

## Request for Records Disposition Authority

Records Schedule Number           **DAA-0058-2013-0015**  
 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                   **Return Preparer Office**  
 Minor Subdivision                   **Complaint Referral**  
 Schedule Subject                   **Complaint Case Files**  
 Internal agency concurrences will be provided   **No**

Background Information               **The Complaint Referrals Department (CR) supports the Return Preparer Office (RPO) effort to promote ethical standards of conduct within the return preparer community through enabling the efficient and accurate processing of complaints, applying initial treatments when possible, and providing ongoing analysis of community-wide compliance issues. The CR Department within the RPO is responsible for reviewing Forms 14157, Complaint Tax Return Preparer, and 3949-A, Information Referral, submitted by the general public and IRS employees against a tax return preparer or tax preparation business that potentially violated RPO's program rules and provisions of Circular 230.**

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
2	0	2	0

GAO Approval

## Outline of Records Schedule Items for DAA-0058-2013-0015

Sequence Number	
1	Complaint Case Files
1.1	Record Copy Disposition Authority Number: DAA-0058-2013-0015-0001
1.2	All other copies Disposition Authority Number: DAA-0058-2013-0015-0002

## Records Schedule Items

Sequence Number					
1	<p><b>Complaint Case Files</b> Files consist of Forms 14157, 3949-A, complaint letters, internal email complaints and/or documents that support the complaint. Other forms such as Form 14157-A, 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.</p>				
1.1	<p><b>Record Copy</b></p> <p>Disposition Authority Number      DAA-0058-2013-0015-0001</p> <p>Final Disposition                      Temporary</p> <p>Item Status                                Active</p> <p>Is this item media neutral?          Yes</p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?      No</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Manual Citation</th> <th style="width: 50%;">Manual Title</th> </tr> </thead> <tbody> <tr> <td>RCS 11, Item 15</td> <td>IRS Tax Practitioner Enrollment, Professional Responsibility &amp; Agent Practices</td> </tr> </tbody> </table> <p>Disposition Instruction</p> <p>Cutoff Instruction                      Cut off at end of processing year in which case is closed.</p> <p>Transfer to Inactive Storage          Transfer to off-site storage when no longer necessary.</p> <p>Retention Period                        Destroy 7 year(s) after cutoff</p> <p>Additional Information</p> <p>GAO Approval                            Not Required</p>	Manual Citation	Manual Title	RCS 11, Item 15	IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices
Manual Citation	Manual Title				
RCS 11, Item 15	IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices				
1.2	<p><b>All other copies</b></p>				

Disposition Authority Number      **DAA-0058-2013-0015-0002**  
Final Disposition                      **Temporary**  
Item Status                              **Active**  
Is this item media neutral?          **Yes**  
Do any of the records covered  
by this item currently exist in  
electronic format(s) other than e-  
mail and word processing?        **No**

Manual Citation	Manual Title
RCS 11, Item 15	IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices

Disposition Instruction  
Cutoff Instruction                      **Cut off at end of processing year in which case is  
closed.**  
Retention Period                      **Destroy 3 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
09/16/2013	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
04/22/2014	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
04/24/2014	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - Records Management Services
04/24/2014	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
04/25/2014	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist