

REQUEST FOR RECORDS DISPOSITION AUTHORITY		LEAVE BLANK (NARA use only)	
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER <i>NI-056-08-2</i>	
1 FROM (Agency or establishment) Department of Treasury		Date Received <i>1/15/08</i>	
2 MAJOR SUB DIVISION Treasury Inspector General for Tax Administration (TIGTA)		NOTIFICATION TO AGENCY	
3 MINOR SUB DIVISION Office of Investigation		In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments is approved except for items that may be marked "disposition not approved or "withdrawn" in column 10	
4 NAME OF PERSON WITH WHOM TO CONFER Roy Draper, Record Management Officer	5 TELEPHONE 202-927-7476	DATE <i>6/12/08</i>	ARCHIVIST OF THE UNITED STATES <i>Althea Warrick</i>
<p>6 AGENCY CERTIFICATION</p> <p>I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>3</u> page(s) are not needed now for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,</p> <p><input checked="" type="checkbox"/> is not required <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.</p>			
DATE <i>12/29/07</i>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Vernica Manio</i>		TITLE <i>Director Info Serv. Division</i>
7 ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>Treasury Inspector General for Tax Administration (TIGTA)</p> <p>The Treasury Inspector General for Tax Administration was established in January 1999 in accordance with the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) to provide independent oversight of Internal Revenue Service (IRS) activities. TIGTA's focus is entirely on tax administration issues. TIGTA conducts and supervises independent and objective audits and investigations relating to IRS programs and operations. TIGTA informs the Secretary of Treasury and the Congress of problems and the progress made in resolving them.</p> <p>This SF115 is being submitted for the new revision and deleted item numbers being replaced. <i>This is a media neutral schedule.</i></p> <p><i>Changes per conversation with TIGTA - see email of 3/10 RLF</i></p>		

AD 6/17/08 Copies sent to Agency, NWMD, NWME, NWMW, NR, NWCT

1. **Complaint Files:** Correspondences, preliminary investigations, and memoranda of telephone conversations pertaining to complaints received by TIGTA and retained at the Divisional level in the field. Contains information of allegations which are of an investigative nature that may or may not result in the establishment of a formal investigative case file. This includes those files categorize as miscellaneous information files (MIF) from the former IRS Inspection Service.

Disposition: Temporary: Cutoff at the end of the fiscal year in which the file is closed. Maintain on site, destroyed when 2 years old.

[NEW]

2. **Investigative Case Files:** Developed during investigations of criminal, civil or administrative matters involving fraud, abuse, and irregularities or violation of laws, rules and regulations under the authority of the Treasury Inspector General for Tax Administration. These may include, but are not limited to, official reports of investigations, polygraph reports, case initiations, case closings, agents' notes, sworn statements, affidavits, subpoenas, requests for authorization to use electronic equipment for consensual monitoring, consensual monitoring reports, significant incident reports, supplemental reports on closed cases, evidence to include pictures, fingerprints, and any other case related documents or information developed during the investigation of a particular case. Files may also include audio and videocassette tapes. [Supersedes N1-056-01-05 Item 10]

Disposition: Temporary. Cutoff after the final, legal or administrative action. Maintain on site. Transfer to Washington National Records Center (WNRC) 2 years after cutoff date. Destroy 30 years after cutoff date.

3. **~~Sensitive Case Files~~ Sensitive + Significant Investigative Case Files:** Cases dealing with the Commissioner of the IRS, Deputy Commissioners, Presidential Appointees or other equivalent executive offices of the President within the IRS. Case files attracting significant national attention or congressional interest and case files that substantially change agency policies and procedures. Formerly Sub N1-56-01-5 Item 10 (1)

see email of
3/15 - changes -
RLF

Disposition: Permanent. Cutoff after the final, legal or administration action. Transfer to the WNRC 5 years after cutoff date. Transfer to National Archives and Records Administration (NARA) 15 years after cutoff.

~~[NEW]~~

4. **Congressional Correspondence Files:** Responses to Congress concerning on-going or proposed investigations. Correspondence to the Commissioner from members of Congress and replies to Congress or Congressional constituents and supporting documents. Copies of incoming and outgoing correspondence with members of Congress or the public through members of Congress.

Disposition: Temporary: Maintain on site. Cutoff at end of the fiscal year in which the file is closed. Destroy 5 years after cutoff date.

[NEW]

5. **Confidential Informant Files:** Documents related to informants used in the conduct of investigations. Included are informant data cards, agent activity summaries, cross index cards and related documents. Consists of identifying information regarding confidential informants and confidential sources.

Disposition: Temporary: Cutoff files at end of fiscal year. Maintain on site. Destroy 30 years after cutoff date.

- [NEW]
6. **Evidence Ledger and Custody Files**: Documents showing the description, receipt, and disposition of physical property held as evidence for use in investigative proceeding. Included are vouchers, statements of destruction, ledgers and related information.

Disposition: Temporary. Cut off after the last piece of evidence in the ledger is disposed of. Maintain on site. Destroy 30 years after cut off date.

[NEW]

7. **Forensic Science Lab Records**: Records may include but are not limited to the following chain of custody records, administrative documents, technical records, secondary evidence, and laboratory findings.

Disposition: Temporary. Cutoff after the final, legal or administrative action within the Laboratory. Maintain on site. Destroy 30 years after cut off date.

[NEW]

8. **Under Cover Investigative Files**: Undercover (UC) record files including UC Cadre files and equipment inventory files.

Disposition: Temporary. Cutoff files at end of fiscal year. Maintain on site. Destroy 30 years after cutoff date.

[NEW]

9. **Officer Safety Files**: Documents and training records on defensive tactics, shooting skills and use of force that demonstrate an individual meets the criteria to carry a firearm and contains related training certification records.

Disposition: Temporary. Cutoff files on the separation/retirement of an individual. Destroy 3 years after cutoff date.

[NEW]

10. **Data Extracts Files**: Data extracts from various databases maintained by the Internal Revenue Service consisting of records collected in performance of its tax administration responsibilities as well as records maintained by other governmental agencies, entities, and public record sources. This system also contains information obtained via TIGTA's program of computer matches.

Disposition: Temporary.

a) Maintain on site. Cutoff at the end of the fiscal year. Destroy immediately if extract results in no findings.

b) If extract is reusable destroy when no longer needed or determined that no findings can be made. If extract resulted in findings destroy after 20 years.

~~Paper disposition: Defer to complaints and investigation case files - items 1 and 2 + 3~~
above. *Instruction*

[NEW]

Electronic Records

11. Automated Investigative Case Tracking System (Performance and Results Information System (PARIS))

- **Unit:** TIGTA Office of Investigations' (OI) mission is to protect Treasury's ability to collect tax revenue. TIGTA OI enforces criminal violations of the Internal Revenue Code and other federal criminal statutes related to tax administration, thereby ensuring the integrity of tax administration and protecting the IRS from both internal and external attempts to corrupt the tax administration process.
- **Purpose of the System:** PARIS is the primary management information system for TIGTA OI. It provides managerial support to OI by tracking investigations and complaints, recording the utilization of investigative resources and furnishing statistical data.

a) **Inputs:** Electronic and paper information containing investigation, and complaint information received by TIGTA OI.

~~Paper disposition: Defer to complaints and investigation case files – number 1 and 2 above.~~

~~Electronic disposition: Permanent. Cutoff files at end of fiscal year. Transfer to NARA 30 years after cutoff date.~~

b) **Master File:** Investigation, complaint and lead data, which tracks the opening, referring and closing of investigations and complaints. PARIS utilizes agency specific coding structures that identify investigations, complaints and leads. The system contains records created from 2001 to present. Each record is assigned an investigation or complaint number. Geographically, the system contains information on investigations and complaints received regarding tax administration in the United States and its territories.

Disposition: Permanent. Cutoff files at end of fiscal year. Transfer to NARA 30 years after cutoff date.

c) **Outputs:** Statistical data, various reports, and screens of information, pertaining to production and performance, and investigation and complaint screens.

~~Paper disposition: Defer to complaints and investigation case files – number 1 and 2 above.~~

~~Electronic disposition: Permanent. Cutoff files at end of fiscal year. Transfer to NARA 30 years after cutoff date.~~

d) **System Documentation:**

Disposition: Permanent. Cutoff files at end of fiscal year. Transfer documentation to NARA along with associated files.

TIGTA copy: Destroy 3 years after the termination of PARIS.

*Instruction
for changes
- see email
of 3/10
RLF*

[NEW]

~~12. Automated Investigative Case Tracking System (Investigations Management Information System (IMIS))~~

Data has been migrated and included with PARIS as an integrated database.

removed-
see email of 3/16
RLF

- **Unit:** TIGTA Office of Investigations' (OI) mission is to protect Treasury's ability to collect tax revenue. TIGTA OI enforces criminal violations of the Internal Revenue Code and other federal criminal statutes related to tax administration, thereby ensuring the integrity of tax administration and protecting the IRS from both internal and external attempts to corrupt the tax administration process.
- **Purpose of the System:** IMIS is the previous management information system for TIGTA OI for information prior to the implementation of PARIS in 2001. It provides managerial support to OI by tracking investigations and complaints, recording the utilization of investigative resources and furnishing statistical data.

- a) **Inputs:** Electronic and paper information containing investigation, and complaint information received by TIGTA OI.

Paper disposition: Defer to complaints and investigation case files – number 1 and 2 above.

Electronic disposition: Permanent. Cutoff files at end of fiscal year. Transfer to NARA 30 years after cutoff date.

- b) **Master File:** Investigation, complaint and lead data, which tracks the opening, referring and closing of investigations and complaints. IMIS utilizes agency specific coding structures that identify investigations, complaints and leads. The system contains records created prior to 19XX through the implementation of PARIS in 2001. Each record is assigned an investigation or complaint number. Geographically, the system contains information on investigations and complaints received regarding tax administration in the United States and its territories.

Disposition: Permanent. Cutoff files at end of fiscal year. Transfer to NARA 30 years after cutoff date.

- c) **Outputs:** Statistical data, various reports, and screens of information, pertaining to production and performance, and investigation and complaint screens.

Paper disposition: Defer to complaints and investigation case files – number 1 and 2 above.

Electronic disposition: Permanent. Cutoff files at end of fiscal year. Transfer to NARA 30 years after cutoff date.

- d) **System Documentation:**

Disposition: Permanent. Cutoff files at end of fiscal year. Transfer documentation to NARA along with associated files.

TIGTA copy: Destroy 3 years after the termination of IMIS.

[NEW]

~~13. **Electronic Mail and Word Processing System Copies:** Consist of electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revisions or dissemination.~~

- ~~a) Copies that have no further administrative value after the record keeping copy made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or to their personal directories on hard disk or network drives, and copies on shared network drives that are used only, to produce the recordkeeping copy.~~

~~**Disposition: Temporary.** Destroy/delete when recordkeeping copy is produced.~~

- ~~b) Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.~~

~~**Disposition: Temporary.** Destroy/delete when dissemination, revision, or updating is completed.~~