used by Filing and Payment Compliance. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which Business Reviews are conducted. **Delete/Destroy** immediately. (B) CACS-G Database: **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 3 years after cutoff or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is earlier. (C) 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. *Excluding CACS-G BO Reports. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff or when no longer needed for administrative, legal, audit or other operational purposes, whichever is earlier.
205	***CACS-G System BO Reports.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff.
206	***CACS-G Audit Records – System Access.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 6 years after cutoff.
207	***Private Debt Collection Internal Control Documents.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff.
208	***Private Debt Collection Operational Planning Documents.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 5 years after cutoff. **Note: This file contains proprietary information and should only be accessed by authorized personnel.**
209	***Business Review Reports of Private Debt Collection Activities.*** 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) **AUTHORIZED DISPOSITION**

	Cut off at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 10 years after cutoff.
210	***Private Debt Collection Administrative-Advisory Council Records.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 5 years after cutoff.
211	***Private Debt Collection Trend and Process Analyses and Reports.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 2 years after cutoff.
212	***Narrative Quality Review Reports of Private Debt Collection Activities.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 3 years after cutoff.
213	***EQRS/NQRS Output Reports of Private Debt Collection Activities.*** 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. **AUTHORIZED DISPOSITION** **Destroy** when superseded or no longer needed. **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.

214	***Private Debt Collection Audio Digital Recordings - Non-Evaluative-Centralized Quality.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 18 months after cutoff.
215	***Joint Private Debt Collection Operating Unit (OU) Quality Assurance (QA)/Consistency Meetings and Minutes.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 3 years after cutoff.
216	***Private Debt Collection Customer Satisfaction Surveys.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Retire** to Records Center 2 years after cutoff. **Delete/Destroy** 15 years after cutoff.
217	***Private Debt Collection Complaint Files and Complaint Logs.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 3 years after cutoff.
218	***Private Debt Collection Letters and Letter Development Files.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 10 years after cutoff.

219	***Private Debt Collection Handbooks and Guides Development Files.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 10 years after cutoff.
220	***Background Investigation Case Files and Associated Documentation for Private Debt Collection Personnel.*** 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) (A) Background Investigation Case Files (of individual contractor personnel). **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. (B) Other Documentation associated with Background Investigations of Private Debt Collection Agencies (e.g. Approval Letters, RACs, and Investigation Listings). **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 2 years after cutoff.
221	***Private Debt Collection Training Files.*** 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)

	AUTHORIZED DISPOSITION **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff
222	***Private Debt Collection Annual Briefing Certifications.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 2 years after cutoff.
223	***Correspondence Files*** – *Congressional Inquiries Relating to Private Debt Collection*. 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 2 years after cutoff.
224	***Private Debt Collection Mailbox Inquiry Responses.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 6 months after cutoff.
225	***Private Debt Collection Security Plans and Related Records.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff.
226	***Private Debt Collection IT Security Plans and Related Records.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated.

	Delete/Destroy 1 year after cutoff.
227	***Private Debt Collection Disaster Plans, Business Continuity Plans and Related Records.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff.
228	***Private Debt Collection Transmittal and Receipt Records (including Forms 3210).*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 1 year after cutoff.
229	***Private Debt Collection Certified and Registered Mail Records.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 4 years after cutoff.
230	***Private Debt Collection Litigation Background Files.*** 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. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 2 years after cutoff.
231	***Private Debt Collection Threat Files.*** Private Debt Collection Program background files on threats involving Private Debt Collection employees and contractors. (Job No. N1-58-09-40) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy 5** years after cutoff.
232	***Private Debt Collection General Administrative Files.*** 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 (& updates); Notification to COTR of Personnel Reassignment; Notification to PS&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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 2 years after cutoff.
233	***Private Debt Collection Program-Specific Procurement Files.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which contract for PCA is terminated. **Delete/Destroy** 6 years, 3 months after cutoff.
234	***Private Debt Collection Program-Specific Solicited and Unsolicited Bids and Proposals Files.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year in which the last payment for related goods and/or services is made. **Delete/Destroy** 1 year after final payment.
	Items 235-252 : FIXING AMERICA'S SURFACE TRANSPORTATION (FAST) ACT
235	***Tax Delinquency Account (TDA) Case Files***. Also referred to as PDC Case Files or Record of Account (ROA). Include documentation of all significant collection activities for each account/case worked by the PCAs. This electronic documentation is maintained in PCA case management systems and call recording systems. TDA Case File contents may include, but are not limited to: (Job No. DAA-0058-2017-0016-0001) • Form 4442 Inquiry Referral (and taxpayer account information as otherwise provided by IRS, including TIN, address, phone numbers, balances due, payments, interest, penalty, etc) • Payment arrangements, payment history • Annual Reminder Notice • Copies of forms referred to other areas, etc.

	• All incoming and outgoing contacts (correspondence, letters and/or telephone) with the taxpayer, including PDC Audio Digital Recordings of conversations between PCA employees and taxpayers regarding collections on accounts • Third Party Authorizations • Attempts to locate the taxpayer (skip tracing results) • Taxpayer threats to PCA or IRS (employees) • Reasons for suspending an account, recall or return to IRS • Opt Out requests received from taxpayers, taxpayer disputes • Taxpayer death certificate • Contacts to/from the IRS Contracting Officer's Representative (COR) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX) in which case is closed. **Destroy** 3 years after cutoff. **Note:** The PCA will retain accounts with active payment arrangements as long as the IRS has not recalled the account or had the account returned for any reason, and as long as the PCA has a current contract with the IRS. If the PCA is not awarded a subsequent contract by the IRS, the Contractor will return all closed accounts to IRS that have not yet met their final disposition. The Contractor shall keep reference copies of IRS account information, including information contained on contractor computer systems, for 12 months after expiration of contract or until such time the IRS determines the Contractor no longer needs the account information as evidence in connection with any controversy (i.e., litigation, Fair Debt Collection Practices Act [FDCPA] alleged violation, Federal Trade Commission [FTC] or other Federal investigation) identified by the Contractor, whichever is later. The Contractor must then dispose of the information in a manner that prevents any unauthorized disclosures of personally identifiable information or other sensitive materials.
236	***Internal Control Documents.*** Case progress and production reports of a recurring nature (many monthly and/or quarterly), inventory control records, and debt collection metrics. These records include: logs and reports of initial contacts, and initial contact letter reconciliations; logs and reports of incidents/complaints; weekly production reports; third party contacts reports; performance management reports; return tracking report; monthly invoice; out-bound and in-bound telephone reports; and customer satisfaction reports. (Job No. DAA-0058-2017-0016-0002) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 3 years after cutoff.
237	***Operational Planning Documents.*** Include, but are not limited to, PCA Management Plan and Standard Operations Plans (SOP); Quality Assurance Surveillance Plan (QASP); (IT) security plans for safeguarding taxpayer documentation, risk assessments and reviews; and disaster plans (continuity of operations). (Job No. DAA-0058-2017-0016-0003) These records are filed with the PCAs. **AUTHORIZED DISPOSITION** **Destroy** 5 years after PCA contract termination.

238	***Publication Files.*** Files contain background and draft materials, and final copies of handbooks and policy guides specific to the PDC Program. The files include, but are not limited to: the PDC Operations Guide (POG) and the PCA Policy and Procedures Guide (PPG). The PDC Program depends on the PCAs, CORs, and Quality Analysts (QA) and technical advisors to function. (Job No. DAA-0058-2017-0016-0004) These products are filed with the PDC Program Office separate from similar records maintained by Media and Publications (M&P). **AUTHORIZED DISPOSITION** **Destroy** 5 years after PCA contract termination.
239	***Letters and Letter Development Files.*** All PCA letters to taxpayers must be submitted to the Technical Advisor (TA)/COR for approval prior to use. Once approved, any proposed changes must be submitted to the TA/COR for additional approval. Letters and Letter Development Files contain background and template design materials for the development of Letters, Notices, and other formatted materials specific to the PDC Program. (Job No. DAA-0058-2017-0016-0005) These products are filed with the PDC Program Office separate from similar records maintained by Media and Publications (M&P). **AUTHORIZED DISPOSITION** **Destroy** 5 years after PCA contract termination.
240	***PDC/PCA Administrative Files.*** Correspondence and reports (not covered elsewhere in this Schedule) relating to tax collection administrative and housekeeping activities. Records include, ad hoc PDC analysis and observations, recommendation to current program procedures and processes; trend data; PCA employee lists and assignments (relocations and departures); and PCA staff rosters. Records also include inquiries and responses regarding the PDC Program from the general public, assigned taxpayers, practitioners, and other PCAs requesting information on how to be part of the Program. (Job No. DAA-0058-2017-0016-0006) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 2 years after cutoff.
241	***Training Files.*** PCAs are required to adhere to IRS (annual) internal requirements for training and briefing personnel (and subcontractors) on computer security, disclosure, privacy, records management, physical security, and/or unauthorized access to taxpayer accounts (UNAX). Individually and collectively, these briefings make up the IRS Security Awareness Training (SAT) and Specialized IT Security Training (SITS) requirements for the Service's information assets. Included are training materials, rosters/verification of staff trained (training completion), and other documents indicating the type, duration, and specific training provided to personnel. (GRS 2.6, Item 010; Job No. DAA-GRS-2016-0014-0001) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 2 years after cutoff.

242	***Transmittal and Receipt Records (including Forms 3210).*** PCAs are required to adhere to IRS internal requirements for transmittal and receipt control of taxpayer information. Forms 3210 *Document Transmittal* are required for use as receipts and transmittal records when transferring taxpayer information between offices (e.g. from IRS to the PCA). (Job No. DAA-0058-2017-0016-0008) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 1 year after cutoff.
243	***Certified and Registered Mail Records***. PCAs are required to adhere to IRS internal requirements for certified and registered mail. Records include registers and receipts of incoming and outgoing certified and registered mail. (Job No. DAA-0058-2017-0016-0009) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 4 years after cutoff.
244	***Misdirected Payments (Forms 4287).*** A misdirected payment is any taxpayer payment on an IRS case that is erroneously received at a PCA location. Misdirected payments may consist of cash, check, money order, or any other item of value. All misdirected payments must be documented using Form 4287, *Record of Discovered Remittances*. The Form 4287 is not mailed to the IRS. Form 4287 is used as a reconciliation tool that is maintained by the PCA to document misdirected payments on a daily basis. PCAs are not using Form 4287B.. (Job No. DAA-0058-2017-0016-0010) These records are filed with the PCAs, and only Part 1 of Form 4287 must be retained. Parts 2 and 3 may be destroyed. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 3 years after cutoff.
245	***Business Review Reports of PDC Activities***. PDC Activity reports to IRS Collections management and PDC management for inclusion in the Business Review. This documentation includes: Monthly and Quarterly Summarizations; PDC Scorecards; Performance Evaluative Reports; FISMA and other Security Briefing Reports used in the Business Review; Transaction Category Reports (TRCAT); IRS Compliance Review Reports; Operational Reviews; Oversight Unit and Quality Reports; and QASP monitoring forms, and other similar documentation used in the conduct of various business reviews and reporting. These records also include Weekly PDC/PCA Meeting Minutes; Quality Consistency Meeting Minutes (scheduled as necessary); and Business Requirements Reports and Frequently Asked Question (FAQ) related to Business Requirements. (Job No. DAA-0058-2017-0016-0011) These records are filed with the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX). **Destroy** 5 years after cutoff.

246	***Incident/Complaint Files***. Incidents can include an allegation of rude or unprofessional behavior, intimidation, or harassment; or a statutory violation of laws and regulations such as the Fair Debt Collection Practices Act (FDCPA), the Taxpayer Bill of Rights, and Privacy and/or Disclosure laws. Incidents may be identified through any form of communication including in-person or by telephone, mail, email, fax, and internet. These files include, but are not limited to: written or verbal incidents/complaints (notes); incident./complaint activity/referral forms and reports; collection case activity record; incident/complaint logs and responses; mail; corrective or administrative actions and measures to address incidents; and notification of resolution. (Job No. DAA-0058-2017-0016-0012) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX) in which complaint was resolved or case closed, as applicable. **Destroy** 3 years after cutoff.
247	***Litigation Background Files***. Background files on litigation matters involving the Program. Files include case materials, investigations of matter, subpoenas, summonses for testimony, copies of depositions, etc. (Job No. DAA-0058-2017-0016-0013) These records are filed with the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX) in which case is closed. **Destroy** 3 years after cutoff. **Note: These disposition instructions are under review (for a potential change to Cut off at end of fiscal year (09/30/XXXX), Destroy 5 years after PCA contract termination). Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.**
248	***Personnel Security and Background Investigation Case Files (for PDC Collection Personnel)***. IRS will conduct background investigations on all Contractor personnel who have access to taxpayer data. At a minimum, the Contractor will conduct a preliminary review of the Contractor employee or applicant's job application for completeness, including employment, education, and address history. The Contractor's review shall also include, but not be limited to, checks for prior criminal activity, poor credit history, or failure to be tax compliant. Documents filed in the Background Investigation Case Files for PDC personnel include, but are not limited to: 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 agreements (SF-312); FD258 Fingerprint Card; Form 14606 Contractor Risk Assessment Checklist (RAC); investigation status; interim and final approval letters; notification of employee separation. A. Background Investigation Case Files. These records are filed with the IRS Personnel Security Office. (GRS 5.6, Item 181; Job No. DAA-GRS-2017-0006-0025) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX) in which report, legal action, or administrative action is finalized, whichever is appropriate.

	Retire to Records Center 2 years after cutoff. **Destroy** 16 years after cutoff. B. Administrative Files. Personnel security forms and other related materials that may not be part of background investigation files and which document PCA staff approvals for access to information, information systems and facilities as part of the contract. (GRS 5.6, Item 010; Job No. DAA-GRS-2017-0006-0001) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX) in which investigation or litigation is concluded. **Destroy** 3 years after superseded or obsolete.
249	***Threat or Assault Files***. Background files (in addition to ROA documentation) on threats to PDC employees and contractors by taxpayers, third parties, or POAs. (Job No. DAA-0058-2017-0016-0014) These records are filed with the PCAs and the PDC Program Office. **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year (09/30/XXXX) in which investigation or litigation is concluded. **Destroy** 5 years after cutoff.
250	***Solicited and Accepted Bids and Proposals Files***. Files on bids and proposals, solicited and accepted, received by the PDC Program. Bids and Proposals Files include Request for Quote (RFQ) Task Orders, and associated documentation. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) These records are filed with the IRS Procurement Office and the PDC Program Office. **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation.
251	***Unsolicited and Unaccepted Bids and Proposals Files***. Files on bids and proposals, unsolicited and unaccepted, received by the PDC Program and the subject of no further agency action. (GRS 1.1, Item 012; Job No. DAA-GRS-2016-0001-0001) These records are filed with the IRS Procurement Office and the PDC Program Office. **AUTHORIZED DISPOSITION** **Destroy** when 6 years old.
252	***Procurement Files***. Files include, but are not limited to: Spreadsheets and other documents that contain all PDC payments such as questionable payments, the results of any audits or reviews, and the final audit report which contains results and recommendations. Procurement files also contain Forms 4442, referrals to the COR 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 PCA; Financial Reports - These files contain all financial transactions related to accounts assigned to the PCAs. The CORs 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 data on the specific reporting period (monthly) and a summary file that contains fiscal year to date

	cumulative information generated monthly. (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001) These records are filed with the PDC Program Office. **AUTHORIZED DISPOSITION** **Destroy** 6 years after final payment or cancellation.
PART VIII - BANK SECRECY ACT RECORDS	
253	***Form 5104, Report of Apparent Violation of Financial Recordkeeping and Reporting Regulations.*** 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.
254	**Reserved.**
255	***Title 31 Non-Banking Financial Institution Database (Title 31).*** An on-line database containing non-banking financial institution (NBFI) workload inventory that is defined and governed by the Bank Secrecy Act (BSA). (A) Inputs: Used to add/modify/archive the entity name and address, and record case building and examination results, to ensure current data for monitoring the BSA inventory and workload. In addition to BSA staff inputs and updates to the database, inputs also derive from the following (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002): • FinCEN - FinCEN sends an MSB agent list to the IRS Workload Identification, Delivery, and Monitoring (WISDM) staff. WISDM users manually compare the entities listed on the agent list to the entities listed on the Title 31 application. Any entities listed on the agent list, but not on the Title 31 application, are manually added to the Title 31 application. • WebCBRS - WebCBRS provides Currency Transaction Report (CTR) information and MSB registrations on a monthly basis to WISDM Staff, which is manually input into the application. The WISDM user queries the WebCBRS database to identify any MSB information not already in the Title 31 application. • Criminal Investigation (CI), IRS Business Unit – WISDM staff must obtain clearance information from CI to ensure the MSB is not being investigated for criminal activity by CI before they can assign a case to a field group. The Title 31 application contains a field entitled "CI Clearance". The "CI Clearance date" is updated when CI provides the clearance for BSA to review the entity. WISDM also receives "leads" via e-mail, or "information requests" from CI on possible entities to review based on information received from Customs or ICE. WISDM does not receive any information from a CI application. The data is received manually via email or fax.

- States - Many states provide lists of MSBs to BSA management on a quarterly basis. These agencies send Title 31 hard copy and softcopy data, which is manually uploaded into the database. The states send current lists of state-licensed and supervised MSBs and certain other NBFIs, reports of examination findings of MSBs and certain other NBFIs, correspondence to MSBs and other NBFIs relating to BSA (Title 31), agent lists, information concerning identified or suspected issues of Title 31 non-compliance, quarterly exam schedules for MSBs, program documents that guide state examiners during the course of MSB and NBFI examinations, and other state and NBFI information that is collected in the course of screening, licensing, chartering and examining MSBs and NBFIs.

- Internet - Title 31 application users query public internet sites to ascertain data (e.g., addresses and telephone numbers) on NBFIs. Title 31 users gather information from several internet sites including, but not limited to: Accurint, LexisNexis-AML.com, InfoUSA.com, Superpages.com and Manta.com. The data is uploaded manually into the Title 31 application.

AUTHORIZED DISPOSITION
Delete/Destroy after input verification into the Title 31 master file.

(B) Master Files: An on-line database containing NBFI workload inventory that is defined and governed by the Bank Secrecy Act (BSA). Only IRS SB/SE BSA is delegated regulatory authority to examine and monitor NBFIs under 31 CFR Chapter X by FinCEN. The Title 31 Database application does not interact with any other IRS system and the data, both electronic and paper, is treated separately from tax information contained in Title 26 systems. (Job No. DAA-0058-2012-0007-0002)

AUTHORIZED DISPOSITION
Delete/Destroy data when 20 years old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.

(C) Outputs: Title 31 has electronic and hardcopy outputs. (Job No. DAA-0058-2012-0007-0003)

1. Electronic **-** Title 31 extract files used primarily by BSA and other customers. These include various ad hoc reports such as group and WISDM reports that are not readily available on Title 31 for users, plus special audit requests usually received from IRS Criminal Investigation, Department of Treasury's Inspector General (TIGTA), FinCEN, Department of Justice and other Federal agencies.

2. Hardcopy - BSA examination case files are created from the Title 31 application. Title 31 routinely prints mailing labels and case closing documents.

AUTHORIZED DISPOSITION
Delete/Destroy data when 20 years old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.

(D) Audit Logs: Copies of audit logs created by the Title 31 application and sent to Cybersecurity for recordkeeping purposes.

AUTHORIZED DISPOSITION
Delete/Destroy audit logs after 90 days.

(E) System Documentation: Data system specifications, file specifications, user guides/manuals, output specifications, and final reports relating to the master

	file/database or other electronic records. (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003) **AUTHORIZED DISPOSITION** **Destroy** 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system. (F) Weekly System Backups: Electronic copy of the master file, retained in case the master file is damaged, inaccessible, or inadvertently erased (GRS 3.2, Item 051, Job No. DAA-GRS-2013-0006-0008). **AUTHORIZED DISPOSITION** **Delete** when the identical records have been deleted or when replaced by a subsequent backup file.

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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INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 29

TAX ADMINISTRATION – WAGE AND INVESTMENT (W&I) 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.

This transmits revised text for Records Control Schedule (RCS) 29 for Tax Administration-Wage and Investment (W&I) 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. RCS updates include a change in series title and description for Items 56(3) and 58(3), as well as disposition updates for these two items and Item 56(4)(c). Item 61 retention for *Estate Tax Returns* (for collection actions and for generation-skipping transfer tax considerations) has been reduced. Item 127 also had a slight change in title to *Fingerprint Records and Professional Credentials of e-file Providers* and some disposition updates to reflect current recordkeeping.

Other updates include new Item 448 and NARA-approved retention for *Link and Learn Taxes,* and description updates to Item 442A, *IRS-USDA, Disclosure of Tax Information Files*. Item 122 for the *Annual Employer's Return for Employee's Pension or Profit-Sharing Plans* has moved to RCS 24, item 95. Other items (128, 204, 209, 213, 218, 238, 246, 413, 422 and 424) in the Schedule have been reserved with notice that related records are obsolete, no longer accumulating and eligible for immediate destruction.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

To facilitate reference, this Schedule contains a Forms Listing cross-indexed to specific items. A previously published Alphabetical Listing has been removed.

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 must be applied to scanned copies of the same records. The approved retention period for temporary paper/microfilm records must be applied to copies of those records in digital format. The original (hard copy) records can be destroyed upon verification that the electronic versions are accurate reproductions and saved in an approved electronic recordkeeping system, *unless* legal or other business 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 General Records Schedule 2.4 (IRS Document 12829), Item 030 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 (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) 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 Keypunch 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 Keypunch 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. (Job No. NC1-58-85-10, Item 35) **AUTHORIZED DISPOSITION** **Destroy** when superseded by new plan and lists, or when declared obsolete.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for business. (B) System Data: (Job No. N1-58-11-6) (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).**
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.*** (Job No. NC1–58–85–10, Item 49) **AUTHORIZED DISPOSITION** **Destroy** 3 years after case is closed, or when no longer needed, whichever is earlier.

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 work papers. (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 should 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 on 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. (1) Tax return records filed electronically and maintained on magnetic tape, laser optical disk, magnetic disk or other such paperless medium. (Job No. N1-58-95-1)

	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. (Job No. N1-58-95-1) **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. (Job No. N1-58-95-1) **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. (Job No. N1-58-95-1) **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. (Job No. N1-58-95-1) **AUTHORIZED DISPOSITION** **Destroy** after the need for the creation of the paper image has been satisfied. (6) Forms 8879 and 8879 (SP), IRS e-file Signature Authorization. Taxpayers use IR Form 8879 when their return is filed electronically using the practitioner Personal Identification Number (PIN) method or when the taxpayer authorizes the electronic return originator to enter the taxpayer's PIN on his/her electronically filed return. The 8879 (SP) is a Spanish language equivalent. These forms are used exclusively for individual tax filing. (Job No. N1-58-06-5) **AUTHORIZED DISPOSITION** **Retire** to Records Center when no longer needed for processing. **Destroy** on or after January 16, six years after the processing year unless needed for Collection Statute Expiration Date (CSED), TIGTA investigation, and/or Criminal Investigative Division (CID) investigation.
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.

(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. (Job No. N1-58-95-1)

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. (Job No. N1-58-95-1)

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) Refund litigation tax returns and related case materials. Returns and all related documents provided Counsel, including but not limited to, original and/or amended returns, exam administrative files and correspondence. All documents are photocopied for the case file. W&I also maintains any email communications pertaining to the case, history sheet and Counsel memo on the case file. (Job No. DAA-0058-2021-0007-0001)

AUTHORIZED DISPOSITION
Cut off at end of CY in which case is closed.
Retire (paper records) to Records Center 3 years after cutoff.
Destroy 10 years after cutoff.

Note: Records were previously approved for destruction 7 years after establishment of file under Job No. N1-58-95-1. Series description and title have also been updated, previously *Returns in potential refund litigation case files*.

(4) Education Credits (American Opportunity and Lifetime Learning Credits) Form 8863. 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. (Job No. N1-58-99-5)

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. (Job No. N1-58-99-5) **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 and refund litigation case materials (under Item 56(3) in this Schedule). Returns and all related documents. (Job No. DAA-0058-2021-0007-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of CY in which case is closed. **Retire** (paper records) to Records Center 3 years after cutoff. **Destroy** 10 years after cutoff. **Note: Records were previously approved for destruction 7 years after establishment of file under Job No. N1-58-95-1.** (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, US Corporation Income Tax Return (and related forms, schedules, and exhibits) is used to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation. In the past, indices have been used to manually research such returns for request activity. Associated records include closed Penalty Case Files, Refund Litigation Case Files, and closed Criminal Investigation Case Files affecting corporations. This Schedule reduces the retention period of the Form 1120, associated Schedules, other documentation (associated documentation), exhibits, and all indices from 75 years to 50 years (with the exception of sub-Item 5c which remains at 6 years retention. (1) Returns and Work Papers numbered and processed January 1 through June 30. (Job No. N1-58-12-1) **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. (Job No. N1-58-12-1) **AUTHORIZED DISPOSITION** **Retire** to Records Center beginning July 1 through September 30 following the year in which numbered and processed. **Destroy** 50 years after end of the processing year. (3) Refund litigation tax returns and related case materials. Returns and all related documents provided Counsel, including but not limited to, original and/or amended returns, exam administrative files and correspondence. All documents are photocopied for the case file. W&I also maintains any email communications pertaining to the case, history sheet and Counsel memo on the case file. (Job No. DAA-0058-2021-0007-0003) **AUTHORIZED DISPOSITION** **Cut off** at end of CY in which case is closed. **Retire** (paper records) to Records Center 3 years after cutoff. **Destroy** 10 years after cutoff. **Note: Records were previously approved for destruction 50 years after establishment of file under Job No. N1-58-12-1. Series description and title have also been updated, previously *Returns and related documents in potential refund litigation case files*.** (4) Return by an Officer, Director, or Shareholder with respect to the Organization or

	Reorganization of Foreign Corporation and Acquisition of its Stock. (Form 959). (Job No. N1-58-12-1) **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). (Job No. N1-58-12-1) (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 Form 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 Form 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 files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation Division has requested longer retention. (Job No. N1-58-12-1) **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 case closed.
59	***Income Tax Index Cards*** (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 Submissions 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 (United States Estate (and Generation-Skipping Transfer) Tax Return), 712 (Life Insurance Statement), 8971 (Information Regarding Beneficiaries Acquiring Property from a Decedent) and related schedules, correspondence, and documents such as wills, appraisals, trust agreements, powers of attorney, briefs, etc., and any related gift tax return (Forms 709) filed by decedent. Forms 706 are governed under Chapter 11 of the Internal Revenue Code (IRC). Generally, the Form 706 is used to report the date-of-death fair-market value of property a decedent owns and transfers at death. Transfers of property made during life, and reported on U.S. Gift Tax Returns (Forms 709) under Chapter 12 of the IRC, are also included in the calculation of the federal estate tax. Generation-Skipping Transfer (GST) Tax is governed under Chapter 13 of the IRC. Generally, the GST tax is imposed on certain transfers of property to a generation removed from the donor or the decedent making the transfer of property. GST tax can be calculated on Forms 706 and Forms 709 when transfers are made directly. When transfers are made indirectly through the use of trust agreements, GST Tax Returns for Distributions (Forms 706-GS(D)) and GST Tax Returns for Terminations (Forms 706-GS(T)) are filed to calculate GST tax instead. **Note: The following constitute disposition updates under Job No. DAA-0058-2021-0005. Records were previously approved for destruction 75 years after the end of the processing year under Job No. N1-058-94-4.** (1) Originals [Form 706, 709], reviewed and renumbered by Examination. (Job No.

	DAA-0058-2021-0005-0001) **AUTHORIZED DISPOSITION** **Retire** to Records Center 6 months after Examination closure, except for those estate tax returns which contain generation skipping transfers. **Destroy** 40 years after end of processing year. (2) Generation-Skipping Transfer Tax Return [Form 706, 709, 706-GST or GSD] and related documents. (Job No. DAA-0058-2021-0005-0002) **AUTHORIZED DISPOSITION** **Retire** to Records Center 1 year after the end of the processing year. **Destroy** 40 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: (Job No. DAA-0058-2021-0005-0003) **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 (Form 709) are governed under Chapter 12 of the Internal Revenue Code (IRC). Generally, the federal gift tax applies to any transfer by gift of real or personal property, whether tangible or intangible, that is made directly or indirectly, in trust, or by any other means. Gift tax is a cumulative tax and is also reportable on United States Estate Tax Returns (Form 706). Lifetime taxable gift information is used for the computation of estate tax. Gifts made with a value above a certain threshold, determined annually, are reported (or have been reported) on either Form 709 or United States Short Form Gift Tax Return (Form 709A). Gift tax returns typically include a variety of attachments which must be kept with the original tax return at all times. A gift tax return is disposed of in one of several ways described below. **IN NO INSTANCE SHOULD A FORM 709 OR 709A BE DISPOSED OF PRIOR TO THE DEATH OF THE TAXPAYER.** Once the taxpayer is deceased, any related gift tax returns [Form 709] will be associated with [Estate Tax Return] Form 706 (if required and filed for the taxpayer) or disposed of as outlined in this Schedule. The criteria and disposition instructions for gift tax returns are as follows: A. **Gift Tax Returns Associated with Estate Tax Returns.** **Note:** NARA approved an IRS request to reduce the retention of Estate Tax Returns from 75 years to 40 years under Job No. DAA-0058-2021-0005. This change in disposition cancels/replaces NARA Job No. N1-058-94-004 in association with Item 61 Estate Tax Returns above in this Schedule. 1. If a Form 706 [Estate Tax Return] has been filed for a decedent, then associate all gift tax returns [Form 709] filed for the decedent with the estate tax return. Gift tax returns that have been associated with Form 706 are scheduled for disposition under RCS 29, Item 61, *Estate Tax Returns.*

AUTHORIZED DISPOSITION
Retire to Federal Records Center by associating all related Form 709 with Form 706 in accordance with RCS 29, Item 61, *Estate Tax Returns*.

2. If the gift tax returns were not associated with the Form 706 AND are identified at the time of a purge, then associate all gift tax returns with [Estate Tax] Form 706 which is already in storage at a Federal Records Center. Use procedures found in IRM 3.5.61.25 and *Job Aid - Supplement to IRM 3.5.61.25 for C-Site Purge* for guidance.

AUTHORIZED DISPOSITION
Retire to Federal Records Center by associating all related Form 709 with Form 706.

B. **Gift Tax Returns Filed by Taxpayers Now Deceased with No Requirement to File an Estate Tax Return.**

If during a purge AND in accordance with IRM 3.5.61.25 and *Job Aid - Supplement to IRM 3.5.61.25 for C-Site Purge,* it is determined that the taxpayer is deceased; no Form 706 has been filed; and guidance provided by E&G Workload Selection and Delivery determines no Form 706 is required to be filed, then the gift tax returns may be destroyed. (Job No. N1-58-04-002)

AUTHORIZED DISPOSITION
Destroy three months after ALL criteria listed below have been met:

1) Purge completed in accordance with IRM 3.5.61.25 and *Job Aid – Supplement to IRM 3.5.61.25 for C-Site Purge*
2) Taxpayer date of death is confirmed using IDRS
3) No Form 706 has been filed for the taxpayer
4) No Form 706 is required to be filed

C. **Gift Tax Returns Filed by Taxpayers Not Yet Deceased.**

Gift tax returns filed by taxpayers who are not yet deceased will remain in storage until the taxpayer has been verified as deceased. Approximately every five years, Wage & Investment (W&I) will conduct a purge using procedures developed in IRM 3.5.61.25 and *Job Aid – Supplement to IRM 3.5.61.25 for C-Site Purge.* All gift tax purges must be coordinated with E&G Workload Selection and Delivery to ensure the timing does not interfere with any special projects planned or in progress. (Job No. N1-58-04-002)

Retain until notified to pull specific gift tax returns for association with an estate tax return or to purge specific gift tax returns for re-scheduling under Items A2 or B above.

Note: During the lifetime of a taxpayer, requests to pull gift tax returns may be made for gift tax audits, for reference, or for taxpayer inquiries. In all cases, gift tax returns must be returned for continued storage until the taxpayer is deceased and disposition is made in accordance with A-C of this Schedule.

D. **Gift Tax Returns Not Associated With Gift Tax Return Under The 1977 Tax Laws (IRC 6501), 1966 through 1975** have been destroyed and will be removed from this Schedule when next updated. (Job No. N1-58-04-2)

E. **Gift Tax Returns Not Associated With Estate Tax Return Under 1970 Tax Laws, 1916 through 1965** have been destroyed and will be removed from this Schedule when next updated. (Job No. NC1-58-83-10)

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 and 5227). (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, EXCLUDING update to Item 69(5) covered under Job No. DAA-0058-2012-0006-0001) (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. **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) Direct Debit Installment Agreements (Form 433 Series) and related documents. These records are used by Compliance function taxpayer contact personnel to set up an agreement between the IRS and the taxpayer. The completed form permits the taxpayer to pay delinquent taxes through installment payments. **AUTHORIZED DISPOSITION** **Retire** every 60 days or when no longer needed, whichever is earlier. **Destroy** immediately after 12 years. (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 6** 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 1372. (Job No. N1-58-88-3, 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 30th 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).

AUTHORIZED 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 (RCS 32, 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.
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) Request for Public Inspection or Copy of Exempt or Political Organization IRS Form (Form 4506-A). Information collected on this form 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-0058-2012-0003-0001) **AUTHORIZED DISPOSITION** **Retire** to Records Center 1 year after the processing year. **Destroy** 6 years, 3 months after the 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).*** (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-11-24, supersedes Job No. NC1-58-82-9, Item 97 for *Block Control Cards*) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of fiscal year. **Delete** 5 years after cutoff.
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	***Operations Assistance Request (Form 12412).*** The Taxpayer Advocate Service (TAS) uses the Operations 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 to initiate the OAR process. (Job No. N1-58-09-1) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 1 year after cutoff.
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 OLNR 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 OLNRHistory 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.
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	**Form 8840, *Closer Connection Exception Statement for Aliens.*** This form is used to claim the closer connection to a foreign country(ies) exception to the substantial presence test. This information is authorized by Regulation 301.7701(b)-2. The form is designed as an attachment to Form 1040NR or Form 1040NR-EZ; however, it is filed separately if no return is required. (Job No. N1-058-07-13) (a) Associated with an income tax return. **AUTHORIZED DISPOSITION** **Destroy** with associated income tax return 6 years after year of processing. (b) Unassociated with an income tax return. **AUTHORIZED DISPOSITION** **Retire** to Records Center when no longer needed for current business. **Destroy** 6 years after end of processing year.
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	**Form 8843, *Statement for Exempt Indoviduals and Individuals with a Medical Condition.*** This form is used to claim an exemption to the substantial presence test

	on the basis of medical condition or other exception. This information is authorized by Regulation 301.7701(b)-3. The form is designed as an attachment to Form 1040NR or Form 1040NR-EZ; however, it is filed separately if no return is required. (Job No. N1-058-07-13) (a) Associated with an income tax return. **AUTHORIZED DISPOSITION** **Destroy** with associated income tax return 6 years after year of processing. (b) Unassociated with an income tax return. **AUTHORIZED DISPOSITION** **Retire** to Records Center when no longer needed for current business. **Destroy** 6 years after end of processing year.
122	**Reserved.** Publication of disposition authorities for the *Annual Employer's Return for Employee's Pension or Profit-Sharing Plans* has moved to RCS 24, item 95.
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 Records and Professional Credentials of e-file Providers* (formerly Fingerprint Cards and Professional Credentials of e-file Providers and Delegated Users).** (A) Fingerprint Records. 1. If cards are scanned (Automated Electronic Fingerprinting Records): The IRS uses the Automated Electronic Fingerprinting (AEF, or future like-approved system) application to electronically send scanned fingerprints to the Federal Bureau of Investigation (FBI) as part of the criminal background evaluation. The fingerprint card record may include name, date of birth, social security number, gender, address and other PII data. This information is entered into the AEF database and associated with the scanned image of the fingerprint card. (a) Inputs: Paper fingerprint cards (FD-258). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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) System Data: The fingerprint card record may include name, date of birth, social security number, gender, address and other PII data. This information is entered into the AEF database and associated with the scanned image of the fingerprint card. (Job No. DAA-0058-2022-0001-0001) **AUTHORIZED DISPOSITION** **Delete** 3 years after the *e-file* provider has been dropped.

	Note: Records were previously approved for destruction 3 years after the *e-file* provider or delegated user has been dropped under Job No. N1-58-09-42. (c) Outputs: The AEF system generates the following reports: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) Transaction Status Report Transaction Age & Status Summary Transaction Submission Report The Transaction Status Report displays the current status for a list of transactions processed during a specified date range. This report allows the user to identify transactions that occurred on a specific day or range for research purposes. The Transaction Age and Status Summary will display the age and count of transactions in each status. The report shows three categories including counts of transactions that have been in one status for less than one day, between one and seven days, and longer than seven days. The Transaction Submission Report displays a list of all transactions sent to or received from the FBI. This report will allow the user to reconcile transactions based on billing from the FBI along with identifying those responses still pending an FBI response. **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later. 2. If cards are not scanned: Fingerprint cards are not scanned when they are not needed, i.e. a card is already on file, there is no associated application (or the application has not been submitted), or the fingerprint card belongs to a delegated user or contact. (Job No. DAA-0058-2022-0001-0002) **AUTHORIZED DISPOSITION** **Destroy** 3 year after receipt. **Note: Records were previously approved for destruction 3 years after the *e-file* provider or delegated user has been dropped under Job No. N1-58-09-42**. (B) Other professional credentials. Evidence of qualifications, active enrollment, good standing, or other proof of professional status submitted in lieu of a fingerprint card. (Job No. DAA-0058-2022-0001-0003) **AUTHORIZED DISPOSITION** **Destroy** 3 years after the *e-file* provider has been dropped. **Note: Records were previously approved for destruction 3 years after the *e-file* provider or delegated user has been dropped under Job No. N1-58-09-42.**
128	**Reserved.** *Employee Plans-Plan Case Control Input Record (Form 4646A)* is obsolete (as of 4/1/1988) and any remaining copies should have been destroyed (under Job No. NC1-58-76-9, Item 47).

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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-47) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when superseded, obsolete or no longer needed, 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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. (Job No. N1-58-11-9) **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).
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.*** 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.
140-143	**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.
147-149	**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.
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*** 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.
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	***Schedules of Payments, and Certificate of Settlement.*** **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. **Note:** Job No. N1-58-98-11 changed the scheduling of vouchers previously covered under this item, to scheduling under Item 168(4) in RCS 29.
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***. These records are used to process payments and other miscellaneous adjustments. (1) TDA/TDI Transfer (Form 2650) used for IDRS/ACS terminal research. (Job. No. N1-58-94-4, Item 23(1)) **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. (Job. No. N1-58-94-4, Item 23(2)) **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) include, but are not limited to, payment vouchers (Forms 940-V, 942-V, 943-V, 1040-V and 2290-V). (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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-11-2) (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for legal, audit or other operational purposes.
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.
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	**Reserved.** The *IMF Settlement Register* is obsolete. The production of this register was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. Any remaining records are eligible for immediate destruction under Job No. NN-170-16, Item 105.
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	**Reserved.** The *BMF Settlement Register* is obsolete. The production of this register was terminated as of July 1, 1968, when the first BMF Accounts Register was produced. Any remaining records are eligible for immediate destruction under Job No. NN-170-16, Item 110 (Record copy) or Job No. NN-173-152, Item 23 (Copies required for research).
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	**Reserved.** *Exempt Organizations ALPHA Registers and Cross-References (National*

	and Area - Microfiche) and EIN Registers (Microfiche) are obsolete. All remaining records are eligible for immdediate destruction under Job No. N1-58-87-6, Item 213 (Annual Register/Supplemental Registers).
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	**Reserved.** The *Alphabetic Index Register* (Gasoline Tax Refund Claim) is obsolete. This records series is no longer accumulating (as of 2005) and any remaining records are eligible for immediate destruction under Job No. NC1-58-85-10, Item 218 (Record copy) or Job No. NC1-58-80-6, Item 218 (Copies required for research).
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.*** (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.
221	***Annual List of Income Tax Preparers.*** (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.
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.*** 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.
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) Obsolete. Register reflecting items added to the file (in last 15-45 days) with no action taken was not produced after January 1, 1974. Final disposition of this register has been met and all copies of this register should be destroyed. (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. (Job No. N1-58-87-6, Item 239) **AUTHORIZED DISPOSITION** **Retire** to Records Center 2 years after end of processing year. **Destroy** 7 years after end of processing year. (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. **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	**Reserved.** *Block Completion Lists (BCL)* are obsolete and any remaining (microfilm) records were eligible for destruction as of 1/2012, under Job No. N1-58-94-4.
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. (Job No. NC1-58-85-10, Item 249) **AUTHORIZED DISPOSITION** **Retire** to Records Center 1 year after internal audit of operations. **Destroy** 6 years and 3 months after end of processing year.
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** after input verification into IUUD master files. Recordkeeping copies of these forms are appropriately scheduled under other authorities in RCS 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. (Job No. N1-58-09-33) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when superseded, obsolete or no longer needed, 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.
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.
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 Contro - 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. (3) Accounting work copies. **AUTHORIZED DISPOSITION** **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, Depositary 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 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 Depositary 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/Depositary 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, Depositary 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 Depositary Listings.*** (Job No. NC1-58-80-6, Item 330) (1) Monthly report consists of totals by depositary 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 depositary 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) **AUTHORIZED DISPOSITION** **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.
347-349	**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	**Reserved.** *Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit (Form 8877)* is 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. Records are eligible for immediate destruction under Job No. N1-58-05-1.
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. (A) Paper Forms 8886. (Job No. N1-58-06-3) **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. (B) Electronic Scans of Forms 8886. Paper copies previously scheduled (above) are used for initial reference purposes, whereas the electronic version is used for references that are requested beyond the original 7 years. (Job No. DAA-0058-2012-0004-0001) **AUTHORIZED DISPOSITION** **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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-07-4) 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded or no longer needed for administrative, legal, audit or other operational purposes.
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). (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-08-4) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when superseded, obsolete or no longer needed, whichever is later.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-36) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

	AUTHORIZED DISPOSITION **Cut off** when no longer needed to support EITC or other processing/review. **Destroy/Delete** 3 years after cutoff.
422	**Reserved.** The *Generate Electronic Filing (ELF) Letters (ELFL) System* was retired in 2009, and any remaning ELFL-related records (including system documentation) are eligible for immediate destruction under Job No. N1-58-09-34.
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. (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. **AUTHORIZED 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. (Job No. N1-58-09-43) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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.
424	**Reserved.** The *Workload Information Tracking System (WITS)* was retired in 2009, and any remaning WITS-related records (including system documentation) are eligible for immediate destruction under Job No. N1-58-09-46. Previous WITS users are directed to follow the data collection process and disposition instructions as specified in Item 196, *Form 4442 Reports - Account Referrals* of this Schedule.
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.

(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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

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. (Job No. N1-58-09-59)

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 other items in RCS 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

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.

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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-77) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** when Innocent Spouse Relief case is closed. **Delete/Destroy** 3 years after cutoff.
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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: (Job No. N1-58-09-72) 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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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.
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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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). (Job No. N1-58-09-71) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of the fiscal year. **Delete/Destroy** 3 years after cutoff.
429	***Notice Conversion System (NOTCOM).*** Notice Conversion (NOTCON) is a modernized notice composition system used to process notice data via a single composition tool. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-76) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** within 14 days after distribution.

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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No. N1-58-09-95) 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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.
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. (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). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** any cached files received from ELF or ETD after successful entry and verification into the system. (B) System Data: (Job No. N1-58-09-106) **AUTHORIZED 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Delete/Destroy** 1 year after cutoff or when no longer needed for operational purposes.

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.* (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 External Customer Data Store (ECDS, formerly 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **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. (Job No N1-58-11-4)* *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: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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.
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. (A) Inputs: Data is input from the following IRS forms: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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. (Job No. N1-58-11-1) **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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for conducting agency business.
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	**Reserved.** Publication of disposition authority for the *Tax Professional PTIN System (TPPS)* has moved to RCS 11 for IRS Tax Practitioner Enrollment, Professional Responsibility, and Agent Practices and includes updates as approved by NARA under Job No. DAA-0058-2016-0003.
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. **AUTHORIZED DISPOSITION** **Not Applicable.** See RCS 30, Item 40 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 cutoff. **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, CCC931, and CC941), 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 USDA Form CCC941. Consent was previously provided by using Forms CCC927, CCC928 or CCC931. The forms used for this program are Non-IRS, they are USDA forms. The forms and accompanying envelopes received from each USDA office will be maintained in the Files Operation. They will be stored in TIN order by processing date 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.

	AUTHORIZED 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).
443	**Reserved.**
444	***Embedded Quality Submission Processing (EQSP) System.*** The Embedded Quality Submission Processing (EQSP) is a quality assurance system designed to capture data from employee, managerial, and product quality reviews within the W&I Submission Processing centers, which deal directly with tax filings. EQSP allows for evaluating product quality and employee performance within Submission Processing. EQSP provides a measurable system for evaluating and assessing an employee's performance. (A) Inputs: Information is gathered from multiple IRS databases and manually from employees. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** immediately after verification of successful conversion, or immediately after data have been entered into the master file and verified, as applicable. (B) System Data: Information contained in the system consists of employee data used to conduct quality reviews. Information includes employee ID, Social Security Number, Name, User ID, role ID, reviewer ID, deposit error, deposit timeliness, letter error, notice error, refund error, refund timeliness. The information is used for quality assurance purposes. (Job No. DAA-0058-2013-0002-0001) **AUTHORIZED DISPOSITION** **Delete/Destroy** after 9 quarters. (C) Outputs: Periodic reports for employee feedback purposes, employee evaluation purposes, managerial summarization, and operational status purposes. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for administrative or legal purposes.
445	***Tax Return Database (TRDB).*** The Tax Return Database (TRDB) assists the Wage & Investment (W&I) Division in maintaining electronic tax return records and is the authoritative data store for electronically filed tax returns for tax years 1998 to the present for individuals, partnerships, and employers. TRDB receives the original tax returns as filed by the taxpayer from multiple filing systems. The information is used to review filed tax returns to validate errors or for other purposes based on field functions by IRS employees such as Revenue Officers, Tax Examiners, and Field Agents. (A) Inputs: Tax returns and tax related data received from multiple filing systems. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** immediately after data have been entered or otherwise incorporated into the master file or database and verified.

	(B) System Data: Information in the system includes tax returns and other tax related data for individuals, partnerships and those filed by employers. (Job No. DAA-0058-2013-0004-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the processing year. **Delete/Destroy** 6 years after cutoff. (C) Outputs: Tax data from this system is posted to the Individual Master File (IMF) or Business Master File (BMF). **AUTHORIZED DISPOSITION** N/A. The data in these systems are already scheduled under previously approved schedules.
446	***IRS Identity Validation (Out of Wallet) System.*** (A) Inputs: The Taxpayer Protection Program (TPP) transfers a daily list of flagged taxpayers to Fiscal Services (FS) through the Direct Connect process. FS stores the data used by the Out of Wallet (OOW) application which allows taxpayers to validate their identity through verification questions. Taxpayer input through the OOW application is sent securely to LexisNexis's (LN) Instant Authenticate, Instant Verify (IA/IV) environment daily through a secure data transfer. The PII data is used to match against LN's corporate data and compared to the information reported by the taxpayer to determine if the refund is fraudulently being requested. LN returns results of the matching process to FS daily through a secure data transfer. FS provides the resulting reports to TPP through the Direct Connect process. TPP stores the reports on an internal secure file share for analysis. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** immediately after verification of successful conversion, or immediately after data have been entered into the master file and verified, as applicable. (B) System Data (Master File): TPP provides FS the following registration data for primary taxpayer and spouse: name, document locator number (DLN), social security number (SSN), taxpayer identification number (TIN), adjusted gross income (AGI), mailing address, and state date (75 days expiration). The data is stored in the backend of the publicly-available OOW web application. (Job No. DAA-0058-2016-0010-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year. **Delete** data 7 years after cutoff. (C) Outputs: FS provides TPP the following data in the response file after taxpayer authentication and validation process is complete: SSN, DLN, IP address, eAuthentication pass/fail indicator, passed verification, passed authentication, authentication timed out, taxpayer filed, refund owed, refund received, adjusted gross income (AGI), final status, and date. The response data is stored on an IRS secure file share. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year (in which data is received from FS). **Delete** data 7 years after cutoff.

447	***IRS Marketing Express (IME).*** IME contains web-based electronic toolkits used in W&I Refundable Credits Outreach efforts. These toolkits include enhanced software such as flash that cannot be placed on IRS systems. IRS operating divisions and functional organizations use the toolkits to support their communications, marketing, outreach and education business goals, and will act as supplements to IRS.gov. All information in the electronic toolkits will be used for outreach efforts only. (A) Inputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** immediately after verification of successful conversion, or immediately after data have been entered into the master file and verified, as applicable. (B) System Data: The online toolkit includes easy-to-understand communications and marketing materials such as animated ads, stories, videos, photos, key messages and related materials. The toolkits also provide information in other languages. The toolkits are used by tax practitioners, outreach partners, non-profit organizations and the press although access to view the information is for the general public. (Job No. DAA-0058-2016-0014-0001) **AUTHORIZED DISPOSITION** **Cut off** at the conclusion of the marketing campaign the materials were created for. **Destroy** when no longer needed. (C) Outputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed.
448	***Link and Learn Taxes System.*** The Link and Learn Taxes System is a learning tool used by IRS partners. It also has a certification instrument (test) which the user/volunteer takes to demonstrate their proficiency in providing tax return preparation assistance to taxpayers. System users must register with the system by creating user-name, password, and e-mail address. This information is then used by the user when logging into the system and kept in their account information. The registry would be valid for a single tax year. Volunteers who are certified through the Link and Learn certification instrument will have the data accumulated and available to the affiliated volunteer organization, and a listing will be available by Area and Territory. Each Territory can obtain a report of the volunteers in their Territory who have been certified through testing. The testing instrument and volunteer registry update only need to be maintained for one tax year. Due to changing tax laws, forms, and volunteers; users need to re-certify every year by passing the certification instrument. (DAA-0058-2017-0003-0001) **AUTHORIZED DISPOSITION** **Cut off** data at the end of the calendar year. **Destroy** 1 year after cutoff.
449	***Filing Information Returns Electronically (FIRE) System.*** **PENDING DISPOSITION** **System records descriptions/dispositions are pending final W&I and NARA approvals. This is a placeholder for future system scheduling decisions.**

FORMS INDEX

* This form is now obsolete. 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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*6545	Information Gathering Project Authorization	42
*6578	Option Straddle Worksheet (Transaction Summary)	56
*6578-A	Account Summary for an Option Straddle Series	56
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*6620	Investment Interest Expense Deduction	56
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*6702	Internal Audit Division Point Sheet	20
*6706-A	Center Examination Quality Measurement System (CEQMS)	20
*6711	Proposed Changes to Income, Deductions, or Withholding (CP-2000, Page 3)	93
*6730-B	Windfall Profit Tax Related Adjustment Summary	56
*6732	Windfall Profit Tax Examination Changes - Consent to Assessment and Collection	56
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*6734	Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Offers in Compromise	187
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*6902	Tentative Carryback Data for TREAS-95 Quarterly Summary	195
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*8068	Workload Analysis Worksheet	14
*8069	SCRS Managers Performance Adjustments Log	14
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*8238	Schedule Hours/Production Adjustment Record	10
*8239	Schedule Parameters Record	10
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*8244	Schedule Conversion Record	10
*8245	Schedule Summary Control Record	10
*8246	Schedule Review Parameter Record	10
*8247	Monitoring Test Parameter Record	10
*8248	Monitoring OFP Select/Suppress Record	10
8250	Request to Redeposit Checks	10
*8264	Application for Registration of a Tax Shelter	100
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*8270	Quarterly Report of NMF Returns Received	8
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*8325	International Enforcement Case Management Review Checksheet	85
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8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	56
*8350	Correction to Block Proof Summary Balance Forward Records	132
*8358	Determination of Abusiveness of Tax Shelter Promotion	415
*8368	Notice of Deficiency	257
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*8390	Information Return for Determination of Life Insurance Company Earning Rate - U/Sec. 809	58
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*8509	Service Center Collection Quality Review Record	20
8596	Information Return for Federal Contracts	85
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8609	Low-Income Housing Credit Allocation and Certification	409, 433
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8612	Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts	224
8613	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	225
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	56
8633	Application to Participate in IRS e-file Program	55
8653	Tax Counseling for the Elderly Application Plan	440
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8693	Low-Income Housing Credit Disposition Bond	412
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	107
8716	Election to Have a Tax Year Other Than a Required Tax Year	84
8752	Required Payment or Refund Under Section 7519	56
8765	IDRS Control File Credit Application	280
8766	Excess Collections File (XSF) Worksheet	280
8802	Application for United States Residency Certification	418(A)
8804	Annual Return for Partnership Withholding Tax (Section 1446)	56
8805	Foreign Partner's Information Statement of Section 1446 Withholding Tax	56
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8823	Low-Income Credit Agencies Report of Noncompliance or Building Disposition	414, 433
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8851	Summary of Archer MSAs	181
8857	Request for Innocent Spouse Relief	49, 426
8863	Education Credits	56
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships	58
8874-A	Notice of Qualified Equity Investment for New Markets Tax Credit	434
8874-B	Notice of Recapture Event for New Markets Credit	436
8875	Taxable REIT Subsidiary Election	420
*8877	Request for Waiver of Annual Income Recertification for the Low-Income Housing Credit	413
8879 and 8879(SP)	IRS e-file Signature Authorization	55(6)
8886	Tax Shelter Disclosure Statement Form	415
8891	U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans	56
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8945	PTIN Supplemental Application for U.S. Citizens Without a Social Security Number Due to Conscientious Religious Objection	437
8946	PTIN Supplemental Application for Foreign Persons Without a Social Security Number	437
*9041	Application/Registration for Electronic/Magnetic Media Filing of Business Returns	55
9045	Withholding Compliance Referral	85
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*10415	Certificate of Farmer or State or Local Government Unit	67
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*12984	IDRS Manager's Quarterly Certification	283
*12984-A	Manager's Quarterly Certification	283
13011	Promotion Certificate	14
13046	Employee e-file Information	1
13111	Address Change Request Economic Growth and Tax Relief Reconciliation Act of 2001	56
13359	Field Assistance Customer Comment Card	27
13551	Application to Participate in the ITIN Acceptance Agent Program	441
13592	Receipt and Control Final Candling Log	108
13663-A	Organizations Providing 9/11 Disaster Relief	66
13981	VITA Grant Agreement	440

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 30

CRIMINAL INVESTIGATION (CI) 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.

The records are 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

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.

RCS updates include the removal of Item 50 for the *Criminal Investigation Case Management and Time Reporting System (CMTRS).* CMTRS has been retired and all data is eligible for destruction. The *Public Information Officers (PIOneer) Database,* Item 75, terminated in December 2017. This item/this system will stay in this Schedule through at least 2022, when legacy records needs will be assessed for meeting final disposition requirements. Changes to this RCS also include notice of pending disposition approval for Item 51 for *Confidential Source Files*, and disposition approval for Item 77 for the *Criminal Investigation\ Management Information System (CIMIS),* and the *AtHoc Alert Notification System* under Item 78.

Previously approved disposition authorities for system inputs, outputs and documentation have been updated to reflect coverage under new General Records Schedule (GRS) authorities and numbering scheme. **For any (temporary) electronic system in this Schedule, documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems, for some systems "Item E") must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

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. (Job No. DAA-0058-2014-0004-0001) **AUTHORIZED DISPOSITION** **Destroy** after 1 year.
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.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Area Office. (Job No. DAA-0058-2014-0004-0002) **AUTHORIZED DISPOSITION** **Destroy** after 3 years. (B) Field Office. (Job No. DAA-0058-2014-0004-0003) **AUTHORIZED DISPOSITION** **Destroy** after 3 years.
3	***Reports.*** Copies of recurring narrative, statistical, progress and production reports, the originals of which are submitted to higher level offices. (A) Area Office. (Job No. DAA-0058-2014-0004-0004) **AUTHORIZED DISPOSITION** **Destroy** after 3 years. (B) Field Office. (Job No. DAA-0058-2014-0004-0005) **AUTHORIZED DISPOSITION** **Destroy** after 3 years.
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). (Job No. DAA-0058-2014-0004-0006) **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 the career program. (Job No. DAA-0058-2014-0004-0007) **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. (Job No. DAA-0058-2014-0004-0008) **AUTHORIZED DISPOSITION** **Destroy** after 2 years.

ITEM NO	DESCRIPTION OF RECORDS
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. (Job No. DAA-0058-2014-0004-0009) **AUTHORIZED DISPOSITION** **Destroy** 10 years, 3 months after period covered by account.
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. (Job No. DAA-0058-2014-0004-0010) **AUTHORIZED DISPOSITION** **Destroy** 3 years after date of report. (B) All other copies. (Job No. DAA-0058-2014-0004-0011) **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. (Job No. DAA-0058-2014-0004-0012) **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 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. (Job No. DAA-0058-2014-0004-0013) **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. (Job No. DAA-0058-2014-0004-0014) **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

ITEM NO	DESCRIPTION OF RECORDS
	returns, taxpayer account registers, and related documents. (Job No. DAA-0058-2014-0004-0015) **AUTHORIZED DISPOSITION** **Destroy** 1 year after end of processing year.
14	***On-The-Job Training Progress Records (TPRs).*** (Job No. DAA-0058-2014-0004-0016) **AUTHORIZED DISPOSITION** **Destroy** Field Office copy sent to NCITA per existing instructions 5 years after completion of OJT Program.
15	***Required Annual Certifications Briefings and Certification Documents.*** Includes No Fear Act, Ethics Refresher, Prevention of Sexual Harassment (POSH), Computer Security Awareness, Health and Environmental Awareness, Form 9821, Law Enforcement Availability pay (LEAP) Annual Certification, Managers Functional Security Review. (A) Non-SES appointees. (Job No. DAA-0058-2014-0004-0017) **AUTHORIZED DISPOSITION** **Destroy** 5 years after date of certification. (B) SES appointees. (Job No. DAA-0058-2014-0004-0018) **AUTHORIZED DISPOSITION** **Destroy** 5 years after date of certification.
16	***CI Mandatory Briefings Certification.*** (A) Non-SES appointees. (Job No. DAA-0058-2014-0004-0019) **AUTHORIZED DISPOSITION** **Destroy** 7 years after date of certification. (B) SES appointees. (Job No. DAA-0058-2014-0004-0020) **AUTHORIZED DISPOSITION** **Destroy** 7 years after date of certification.
17	***Motor Vehicle Operating and Maintenance Files.*** (A) Operating records including those relating to gas and oil consumption, dispatching, and scheduling and commutation. (Job No. DAA-0058-2014-0004-0021) **AUTHORIZED DISPOSITION** **Cut off** in calendar year of vehicle disposal. **Destroy** 2 years after cutoff. (B) Maintenance records, including those relating to service and repair. (Job No. DAA-0058-2014-0004-0022)

ITEM NO	DESCRIPTION OF RECORDS
	AUTHORIZED DISPOSITION **Cut off** in calendar year of vehicle disposal. **Destroy** 2 years after cutoff.
18	***Special Agent Enforcement Badges.*** **AUTHORIZED DISPOSITION** Enforcement badges are placed back into inventory for re-issuance.
19	***Special Agent Credentials.*** (Job No. DAA-0058-2014-0004-0024) **AUTHORIZED DISPOSITION** **Destroy** SA credentials after return to issuing office.
20	***Quarterly Significant Items Reports and Quarterly Sensitive Case Reports, Quarterly Bank Secrecy Act (BSA) Dissemination Reports and Suspicious Activity Dissemination Reports.*** (Job No. DAA-0058-2014-0004-0025) **AUTHORIZED DISPOSITION** **Retire** to Records Center when 3 years old. **Destroy** when 10 years old.
21	***Special agent calendars, appointment books, schedules, logs, diaries, duty rosters, and other records*** documenting meetings, appointments, telephone calls, trips, visits, and other activities while serving in an official capacity, **EXCLUDING** materials determined to be personal. (Job No. DAA-0058-2014-0004-0026) **AUTHORIZED DISPOSITION** **Retire** to Records Center when 2 years old. **Destroy** when 10 years old.
22	***Group or staff meeting agendas or minutes.*** (Job No. DAA-0058-2014-0004-0027) **AUTHORIZED DISPOSITION** **Destroy** when 4 years old.
23-39	**Reserved.**
	PART II. INVESTIGATIVE PROGRAM RECORDS
40	***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

ITEM NO	DESCRIPTION OF RECORDS
	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) (A) Field Office. Records retained by Field Office type organizations managing multiple lower level offices. **AUTHORIZED DISPOSITION** **Destroy** 10 years after case is closed. (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** Superseded by Job No. DAA-0058-2019-0003 for Criminal Investigation Information Management System (CIMIS). See Item 77 in this Schedule. **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.
41	**Reserved.**
42	**Reserved.**
43	***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 40), 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.

ITEM NO	DESCRIPTION OF RECORDS
	Disposition Not Authorized by this Schedule.
44	***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.
45	***Daily Diaries.*** Maintained by technical personnel for recording their official activities, including details of travel and expense. **AUTHORIZED DISPOSITION** **Retire** to Records Center when 4 years old. **Destroy** after 10 years.
46	***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 in this Schedule. **AUTHORIZED DISPOSITION** **Destroy** when related case is retired to Records Center.
47	**Reserved.**
48	***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.
49	**Reserved.**
50	**Reserved.**
51	***Confidential Source Files.*** Criminal Investigation files for paid and non-paid source informants, including confidential informants, confidential sources, cooperating witnesses and other sources of information (regardless if information provided leads to an investigation). The informant control file may consist of, but is not limited to, assigned informant number; fingerprints; photos; criminal history; CI referral and informant identity forms; the subject matter of information obtained; and the disposition of the contacting agent and specific record of information received. **PENDING DISPOSITION** **Destroy** 10 years from the date of (informant) deactivation.

ITEM NO	DESCRIPTION OF RECORDS
	Note: This disposition request is pending NARA approval. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.
52-74	**Reserved.**
	PART III. ELECTRONIC INFORMATION SYSTEMS
75	***Public Information Officers (PIOneer) Database.*** The Public Information Officers (PIOneer) Database is a web-based application that allows Public Information Officers, Field Office managers, and CI Headquarters staff to collect, monitor and report upcoming legal actions, media contacts, and outreach activities. The PIOneer application consists of the database portion and a document repository for case-related public record documents filed by PIOs. **Note: The *PIOneer Database* terminated in December 2017. This item/this system will stay in this Schedule through at least 2022, when legacy records needs will be assessed for meeting final disposition requirements.** (A) Inputs: Basic CI investigation data downloaded from CIMIS, public record documents, and information relating to outreach activities. CIMIS extracts are received electronically. Other information is entered by PIO users. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after input verification into PIOneer master files. (B) System Data (Master Data Files): (Job No. N1-58-09-91) 1. Investigation data. Consists of daily CIMIS (Criminal Investigation Management Information System) downloads of basic case data and PIO-generated input used to track and follow investigative case status. **AUTHORIZED DISPOSITION** **Delete** when superseded or obsolete. 2. Public Record Repository. Documents relating to criminal investigations include copies of newspaper clippings, press releases, and court documents, such as indictments, plea agreements, and judgment and commitment orders. **AUTHORIZED DISPOSITION** **Destroy/Delete** when no longer needed for reference purposes. 3. Outreach Data. Includes organization name and location, organization point of contact information, type of event, topic, date and time, number of participants, and assigned speaker. **AUTHORIZED DISPOSITION** **Destroy/Delete** when no longer needed for reference purposes. (C) Outputs: Reports include a listing of investigative data within the database and listing of outreach activities. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

ITEM NO	DESCRIPTION OF RECORDS
	AUTHORIZED DISPOSITION **Destroy/Delete** when superseded, obsolete or no longer needed, whichever is later.
76	***Criminal Investigation Connections System (CI CONNECTIONS)* – Formerly, Criminal Investigating Communities Accessing and Sharing Expertise System (CI CASE).** Criminal Investigating Communities Accessing and Sharing Expertise (CI CASE) was an interactive knowledge management system designed to gather, store, and share CI's collective expertise. This tool was structured around providing Community of Practice Expertise location capabilities to assist in locating valuable information and knowledge in some of CI's most complex program areas. This system was deactivated in December 2008, and replaced with a collaborative/analytical SharePoint Site (see below) and renamed CI Connections. All of the information in CI CASE was migrated to CI Connections in July 2009. Release 2.0 of CI CONNECTIONS -- upgrades from Sharepoint 2003 to Sharepoint 2007, provides basic personalization capabilities, and incorporates the CI CASE application functionality. (A) Inputs: CI CONNECTIONS is a collaborative shared site. Inputs to CI CONNECTIONS can derive from multiple sources, including record copies of materials from case files, tax returns and associated documentation examples, spreadsheets, databases, memorandum, and other unstructured records, and manual inputs, as well as digital copies of documents from non-record sources (articles pasted from internet news agencies, documents copied from internet sources, etc.). **AUTHORIZED DISPOSITION** **Not Applicable.** Staff should reference the official Records Control Schedules for application of disposition and retention for source input materials that are record type. (B) System Data: The CI CONNECTIONS application is a Sharepoint Site that maintains both record and non-record materials. Once inputted to the site, CI Staff use the materials as source documentation to analyze special activities, share knowledge, and collaborate. The materials are to be considered record once on the site since they are referenced and recalled by agents and staff. (Job No. N1-58-09-80) **AUTHORIZED DISPOSITION** **Delete/Destroy** after 5 years or when no longer needed for operational purposes, whichever is later. (C) Outputs: Outputs of the CI CONNECTIONS application consist of printouts of materials culled from various Subject (Special Area and Issues) type files. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when no longer needed for operational purposes.
77	***Criminal Investigation Management Information System (CIMIS).*** CIMIS is a management tool for tracking the status of IRS CI investigations, time expended by CI employees and employee information. CIMIS is also used to account for investigative equipment. (A) Inputs: CI staff manually enter basic investigative data (i.e., the identity of the individual under investigation, the tax forms they have filed, an estimated criminal

ITEM NO	DESCRIPTION OF RECORDS
	tax deficiency, terms of probation involving taxes, and other information regarding potential criminal tax and other financial investigations). CIMIS consists of CI staff information as controlled by a database template, just specific enough for Management to track and follow staff workload, investigation status, and/or issues with investigation processing. The system allows some limited free text opportunity to further explain investigation details. Some of the data that is manually entered into CIMIS by CI staff is obtained from other IRS electronic systems, such as the taxpayer identity and tax return-related information obtained from the IRS Integrated Data Retrieval System (IDRS). Investigative data is also gathered from other federal agencies and tracked in CIMIS to assist IRS/CI staff confirm identities and criminal allegations, as well as results/status of judicial proceedings (e.g. date of indictment, plea, or sentencing). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** Recordkeeping copies of CIMIS inputs are appropriately scheduled under other IRS authorities for specific systems and/or sources providing input. Manual updates are verified prior to updating the database. B) System Data: **CIMIS** is a database that tracks data in six main areas: 1. Investigations 2. Monthly Activity Reports (aka Form 5043) 3. Equipment 4. Personnel 5. Public Information Office Outreach (as of Dec 2017, no longer accumulated) 6. Audit Trail Information 1. Investigative Activity Data. Information related to the following types of investigative activities and associated sub-components: (Job No. DAA-0058-2019-0003-0001) a. General, primary and subject investigations; b. Voluntary Disclosures; c. Armed Escorts; d. AFTRAK - asset forfeiture and seizure data; and e. PIOneer - media coverage and public information (as of Dec 2017, no longer accumulated) **AUTHORIZED DISPOSITION** **Cut off** 2 years after the following applicable conditions have been met: • status of investigation is referred to civil or no civil action required; • all asset forfeiture activities are completed; • conditions of probation have been met. **Delete** 8 years after cutoff. 2. Monthly Activity Reports (aka Form 5043) Data. Time charged to investigative and non investigative activities by CI employees. (Job No. DAA-0058-2019-0003-0002) **AUTHORIZED DISPOSITION** **Cut off** 2 years after the end of the calendar year in which they were recorded. **Delete** 8 years after cutoff.

ITEM NO	DESCRIPTION OF RECORDS
	3. Equipment Data. Assignment and inventory information for sensitive law enforcement equipment (e.g. weapons, badges, motor vehicles, etc.). (Job No. DAA-0058-2019-0003-0003) **AUTHORIZED DISPOSITION** **Cut off** 2 years after final disposal of equipment record. **Delete** 8 years after cutoff. 4. Personnel Data. Employee and non-CI employee identifying information to create assignments of investigations and equipment; manage user roles and permissions throughout CIMIS; and/or provide adequate audit trail information. (Job No. DAA-0058-2019-0003-0004) **AUTHORIZED DISPOSITION** **Cut off** 2 years after personnel profile record has been terminated. **Delete** 8 years after cutoff, or when the personnel record no longer has any association to any other existing CIMIS data records (whichever is later). 5. Public Information Office Outreach Data. Data on the organizations to which CI employees give presentations regarding the CI mission and program areas. (Job No. DAA-0058-2019-0003-0005) **AUTHORIZED DISPOSITION** **Cut off** 3 years after event occurs. **Delete** 4 years after cutoff. **Note:** As of Dec 2017, no longer accumulated. 6. Audit Trail Data. This is a distinct set of data that is captured in the database expressly for audit trail purposes. (Job No. DAA-0058-2019-0003-0006) **AUTHORIZED DISPOSITION** Delete 7 years after date of capture.
78	***AtHoc Alert Notification System.*** AtHoc data consists of alert distribution and responses. It provides its operators with on-line reports showing progress of alert dissemination. AtHoc operators connect via a secure and permission-based web User Interface (UI) to perform alert creation, initiation and administration tasks. Users are able to view past and current alerts, and view and update their personal details. Athoc data is retrieved from the IRS-CI Active Directory. (Job No. DAA-0058-2017-0001. Supersedes Job No. DAA-GRS-2016-0004-0002. **AUTHORIZED DISPOSITION** **Delete** data 7 years after event alert distribution and related responses. Alert data is retained for 18 months online, with an additional 18 months offline and 7 years on backup.
79-99	**Reserved.**
	PART IV. NATIONAL CRIMINAL INVESTIGATION TRAINING ACADEMY (NCITA) TRAINING RECORDS
100	

ITEM NO	DESCRIPTION OF RECORDS
	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. 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 2.2 due to the fact that these records are transmitted to the receiving office and at that juncture, will be covered under GRS 2.2. 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

ITEM NO	DESCRIPTION OF RECORDS
	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 Evaluations Tab Non-Bargaining Unit Performance Appraisal (Form 6850 NBU) 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. Awards Tab President’s Memo, PEB, and Firearms award 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)

ITEM NO	DESCRIPTION OF RECORDS
	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. **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:

ITEM NO	DESCRIPTION OF RECORDS
	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 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

ITEM NO	DESCRIPTION OF RECORDS
	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.
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.

ITEM NO	DESCRIPTION OF RECORDS
110	***Leadership Development Programs (LDP) Records.*** Records include, but are not limited to: Frontline Leadership Readiness Program (FLRP), Frontline Leadership 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** **PERMANENT.**

ITEM NO	DESCRIPTION OF RECORDS
	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 for Customer Service. General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for **system documentation (i.e. data dictionary records, file specifications, code books, user guides - formerly "Item D" for most systems) which must be maintained for at least 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** 3 years after close of reporting year. (B) Outputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 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 GRS 2.2, Item 080; Job No. DAA-GRS-2017-0007-0002). **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. (Job No. N1-58-06-8) **AUTHORIZED DISPOSITION** **Delete/Destroy** 3 years after close of reporting year.
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 under GRS 2.2, Item 080; Job No. DAA-GRS-2017-0007-0002). (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 2.2, Item 070 (DAA-GRS-2017-0007-0008). **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 2.2, Item 070. (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. **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. (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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** once data has been entered into the master file or database and verified. (B) System Data: (Job No. N1-58-10-16) 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. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded or no longer needed.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 32

IRS ELECTRONIC TAX ADMINISTRATION (ETA)

The records covered by this Schedule are created and/or accumulated by the Assistant Commissioner, Electronic Tax Administration and that organization. The Assistant Commissioner is responsible for managing all initiatives and programs relating to electronic commerce for electronic returns, information documents, payment and correspondence.

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 (National Archives and Records Administration, NARA). **Unless otherwise noted, (database/master files) disposition authorizations were granted under NARA Job No. N1-58-97-13.**

Updates consist of increases in retention for Item 12, *Automated Quarterly Excise Tax Listing (A-QETL)* and Item 29, *Integrated Collection System (ICS)* master files. The description for Item 33, *Automated Offer in Compromise (AOIC)* has also been updated and a new Item 51, *Adoption Taxpayer Identification Number (ATIN)* has been added to the Schedule.

General Records Schedules (GRS) authorities have also been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions, including the minimum GRS disposition for system documentation. **For any (temporary) electronic system in this Schedule, unless stipulated otherwise, documentation (i.e. data dictionary records, file specifications, code books, user guides) must be maintained for at least 5 years after the project/activity/transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system. (GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003).**

ITEM NO	DESCRIPTION OF RECORDS
1	***Individual Taxpayer Identification Number (ITIN).*** ITIN is used to issue unique, Permanent. taxpayer identification numbers to individuals who must file tax returns and their dependents, but are unable to obtain social security numbers. The database contains the ITIN, and taxpayer information. (Job No. N1-58-07-16) **AUTHORIZED DISPOSITION** **Delete** 7 years after end of processing year. (A) Inputs: IRS Form W-7 completed by applicants. (Job No. N1-58-07-16) **AUTHORIZED DISPOSITION** **Retire** to the Records Center beginning January 2 through March 31, following the year in which the forms were numbered and processed. **Destroy** on, or after, January 16, 6 years after the end of the processing year. (B) Outputs: These records include printed Identity Cards and “Computer Paragraph” Notices, system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after 1 year or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.

ITEM NO	DESCRIPTION OF RECORDS
2	***Service Center Recognition/Image Processing System (SCRIPS).*** SCRIPS is used to scan, number and image certain paper documents such as 1040EZs, Federal Tax Documents, and IRP documents. The database contains an image of the scanned data allowing users to process tax return data. **AUTHORIZED DISPOSITION** **Destroy** after 1 year or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner. (A) Inputs: These records include 1040EZs, Federal Tax Deposits and IRP documents. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** 6 years, 3 months after end of year processing or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. (B) Outputs: The FTD and IRP imaged data is electronically transferred to the SCRIPS system or FTD Mainline System (for mainframe processing) and then to Optical Disks for storage plus system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats. 1040EZs images are not stored on optical disks. **AUTHORIZED DISPOSITION** **Delete/Destroy** FTDs 7 years after processing.
3	***Telefile.*** Telefile permits eligible taxpayers to file certain individual and business tax returns utilizing a touch-tone telephone. The database contains taxpayer information and is archived. **AUTHORIZED DISPOSITION** **Delete** archived data after 2 years. (A) Inputs: These records include Individual and Business Tax data and are archived. **AUTHORIZED DISPOSITION** **Delete** archived data after 2 years. (B) Outputs: The tax returns data are transferred to Electronic Filing for processing plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. **AUTHORIZED DISPOSITION** **Delete** 6 years, 3 months after processing.
4	***Electronic Filing System (EFS).*** EFS provides a means of accepting and storing electronic returns for individual, and to some extent, business and employee plan returns. The database contains taxpayer return information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Inputs: These records include electronic returns transferred via the Data Communications Subsystem. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include electronic returns that are transferred to the Returns Processing System (for mainframe processing) and then stored at the Archive and Retrieval Facility for subsequent retrieval and or printing plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
5	***Applicants Database/District Office Applicants Database (ADB/DOADB).*** The ADB/DOADB programs support the Electronic Filing Program. The databases maintain information specific to the electronic participants that transmit electronic tax returns for taxpayers. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. (A) Inputs: These records include Form 8633 - Application to Participate in the Electronic Filing Program. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include information provided to the district offices so that they can perform the necessary checks on each applicant to determine suitability plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
6	***Remittance Processing System (RPS).*** RPS encodes, endorses, and prepares audit trails for checks received from taxpayers. The database provides documentation for preparation of the deposit of receipts, and generates payment posting information to update IDRS. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Inputs: These records include magnetic tapes from the Distributed Input System and report files which contain returns, non-scannable payment vouchers and checks. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include audit trails for checks received from taxpayers, documentation for preparation of the deposit of receipts, and payment posting information to update IDRS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
7	***Remittance Processing System II - Optical Character Recognition/Remittance Processing System (RPS II - OCR/RPS II).*** RPS II, also known as OCR/RPS II, augments RPS and provides the capability of optically scanning notices, turnaround documents, and payment vouchers. The database contains taxpayer entity and taxpayer payment information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. (A) Inputs: These records include scannable payment vouchers and checks. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include tapes transferring data to RPS and DIS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. Computer record layouts, code definitions, etc. (Documentation will be included on the magnetic tape and will be located in the first or last file.) (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
8	***Electronic Management System (EMS).*** EMS allows return, remittances, information returns, federal/state exchanges and public access to be processed and archived electronically. The database receives and exchanges electronically submitted tax returns, information returns, payment data, and currency transaction reports. **AUTHORIZED DISPOSITION** **Delete** after 7 years.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Inputs: These records include electronically submitted tax returns, information returns, payment data, and currency transaction reports. **AUTHORIZED DISPOSITION** **Delete** after 7 years. (B) Outputs: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. **AUTHORIZED DISPOSITION** **Delete** after 7 years.
9	**Reserved.**
10	***Archive and Retrieval Facility (ARF).*** The ARF stores all electronically filed and TeleFile returns from individuals and Forms 941, 1041 and 1065 from businesses. This allows for electronic retrieval of a return so that corrections can be made or copies printed. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronically filed and TeleFile individual tax returns, and business returns filed on Forms 941, 1041 and 1065. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
11	***Automated Non-Master File, Combined Annual Wage Reporting and Federal Unemployment Tax Act (ANMF/CAWR/FUTA).*** This system is an electronic database that provides on-line, non-master file information and updated taxpayer non-master file data. The database contains tax processing and tax related applications. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include Federal Tax Deposits daily wire backups. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

ITEM NO	DESCRIPTION OF RECORDS
	AUTHORIZED DISPOSITION **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include taxpayer notices, internal reports and documents such as TDAs and TDIs, plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
12	***Automated Quarterly Excise Tax Listing (A-QETL).*** A-QETL is used to identify and resolve anomalies in the information provided in excise tax filings. The Excise Tax Return lists many different types of taxes (IRS numbers/abstracts) (e.g. there are taxes on many different types of fuels (gasoline, diesel, gasohol, aviation, etc.). The purpose for reviewing tax returns data is to ensure the proper amounts are transferred (certified) to the correct Trust Funds. This application compares the current returns data to the prior returns data, and alerts CFO Headquarters (Washington DC) and Cincinnati Service Center employees to possible tax anomalies (errors). It is accessible through an internal web-based application and contains detailed liability transaction postings. (Job No. DAA-0058-2017-0002-0001) **AUTHORIZED DISPOSITION** **Delete** when 7 years old. **Note: Records were previously approved for destruction when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner under Job. N1-58-97-13, item 12.** (A) Inputs: These records include taxpayers liability transactions downloaded from the MCC. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
13	***Corporate Files On-Line (CFOL).*** CFOL provides users on-line, read-only access to current Master Files. It allows IRS case workers access to the most current tax account information. The database contains taxpayer information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Inputs: These records include taxpayer information from the IMF, BMF, IRAF, & EPMF, and reflect data from those files. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
14	***Distributed Input System (DIS).*** DIS is the primary data entry system used to capture data submitted by taxpayers and other tax information used in Service Center processing. The database contains tax return information, records checks and remittances. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include tax returns information received on paper, internal adjustments, and remittances. **AUTHORIZED DISPOSITION** **Retire** to Federal Record Center beginning July 1, 18 months after end of processing year. **Destroy** 5 years after end of processing year. (B) Outputs: These records include electronic data transferred to IDRS and the Master Files, system backup management information reports, ad hoc queries, audit trail, and equivalent documentation in electronic and hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
15	***Electronic Federal Payment Posting System (EFPPS, previously Electronic Federal Tax Payment System EFTPS).*** EFPPS electronically processes remittance data from individuals and businesses making tax payments using the Electronic Federal Tax Payment System (EFTPS). EFPPS is the IRS-operated application that is the part of EFTPS that processes payment information from authorized financial agents that collect taxpayer payment requests, perform up-front validity checks, and initiate the electronic funds transfer from the taxpayers' accounts to Treasury's account. **AUTHORIZED DISPOSITION** **Delete** 7 years after end of processing year.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Inputs: These records include taxpayer data, remittance amounts and how payments should be applied. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include electronic transfer of data to the Master Files, the Revenue Accounting Control System, Collection, IDRS, Notice of Review Processing System and CFO plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
16	***Error Resolution System (ERS).*** ERS consists of records contain error conditions. The database contains raw error records and unpostable records. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include raw error records electronically transferred from the Generalized Mainline Framework, and unpostable records from the Generalized Unpostable Framework. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include the corrected records that are electronically transferred to TEP and IDRS plus system backups, management information reports, ad hoc queries, audit trails, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
17	***Federal Tax Deposits (FTD).*** FTD processes Federal Tax Deposit payments made through commercial banks and passes them to MCC for posting to the business master file. The database contains taxpayer payment information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include taxpayer payment information. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

ITEM NO	DESCRIPTION OF RECORDS
	Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include electronic transfer of data to the Master File tape file transfer with collection, NRPS, IDRS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
18	***FTD Bulk Data Transfer Project.*** This project is a joint effort with the Federal Reserve Banks to replace the magnetic exchange of data with electronic exchange of data. The database contains taxpayer payment information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include taxpayer payment information. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: The taxpayer payment data electronically exchanged between the FRB's system and the FTD system plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
19	***Generalized Mainline Framework (GMF).*** The GMF is a standardized framework for batch processing returns and non-returns for all master file systems through the Service Center pipeline. The database contains taxpayer information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include taxpayer information received from other systems used in pipeline processing at the Service Centers. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

ITEM NO	DESCRIPTION OF RECORDS
	(B) Outputs: These records include electronic transfer of taxpayer information to other systems used in pipeline processing plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
20	***Generalized Unpostable Framework (GUF).*** GUF routes unpostable transactions for correction. The database contains unpostable taxpayer records. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include taxpayer information that does not post to any Master File. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include corrected taxpayer information posted to the Master Files plus system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
21	***Management Error Reports (MER).*** The MER system counts all errors identified by mainline processing which are accumulated for each tax class/document code. The database contains error types. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from GMF error files and the error resolution system. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include counts and types of errors created by the taxpayers plus system backups, management information reports, ad hoc queries, audit trails, or equivalent documentation, in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

ITEM NO	DESCRIPTION OF RECORDS
	AUTHORIZED DISPOSITION **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
22	***Service Center Controls Processing System (SCF).*** SCF provides common control of all blocks of tax returns and related documents processed in the various systems that comprise the service center pipeline. The database contains control records for SCF to establish control of the block, indicate the number of documents in the block for good Master File posting and allows adjustments to rectify block discrepancies. The system also records and accounts for all revenue received and disbursed within the service center pipeline system. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from various systems used in service center pipeline. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include control reports, adjustments data, reactivation data and revenue receipts plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy format. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
23	***State Retrieval Subsystem (SRS).*** SRS stores state return information for retrieval by participating state revenue agencies. The database contains State Returns. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include return information electronically filed from RPS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include state return information retrieved by participating states plus system backups, management information systems, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

ITEM NO	DESCRIPTION OF RECORDS
	Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
24	***Integrated Case Processing (ICP).*** ICP is an umbrella system that implements components of the CIMS, CPS, TRIS, and provides access to the SERP system. The database contains taxpayer information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include data electronically transferred from various systems including IDRS, ACS, AUR, and others. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include the electronic transfer of data to CIMS, CPS, and TRIS plus system backups, management information reports, ad hoc queries, audit trails, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
25	**Reserved.**
26	***Discriminant Index Function Ordering System (DIF).*** DIF enables Service Center Examination personnel to order IMF returns from the following inventories: amended returns, unreported income, potential returns, self- employment income returns, correspondence criteria returns, and regular returns. The database contains information on the IMF DIF inventory orders. **AUTHORIZED DISPOSITION** **Delete** in 30 days or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include tape file from Generalized Mainline Framework. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include an error register, internal run control report, system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

ITEM NO	DESCRIPTION OF RECORDS
	Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
27	***International Case Management System (ICMS).*** ICMS is used to track cases referred and assigned to International Examination groups. The ICMS database contains taxpayer return information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from BMF, IMF, AIMS and ERCS databases. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
28	***Inventory Delivery System (IDS).*** IDS analyzes IDRS Notice Accounts to determine the extent of research or perfection and directs cases to the precise process where it can best be worked or closed. The IDS database contains taxpayer return information, balance due amounts, and taxpayer delinquent account information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from IDRS, CFOL, and ACS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include closing transactions or reassignments via IDRS to the Master File, system backups, management information reports, program related reports, ad hoc queries, audit trial, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
29	***Integrated Collection System (ICS).*** ICS provides data on Taxpayer Delinquent Accounts (TDA) and Taxpayer Delinquent Investigations (TDI) which is used to work

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	collection cases in the field. The database contains tax return information, TDA and TDI case data, Centralized Authorization File data, levy sources, transaction data, status and history information. (Job No. DAA-0058-2020-0004) **AUTHORIZED DISPOSITION** **Cut off** at end of month in which case is closed. **Destroy** 10 years after cutoff. **Note:** Records were previously approved for destruction after 3 years under Job. N1-58-97-13, item 29. (A) Inputs: These records include electronic transfer of data from IDRS or manual input by revenue officers on the status of each case. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information, reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.**
30	***Automated Work Control System (AWCS).*** AWCS provides a case control index and also tracks asset seizures. The database contains taxpayer entity information, information on the type of case, date opened, value of seizure, seizure number, date closed, and value received. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include source documents describing the case which are used by Collection employees to manually input data into system. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include weekly reports on seizure cases transmitted to the Revenue Accounting and Control System, system backups, management information reports, ad hoc queries, audit trial, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

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31	***Automated Underreporter (AUR).*** AUR assists tax examiners in working underreporter cases, i.e., controls and tracks cases throughout the underreporter process, plus generates notices and letters to taxpayers. The database contains taxpayer account data, information return data, and bad payer data. **AUTHORIZED DISPOSITION** **Delete** 10 years after assessment. (A) Inputs: These records include electronic transfer of data from IMF, RTF, and IRMF. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include electronic transfer of data to IMF, plus CP2000 and CP2501 Notices, letters to taxpayers, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
32	***Automated Lien System (ALS).*** ALS provides a Servicewide database of all notices of Federal tax liens. **AUTHORIZED DISPOSITION** **Delete** 1 year after lien is paid in full. (A) Inputs: These records include electronic transfer of data from the Master Files. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include notices of Federal tax lien sent to local filing jurisdictions electronically or via hard copy, notices of levy used in the collection process, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy format. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
33	***Automated Offer in Compromise (AOIC).*** AOIC controls all offers in compromise from receipt through payments, monitoring terms, and conditions of the taxpayer's offer in compromise. The database contains taxpayer return data and balance due amounts.

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	AUTHORIZED DISPOSITION **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include user input of taxpayer return data, balance due amounts, terms and conditions of installment agreements. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include transaction code upload from AOIC to EOD 10, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
34	***Trust Fund Recovery Program (TFRP).*** TFRP is an enforcement tool used to collect unpaid trust fund taxes when a business fails to pay. The database contains taxpayer account data, Trust Fund assessments, balance and payment information. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from ICS and IDRS. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include assessment amount data fed to ACS, plus system backups, management information reports, program related reports, ad hoc queries, audit trial, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
35	***Automated Insolvency System (AIS).*** AIS contains and processes information on bankruptcy court cases. The database contains information related to bankruptcy and insolvency cases, i.e., basic case and taxpayer account information, case histories, proof of claim data, and payment information. (Job No. N1-58-10-21) **AUTHORIZED DISPOSITION** **Delete** 8 years after case is closed.

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	(A) Inputs: These records include electronic transfer of data from Masterfile/IDRS, court notices (electronic or hard copy), plus status information entered manually by Collection employees. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: Transaction code inputs and voucher payments to IDRS, proof of claims filed with court, letters to taxpayers and attorneys, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
36	***Electronic Fraud Detection System (EFDS).*** EFDS provides on-line capabilities to review Electronically Filed Returns (ELF) that have met QRP scoring criteria. It contains additional information and tools to assist CI tax examiners in evaluating the return as potentially fraudulent as well as to link other returns with similar characteristics. It also controls and tracks the referral to the district for potential criminal prosecution. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from extracts and other information transferred from other systems. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include paper and electronic reports, plus system backups, ad hoc queries, audit trail, or equivalent documentation, in electronic or hard copy formats. **AUTHORIZED DISPOSITION** **Delete/Destroy** paper or electronic reports when 1 year old or when the information is obsolete, superseded or no longer needed in current operations, whichever is sooner. **Destroy** audit trail information transferred to tape after 7 years.
37	***Electronic Filing - Questionable Refund Project (ELF-QRP).*** ELF-QRF analyzes electronically filed tax returns to determine if a return should be further reviewed by local Questionable Refund Detection Teams (QRDT). The database contains extract, selection and characteristic criteria for identifying potentially fraudulent individual tax returns. **AUTHORIZED DISPOSITION**

ITEM NO	DESCRIPTION OF RECORDS
	Delete when no longer needed for administrative, legal, audit or other operational purposes. See the QRP Computer Programmers Handbook and Computer Operator's handbook. (A) Inputs: These records include, but are not limited to, electronically filed tax return data and QRP adjusted return selection parameters. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** electronic media when obsolete, superseded or no longer needed in current operations. Destroy paper when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's handbook. (B) Outputs: These records include, but are not limited to, electronically filed individual tax return data fed to the Electronic Fraud Detection System, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/destroy** when 1 year old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's handbook.
38	***Questionable Refund Project (QRP).*** QRP analyzes, categorizes, codes and scores data on returns to identify potentially fraudulent income tax returns. The database contains taxpayer data and selection criteria identified by the Questionable Refund Detection Team. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include, but are not limited to, electronically filed tax return data and QRP adjusted return selection parameters. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** electronic media when the information is obsolete, superseded or no longer needed in current operations. Destroy paper when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's Handbook. (B) Outputs: These records include, but are not limited to, electronically filed individual tax return data fed to the Electronic Fraud Detection System, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

ITEM NO	DESCRIPTION OF RECORDS
	Delete/Destroy when 1 year old or when longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's Handbook.
39	***Automated Substitute for Return (ASFR).*** ASFR determines and assesses the correct tax liability by securing a valid voluntary income tax return from the taxpayer, computes tax, penalties and interest, based on IRP information. The database contains taxpayer entity information, information return data, and audit data. **AUTHORIZED DISPOSITION** **Delete** when 3 years old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include data downloaded from IRP, IDRS and Undelivered Mail System. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 3 years old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include notices to taxpayers, data downloaded to IDRS, Electronic Filing System, correspondence to Collection Division of each Service Center, plus system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 3 years old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
40	***Redesigned Revenue Accounting System (RRACS)* - Formerly *Interim Revenue Accounting and Control System (IRACS).*** RRACS controls, records, and reports all financial revenue activities of the Service's tax processing systems through an expanded general ledger structure. The database includes 180 accounts containing information on revenue receipts, disbursements and assessments. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. **Note: Master files data retention is under review. Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status.** (A) Input Records: These records include electronic transfer of data from Revenue General Ledger System and the Electronic Federal Tax Processing System. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information reports, program related reports, ad hoc queries, audit trail, or equivalent

ITEM NO	DESCRIPTION OF RECORDS
	documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
41	***Telephone Routing Interactive System (TRIS).*** TRIS is an automated telephone call routing application that permits taxpayers to direct themselves to the appropriate source of information and resolve inquiries without assistor intervention. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from IDRS and the Master File. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include system backups, management information reports, program related reports, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
42	***Problem Resolution Office Management Information System (PROMIS).*** PROMIS is a nationwide database of all problem resolution cases. The database contains complete taxpayer information, case history, major issue codes indicating sources of the case, and function involved. **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include data collected by problem resolution caseworkers and data input through the Integrated Case Processing System. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include weekly and cumulative listings plus system backups, management information reports, program related reports, ad hoc queries and reports, audit trail, or equivalent documentation in electronic or hard copy. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION**

ITEM NO	DESCRIPTION OF RECORDS
	Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
43	***Audit Information Management System (AIMS).*** AIMS is an inventory control system that provides information on returns open in Examination, Customer Service, Exempt Organizations, Employee Plans, and Appeals. The database contains taxpayer information on location and status of return and information on the manner of disposal of the return. The system is maintained in each service center. (Job No. N1-58-98-7) **AUTHORIZED DISPOSITION** **Delete** 3 years after the examination is completed or when no longer needed or administrative, legal, audit, or other operational purposes, whichever is sooner. (A) Inputs: These records include electronic transfer of data from Master File or manual input of data by authorized employees. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 1. Electronic records. **AUTHORIZED DISPOSITION** **Delete** 3 years after the examination is completed or when no longer needed for administrative, legal, audit or other operational purp oses, whichever is sooner. 2. Paper records. **AUTHORIZED DISPOSITION** **Delete** after 3 years or when no longer needed in current operation, whichever is sooner. (B). Outputs: These records include card files, management information reports, program related reports, system backups, audit trail or equivalent documentation in electronic or hard copy formats. (Job No. NC1-58-78-4, Item 352 [RCS 29, Items 350-372]) **AUTHORIZED DISPOSITION** **Delete** after 6 months.
44	**Reserved.** **Note: This Item previously covered *System Documentation Records* (for Items 26-43 above) approved for disposal when superseded or obsolete under Job No. N1-58-97-13). Records should be maintained for at least 5 years after the project/activity/transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system in accordance with GRS 3.1, Item 051; Job No. DAA-GRS-2013-0005-0003.**
45	***Information Reporting and Document Matching (IRDM) System.*** IRDM assists tax examiners in working business underreporter cases. It controls and tracks cases throughout the underreporter process, and generates notices and letters to taxpayers.

ITEM NO	DESCRIPTION OF RECORDS
	(A) Inputs: Records include electronic transfers of data from IRS Business Master File (BMF), Business Return Transaction File (BRTF), and the Integrated Production Model (IPM) data mart. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete** when 1 year old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner. (B) System Data: Master files contain taxpayer account data, information return data, tax return processing data, and bad payer data. (Job No. N1-58-11-17) **AUTHORIZED DISPOSITION** **Delete** 10 years after assessment. (C) Outputs: Records include electronic transfer of case processing status data and case resolution data to the BMF, plus CP2005, CP2006, CP2030, and CP2531 Notices to taxpayers, system backups, management information reports, program-related reports, ad hoc queries, and audit trail or equivalent documentation. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 1 year old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.
46	***Return Preparer Database (RPD).*** The database aggregates information about tax return preparers; such as outreach action, address, and counts of individual & business returns to give a picture of what the preparer has been involved with by SSN/PTIN. The Preparer section also contains links to all the other elements (EFIN, Complaint, TPPS–PTIN, Criminal Sanction, Civil Injunction, Lead Development Center, and Acceptance Agent) in the database if data is present. The Internal Revenue Service (IRS) Small Business/Self-Employed (SB/SE) Examination and Return Preparer Office (RPO) ensures that all tax practitioners, tax preparers and other third parties in the tax system adhere to professional standards and follow the law. The RPD is used to assist the Examination and RPO with their mission and to oversee the federal tax return preparer industry. The RPO also uses the RPD to analyze adherence to return preparer standards and e-file provider policy. The primary users of the database are the RPO, Return Preparer Coordinators, and the Criminal Investigation Division. (A) Inputs: The RPD does not interface with any other systems. It does receive inputs from the following IRS systems: Compliance Data Warehouse (CDW), Tax Professional PTIN System (TPPS), Lead Development Center (LDC), and Acceptance Agent Data. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** immediately after data has been entered or otherwise incorporated into the database and verified. (B) System Data: In addition to data extracted from the systems mentioned above, RPD also receives and stores data from the following forms: F14157 Complaint: Tax Return Preparer, F14157-A Tax Return Preparer Fraud or Misconduct Affidavit, F3949-A Information Referral, and F14242 Report Suspected Abusive Tax Promotions or Preparers. (Job No. DAA-0058-2016-0008)

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	AUTHORIZED DISPOSITION **Cut off** data at the end of the calendar year. **Delete/Destroy** data 6 years after cutoff. (C) Outputs: Electronic or printed summary research conducted by authorized business units. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when business use ceases.
47	***Compliance Data Environment (CDE)* – Formerly Midwest Automated Compliance System (MACS).** This system supports classification of returns for examination and building case folders in field offices by providing access to tax return data. (A) Inputs: Includes IRS taxpayer data electronically received from the Business Return Transaction File (BRTF), Earned Income Tax Credit Referral Automation (EITCRA), and Executive Control Program for IMF Extract (IMF-Individual Master Files). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed. Recordkeeping copies of this data are appropriately scheduled under other authorities for BMF, BRTF, EITC, and IMF. (B) System Data: Maintains up to 3 years of extracted data relevant to examination for non-compliance with IRS tax filing requirements. Data is available for 3 or more years from the following forms: 1040 series, 1120 series, 1120S, 1065, and 1041. (Job No. N1-58-08-15) **AUTHORIZED DISPOSITION** **Destroy** when 3 years old or when no longer needed for audit or operational purposes whichever is sooner. Recordkeeping data is appropriately scheduled under other authorities for BMF, BRTF, EITC, and IMF. (C) Outputs: Includes return facsimiles which can be displayed in either a 1-year or a 3-year comparative format. They may be printed individually or batch printed. The 3-year facsimile print is useful for case building. The return facsimile includes Masterfile data, as well as a Cash T computed from the transcribed items on the tax return (IMF only). The Cash T is used primarily to identify returns with potential unreported income. (Job No. N1-58-08-15) **AUTHORIZED DISPOSITION** **Cut off** at end of processing year. **Destroy** 6 years after processing year. (D) System Documentation: MACS Handbook and MACS User Guide. (GRS 3.1,Item 051; Job No. DAA-GRS-2013-0005-0003) **AUTHORIZED DISPOSITION** **Destroy** 5 years after the project/activity/ transaction is completed or superseded, or the associated system is terminated, or the associated data is migrated to a successor system.

ITEM NO	DESCRIPTION OF RECORDS
	(E) 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. (Job No. N1-58-10-10) **AUTHORIZED DISPOSITION** **Retire** to Records Center immediately. **Destroy** when 10 years old. (F) System Output Records: These records include information reports, program-related reports, ad hoc queries, and audit trail or equivalent documentation in electronic or hard copy formats. (Job No. N1-58-10-10) **AUTHORIZED DISPOSITION** **Delete/Destroy** when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes. Individual MACS sites will keep their documents at their locale until final disposition. (G) Extract Request Form: This form is used to request external data transcribed from the Form 1040 series, 1120 series, 1120S, 1065, and 1041. Original approved extract request forms are to be maintained with any modifications and addenda. (Job No. DAA-0058-2014-0003-0001) **AUTHORIZED DISPOSITION** **Cut off** at the end of the calendar year (in which the request is granted or denied). **Destroy** granted requests 6 years after cutoff, denied requests may be destroyed 3 years after cutoff.
48	***Electronic Filing of 94x XML Returns (94x XML).*** Electronic Filing of 94x XML Returns is an IRS Wage and Investment (W&I) application that processes 94x returns for business tax payers [i.e. 940, 940-PR, Schedule A (Form 940), 941, 941-PR, 941-SS,, Schedule B (Form 941), Anexo-B (Form 941-PR), Schedule D (Form 941), Schedule R (Form 941), and 944] and associated electronic payments that are received from multiple databases and systems throughout the IRS. This application verifies the data received, then extracts and reformats the data from XML to a language used by additional IRS databases and systems. 94x XML is not the record copy of tax information but simply a filter to other systems that hold and process the record data. (A) Inputs: Information is received from multiple IRS electronic databases and systems such as the Customer Data Base (CDB), Electronic Filing System (ELF), National Audit Account (NAP), External Customer Data Store (ECDS, formerly Third Party Data Store TPDS), and Electronic Management System (EMS). Information

ITEM NO	DESCRIPTION OF RECORDS
	collected includes taxpayer data from Forms 940, 941, and 944 such as employer identification numbers, employer name, Trade association/organization name, business address, taxpayer identification number, bank account/routing number, reporting agent e-file number, personal e-file identification number, and employee information such as usernames and passwords. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** after information has been transferred to the master file and verified. Recordkeeping copies of taxpayer data are appropriately scheduled under the systems listed above and other authorities in IRS RCS 29. (B) System Data: (Job No. N1-58-10-18) 1. Taxpayer data from forms 940, 941 and 944, and employee data, Processing log files, Tape backup files created by the daily clean-up process, and rejection/acceptance notices. **AUTHORIZED DISPOSITION** **Delete/Destroy** at the end of each processing cycle. 2. Audit trail data elements such as security date and time of security event, potential security violation analysis, unique identifier (e.g. user name, employee ID, application name), actions required, automatic 94x XML response data and operating system audit logs. **AUTHORIZED DISPOSITION** **Cut off** at the end of Processing Year. **Delete/Destroy** 6 years after cutoff. (C) Outputs: Verified and re-formatted 940, 941, and 944 data are output to multiple IRS systems such as Combined Annual Wage Reporting (CAWR), Electronic Federal Tax Payment System (EFTPS), Electronic Online Output Network (EONS), Electronic Tax Administration Research and Analysis System (ETARAS), Generalized Mainline Framework (GMF), and Tax Return Database (TRDB). (Job No. N1-58-10-18) **AUTHORIZED DISPOSITION** **Delete/Destroy** at the end of 10 processing cycles.
49	***Automated 6020(b) System.*** The Automated 6020(b) application facilitates case processing of Business Master File (BMF) taxpayers who do not voluntarily file returns timely. Internal Revenue Code (IRC) paragraph 6020(b) gives the IRS the authority to file a tax return for a business when it does not file a required return. The Automated 6020(b) produces a package containing the appropriate forms (940, 941, 943, or 944) and Letter 1085 and Publication 5, which is sent to the taxpayer. The Automated 6020(b) is used to properly assess the amount on a tax proposal for a particular entity through an automated process. (A) Inputs: Inputs into the Automated 6020(b) include Business entity information received from the IDRS system; Employee Data such as User Standard Employer Identifier (SEID), name; and Audit information. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

ITEM NO	DESCRIPTION OF RECORDS
	AUTHORIZED DISPOSITION **Delete/Destroy** when no longer needed for business. (B) System Data: The Automated 6020(b) includes case data related to business entities delinquent in submitting tax returns in a timely manner. Information includes Employer Identification Number (EIN), Name, address, Power of Attorney information, delinquent tax periods, and Last period satisfied. (Job No. N1-58-11-8) **AUTHORIZED DISPOSITION** **Cut off** 3 years after processing year and transfer external media to off-site storage. **Delete/Destroy** 3 years after cutoff. (C) Outputs: (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) 1. Taxpayer Delinquency Investigation data is sent to the Inventory Delivery System (IDS). **AUTHORIZED DISPOSITION** Records will be properly maintained in accordance with approved schedule for IDS (Item 28 in this Schedule). 2. Form 1085 coversheet with proposed returns data are sent to the Notice Delivery System for processing. **AUTHORIZED DISPOSITION** Records will be properly maintained in accordance with approved schedule for NDS (Job No. N1-58-11-6, RCS 29 Item 39).
50	***Return Review Program (RRP).*** RRP is used to electronically track, report, monitor, and assign processing of pre-refund tax returns to prevent criminal and civil non-compliance. (A) Inputs: The RRP database and applications interface with other electronic data sources to receive taxpayer data and tax returns data required for scheme modeling, non-compliance research, and report generation (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002). Those data sources include: External Customer Data Store (ECDS) • Electronic Filing ID Numbers Electronic Transmission ID Numbers MeF (Modernized e-File) GMF (Generalized Mainline Framework) NAP (National Account Profile) IRMF (Information Returns Master File) DDb (Dependent Database) IPM-BMF/IMF (Integrated Production Model – Business Master File/ Individual Master File) FRP (Frivolous Filer Program) HHS (Health and Human Services) • EITC W4 Data Records EITC QW Output Detail Records

ITEM NO	DESCRIPTION OF RECORDS
	TPPS (Tax Preparer Tax Identification Number System) • Tax Professional Preparer Tax Identification Number System Identifiers. Tax Professional attibutes NSF (Name Search Facility) EFDS (Electronic Fraud Detection System) **AUTHORIZED DISPOSITION** Data transfers from source systems to RRP vary from system to system, organization to organization. Source systems transfer data to RRP systems on a daily, weekly, monthly, and annual basis. Recordkeeping requirements for each of the RRP data sources are appropriately scheduled in the context of other IRS disposition authorities unique to those systems and/or sources providing input. (B) System Data: RRP contains taxpayer (individual/business) entity and form information from various sources to support tax return anomaly detection analysis. All data is considered sensitive and is handled using Personally Identifiable Information (PII) procedures. (Job No. DAA-0058-2014-0002-0001) **AUTHORIZED DISPOSITION** **Cut off** RRP data at the end of the calendar year. **Retain** RRP data in system data tables for 3 years after cutoff, then archive. **Maintain** RRP archived data until no longer needed. (C) Outputs: RRP users can run ad hoc queries, create standard reports, and perform data analysis. Users can also schedule and run reports in batch mode and send the links for reports via email to another user. Users can save reports to a file location or in a personal folder in MS Excel, PDF, or CSV format. It is the user's responsibility to determine whether the report should be emailed to others following the IRM security and privacy guidelines and using IRS approved email tool. The following standard reports may be created: Systemic Verification Report; Systemic Verification Exception Report; Systemic Verification Reject Report; Systemic Verification Disposition Report; Sample of Returns Results Report; Potential OMM Lead Review Report; Frivolous Filer Model Results Report; Scheme Summary Report; Detailed Scheme Report; Detailed Cluster Report; Cluster Summary Report; Potential Returns to Re-sequence Report; Potential Identity Theft Non-Compliance Report; Income & Withholding Non Compliance Report; Collective Scores Report. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when no longer needed for legal, audit, or other operational purposes.
51	***Adoption Taxpayer Identification Number (ATIN).*** ATIN issues temporary tax identification numbers until a Social Security Number (SSN) can be obtained for a child in the process of being adopted. (A) Inputs: IRS Form W-7A completed by applicants. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Retire** to the Records Center beginning January 2 through March 31, following the year in which the forms were numbered and processed.

ITEM NO	DESCRIPTION OF RECORDS
	Destroy on, or after, January 16, 6 years after the end of the processing year. (B) System Data: The system collects and maintains all information required by the Form W-7A (Application for Taxpayer Identification Number for Pending U.S. Adoptions). This data is validated for correctness and accuracy against other IRS data files (ex. NAP) and various programming validation routines. (Job No. DAA-0058-2022-0002) **AUTHORIZED DISPOSITION** **Delete** 6 years after the processing year in which ATIN is issued. (C) Outputs: Outputs include management information reports, ad hoc queries, and data shared downstream with other IRS applications including, End of Day (EOD) Processing System, Integrated Data Retrieval System (IDRS), National Account Profile (NAP), Notice Delivery System (NDS), Notice Prints Processing (NPP) System, and Notice Conversion (NOTCON). (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Delete/Destroy** when superseded, obsolete, or when no longer needed.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 33

LEGISLATIVE AFFAIRS

This Schedule covers records created 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 coordinating 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.

This transmits revised text for Records Control Schedule (RCS) 33 for Legislative Affairs. 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. Changes to this RCS include superseded Item 6 for *Government Accountability Office (GAO) Records*.

General Records Schedules (GRS) authorities have been updated to reflect new National Archives and Records Administration (NARA) numbering scheme and retentions.

ITEM NO.	DESCRIPTION OF RECORDS
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	***Commissioner's/Congressional Correspondence.*** These records include correspondence from Congressional Members, White House and Department of the Treasury referrals to the Commissioner of Internal Revenue. (Job No. N1-58-97-6, Item 2) **AUTHORIZED DISPOSITION** **Destroy** when 10 years old.
3	***Congressional Affairs Program and Conference Records.*** These records include planning documents, logistical records, packets of handouts and related

	material of the Congressional Affairs Program (CAP) Conference. (Job No. N1-58-97-6, Item 3) **AUTHORIZED DISPOSITION** **Destroy** when no longer needed for planning purposes.
4	***Congressional Hearings and Statements Records.*** 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, invitational letters from the Committee and relating briefing books, transcripts and statements. (Job No. N1-58-97-6, Item 4) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the Congressional session. **Transfer** to NARA when 10 years old.
5	***Legislative Announcements.*** 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) **AUTHORIZED DISPOSITION** **Cut off** at the end of the Congressional session. **Destroy** 5 years after cutoff.
6	**Reserved.** **Note:** This Item previously covered *Government Accountability Office (GAO) Records* approved for disposal 20 years after case closure (Job No. N1-058-97-6, Item 6). These records are now covered under RCS 8, Item 104 ***Business Unit External Audit Support*** records for disposal 7 years after the end of the fiscal year in which last corrective action is closed or if no corrective actions are needed, 7 years after the end of fiscal year in which final report is issued (Job No. DAA-0058-2022-0003).
7	***Legislative Affairs Congressional Database.*** Database that documents all IRS contacts with members of Congress and Congressional staff. Includes the date of contact, reason for contact, and Congressional and IRS officials involved. (Job No. N1-58-97-6, Item 7) **AUTHORIZED DISPOSITION** **Destroy/Delete** at the end of the Congress. (P&I Change, 12/29/08)
8	***Legislative Proposals.*** Records include memoranda, proposals and reports written by Legislative Affairs staff, related to individual Title 26 Internal Revenue Code sections and non-IRC sections. (Job No. N1-58-97-6, Item 8) (1) Enacted Proposals. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** 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.** **Cut off** 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.** **Cut off** at the end of each Congressional Session. **Transfer** to NARA when 20 years old.
10	***Legislative Analysis, Tracking and Implementation Services (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. **A. Inputs:** The LATIS Application receives inputs manually from various sources. The Public Law and provisions are based on legislation and actions are generated by the various operating divisions within IRS. The primary sources of actions are from tax form changes, programming changes, and Chief Counsel guidance. **AUTHORIZED DISPOSITION** **N/A.** The official records of all inputs are appropriately scheduled under various items in Records Control Schedules 8 and 33. **B. System Data (Master Data Files):** Contents of the Public Law Module include, but are not limited to, the following: Public Law, Public Law Number, Law Title as well as the provisions applicable to the IRS and the specific actions needed to implement the legislation. (Job No. N1-58-09-50) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff. **C. Outputs:** Outputs from the Public Law Module include a variety of reports. Documentation generated from eTRAK-supported applications, including the Legislative Analysis, Tracking Implementation Services (LATIS) Applications, consist of reports on the current status of Servicewide actions and activities to implement the provisions and actions. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when obsolete or no longer needed.

	D. System Documentation: Includes eTRAK codebooks, records layout, user guide, and other related materials. (Job No. N1-58-09-50) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff.
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. **A. Inputs:** The Tax Gap initiatives are determined by Congress or Treasury. Milestones are determined by operating divisions within IRS. **AUTHORIZED DISPOSITION** **N/A.** The official records of all inputs are appropriately scheduled under various items in Records Control Schedules 8, 28, 29 and 33. **B. System Data (Master Data Files):** Contents of the Tax Gap Module include the initiatives and milestones needed to be taken to implement legislation that impacts the IRS Tax Gap, and current status of each milestone. LATIS maintains the list of milestones required of all organizations of the IRS. In this way, the milestones may be tracked from initiation to completion, while allowing for updates, follow-up, and notification or inquiry if items are not addressed timely or otherwise are at risk. (Job No. N1-58-09-54) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff. **C. Outputs:** Outputs from the Tax Gap Module include a variety of reports. Documentation generated from eTRAK-supported applications, including the Legislative Analysis, Tracking Implementation Services (LATIS) Applications, consist of reports on the current status of Servicewide actions and activities in reducing the tax gap. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when obsolete or no longer needed. **D. System Documentation:** Includes eTrak codebooks, records layout, user guide, and other related materials. (Job No. N1-58-09-54) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff.
12	***Legislative 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. **A. Inputs:** The Taxpayer Assistance Blueprint (TAB) receives inputs manually from various sources including correspondence, memoranda, email, reports and publications. **AUTHORIZED DISPOSITION** **N/A.** The official records of all inputs are appropriately scheduled under various items in Records Control Schedules 8, 9 and 33. **B. System Data (Master Data Files):** Contents of the Taxpayer Assistance Blueprint (TAB) Application include, but are not limited to, the following: Proposed Actions, Individual Action Plans, Milestones, Actions needed to be taken to implement legislation that impacts the IRS Taxpayer Assistance Blueprint, and current status of each action. LATIS maintains the list of actions required of all organizations of the IRS. In this way, the actions may be tracked from initiation to completion, while allowing for updates, follow-up, and notification or inquiry if items are not addressed timely or otherwise are at risk. (Job No N1-58-09-51) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at end of Taxpayer Assistance Blueprint Initiative. **Transfer** to NARA 10 years after cutoff. **C. Outputs:** Outputs from the Taxpayer Assistance Blueprint (TAB) include a variety of reports. Documentation generated from eTRAK-supported applications, including the Legislative Analysis, Tracking Implementation Services (LATIS) Applications, consist of weekly and/or biweekly reports of activities, status, trends, and statistics. Documentation also provides reports on the current status of Servicewide actions/activities in supporting taxpayer assistance. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) **AUTHORIZED DISPOSITION** **Destroy/Delete** when obsolete or no longer needed. **D. System Documentation:** Includes eTrak codebooks, records layout, user guide, and other related materials. (Job No N1-58-09-51) **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at end of Taxpayer Blueprint Initiative. **Transfer** to NARA 10 years after cutoff.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 34

COMMUNICATIONS AND LIAISON (C&L)

The records covered by this Schedule are principally created and/or maintained by the Communications and Liaison (C&L) organization, and specifically related to its responsibilities 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) assist Headquarters and field officials in relationships with local news media.

This transmits revised text for Records Control Schedule (RCS) 34. 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	***IRS News Releases* (1990 to Present)** sent to national or local media.(Job No.N1-58-97-3, Item 1) A. Record copy of all news releases issued by **Headquarters.** (1) News releases created through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this Schedule, transfer to NARA.**
	(2) Headquarters news releases created1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **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. B. Record copy of news releases issued by the **Field**. (1) Field news releases created through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this Schedule, transfer to NARA.** (2) Field news releases 1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year.

ITEM NO.	DESCRIPTION OF RECORDS
	Retire to Records Center in 5-year blocks when oldest record is 5 years old. **Transfer** 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. **AUTHORIZED DISPOSITION** **Destroy** immediately. D. All supporting documentation collected by Headquarters or the Field during the development of news releases. **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
2	***IRS Newsletters.*** 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 **Headquarters**. **AUTHORIZED DISPOSITION** **PERMANENT.** **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. B. Record copy of all newsletters issued by the **Field.** **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 5-year blocks when oldest record is 5 years old. **Transfer** to NARA in 5-year blocks when newest record is 10 years old. C. Records determined during archival processing to lack sufficient archival value towarrant Permanent. retention by NARA. **AUTHORIZED DISPOSITION** **Destroy** immediately.
3	***Fact Sheets* (1973-Present).** 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) A. Fact Sheets created through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this Schedule, transfer to NARA.** B. Fact Sheets created in 1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **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.

ITEM NO.	DESCRIPTION OF RECORDS
4	***Data Books* (Publication 55B)** (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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Transfer** to NARA one copy of Data Book upon issuance. B. Supporting documentation collected during the development of the Data Book. **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
5	***Speech Files* (1987-present).** 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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this Schedule, transfer to NARA.** (2) Speeches 1993 to present. (Job No. N1-58-96-4, Item 9A) **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. Record copy of speeches delivered by Field Officers. **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 newest record is 10 years old. 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.

ITEM NO.	DESCRIPTION OF RECORDS
	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. **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. (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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (b) Negatives 1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** 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

ITEM NO.	DESCRIPTION OF RECORDS
	conferences, eecutive 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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (b) Black-and-white negatives 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 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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (b) Color negatives 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 negative is 5 years old. (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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (b) Color negatives 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 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.

ITEM NO.	DESCRIPTION OF RECORDS
	(a) Slides and filmstrips through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (b) Slides and filmstrips 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 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. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (b) Slides and filmstrips 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 slide or filmstrip is 5 years old. E. Indexes, log books, and/or work orders for photo assignments that provide descriptive access to A, B, C, and/or D above. **AUTHORIZED DISPOSITION** **PERMANENT.** **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. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed.
7	***Audiovisual Records* (1993 to Present).** (Job No. N1-58-97-3, Item 7) 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. (1) Public Service Announcements created through1996 with related production files. **AUTHORIZED DISPOSITION** **PERMANENT.**

ITEM NO.	DESCRIPTION OF RECORDS
	Upon approval of this schedule, transfer to NARA. (2) Public Service Announcements created in 1997 and beyond with related production files. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA when 2 years old. B. Agency-sponsored video and audio cassettes intended for public distribution, includininstructional and taxpayer educational material. Records also include stock file footage and B-roll (background footage) of service center activities. (1) Cassettes created through 1996 with related production files. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (2) Cassettes created 1997 and beyond with related production files. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA when 2 years old C. Videotapes of sessions held by IRS officials at executive conferences or meetings. **AUTHORIZED DISPOSITION** **Destroy when 2 years old.**
8	***Training Videotapes* (1990 to present).** Videotaped training classes for IRS employees produced by the IRS TV studio. (Job No. N1-58-97-3, Item 8) A. Videotapes of training sessions relating to the implementation of tax administration policy and procedures. (1) Videotapes with related production file, if any, created through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (2) Videotapes with related production file, if any, created in 1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA when 2 years old. B. All other videotapes of administrative training classes. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed.
9	***External Publications* (1989 to Present).** 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)

ITEM NO.	DESCRIPTION OF RECORDS
	A. External publications issued by **Headquarters**. (1) External publications through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (2) External publications 1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 2-year blocks when the oldest record is 2 years old. **Transfer** to NARA in 4-year blocks when newest record is 4 years old. B. External publications issued by the Field. (1) External publications through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (2) External publications 1997 and beyond **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 5-year blocks when the oldest record is 5 years old. **Transfer** 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. **AUTHORIZED DISPOSITION** **Destroy** immediately. D. Background files consisting of production files, background information and clearance information. **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
10	***Internal Publications* (1993 to Present).** 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 **Headquarters-**issued publications. (1) Headquarters-issued internal publications through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (2) Headquarters-issued internal publications 1997 and beyond.

ITEM NO.	DESCRIPTION OF RECORDS
	AUTHORIZED DISPOSITION **PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 2-year blocks when the oldest record is 2 years old. **Transfer** to NARA in 4-year blocks when the newest record is 4 years old. B. Internal publications issued by the **Field.** (1) Internal publications issued by the Field through 1996. **AUTHORIZED DISPOSITION** **PERMANENT.** **Upon approval of this schedule, transfer to NARA.** (2) Internal publications issued by the Field 1997 and beyond. **AUTHORIZED DISPOSITION** **PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 5-year blocks when the oldest record is 5 years old. **Transfer** 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. **AUTHORIZED DISPOSITION** **Destroy** immediately. D. Background files consisting of production files, background information and clearainformation. **AUTHORIZED DISPOSITION** **Destroy** when 2 years old.
11	***Internal Communications System*.** 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. **AUTHORIZED DISPOSITION** **Delete** 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. **AUTHORIZED DISPOSITION** **Destroy** when no longer needed for administrative, legal, audit, or other operational purposes.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 35

IRS TAX ADMINISTRATIVE SYSTEMS – ELECTRONIC

This Records Control Schedule (RCS) is obsolete.

Electronic system records/data disposition instructions previously published under RCS 25 have been moved for publication in Document 12990, under RCS 32 for Electronic Tax Administration.

RCS 32 consolidated and/or replaced the publication of duplicate electronic system disposition authorities under RCS 32 for Electronic Tax Administration, and RCS 35 for Tax Administration-Systems (Electronic).

Therefore, see RCS 32 in this Document for electronic system disposition authorities previously published under RCS 35.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 36

IRS PERMANENT RECORDS INDEX

The IRS, working with the National Archives and Records Administration (NARA), has identified numerous permanent records series. These records document the policies and history of the IRS. This Schedule serves as an index (a cross-reference) to permanent series identified throughout Document 12990 for added awareness to custodial organizations that these records must be retained according to the authorized disposition for the eventual transfer to NARA. This Schedule will be updated as additional permanent records are identified and approved by NARA.

Please note that some of the records listed in this Schedule contain taxpayer information subject to the disclosure limitations of Section 6103 of the Internal Revenue Code. IRS staff must ensure these records are accessioned in sealed boxes and that accompanying documentation (i.e., the SF135, *Records Transmittal and Receipt* or SF258, *Agreement to Transfer Records to the National Archives of the United States*) clearly states disclosure and/or access restrictions per IRC section 6103.

RCS 36 is current as of May 2023.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/8, 6a	Commissioner's Office	***Calendars/Schedules*** (1993 to Present) of the Commissioner or Deputy Commissioner. (Job No. N1-58-96-4, Item 6a)	**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.
RCS/8, 7a	Commissioner's Office	***Reading Files*** (1993 to Present) Correspondence signed by Commissioner or Deputy Commissioner that contain taxpayer information. (Job No. N1-58-96-4, Item 7a)	**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.
RCS/8, 7b	Commissioner's Office	***Reading Files*** (1993 to Present) Correspondence signed by Commissioner or Deputy Commissioner that do not contain taxpayer information. (Job No. N1-58-96-4, Item 7b)	**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.
RCS/8,8a1	Commissioner's Office	***Subject Files*** (1993 to Present) maintained by the Commissioner or Deputy Commissioner that contain taxpayer information.	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center when 2 year old with

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
		(Job No. N1-58-96-4, Item 8a[1])	access restricted by 6103.
RCS/8,8a2	Commissioner's Office	***Subject Files*** (1993 to Present) maintained by the Commissioner or Deputy Commissioner that do not contain taxpayer information. (Job No. N1-58-96-4, Item 8a[2])	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center when 2 years old with access restricted by 6103. **Transfer** to NARA in 5 year blocks when 10 years old.
RCS/8,8b1	Commissioner's Office	***Subject Files*** (1993 to Present) maintained by the Staff of the Commissioner or Deputy Commissioner and the Office of Public Liaison that contain taxpayer information. (Job No. N1-58-96-4, Item 8b[1])	**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.
RCS/8,8b2	Commissioner's Office	***Subject Files*** (1993 to Present) maintained by the Staff of the Commissioner or Deputy Commissioner and the Office of Public Liaison that do not contain taxpayer information. (Job No. N1-58-96-4, Item 8b[(2])	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center when 2 year old **Transfer** to NARA in 5 year blocks when 10 years old.
RCS/8, 9a	Commissioner's Office	***Speech Files*** (1993 to Present) Copies of speeches delivered by the Commissioner or the Deputy Commissioner. (Job No. N1-58-96-4, Item 9a)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5 year blocks when 10 years old.
RCS/8, 11a	Commissioner's Office	***Executive Conferences and Meetings*** (1990 to Present). (Job No. N1-58-96-4, Item 1a)	**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.
RCS/8, 12	Commissioner's		**PERMANENT.**

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
	Office	***Presidential and Vice Presidential Tax Returns*** (1913 to Present). (Job No. N1-58-96-4, Item 13)	There are currently no transfer instructions for these returns.
RCS/8, 13	Commissioner's Office	***Special Project or Study Files*** (1996 to Present) (Job No. N1-58-96-4, Item 15).	**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.
RCS/8, 16A1	Commissioner's Office	***Quality Correspondence Files*** *(National Directors Correspondence and Office Official Files).* (Job No. N1-58-97-12, Item 2A1)	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5 year blocks when 20 years old.
RCS/8, 16A2	Commissioner's Office	***Quality Correspondence Files*** *(General Correspondence).* (Job No. N1-58-97-12, Item 2A2)	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5 year blocks when 20 years old.
RCS/8, 16B1	Commissioner's Office	***Quality Project Files*** *(Final Reports and Products).* (Job No. N1-58-97-12, Item 2B1)	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5 year blocks when 20 years old.
RCS/8, 21a	Office of Public Liaison	***Meetings With External Organizations*** *(IRS Advisory Council, IRSAC* and *Electronic Tax Administration Advisory Committee*, ETAAC)	**PERMANENT.** **See** GRS 6.2.
RCS/8, 21b	Office of Public Liaison	***Meetings With External Organizations*** *(Commissioner's Annual Meetings with External Liaison Groups,* 1993 to Present). (Job No. N1-58-96-4, Item 12b)	**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.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/8, 21c	Office of Public Liaison	***Meetings With External Organizations*** *(Quarterly Meetings with External Liaison Groups,* 1993 to Present). (Job No. N1-58-96-4, item 12c)	**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.
RCS/8, 26a	Office of Small Business Affairs	***Small Business Affairs Files*** (1994 to Present). (Job No. N1-58-96-4, Item 16a)	**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.
RCS/8, 46A1	PGLD	***Congressional Reports*** (*Report*). (Job No. N1-58-05-2)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5 year blocks when 10 years old.
RCS/8, 46B1	PGLD	***Congressional Reports*** (*Background Files).* (Job No. N1-58-05-2)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5 year blocks when 10 years old.
RCS/9, 9a	Taxpayer Advocate	***Administrative Management and Organization Records*** *(Policy and Program Records).*	**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.
RCS/9, 9b	Taxpayer Advocate	***Administrative Management and Organization Records*** *(Organizational History Records).*	**PERMANENT.** **Cut off** correspondence annually; and studies and case files upon completion of study or at appropriate phase.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
			Retire to Records Center 5 years after cutoff, or when no longer needed. **Transfer** to NARA 15 years after cutoff.
RCS/9, 10	Taxpayer Advocate	***Special Project or Study Files.***	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 15 years old.
RCS/9, 32a	Taxpayer Advocate	***Annual Report to Congress*** *(Final Report,* 1990 to Present). (Job No. N1-58-10-15, Item 3a)	**PERMANENT.** **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.
RCS/9, 36a	Taxpayer Advocate	***Speech Files, Testimonies and Public Appearances*** *(Record copy).* (Job No. N1-58-10-15, Item 6a)	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA 15 years after cutoff.
RCS/9, 37a1	Taxpayer Advocate	***Subject Files*** *(Files of National Taxpayer Advocate and Deputy National Taxpayer Advocate* - that contain taxpayer information). (Job No. N1-58-10-15, Item 7a1)	**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.
RCS/9, 37a2	Taxpayer Advocate	***Subject Files*** *(Files of National Taxpayer Advocate and Deputy National Taxpayer Advocate* - that do not contain taxpayer information). (Job No. N1-58-10-15, Item 7a2)	**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.
RCS/9, 68a	Taxpayer Advocate	***National and Area Advocacy Project Reports*** *(Record*	**PERMANENT.** **Cut off** at the end of the

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
		copy, 1982-Present)**.** (Job No. N1-58-10-15, Item 8a)	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.
RCS/10, 18	Appeals	***Art Appraisal Services Records.***	**PERMANENT.** **See** GRS 6.2.
RCS/13, 3	Chief Counsel	***Record Set in the Digest Section of the Chief Counsel's Library of Formal and Informal Opinions of the Chief Counsel.*** (See RCS 14, Item 24 *Digest Section Records*)	**PERMANENT.** Disposition pending NARA re-appraisal. Do not destroy. .
RCS/13, 4	Chief Counsel	***Record Set in the Digest Section of the Chief Counsel's Library of IRS rulings approved by the Chief Counsel and digest of these rulings.*** (See RCS 14, Item 24 *Digest Section Records*)	**PERMANENT.** Disposition pending NARA re-appraisal. Do not destroy.
RCS/13, 13	Chief Counsel	***Chief Counsel's Directive Manual (CCDM).*** (See RCS 14, Item 6 *CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Counsel-authored IRM sections*, Job No. DAA-0058-2012-0005-0005)	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA 15 years after cutoff.
RCS/14, 1	Chief Counsel	***Organization Program Records.*** (Job No. DAA-0058-2012-0005-0001)	**PERMANENT.** **Transfer** to NARA in 10 year blocks when 30 years old.
RCS/14, 6	Chief Counsel	***CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Counsel-authored IRM sections.*** (Job No. DAA-0058-2012-0005-0005)	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA 15 years after cutoff.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/14, 24	Chief Counsel	***Digest Section Records.***	**PERMANENT.** Disposition pending NARA re-appraisal. Do not destroy.
RCS/14, 63	Chief Counsel	***Legislation and Proposed Legislation.*** (Job No. DAA-0058-2012-0005-0024)	**PERMANENT.** **Cut off** files at the end of each Congressional Session. **Retire** to Records Center after 5 years. **Transfer** to NARA after 20 years.
RCS/16, 26	Chief Financial Officer (CFO)	***Top-Level and Business/Functional-Level Governance Board Policy Records.*** (Job No. DAA-0058-2023-0001-0001, pending NARA approval)	**PERMANENT.** **Cut off** at the end of the fiscal year. **Transfer** to NARA 15 years after cutoff or upon board decommissioning, whichever is sooner.
RCS/17, 4(1)	Information Technology	***GAO Reports.*** (Job No. N1-58-97-4, Item 4)	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 20 years old.
RCS/17, 8(2)	Information Technology	***Administrative Management and Organization Records.*** *(Organizational History Records).* (Job No. NC-58-75-1, Item 1[2])	**PERMANENT.** **Cut off** annually or on completion of study. **Retire** to Records Center after 5 years or when no longer needed. **Transfer** to NARA after 10 years.
RCS/17, 9(1)(A)	Information Technology	***Study Group or Task Force Files*** *(Record copy of final reports, briefing papers, publications, etc).* (Job No. N1-58-97-4, Item 9[1][A])	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 20 years old.
RCS/17, 10(1)(A)	Information Technology	***Committee, Meeting, and Conference Records*** *(Record copy of agenda, briefing papers, presentation materials, etc).* (Job No. N1-97-4, Item 10[1][A])	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 20 years old.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/17, 12(1)	Information Technology	***Reading Files*** *(Correspondence signed by the Chief Information Officer or Deputy Chief Information Officer).* (Job No. N1-58-97-4, Item 12[1])	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 2 years old. **Transfer** to NARA when 20 years old.
RCS/17, 20(1)A	Information Technology	***Tax Processing Systems and Administrative Systems Project Files*** *(Initiation phase documentation for Permanent. administrative systems).* (Job No. N1-58-97-4, Item 20[1][A])	**PERMANENT.** **Transfer** to NARA with system.
RCS/17, 20(2)A	Information Technology	***Tax Processing Systems and Administrative Systems Project Files*** *(Design/Development phase documentation for Permanent. administrative systems).* (Job No. N1-58-97-4, Item 20[2][A])	**PERMANENT.** **Transfer** to NARA with system.
RCS/17, 20(3)A	Information Technology	***Tax Processing Systems and Administrative Systems Project Files*** *(Implementation/Operation phase documentation for Permanent. administrative systems).* (Job No. N1-58-97-4, Item 20[3][A])	**PERMANENT.** **Transfer** to NARA with system.
RCS/18, 12	Enterprise Computing Center - Detroit	***Statistics of Income Historical Tape Files.*** (Job No. NN-173-170, Item 31)	**PERMANENT.** **Retain** record copy of all historical tape files. **Transfer** one copy, along with documentation to NARA upon notification by SOI Division.
RCS/18, 29	Enterprise Computing Center - Detroit	***File Definition or Data Dictionary.*** (Job No. N1-58-93-3, Item 29)	**PERMANENT.** **Retire** to Records Center when 10 years old. **Transfer** to NARA when 30 years old.
RCS/18, 36	Enterprise Computing Center		**PERMANENT.**

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
	- Detroit	***Final Perfected Master Files*** *(Total Survey File).* (Job No. N1-58-93-3, Item 36)	**Retire** to Records Center when 10 years old. **Transfer** to NARA when 30 years old.
RCS/20, 4A1a	Administration/ Organization Support Operation	***Directives*** *(Records available to public, 1995-Present, paper not converted to microfilm).* (Job No. N1-58-99-3)	**PERMANENT.** **Cut off** or close files at the end of the calendar year. **Transfer** to NARA 1 month after end of calendar year.
RCS/20, 4A1c	Administration/ Organization Support Operation	***Directives*** *(Records available to public, 1995-present, paper converted to CD-ROM).* (Job No. N1-58-99-3)	**PERMANENT.** **Cut off** or close files at the end of the calendar year. **Transfer** to NARA 1 month after end of calendar year.
RCS/20, 4A3a	Administration/ Organization Support Operation	***Directives*** *(Records available to public, 1918-1994, microfilm).* (Job No. N1-58-99-3)	**PERMANENT.** **Transfer** to NARA upon approval of Schedule.
RCS/20, 4A3b	Administration/ Organization Support Operation	***Directives*** *(Records available to public, 1995-present, microfilm).* (Job No. N1-58-99-3)	**PERMANENT.** **Transfer** to NARA upon approval of Schedule.
RCS/20, 4B1a	Administration/ Organization Support Operation	***Directives*** *(Records NOT available to public, 1995-Present, paper not converted to microfilm).* (Job No. N1-58-99-3)	**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.
RCS/20,4B1c	Administration/ Organization Support Operation	***Directives*** *(Records NOT available to public, 1995-present, paper converted to CD-ROM).* (Job No. N1-58-99-3)	**PERMANENT.** **Cut off** or close files at the end of the calendar year. **Retire** to Records Center within 6 months of calendar year. **Transfer** to NARA when 3 years old.
RCS/20,4B3a		***Directives*** *(Records NOT available to public, 1918-*	**PERMANENT.**

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
	Administration/ Organization Support Operation	*1994, microfilm).* (Job No. N1-58-99-3)	**Transfer** to NARA upon approval of this Schedule.
RCS/20, 4B3b	Administration/ Organization Support Operation	***Directives*** *(Records NOT available to public, 1995-present, microfilm).* (Job No. N1-58-99-3)	**PERMANENT.** **Transfer** to NARA upon approval of this Schedule.
RCS/21, 1A	Strategic Planning Division	***Strategic Planning Documentation.*** (Job No. N1-58-96-1, Item 1A)	**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.
RCS/21, 4A1b	Strategic Planning Division	***Organizational History Files*** (microfilm records). (Job No. N1-58-96-1, Item 4)	**PERMANENT.** **Cut off** at the end of the fiscal year. **Transfer** to NARA, after verification of the microfilm, at the end of the fiscal year.
RCS/21, 4A2	Strategic Planning Division	***Organization History Files*** (Not microfilm: paper records). (Job No. N1-58-96-1, Item 4)	**PERMANENT.** **Cut off** at the end of the fiscal year. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 15 years old.
RCS/21, 5	Strategic Planning Division	***Instructions for Data Base Development Other than TCMP.*** (Job No. N1-58-89-4, Item 10)	**PERMANENT.** **Retire** to Records Center 1 year after project completion **Retire** to Records Center 1 year after project completion. **Transfer** to NARA 15 years after project completion.
RCS/21, 6	Strategic Planning Division	***Completed Project Tape Files Other than TCMP*** (Machine Readable Records) (Job No. N1-58-89-4, Item 11)	**PERMANENT.** **Retire** to Records Center 1 year after project completion **Transfer** to NARA when 5 years old.
RCS/21, 7	Strategic Planning		**PERMANENT.**

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
	Division	***Documentation on Requirements and/or Specifications*** for **Development of Workload Selection System Data Base File.** (Job No. N1-58-89-4, Item 12)	**Retire** to Records Center 1 year after project completion. **Transfer** to NARA 15 years after project completion.
RCS/21, 16A3	Strategic Planning Division	***Special One-Time Studies - Alternative Strategies for Tax Administration (ASTA) and Deferred Adverse Tax Consequences (DACTC)*** *(Final Reports).* (Job No. N1-58-89-4, Item 62A3)	**PERMANENT. Transfer** to NARA in 5 year blocks when 5 years old.
RCS/21,16B1	Strategic Planning Division	***Special One-Time Studies - Taxpayer Attitude Surveys*** *(Survey micro data in machine-readable form).* (Job No. N1-58-89-4, Item 62B1)	**PERMANENT. Transfer** each data set to NARA 3 years after completion of the survey.
RCS/21,16B2	Strategic Planning Division	***Special One-Time Studies – Taxpayer Attitude Surveys*** *(Documentation describing the data elements, codes and other information relating to each data set).* (Job No. N1-58-89-4,Item 62B2)	**PERMANENT. Transfer** with corresponding data set.
RCS/21, 16B4	Strategic Planning Division	***Special One-Time Studies-*** **Taxpayer Attitude Surveys** *(Final Reports).* (Job No. N1-58-89-4, Item 62B4)	**PERMANENT. Transfer** to NARA 3 years after completion of the survey.
RCS/22, 1(1)	Tax Administration - Compliance	***Administrative Management and Organization Records*** *(Policy, Practice and Program records)***.** (Job No. N1-58-11-15, Item 1)	**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. **Transfer** to NARA 10 years after cutoff.
RCS/22, 1(2)	Tax Administration - Compliance	***Administrative Management and Organization Records*** *(History records)***.** (Job No. N1-	**PERMANENT. Cut off** annually or upon completion of study.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
		58-11-15, Item 2)	**Retire** to Records Center 5 years after cutoff or when no longer needed. **Transfer** to NARA 10 years after cutoff.
RCS/22, 12A(1)	Tax Administration - Compliance	***Forms Development Case Files*** *(Record copy of IRS Tax Forms and related instructions). (Job No. N1-58-12-4, Item 12A1)*	**PERMANENT.** **Transfer** to NARA when 25 years old.
RCS/22, 12A(2)(a)	Tax Administration - Compliance	***Forms Development Case Files*** *(Background files for Form 1040 series, Form 1120 series, and W series). (Job No. N1-58-12-4, Item 12A2a)*	**PERMANENT.** **Cut off** at the end of the tax year. **Transfer** to offsite storage when 5 years old. **Transfer** to NARA when 15 years old.
RCS/22, 16(1)	Tax Administration - Compliance	***Calendars and Schedules (1990 to Present).*** These records document the daily activities of the Deputy Commissioner, Services and Enforcement. (N1-58-98-1, Item 2)	**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.
RCS/22, 17(1)	Tax Administration - Compliance	***Reading Files*** that pertain to the Deputy Commissioner, Services and Enforcement organization and management of operations. (N1-58-98-1, Item 7)	**PERMANENT.** **Cut off** annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 10 years old.
RCS/22, 18(1)	Tax Administration - Compliance	***Subject Files (1990 to Present).*** Subject files on program and policy issues. (N1-58-98-1, Item 9)	**PERMANENT.** **Cut off** files annually. **Retire** to Records Center 5 years after cutoff. **Transfer** to NARA in 5-year blocks when most recent record is 10 years old.
RCS/24, 95(5)	TE/GE	***AnnualEmployer's Return for Employee's Pension or Profit-Sharing Plans.*** Master File (structured database with IR 5500-EZ information). (Job No. N1-58-08-13)	**PERMANENT.** DOL will transfer a copy of the structured database in accordance to 36 CFR 1228.270. After initial transfer of

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
			database to NARA, transfer a copy of the database annually to NARA 1 year after the beginning of each processing year (July 1).
RCS/25,1A	SOI	***General Administration and Management Files*** *(SOI Program Correspondence and Management Files).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA in 5-year blocks when newest publications are 15 years old and oldest publications are 20 years old.
RCS/25, 3B	SOI	***Unpublished Source Books*** *(Paper records that cannot be microfilmed).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Transfer** to NARA in 2024 in one block when newest records are 25 years old.
RCS/25, 3C	SOI	***Unpublished Source Books*** *(Microfilm).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Transfer** to NARA in 2024 in one block when newest records are 25 years old.
RCS/25, 4A	SOI	***Tabulations*** *(Unpublished Tabulations).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.
RCS/25, 6A1	SOI	***Statistics of Income Study Files*** *(Unpublished Studies, Study Files).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.
RCS/25, 6A2	SOI	***Statistics of Income Study Files*** *(Unpublished Studies, Documentation).* (Job No. DAA-0058-2017-0019)	**PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
			and oldest records are 20 years old.
RCS/25, 6B1	SOI	***Statistics of Income Study Files*** *(Public-Use Studies, Study Files).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.
RCS/25, 6B2	SOI	***Statistics of Income Study Files*** *(Public-Use Studies, Documentation).* (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.
RCS/25, 8	SOI	***SOI Bulletins and Other Paper Publications.*** (Job No. DAA-0058-2017-0019, pending NARA approval)	**PERMANENT.** **Cut off** at end of calendar year. **Transfer** to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.
RCS/26, 1	Tax Administration -LB&I	***General Administration and Management Files.*** (Job No. N1-58-88-5, Item 1)	**PERMANENT.** **Cut off** files annually. **Transfer** to NARA when 30 years old.
RCS/26, 2	Tax Administration -LB&I	***Office of the Commissioner (LB&I) Policy Files***. (Job No. N1-58-88-5, Item 2)	**PERMANENT.** **Cut off** files annually. **Transfer** to NARA when 30 years old.
RCS/26, 4	Tax Administration -LB&I	***Legislation and Regulation Records.*** (Job No. N1-58-88-5, Item 4)	**PERMANENT.** **Cut off** files annually. **Transfer** to NARA when 30 years old.
RCS/26, 18	Tax Administration -LB&I	***Records of Industry-wide Programs with Other Governments.*** (Job No. N1-58-88-5, Item 19)	**PERMANENT.** **Cut off** files annually. **Retire** to Records Center when 5 years old. **Transfer to** NARA in 5-year blocks when 15 years old.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/26, 20	Tax Administration -LB&I	***International Organization Files.*** (Job No. N1-58-88-5, Item 21)	**PERMANENT.** **Cut off** files annually. **Transfer** to NARA in 5-year blocks when 30 years old.
RCS/26, 29	Tax Administration -LB&I	***Project Completion Reports*** for Tax Administration Assistance Projects (TAAS). (Job No. N1-58-88-5, Item 31)	**PERMANENT.** **Cut off** files annually. **Transfer** to NARA 25 years after completion of the project.
RCS/26, 33	Tax Administration -LB&I	***Inter-American Center of Tax Administrators (CIAT) Files*** (Job No. N1-58-88-5, Item 35)	**PERMANENT.** **Cut off** files annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
RCS/26, 34	Tax Administration -LB&I	***Inter-American Center of Tax Administrators (CIAT) General Correspondence.*** (Job No. N1-58-88-5, Item 36)	**PERMANENT.** **Cut off** files annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
RCS/26, 35	Tax Administration -LB&I	***Inter-American Center of Tax Administrators (CIAT) Briefing Books.*** (Job No. N1-58-88-5, Item 37)	**PERMANENT.** **Cut off** files annually. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
RCS/27, 3	Compliance Research	***Survey Scope and Objectives.*** (Job No. NC1-58-85-2, Item 2).	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
RCS/27, 4	Compliance Research	***NRP Study Prospectus.*** (Job No. N1-58-05-7, Item 2).	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
RCS/27, 5	Compliance Research	***Final Sample Design.*** (Job No. N1-58-05-7, Item 3)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 30 years old (with *Study File* in RCS 27, Item 9).

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/27, 6	Compliance Research	***Data Maps and Data Dictionaries.*** (Job No. N1-58-05-7, Item 5)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 30 years old (with *Study File* in RCS 27, Item 9).
RCS/27, 7	Compliance Research	***Sample Selection Requirements.*** (Job No. N1-58-05-7, Item 4)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA in 5-year blocks when 30 years old (with *Study File* in RCS 27, Item 9).
RCS/27, 8	Compliance Research	***Project Planning.*** (Job No. NC1-58-89-4, Item 8)	**PERMANENT.** **Retire** to Records Center when 5 years old. **Transfer** to NARA when 30 years old.
RCS/27, 9	Compliance Research	***Final Perfected Master Files*** *(Study File).* (Job No. N1-58-05-7, Item 6)	**PERMANENT.** **Electronic:** House in the DCC **Transfer** to NARA in 5-year blocks when 30 years old.
RCS/33, 1	Legislative Affairs	***Subject Files.*** (Job No. N1-58-97-6, Item 1)	**PERMANENT.** **Transfer** to NARA when 10 years old.
RCS/33, 4	Legislative Affairs	***Congressional Hearings and Statements.*** (Job No. N1-58-97-6, Item 4)	**PERMANENT.** **Cut off** at the end of the Congressional session. **Transfer** to NARA when 10 years old.
RCS/33, 8(1)	Legislative Affairs	***Legislative Proposals*** for enacted proposals. (Job No. N1-58-97-6, Item 8[1])	**PERMANENT.** **Cut off** at the end of the Congressional session. **Retire** to Records Center when 5 years old. **Transfer** to NARA when 20 years old.
RCS/33, 8(2)	Legislative Affairs	***Legislative Proposals*** that are not enacted. (Job No. N1-58-97-6, Item 8[2])	**PERMANENT.** **Cut off** files at the end of each Congressional session.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
			Retire to Records Center when 10 years old. **Transfer** to NARA when 20 years old.
RCS/33, 9	Legislative Affairs	***Public Laws.*** (Job No. N1-58-97-6, Item 9)	**PERMANENT.** **Cut off** at the end of the Congressional Session. **Transfer** to NARA when 20 years old.
RCS/33, 10B	Legislative Affairs	***Legislative Affairs, Tracking and Implementation Services (LATIS) Legislative Implementation Tracking (UTS) Application*** System Data/Master Data Files. (Job No. N1-58-09-50)	**PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff.
RCS/33, 10D	Legislative Affairs	***Legislative Affairs, Tracking and Implementation Services (LATIS) Legislative Implementation Tracking (UTS) Application*** System Documentation. (Job No. N1-58-09-50)	**PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff.
RCS/33, 11B	Legislative Affairs	***Legislative Analysis, Tracking and Implementation Services Tax Gap*** System Data/Master Data Files. (Job No. N1-58-09-54)	**PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff.
RCS/33, 11D	Legislative Affairs	***Legislative Analysis, Tracking and Implementation Services Tax Gap*** System Documentation. (Job No. N1-58-09-54)	**PERMANENT.** **Cut off** at end of Legislative Session. **Transfer** to NARA 10 years after cutoff.
RCS/33, 12B	Legislative Affairs	***Legislative Analysis, Tracking and Implementation Services Taxpayer Assistance Blueprint Application*** System Data/Master Data Files. (Job No. N1-58-09-51)	**PERMANENT.** **Cut off** at end of Taxpayer Assistance Blueprint Initiative. **Transfer** to NARA 10 years after cutoff.
RCS/33, 12D	Legislative Affairs	***Legislative Analysis, Tracking and Implementation Services Taxpayer Assistance Blueprint Application*** System	**PERMANENT.** **Cut off** at end of Taxpayer Assistance Blueprint Initiative. **Transfer** to NARA 10 years after cutoff.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
		Documentation. (Job No. N1-58-09-51)	
RCS/34, 1A1	C&L	***IRS News Releases*** issued by Headquarters created through 1996. (Job No. N1-58-97-3, Item 1A1)	**PERMANENT.** **Upon approval** of this schedule, transfer to NARA.
RCS/34, 1A2	C&L	***IRS News Releases*** issued by Headquarters created 1997 and beyond. (Job No. N1-58-97-3, Item 1A2)	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** in 2-year blocks to Records Center when the oldest record is 2 years old. **Transfer** to NARA in 4 years blocks when the newest record is 4 years old.
RCS/34, 1B1	C&L	***IRS News Releases*** issued by the Field through 1996. (Job No. N1-58-97-3, Item 1B1)	**PERMANENT.** **Upon approval** of this schedule, transfer to NARA.
RCS/34, 1B2	C&L	***IRS Newsletters*** issued by Field through 1997 and beyond. (Job No. N1-58-97-3, Item 1B2)	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** in 5-year blocks to Records Center when the oldest record is 5 years old. **Transfer** to NARA in 5-year blocks when the newest record is 10 years old.
RCS/34, 2A.	C&L	***IRS Newsletters*** issued by the Field. (Job No. N1-58-97-3, Item 2A)	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** in 2-year blocks to Records Center when the oldest record is 2 years old. **Transfer** to NARA in 4-year blocks when the newest record is 4 years old.
RCS/34, 2B.	C&L	***IRS Newsletters*** issued by the Field. (Job No. N1-58-97-3, Item 2B)	**PERMANENT.** **Cut off** at the end of the calendar year.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
			Retire in 5-year blocks to Records Center when the oldest record is 5 years old. **Transfer** to NARA in 5-year blocks when the newest record is 10 years old.
RCS/34, 3A	C&L	***Fact Sheets*** created through 1996. (Job No. N1-58-97-3, Item 3A)	**PERMANENT. Upon approval** of this schedule, transfer to NARA.
RCS/34, 3B	C&L	***Fact Sheets*** created in 1997 and beyond. (Job No. N1-58-97-3, Item 3B)	**PERMANENT. Cut off** at the end of calendar year. **Retire** to Record 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.
RCS/34, 4A	C&L	***Data Book*** - Record Copy (Job No. N1-58-97-3, Item 4A)	**PERMANENT. Transfer** one copy to NARA upon issuance.
RCS/34, 5A1	C&L	***Speech Files*** - Record copy of speeches delivered by the Commissioner, Deputy Commissioner, 1987-1992 (Job No. N1-58-97-3, Item 5A1)	**PERMANENT. Upon approval** of this schedule, transfer to NARA
RCS/34, 5A2	C&L	***Speech Files*** - Record copy of speeches delivered by the Commissioner, Deputy Commissioner, 1993 - Present. (Job No. N1-58-96-4, Item 9A)	**PERMANENT. Cut off** at the end of calendar year. **Retire** to Record Center when 5 years old. **Transfer** to NARA in 5 year blocks when 10 years old.
RCS/34, 5B	C&L	***Speech Files*** - Record copy of speeches delivered by the Regional Commissioners, District Directors or Service Center Directors, 1987-	**PERMANENT. Cut off** at the end of calendar year. **Retire** to Record Center when 5 years old.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
		Present. (Job No. N1-58-97-3, Item 5B)	**Transfer** to NARA in 5 year blocks when 10 years old.
RCS/34, 6 A(1)(a)&(b)	C&L	***Still Pictures (Prints)*** of Senior IRS officials including, but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners, District Directors, and Service Center Directors. (Job No. N1-58-97-3, Items 6A[1][a]&[b])	**PERMANENT.** **Transfer** to NARA in 5-year blocks when oldest print is 5 years old.
RCS/34, 6A(2)(a)&(b)	C&L	***Still Pictures (Prints)*** of Important IRS events and functions that document the mission of the agency. (Job No. N1-58-97-3, Items 6A[2][a]&[b])	**PERMANENT.** **Transfer** to NARA in 5-year blocks when oldest print is 5 years old.
RCS/34, 6B(1)(a)&(b)	C&L	***Black and White Negatives*** - Senior IRS officials, including but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners, District Directors, and Service Center Directors. (Job No. N1-58-97-3, Items 6B[1][a]&[b])	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA in 5-year blocks when the oldest negative is 5 years old.
RCS/34, 6B(2)(a)&(b)	C&L	***Black and White Negatives*** of important IRS events and functions that document the mission of the agency. (Job No. N1-58-97-3, Items 6B[2]&[a]&[b])	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA in 5-year blocks when the oldest negative is 5 years old.
RCS/34, 6C(1)(a)&(b)	C&L	***Color Negatives*** - Portraits of senior IRS officials, including, but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners, District Directors and Service Center Directors. (Job No. N1-58-97-3, Items 6C[1][a]&[b])	**PERMANENT.** **Transfer** to NARA in 5-year blocks when the oldest negative is 5 years old.
RCS/34,	C&L		**PERMANENT.**

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
6C(2)(a)&(b)		***Color Negatives*** - Portraits of Important IRS events officials, including, but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners, District Directors and Service Center Directors. (Job No. N1-58-97-3, Items 6C[2][a]&[b])	**Transfer** to NARA in 5-year blocks when the oldest negative is 5 years old.
RCS/34, 6D(1)(a)&(b)	C&L	***Slides and Filmstrips*** - Senior IRS officials, including but not limited to, the Commissioner, Deputy Commissioner, Chief Counsel, Assistant Commissioners, Regional Commissioners, District Directors and Service Center Directors. (Job No. N1-58-97-3, Items 6D[1][a]&[b])	**PERMANENT.** **Transfer** to NARA in 5-year blocks when the oldest negative is 5 years old.
RCS/34, 6D(2)(a)&(b)	C&L	***Slides and Filmstrips and accompanying audio recordings and/or scripts*** of important IRS events and functions that document the mission of the agency. (Job No. N1-58-97-3, Items 6D[2][a]&[b])	**PERMANENT.** **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.
RCS/34, 6E	C&L	***Indexes, log books, and/or work orders for photo assignments*** that provide descriptive access to A, B, C, and/or D above. (Job No. N1-58-97-3, Item 6E)	**PERMANENT.** **Transfer** documentation with corresponding images listed in A, B, C, and/or D above.
RCS/34, 7A(1)(2)	C&L	***Audiovisual Records*** – Agency sponsored television and radio public service announcements and production files. (Job No. N1-58-97-3, Items 7A [1] [2])	**PERMANENT.** **Transfer** to NARA when 2 years old.
RCS/34, 7B(1)(2)	C&L	***Audiovisual Records*** – Agency sponsored video and audio cassettes intended for public distribution, including instructional and taxpayer educational material. (Job No. N1-58-97-3, Items 7B[1][2])	**PERMANENT.** **Transfer** to NARA when 2 years old.

RCS/ Item No.	Custodial Organization	Records Description	Authorized Disposition
RCS/34, 8A(1)(2)	C&L	***Training Videotapes*** -Relating to the implementation of tax administration policy and procedures. (Job No. N1-58-97-3, Items 8A [1] [2])	**PERMANENT.** **Cut off** at the end of the calendar year. **Transfer** to NARA when 2 years old.
RCS/34, 9A(1)(2)	C&L	***External Publications Issued by Headquarters*** - Brochures, book marks, pamphlets containing information available to the general public on important and/or new tax information. (Job No. N1-58-97-3, Items 9A [1] [2])	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 2-year blocks when the oldest record is 2 years old. **Transfer to** NARA in 4-year blocks when newest record is 4 years old.
RCS/34, 9B (1) (2).	C&L	***External Publications Issued by the Field.*** (Job No. N1-58-97-3, Items 9B [1] [2])	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Centers in 5-year blocks when the oldest record is 5 years old. **Transfer** to NARA in 5-year blocks when newest record is 10 years old.
RCS/34, 10A (1) (2).	C&L	***Internal Publications Issued by Headquarters*** - 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, Items 10A [1] [2])	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 2-year blocks when the oldest record is 2 years old. **Transfer** to NARA in 4-year blocks when the newest record is 4 years old.
RCS/34, 10B (1) (2).	C&L	***Internal Publications Issued by the Field.*** (Job No. N1-58-97-3, Items 10B [1] [2]).	**PERMANENT.** **Cut off** at the end of the calendar year. **Retire** to Records Center in 5-year blocks when the oldest record is 5 years old. **Transfer** to NARA in 5-year blocks when newest record is 10 years old.

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 37

ECONOMIC STABILIZATION PROGRAM

Records Control Schedule (RCS) 37 is obsolete.

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.

IRS discontinued this program in December 1974.

All temporary records should have already been destroyed; all permanent records should have been transferred to the National Archives and Records Administration (NARA).