

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2014-0005
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's Office
Minor Subdivision Compliance Department
Schedule Subject Compliance Case Files
Internal agency concurrences will be provided No

Background Information The RPO Compliance Department identifies and recommends treatment of return preparers who may have decided not to abide by the program requirements. They perform internal and external research to identify "ghost" preparers who may want to avoid monitoring, hide return preparation income, or avoid paying the registration fee. Resolution of these cases may be sought in a referral within RPO for a Suitability Check or processing as a complaint in the Complaint Referrals Department; referrals outside of RPO may require special handling by Examination, potential criminal fraud detection from Criminal Investigations, for example. The Compliance Department is also responsible for coordinating the Return Preparer Strategy with other IRS Business Units.

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2014-0005

Sequence Number	
1	Compliance Case Files
1.1	Record Copy
	Disposition Authority Number: DAA-0058-2014-0005-0001
1.2	All other copies
	Disposition Authority Number: DAA-0058-2014-0005-0002

Records Schedule Items

Sequence Number

1 **Compliance Case Files**
Records may 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).

1.1

Record Copy

Disposition Authority Number DAA-0058-2014-0005-0001

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 16	Records Control Schedule for IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices

Disposition Instruction

Cutoff Instruction Cut off at the end of the processing year.

Transfer to Inactive Storage Transfer to off-site storage when no longer necessary.

Retention Period Destroy 7 year(s) after cutoff

Additional Information

GAO Approval Not Required

1.2

All other copies

Disposition Authority Number DAA-0058-2014-0005-0002

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 16	Records Control Schedule for IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices

Disposition Instruction
Cutoff Instruction **Cut off at the end of the processing year.**
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
03/11/2014	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
05/07/2014	Submit for Concurrence	Jametta Davis	Appraiser	National Archives and Records Administration - Records Management Services
05/15/2014	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - Records Management Services
05/19/2014	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
05/21/2014	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist