

Request for Records Disposition Authority

Records Schedule Number **DAA-0058-2012-0002**
 Schedule Status **Approved**

Agency or Establishment **Internal Revenue Service**
 Record Group / Scheduling Group **Records of the Internal Revenue Service**
 Records Schedule applies to **Major Subdivision**
 Major Subdivision **Small Business Self Employed**
 Schedule Subject **Frivolous Return Program (FRP)**
 Internal agency concurrences will be provided **No**

Background Information

A frivolous return is defined as noncompliance with filing and/or paying tax based on unfounded legal or constitutional arguments Internal Revenue Code (IRC) section 6702 provides that a \$5,000 penalty may be imposed upon any taxpayer who files a purported return failing to contain information from which the correctness of a reported tax liability can be determined or that clearly indicates that the tax liability shown must be substantially incorrect The penalty is intended to address those situations where a taxpayer is furthering a frivolous argument or demonstrates a prima facie intent to delay or impede administration of the tax law

Specified frivolous submissions include CDP (Collection Due Process) hearing requests, offer in compromise, installment agreement request and applications for a taxpayer assistance order IRC Section 6702(b)(3) provides that the penalty will not apply if the IRS notified the taxpayer that the submission is a specified frivolous submission and in response, the taxpayer withdraws the submission within 30 days of the notice

The Frivolous Return Program was centralized in the Ogden Compliance Service Center, Examination Operation in 2001 The FRP is primarily responsible for the administration of IRC section 6702

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
1	0	1	0

GAO Approval

Outline of Records Schedule Items for DAA-0058-2012-0002

Sequence Number	
1	Frivolous Return Program Master Database
1 1	System Data (Master File)
	Disposition Authority Number DAA-0058-2012-0002-0002

Records Schedule Items

Sequence Number						
1	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					
1 1	System Data (Master File)					
	Disposition Authority Number	DAA-0058-2012-0002-0002				
	Includes taxpayer information, examiner/technician actions, notes from taxpayer phone calls, taxpayer correspondence that has been issued, emplouyee 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					
	Final Disposition	Temporary				
	Item Status	Active				
	Is this item media neutral?	No				
	Explanation of limitation	system data master files				
	Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?	No				
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Manual Citation</td> <td style="width: 50%;">Manual Title</td> </tr> <tr> <td>RCS 28</td> <td>Records Control Schedule for Collection</td> </tr> </table>		Manual Citation	Manual Title	RCS 28	Records Control Schedule for Collection
Manual Citation	Manual Title					
RCS 28	Records Control Schedule for Collection					
	Disposition Instruction					
	Cutoff Instruction	Cut off upon close of case				
	Retention Period	Destroy 15 year(s) after cutoff				
	Additional Information					
	GAO Approval	Not Required				

Agency Certification

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 in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified

Signatory Information

Date	Action	By	Title	Organization
06/14/2012	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
12/19/2012	Submit for Concurrence	Jametta Davis	Appraiser	National Archives and Records Administration - Records Management Services
12/31/2012	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - Records Management Services
01/02/2013	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
01/04/2013	Approve	David Ferrero	Archivist of the United States	Office of the Archivist - Office of the Archivist