

Request for Records Disposition Authority

Records Schedule Number **DAA-0058-2015-0002**
 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 **Return Preparer Office**
 Minor Subdivision **Competency Standards Office**
 Schedule Subject **Competency and Standards Files**
 Internal agency concurrences will be provided **No**

Background Information **The Return Preparer's (RPO) Competency Standards office oversees IRS competency tests for tax professionals. Prior to January 18, 2013, when the United States District Court for the District of Columbia enjoined the IRS from enforcing the regulatory requirements for registered tax return preparers (RTRP), a mandatory competency test for non-credentialed return preparers was required. However, in accordance with the Court's order, the IRS no longer offers this mandatory test. The voluntary tests to become an enrolled agent or enrolled retirement plan agent were not affected by the order.**

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2015-0002

Sequence Number	
1	Competency and Standards Files
1.1	Record Copy. Disposition Authority Number: DAA-0058-2015-0002-0001
1.2	All other copies. Disposition Authority Number: DAA-0058-2015-0002-0002

Records Schedule Items

Sequence Number

1 **Competency and Standards Files**
 Files consist of Work Breakdown Structures (WBS), test-related records, copies of contract documents for the outside vendors who develop and administer the Registered Tax Return Preparer testing program, Enrolled Agent Special Enrollment Examination (EA-SEE) program, and Enrolled Retirement Plan Agent Special Enrollment Examination (ERPA-SEE) program. Also included are files of individuals who applied for the tests.

1.1 **Record Copy.**

Disposition Authority Number **DAA-0058-2015-0002-0001**

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 17A	IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices

Disposition Instruction

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

Retention Period **Destroy 10 years after cutoff.**

Additional Information

GAO Approval **Not Required**

1.2 **All other copies.**

Disposition Authority Number **DAA-0058-2015-0002-0002**

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 17B	IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices

Disposition Instruction

Cutoff Instruction **Cut off at the end of the processing year.**
Retention Period **Destroy when no longer needed for administrative, legal, audit, or other operational purposes but not later than 1 year 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
10/10/2014	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
12/22/2014	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
12/29/2014	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - Records Management Services
01/08/2015	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
01/12/2015	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist