

National Archives and Records Administration  
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2022-0004

Status: APPROVED  
Date Approved: 03/05/2024

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## General Information

Agency or Establishment	Internal Revenue Service
Record/Scheduling Group	0058 - Records of the Internal Revenue Service
Records Schedule Applies To	Agency Subdivision
Major Subdivision	Tax Exempt/Government Entities (TE/GE)
Schedule Subject	Modified Employee Plans (EP)/Exempt Organization (EO) Determination System (MEDS) Data
Additional Schedule Information	<p>The Modified Employee Plan / Exempt Organization Determination System (MEDS) maintains 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, as well as reporting functions.</p> <p>TE/GE uses data maintained in (MEDS) to determine if potential tax-exempt entities submitting applications to Exempt Organizations (EO) and Employee Plans (EP) meet the law requirements of the Internal Revenue Code.</p> <p>MEDS also transmits status information to the Employee Plans-Exempt Organization Determination System (EDS), a secondary system that currently interfaces with EP/EO Applications Control System (EACS), then to the Integrated Data Retrieval System (IDRS).</p> <p>The only cases that are not disclosable under 6104 or 6110 are (EO) FTEs, withdrawals, and rejected F1023-EZs. FTEs and withdrawals should be retained for future case processing as this information is referred to if an organization submits a new application, for potential development of activities where an organization withdrew or stopped responding to avoid a denial of exemption.</p>

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EO information made publicly available under Section 6104 is considered to be a “matter of public record” [Treasury Reg. § 1.6104(b)-1(a)]. Although the code and regulations are silent on the time-period for inspection, they could be interpreted (as IRS does) as requiring ongoing and continuous inspection (and supports “indefinite retentions” in this Schedule). In addition to these materials being a “matter of public record,” the regulations also make clear that the availability for inspection prior to 1970 shall be pursuant to the provisions in effect at that time. See Treasury Reg. § 1.6104(b)-1(d)(3) (“returns filed before January 1, 1970, shall be available for public inspection only pursuant to the provisions of section 6104 in effect for such years. The information furnished on all returns filed after December 31, 1969, pursuant to the requirements of section 6033, 6034, or 6058, shall be available for public inspection in accordance with the provisions of section 6104.”). Thus, IRS/NARA stakeholders (including Counsel, during a call on June 6, 2022) agreed to a long term 200-year retention.

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Is There a Classified Version of This Schedule?

No

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Is consultation and coordination with Tribal Governments required?

No- The records covered by this schedule do not implicate Tribal interests

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## Item Count

Total number of disposition items: 2

Number of Temporary disposition items: 2

Number of Permanent disposition items: 0

Number of Items with Disposition Not Approved: 0

Number of Inactive disposition items: 0

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Outline of Records Schedule Items for DAA-0058-2022-0004

<b>Item #</b>	<b>Title</b>	<b>Disposition</b>
0001	EP : EO Case Data. : Employee Plans (EP)	Temporary
0002	EP : EO Case Data. : Exempt Organizations (EO)	Temporary

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Records Schedule Items

<b>Group Title</b>	EP : EO Case Data.
<b>Group Description</b>	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.
DAA-0058-2022-0004-0001	<b>STATUS: Active</b>
<b>ITEM GENERAL INFORMATION</b>	
Item Title	Employee Plans (EP)
Item Description	Employee plans include retirement plans and related trusts; individual retirement accounts (IRAs); plan participants and beneficiaries; and retirement plan sponsors. Records include application forms and associated case file paperwork collected to help prepare the required employee plans letters. EP does not have denials or failures to establish (FTEs). EP allows withdraws and closes cases as adverse when it is determined a plan is not qualified (and processes/saves same as an approved case).
Is this item media neutral?	Yes
Is this item a Big Bucket?	No
<b>MANUAL CITATION</b>	
Agency Code	Document 12990
Manual Title	IRS Records Control Schedules, RCS 24 for Tax Administration-Tax Exempt and Government Entities
<b>SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS</b>	
Does this item supersede existing disposition authorities?	No
Is this item a deviation from the GRS?	No
<b>DISPOSITION INSTRUCTION</b>	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off on case closing date.
Retention Period	Destroy 10 year(s) after cutoff.



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Signatory Information

<b>Action</b>	<b>User</b>	<b>Date</b>
Accept	Data Migration	09/20/2022
Approve	Colleen Shogan	03/05/2024