

Request for Records Disposition Authority

Records Schedule Number	DAA-0058-2015-0004
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	Tax Exempt and Government Entities (TE/GE)
Schedule Subject	Reporting Compliance Case Management System (RCCMS)
Internal agency concurrences will be provided	No
Background Information	<p>The Reporting Compliance Case Management System (RCCMS) Release 2.7 supports Reporting Compliance within the TE/GE Business Operating Division (BOD). The TE/GE Division is comprised of the following 5 Business Units:</p> <ul style="list-style-type: none">• Employee Plans (EP)• Exempt Organizations (EO)• Tax Exempt Bonds (TEB)• Federal, State and Local Governments (FSLG)• Indian Tribal Governments (ITG) <p>The TE/GE workforce is comprised of revenue agents, tax law specialists, tax auditors, and specialists. It also includes researchers, analysts, management, tax examiners and clerks.</p> <p>The RCCMS application supports the Reporting Compliance Operating Model and provides inventory management, case management and analytical tools for TE/GE enforcement activities. RCCMS mitigates the need for multiple systems by leveraging existing systems interfaces and significantly reducing the manual processing through its system-wide integration and standardization.</p> <p>RCCMS business processes and the enabling technologies addressed by this project are the core systems used to support the compliance process and enhance case management. RCCMS also drives the compliance evaluation process by providing tools that support the completion of tasks associated with the resolution of issues in the selected cases. Cases are managed throughout the treatment stream until the case is closed.</p>

Major business capabilities delivered to date include:

- Integrated electronic case inventory controls that support all TE/GE Business Units;
- A case management system that supports the work activities and data collected during the examination process;
- A unified and consistent approach to compliance evaluations, including issue identification, issue tracking, and issue management;
- A comprehensive set of issue resolution tools;
- Single source compliance information repository; and
- Management information for work planning and resources management.

The Reporting Compliance process focuses on reducing cycle time, increasing accuracy, and reducing customer burden. RCCMS provides, or supports, all of the following:

- Develop and provide issue-based examination plans;
- Develop a system that can effectively route cases to the optimal examination method and the optimal resource based on availability, skills, location, and interests;
- Tailor the three examination operating models to improve examination efficiency and capture requirements unique to TE/GE;
- Use feedback from outcome-based improvements and incorporate organizational knowledge to continuously improve all processes, and;
- Allow users to more efficiently process quality measurement referrals and claims.

One of the overarching internal objectives is to improve employee satisfaction and retention through the elimination and/or reduction of work done manually.

The external objectives of these efforts are to improve support to TE/GE customers through increased responsiveness, faster completion of audits, and more consistent results.

Current RCCMS case data dates from 2007 to present. RCCMS replaces the functionality of the Employee Plan and Exempt Organization Returns Inventory Control System (ERICS), which TE/GE retired in late 2009 (Job No. N1-58-10-2).

Overall access to RCCMS is controlled through the Online 5081(OL5081) process. The OL5081 is an online form used to request user access for all types of accounts throughout the IRS. The completed OL5081 requires a digital signature and manager's approval and acceptance of IRS rules of behavior.

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-0058-2015-0004

Sequence Number	
1	Reporting Compliance Case Management System (RCCMS)
1.1	B. System Data (Master Files) Disposition Authority Number: DAA-0058-2015-0004-0001

Records Schedule Items

Sequence Number					
1	<p>Reporting Compliance Case Management System (RCCMS) The Reporting Compliance Case Management System (RCCMS) provides case management, inventory control, and routing capabilities. RCCMS also provides issue resolution tools and electronic case closing functionality.</p>				
1.1	<p>B. System Data (Master Files)</p> <p>Disposition Authority Number DAA-0058-2015-0004-0001</p> <p>RCCMS maintains SQL database records of TEGE compliance activities. Data, per taxpayer activity record, includes the taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number. RCCMS also includes IRS employee assignment and data collected by examiners about the outcome of an examination, such as status and statute control information, notes, and taxpayer contacts identification. All RCCMS application codes are aligned with the Audit Information Management System (AIMS), as appropriate, and updated annually. New codes or modifications to existing codes are managed on an ongoing basis.</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? Yes</p> <p>Do any of the records covered by this item exist as structured electronic data? Yes</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 24</td> <td>Records Control Schedule for Tax Exempt and Government Entities</td> </tr> </tbody> </table> <p>GRS or Superseded Authority Citation N1-058-10-002 / 91/B/2</p> <p>Disposition Instruction</p> <p>Cutoff Instruction Cut off when closed based on the date of final closure.</p> <p>Retention Period Delete 7 years after cutoff. Longer retention is authorized for the following exceptions only: • EO</p>	Manual Citation	Manual Title	RCS 24	Records Control Schedule for Tax Exempt and Government Entities
Manual Citation	Manual Title				
RCS 24	Records Control Schedule for Tax Exempt and Government Entities				

Unagreed cases that are transferred to Appeals –
Delete after 10 years • EO Claims cases with Net
Operating Loss (NOL) Carry forwards – Delete
after 15 years • TEB Closing Agreement cases –
Delete after 30 years • TEB Claims of Refund cases
– Delete after 30 years • TEB Non examination
compliance activities – Delete after 30 years

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
04/10/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
04/24/2015	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
12/30/2015	Submit For Certification	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
02/11/2016	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
05/18/2016	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
05/20/2016	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
05/20/2016	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
05/27/2016	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist