

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2015-0003
Schedule Status Modified Approved Version

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 Enrolled Agent Policy and Management Department
Schedule Subject Enrolled Agent Policy and Management Files
Internal agency concurrences will be provided No

Background Information The Return Preparer's (RPO) Enrolled Agent Policy and Management Department (EAPM) provides oversight and management for enrollment activities as well as policy analysis and subject matter expertise on Enrolled Agents and Enrolled Retirement Plan Agents.

The Enrolled Agent Policy and Management Department is responsible for:

- a. Administering the enrolled practitioner program
- b. Processing applications and renewals for enrolled agents
- c. Processing applications and renewals for enrolled retirement plan agents

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
7	0	7	0

GAO Approval

Outline of Records Schedule Items for DAA-0058-2015-0003

Sequence Number	
1	Active Enrolled Agent and Enrolled Retirement Plan Agent Files Disposition Authority Number: DAA-0058-2015-0003-0001
2	Terminated Case Files Disposition Authority Number: DAA-0058-2015-0003-0002
3	Resigned Enrolled Agent Case Files Disposition Authority Number: DAA-0058-2015-0003-0003
4	Denied/Abandoned/Withdrawn/Ineligible Application Files Disposition Authority Number: DAA-0058-2015-0003-0004
5	Enrollment Appeal Files Disposition Authority Number: DAA-0058-2015-0003-0005
6	e-TRAK Practitioner Tracking System
6.1	System Data Disposition Authority Number: DAA-0058-2015-0003-0006
6.2	Rosters Disposition Authority Number: DAA-0058-2015-0003-0007

Records Schedule Items

Sequence Number					
1	<p>Active Enrolled Agent and Enrolled Retirement Plan Agent Files</p> <p>Disposition Authority Number DAA-0058-2015-0003-0001</p> <p>Files consist of correspondence and related forms (such as F23, F23-EP, F8554, F8554-EP) of individuals enrolled to practice before Internal Revenue Service and report of investigation.</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>Records Control Schedule 11, Item 9</td> <td>IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES</td> </tr> </tbody> </table> <p>GRS or Superseded Authority Citation N1-058-06-009 / 9</p> <p>Disposition Instruction</p> <p>Retention Period Destroy when enrollment is no longer active.</p> <p>Additional Information</p> <p>GAO Approval Not Required</p>	Manual Citation	Manual Title	Records Control Schedule 11, Item 9	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES
Manual Citation	Manual Title				
Records Control Schedule 11, Item 9	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES				
2	<p>Terminated Case Files</p> <p>Disposition Authority Number DAA-0058-2015-0003-0002</p> <p>Files contain correspondence and related forms of individuals who failed to meet the requirements for renewal of enrollment, and enrollment was terminated for reasons other than resignations under 31 CFR, Section 31 CFR, S10.61 (b), suspension, or disbarment. (Including those who are deceased).</p> <p>Final Disposition Temporary</p> <p>Item Status Active</p>				

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
Records Control Schedule 11, Item 10	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

GRS or Superseded Authority Citation **N1-058-06-009 / 10**

Disposition Instruction

Retention Period **Destroy 10 year(s) after termination of enrollment**

Additional Information

GAO Approval **Not Required**

Resigned Enrolled Agent Case Files

Disposition Authority Number **DAA-0058-2015-0003-0003**

Files consist of correspondence and related forms of individuals who request to resign from enrollment to practice before the Internal Revenue Service. (Resignation under 31 CFR, section 10.55(b)).

Final Disposition **Temporary**

Item Status **Active**

Is this item media neutral? **No**

Explanation of limitation **Legacy paper files that were not scanned.**

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
Records Control Schedule 11, Item 11	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

GRS or Superseded Authority Citation **N1-058-87-002 / 11**

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Disposition Instruction

Retention Period Destroy 10 year(s) after resignation

Additional Information

GAO Approval Not Required

Denied/Abandoned/Withdrawn/Ineligible Application Files

Disposition Authority Number DAA-0058-2015-0003-0004

Files consist of correspondence and related forms of individuals whose application for enrollment to practice before the Internal Revenue Service was denied, withdrawn, or abandoned, or who were ineligible to apply.

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
Records Control Schedule, Item 13	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

GRS or Superseded Authority Citation N1-058-06-009 / 13

Disposition Instruction

Retention Period Destroy 10 year(s) after final denial, abandonment, or withdrawal of application

Additional Information

GAO Approval Not Required

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Enrollment Appeal Files

Disposition Authority Number DAA-0058-2015-0003-0005

Files consist of correspondence and related forms of individuals who appeal denial of application to practice before the Internal Revenue Service.

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
Records Control Schedule 11, Item 18	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

GRS or Superseded Authority Citation **N1-058-87-002 / 2**

Disposition Instruction

Retention Period **Destroy 10 year(s) after final decisions**

Additional Information

GAO Approval **Not Required**

e-TRAK Practitioner Tracking System

The e-TRAK Practitioner Tracking System is an electronic relational database for the storage and retrieval of case inventory information. It is a module of the e-trak infrastructure, which is used by a number of IRS offices. As of 2013 e-trak Practitioner is the Enrolled Agent Policy & Management department's repository for storing and retrieving information concerning enrollment, renewal, notification of completion of the Enrolled Agent Special Enrollment Examination (EA-SEE) and Enrolled Retirement Plan Agent Special Enrollment Examination (ERPA-SEE), correspondence, and disciplinary notations. EAPM department shares the system with the Joint Board for the Enrollment of Actuaries (JBEA or Joint Board).

System Data

Disposition Authority Number **DAA-0058-2015-0003-0006**

The data in the e-trak Practitioner Track System generally align with paper records: enrollment and renewal data including individual status information pertaining to current or former enrolled agents, current or former enrolled retirement plan agents, and current or former applicants for enrollment.

Final Disposition **Temporary**

Item Status **Active**

Is this item media neutral? **Yes**

Do any of the records covered by this item currently exist in **Yes**

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6.1

electronic format(s) other than e-mail and word processing?

Do any of the records covered by this item exist as structured electronic data? **Yes**

Manual Citation	Manual Title
Records Control Schedule 11, Item 19B.	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

Disposition Instruction

Retention Period **Destroy 10 year(s) after last activity on individual record**

Additional Information

GAO Approval **Not Required**

Rosters

Disposition Authority Number **DAA-0058-2015-0003-0007**

Rosters of EA and ERPA status

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
Records Control Schedule 11, TBD	

GRS or Superseded Authority Citation **N1-058-06-009 / 6
N1-058-06-009 / 6/A
N1-058-06-009 / 6/B
N1-058-06-009 / 6/D**

Disposition Instruction

Retention Period **Destroy when superseded or obsolete.**

Additional Information

6.2

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
01/09/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
09/01/2015	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
09/09/2015	Submit For Certification	Stephanie Welch	Senior Records Analyst	Logistics - Office of records and information management
09/12/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
10/16/2015	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
11/02/2015	Submit For Certification	Stephanie Welch	Senior Records Analyst	Logistics - Office of records and information management
11/03/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
01/07/2016	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services

01/07/2016	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
01/07/2016	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
01/08/2016	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist