

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2016-0001
 Schedule Status Approved

Agency or Establishment Internal Revenue Service
 Record Group / Scheduling Group Records of the Internal Revenue Service
 Records Schedule applies to Agency-wide
 Schedule Subject Continuing Education Management Records
 Internal agency concurrences will be provided No

Background Information

The RPO Continuing Education (CE) office oversees the IRS continuing education program for tax professionals. Their objectives include designing and managing a CE program that focuses on tax areas most commonly encountered by return preparers, attracting and certifying high quality CE vendors, approving and monitoring CE provider applications and otherwise facilitate the delivery of quality Continuing Education.

RPO solicited for and contracted with an external vendor to provide a system used to register new CE Providers and facilitate in approval for them to offer continuing education programs to enrolled agents, enrolled retirement plan agents, and other tax return preparers. In addition, CE Providers use the system to annually renew their status as an IRS-approved continuing education provider and to add new programs to their continuing education curriculum. This system also serves as the data source for all documents related to program reviews of CE providers used to ensure they are following all IRS-established guidelines and standards.

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2016-0001

Sequence Number	
1	IRS Approved Accreditor Documents Disposition Authority Number: DAA-0058-2016-0001-0001
2	Continuing Education Provider Application/Renewal Documents Disposition Authority Number: DAA-0058-2016-0001-0002
3	Continuing Education Provider Review Documents. Disposition Authority Number: DAA-0058-2016-0001-0003
4	Quality Assurance Plan & Procedures Disposition Authority Number: DAA-0058-2016-0001-0004
5	Continuing Education Provider Application and Renewal System (CEPARS)
5.1	System Data Disposition Authority Number: DAA-0058-2016-0001-0005
6	Customer Satisfaction Survey Documentation Disposition Authority Number: DAA-0058-2016-0001-0006
7	Waiver Documents Disposition Authority Number: DAA-0058-2016-0001-0007

Records Schedule Items

Sequence Number	
1	<p>IRS Approved Accreditor Documents</p> <p>Disposition Authority Number DAA-0058-2016-0001-0001</p> <p>All documents related to official IRS accreditors (i.e. National Association of State Boards of Accountancy, NASBA).</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> <p>Disposition Instruction</p> <p>Cutoff Instruction Cut off at end of the processing year (end of processing year is defined as 12/31 of the year the case is processed).</p> <p>Transfer to Inactive Storage Federal Record Center after 3 years.</p> <p>Retention Period Destroy 5 year(s) after cutoff</p> <p>Additional Information</p> <p>GAO Approval Not Required</p>
2	<p>Continuing Education Provider Application/Renewal Documents</p> <p>Disposition Authority Number DAA-0058-2016-0001-0002</p> <p>All documents related to a Continuing Education Provider applying/renewing to become an Approved CE Provider.</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> <p>Disposition Instruction</p>

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Cutoff Instruction Cut off at end of the processing year (end of processing year is defined as 12/31 of the year the case is processed).

Transfer to Inactive Storage Retire to Federal Record Center after 3 years

Retention Period Destroy 5 year(s) after cutoff

Additional Information

GAO Approval Not Required

Continuing Education Provider Review Documents.

Disposition Authority Number DAA-0058-2016-0001-0003

All documents related to a Continuing Education Provider's status as an Approved CE Provider undergoing an official random/review or referral.

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 TBD	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

Disposition Instruction

Cutoff Instruction Cut off at the end of the processing year

Retention Period Destroy 5 year(s) after cutoff

Additional Information

GAO Approval Not Required

Quality Assurance Plan & Procedures

Disposition Authority Number DAA-0058-2016-0001-0004

All documents related to supporting and monitoring that vendor is meeting QAP contractual obligations.

Final Disposition Temporary

Item Status Active

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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 TBD	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

Disposition Instruction

Cutoff Instruction **cut off at the end of the processing year**

Retention Period **Destroy 5 year(s) after cutoff**

Additional Information --

GAO Approval **Not Required**

5 **Continuing Education Provider Application and Renewal System (CEPARS)**
The Continuing Education Provider Application and Renewal System (CEPARS) is an electronic data system currently used to (1) register and renew continuing education providers; (2) collect, validate, store and transmit PTIN data from continuing education providers to the Tax Preparer PTIN System (TPPS) and (3) collect, store and generate documentation and case inventory information related to a review of a CE provider status. The majority of documents maintained on the system are Word documents, Excel spreadsheets, PowerPoint files, and Adobe PDF documents.

5.1 **System Data**

Disposition Authority Number **DAA-0058-2016-0001-0005**

Includes Continuing Education Provider Application Documentation such as application package (Form 8498, accreditation letters, application approval letter, etc.) review documents, Continuing Education Completion records, supporting emails, call records, customer satisfactory survey results, and payment information (credit card and online payment information).

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**

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Manual Citation	Manual Title
RCS 11, Item TBD	Records Control Schedule 11 for IRS Tax Practitioner Enrollement, Professional Responsibility & Agent Practices

Disposition Instruction

Cutoff Instruction Cut off at the end of the processing year
Retention Period Destroy 5 year(s) after cutoff

Additional Information

GAO Approval Not Required

Customer Satisfaction Survey Documentation

Disposition Authority Number DAA-0058-2016-0001-0006

Results from customer satisfaction survey

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 TBD	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

Disposition Instruction

Cutoff Instruction Cut off at the end of the processing year
Retention Period Destroy 5 year(s) after cutoff

Additional Information

GAO Approval Not Required

Waiver Documents

Disposition Authority Number DAA-0058-2016-0001-0007

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Waiver Request Form 14392.

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 TBD	IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

Disposition Instruction

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

Retention Period **Destroy 5 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
12/29/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
03/31/2016	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
04/04/2016	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
04/05/2016	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
04/06/2016	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist