

## Request for Records Disposition Authority

Records Schedule Number           DAA-0058-2016-0004  
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                 Tax Exempt and Government Entities (TE/GE)  
Schedule Subject                  Tax Exempt and Government Entities Records  
Internal agency concurrences will be provided   No

### Background Information

### Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
<b>33</b>	<b>0</b>	<b>33</b>	<b>0</b>

### GAO Approval

## Outline of Records Schedule Items for DAA-0058-2016-0004

Sequence Number	
1	<b>GENERAL RECORDS / Administrative Records</b>
1.1	General Administration and Management Files Disposition Authority Number: DAA-0058-2016-0004-0001
1.2	Continuing Professional Education (CPEs) Disposition Authority Number: DAA-0058-2016-0004-0002
1.3	Narrative and Statistical Reports Disposition Authority Number: DAA-0058-2016-0004-0003
1.4	Reviews and Evaluations Disposition Authority Number: DAA-0058-2016-0004-0004
1.5	Technical and General Correspondence Files Disposition Authority Number: DAA-0058-2016-0004-0005
1.6	Procedural Files Disposition Authority Number: DAA-0058-2016-0004-0007
1.7	Audit Reports Disposition Authority Number: DAA-0058-2016-0004-0008
2	<b>GENERAL RECORDS / Office Legal Files</b>
2.1	Private Letter Rulings Issued from EO Technical Disposition Authority Number: DAA-0058-2016-0004-0009
2.2	Court Decisions Files Disposition Authority Number: DAA-0058-2016-0004-0010
2.3	Post Review Determinations Disposition Authority Number: DAA-0058-2016-0004-0011
2.4	Government Entities Voluntary Closing Agreement Program Files Disposition Authority Number: DAA-0058-2016-0004-0012
2.5	Technical Projects and Reports Disposition Authority Number: DAA-0058-2016-0004-0013
3	<b>GENERAL RECORDS / Published Guidance</b>
3.1	Revenue Procedures Disposition Authority Number: DAA-0058-2016-0004-0015
3.2	Revenue Rulings Disposition Authority Number: DAA-0058-2016-0004-0016
3.3	Announcements Disposition Authority Number: DAA-0058-2016-0004-0017
3.4	Notices Disposition Authority Number: DAA-0058-2016-0004-0018

4	<b>GENERAL RECORDS / Projects</b>
4.1	Legislative Projects Disposition Authority Number: DAA-0058-2016-0004-0019
4.2	Forms and Publication Projects
4.2.1	Tax Forms, Information Returns, and Instruction Revision Projects Disposition Authority Number: DAA-0058-2016-0004-0020
4.2.2	Miscellaneous Forms and Form Letters Disposition Authority Number: DAA-0058-2016-0004-0021
4.2.3	Internal Use Publications Disposition Authority Number: DAA-0058-2016-0004-0022
4.2.4	Website Files Disposition Authority Number: DAA-0058-2016-0004-0023
4.3	Interagency Coordination Files Disposition Authority Number: DAA-0058-2016-0004-0024
4.4	Disclosure Records Disposition Authority Number: DAA-0058-2016-0004-0025
5	<b>RULINGS AND AGREEMENTS</b>
5.1	Administrative Case Files
5.1.1	Application Files for Exempt Status and Determination Letters Disposition Authority Number: DAA-0058-2016-0004-0026
5.1.2	Application Denied for Failure to Establish Disposition Authority Number: DAA-0058-2016-0004-0028
6	<b>EXAMINATION</b>
6.1	No Change or Surveyed TE/GE Examination Cases Disposition Authority Number: DAA-0058-2016-0004-0029
6.2	Fraud or Change Examination Cases Disposition Authority Number: DAA-0058-2016-0004-0030
6.3	Revocation or Termination of Exemptions Disposition Authority Number: DAA-0058-2016-0004-0031
6.4	Certified/Registered Mail Receipts Disposition Authority Number: DAA-0058-2016-0004-0032
6.5	Reopening Memorandum or Exception Letters Disposition Authority Number: DAA-0058-2016-0004-0034
6.6	Advisory Letters Disposition Authority Number: DAA-0058-2016-0004-0035
7	<b>TAX EXEMPT AND GOVERNMENT ENTITIES (TE/GE) SYSTEMS</b>
7.1	EP/EO/GE Aims Report Processing System (EARP)

7.1.1

System Data

Disposition Authority Number: DAA-0058-2016-0004-0036

7.2

Return Inventory and Classification System (RICS)

7.2.1

System Data

Disposition Authority Number: DAA-0058-2016-0004-0037

## Records Schedule Items

Sequence Number					
1	<p><b>GENERAL RECORDS / Administrative Records</b></p>				
1.1	<p><b>General Administration and Management Files</b></p> <p>Disposition Authority Number      <b>DAA-0058-2016-0004-0001</b></p> <p>Correspondence and other administrative materials (not covered elsewhere in this Schedule) e.g., operating plans and programs, pertaining to the overall administration and management of TE/GE.</p> <p>Final Disposition                      <b>Temporary</b></p> <p>Item Status                                <b>Active</b></p> <p>Is this item media neutral?            <b>Yes</b></p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?      <b>No</b></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>IRM 1.15.24, item 1</td> <td>RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)</td> </tr> </tbody> </table> <p>GRS or Superseded Authority Citation      <b>NC1-058-80-003 / 1</b></p> <p><b>Disposition Instruction</b></p> <p>Cutoff Instruction                        <b>Cutoff at end of fiscal year.</b></p> <p>Retention Period                         <b>Destroy 5 year(s) after cutoff.</b></p> <p><b>Additional Information</b></p> <p>GAO Approval                              <b>Not Required</b></p>	Manual Citation	Manual Title	IRM 1.15.24, item 1	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)
Manual Citation	Manual Title				
IRM 1.15.24, item 1	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)				
1.2	<p><b>Continuing Professional Education (CPEs)</b></p> <p>Disposition Authority Number      <b>DAA-0058-2016-0004-0002</b></p> <p>Records include final approved presentation materials, agenda and participant lists. Records may also include course and instructor evaluations, and other documents relating to conferences and other refresher training maintained by the office conducting the training.</p> <p>Final Disposition                        <b>Temporary</b></p>				

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
IRM 1.15.24, item 4	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation **NC1-058-80-003 / 6/1**  
**NC1-058-80-003 / 6/2**

**Disposition Instruction**

Cutoff Instruction **Cutoff at end of fiscal year in which superseded.**  
 Retention Period **Destroy 3 year(s) after cutoff.**

**Additional Information**

GAO Approval **Not Required**

**Narrative and Statistical Reports**

Disposition Authority Number **DAA-0058-2016-0004-0003**

**Reports on work programs, staff-hours expended, and workload analysis; status reports; and all other recurring and special reports required regarding status of work, etc.**

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
IRM 1.15.24, item 5	RCS for Tax Administration - Tax Exempt and Gpvernment Entities (TE/GE)

GRS or Superseded Authority Citation **NC1-058-80-003 / 5**  
**NC1-058-80-003 / 17**

1.3

NC1-058-77-010 / 18

Disposition Instruction

Cutoff Instruction Cut off at the end of fiscal year.

Retention Period Destroy 5 year(s) after cutoff.

Additional Information

GAO Approval Not Required

Reviews and Evaluations

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

Documents pertaining to review and evaluation of operations. Includes official reports, internal program audit or evaluation (action items and recommendations), correspondence and supporting documentation maintained by the office conducting the audit, review, or evaluation. This item also includes all operation key performance measures, strategic initiative accomplishments, inventory analysis, communication, cycle time, customer satisfaction, resolution of Engagement Strategy (ES) -Tracker Issues, and records of internal program audits.

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
IRM 1.15.24, item 6	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation NC1-058-80-003 / 4/1  
NC1-058-80-003 / 4/2  
NC1-058-77-010 / 7

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year in which completed.

Retention Period Destroy 3 year(s) after cutoff.

Additional Information

1.4

1.5

GAO Approval Not Required

**Technical and General Correspondence Files**

Disposition Authority Number DAA-0058-2016-0004-0005

Correspondence involving the furnishing of technical assistance or information on tax matters (not covered elsewhere in this Schedule, not made part of a specific case, and/or does not constitute an official ruling).

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
IRM 1.15.24, item 8	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation NC1-058-80-003 / 36  
NC1-058-77-010 / 4

**Disposition Instruction**

Cutoff Instruction Cut off at end of fiscal year.

Retention Period Destroy 3 year(s) after cutoff

**Additional Information**

GAO Approval Not Required

1.6

**Procedural Files**

Disposition Authority Number DAA-0058-2016-0004-0007

Desk guides, and standard operating procedures covering TE/GE program activities involving procedures, rulings, decisions, etc., not made part of a specific case. Records include final approved guidance product, issue related matters, internal correspondence (not covered elsewhere in this Schedule), publication clearance and review documents maintained by office creating the guidance and/or delivering technical assistance.

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
IRM 1.15.24, item 10	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation **NC1-058-77-010 / 2**

**Disposition Instruction**

Cutoff Instruction **Cutoff when final approved product is superseded or program is terminated.**

Retention Period **Destroy 3 years after cutoff.**

**Additional Information**

GAO Approval **Not Required**

**Audit Reports**

Disposition Authority Number **DAA-0058-2016-0004-0008**

Audit reports, related work papers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations. TIGTA and GAO audit reports, and correspondence that includes documentation on Planned Corrective Actions, responsible officials and completion dates.

Final Disposition **Temporary**

Item Status **Inactive**

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
IRM 1.15.24, item 11	RCS for Tax administration - Tax Exempt and Government Entities

GRS or Superseded Authority Citation **NC1-058-80-003 / 8/1  
NC1-058-80-003 / 8/2  
NC1-058-77-010 / 7**

1.7

	<p>Inactive Status Explanation      This item is inactive because it was superseded by New Disposition Authority Number: DAA-0058-2022-0003-0003</p> <p>Disposition Instruction</p> <p>Cutoff Instruction                      Cutoff upon completion of corrective actions or issuance of the report if there are no corrective actions.</p> <p>Retention Period                        Destroy 3 years after cutoff.</p> <p>Additional Information</p> <p>GAO Approval                            Not Required</p>				
<p>2</p> <p>2.1</p>	<p><b>GENERAL RECORDS / Office Legal Files</b></p> <p><b>Private Letter Rulings Issued from EO Technical</b></p> <p>Disposition Authority Number      DAA-0058-2016-0004-0009</p> <p>All correspondence and case development work papers pertaining to the issuance of a Private Letter Ruling to an organization concerning their exempt status or other exemption issue.</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"> <thead> <tr> <th data-bbox="349 1339 933 1381">Manual Citation</th> <th data-bbox="933 1339 1518 1381">Manual Title</th> </tr> </thead> <tbody> <tr> <td data-bbox="349 1381 933 1474">IRM 1.15.24, item 17</td> <td data-bbox="933 1381 1518 1474">RCS for Tax Administration - Tax Exempt and Government Entities</td> </tr> </tbody> </table>	Manual Citation	Manual Title	IRM 1.15.24, item 17	RCS for Tax Administration - Tax Exempt and Government Entities
Manual Citation	Manual Title				
IRM 1.15.24, item 17	RCS for Tax Administration - Tax Exempt and Government Entities				
<p>2.2</p>	<p>Disposition Instruction</p> <p>Cutoff Instruction                        Cutoff at end of calendar year of ruling.</p> <p>Retention Period                        Destroy 4 year(s) after cutoff.</p> <p>Additional Information</p> <p>GAO Approval                            Not Required</p> <p><b>Court Decisions Files</b></p> <p>Disposition Authority Number      DAA-0058-2016-0004-0010</p>				

Correspondence dealing with the case or issue, and, where applicable, copies of Chief Counsel's Action on Decisions proposed for announcement of acquiescence or non-acquiescence.

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
IRM 1.15.24, item 19	RCS for Tax Administration - Tax Exempt and Government Entities

GRS or Superseded Authority Citation NC1-058-84-003 / 56/1  
NC1-058-84-003 / 56/2  
NC1-058-84-003 / 56/3  
NC1-058-80-003 / 56

**Disposition Instruction**

Cutoff Instruction Cutoff at end of calendar year of decision.

Transfer to Inactive Storage Retire to Records Center after 10 years (if applicable).

Retention Period Destroy 20 year(s) after cutoff

**Additional Information**

GAO Approval Not Required

**Post Review Determinations**

Disposition Authority Number DAA-0058-2016-0004-0011

Includes correspondence (post review memoranda, transmittal forms), and case development work papers pertaining to the issuance of a ruling or advice concerning the exempt status of an organization.

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

2.3

Manual Citation	Manual Title
IRM 1.15.24, item 20	RCS for Tax Administration - Tax Exempt and Government Entities

GRS or Superseded Authority Citation      NC1-058-80-003 / 40

**Disposition Instruction**

Cutoff Instruction      Cut off files at the end of the calendar year in which revocation or termination occurs.

Transfer to Inactive Storage      Retire files to Records Center 2 years after cutoff (if applicable).

Retention Period      Destroy 6 year(s) after cutoff

**Additional Information**

GAO Approval      Not Required

**Government Entities Voluntary Closing Agreement Program Files**

Disposition Authority Number      DAA-0058-2016-0004-0012

Correspondence and case development work papers generally pertaining to the issuance of a closing agreement under the Voluntary Closing Agreement Program, i.e. Tax Exempt Bonds (TEB) Records through 2007. From 2008 forward records are captured by RCCMS, item 79 in TE/GE RCS (NARA disposition authority DAA-0058-2015-0004).

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
IRM 1.15.24, item 22	RCS for Tax Administration - Tax Exempt and Government Entities

**Disposition Instruction**

Cutoff Instruction      Cutoff in calendar year that file is closed.

Retention Period      Destroy 30 years after cutoff.

2.4

2.5	<b>Additional Information</b>				
	GAO Approval	Not Required			
	<b>Technical Projects and Reports</b>				
	Disposition Authority Number	DAA-0058-2016-0004-0013			
	Technical projects, reports and memorandums related to improvements in operational or procedural process.				
	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			
	<table border="1"> <thead> <tr> <th>Manual Citation</th> <th>Manual Title</th> </tr> </thead> <tbody> <tr> <td>IRM 1.15.24, item 23</td> <td>RCS for Tax Administration - Tax Exempt and Government Entities</td> </tr> </tbody> </table>		Manual Citation	Manual Title	IRM 1.15.24, item 23
Manual Citation	Manual Title				
IRM 1.15.24, item 23	RCS for Tax Administration - Tax Exempt and Government Entities				
3 3.1	GRS or Superseded Authority Citation	NC1-058-84-003 / 23/1 NC1-058-84-003 / 23/2 NC1-058-84-003 / 23/3 NC1-058-84-003 / 26/1 NC1-058-84-003 / 26/2 NC1-058-84-003 / 26/3 NC1-058-80-003 / 23 NC1-058-80-003 / 24 NC1-058-80-003 / 26/1			
	<b>Disposition Instruction</b>				
	Cutoff Instruction	Cutoff upon completion of project or report.			
	Retention Period	Destroy 3 year(s) after cutoff			
	<b>Additional Information</b>				
	GAO Approval	Not Required			
	<b>GENERAL RECORDS / Published Guidance</b>				
	<b>Revenue Procedures</b>				
	Disposition Authority Number	DAA-0058-2016-0004-0015			
	Revenue procedures for TE/GE, together with work papers, correspondence, and other documents, relating to their development, drafting and issuance.				

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
IRM 1.15.24, item 27	RCS for Tax Administration - Tax Exempt and Government Entites

GRS or Superseded Authority Citation NC1-058-84-003 / 55/1  
NC1-058-84-003 / 55/2  
NC1-058-84-003 / 55/3  
NC1-058-80-003 / 55

Disposition Instruction

Cutoff Instruction Cutoff at end of calendar year in which superseded.  
Retention Period Destroy 20 year(s) after cutoff.

Additional Information

GAO Approval Not Required

Revenue Rulings

Disposition Authority Number DAA-0058-2016-0004-0016

Revenue Rulings for TE/GE, together with work papers, correspondence, and other documents, relating to their development, drafting, and issuance.

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
IRM 1.15.24, item 28	RCS for Tax Administration - Tax Exempt and Government Entites

GRS or Superseded Authority Citation NC1-058-84-003 / 54/1/A/1  
NC1-058-84-003 / 54/1/A/2

3.2

3.3	NC1-058-84-003 / 54/2 NC1-058-84-003 / 54/3 NC1-058-80-003 / 54/1 NC1-058-80-003 / 54/2				
	<b>Disposition Instruction</b>				
	Cutoff Instruction                      Cutoff at end of calendar year in which superseded.				
	Retention Period                              Destroy 20 year(s) after cutoff.				
	<b>Additional Information</b>				
	GAO Approval                                  Not Required				
	<b>Announcements</b>				
	Disposition Authority Number              DAA-0058-2016-0004-0017				
	Announcements pertaining to TE/GE rulings and similar matters, together with work papers, correspondence, and other documents, relating to their development, drafting, and issuance.				
	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				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; padding: 2px;">Manual Citation</th> <th style="width: 50%; padding: 2px;">Manual Title</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">IRM 1.15.24, item 29</td> <td style="padding: 2px;">RCS for Tax Administration - Tax Exempt and Government Entities</td> </tr> </tbody> </table>	Manual Citation	Manual Title	IRM 1.15.24, item 29	RCS for Tax Administration - Tax Exempt and Government Entities
	Manual Citation	Manual Title			
IRM 1.15.24, item 29	RCS for Tax Administration - Tax Exempt and Government Entities				
<b>Disposition Instruction</b>					
Cutoff Instruction                              Cutoff at end of calendar year.					
Transfer to Inactive Storage                  Retire to Records Center after 2 years (if applicable).					
Retention Period                                Destroy 10 year(s) after cutoff.					
<b>Additional Information</b>					
GAO Approval                                  Not Required					
<b>Notices</b>					
Disposition Authority Number              DAA-0058-2016-0004-0018					

3.4

Notices pertaining to TE/GE new procedures, process, regulations, and similar matters, together with work papers, correspondence, and other documents, relating to their development, drafting and issuance.

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
IRM 1.15.24, item 30	RCS for Tax Administration - Tax Exempt and Government Entities

Disposition Instruction

Cutoff Instruction Cutoff at end of calendar year.

Transfer to Inactive Storage Retire to Records Center after 2 years (if applicable).

Retention Period Destroy 20 year(s) after cutoff.

Additional Information

GAO Approval Not Required

**GENERAL RECORDS / Projects**

**Legislative Projects**

Disposition Authority Number DAA-0058-2016-0004-0019

Memoranda, drafts of legislation, and related documents. Any documentation concerning projects to test changes in legislation that is performed by compliance, example: soft notices, temporary procedures, etc.

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
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4  
4.1



<b>IRM 1.15.24, item 36</b>	<b>RCS for Tax Administration - Tax Exempt and Government Entities</b>
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GRS or Superseded Authority Citation  
 NC1-058-84-003 / 21/1/A  
 NC1-058-84-003 / 21/1/B  
 NC1-058-84-003 / 21/2  
 NC1-058-84-003 / 21/3  
 NC1-058-84-003 / 21/4  
 NC1-058-80-003 / 21/1/A  
 NC1-058-80-003 / 21/2/A

**Disposition Instruction**

Cutoff Instruction                      Cutoff upon project completion.  
 Transfer to Inactive Storage        Retire files to Records Center after 2 years (if applicable).  
 Retention Period                      Destroy 20 year(s) after cutoff.

**Additional Information**

GAO Approval                              Not Required

**Forms and Publication Projects**

**Tax Forms, Information Returns, and Instruction Revision Projects**

Disposition Authority Number        DAA-0058-2016-0004-0020

Project files containing memoranda, draft copies, and the final draft versions of the forms and instructions.

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
<b>IRM 1.15.24, item 37A</b>	<b>RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)</b>

GRS or Superseded Authority Citation        NC1-058-80-003 / 18

**Disposition Instruction**

4.2  
4.2.1

4.2.2	Cutoff Instruction	Cutoff in calendar year of final issuance.				
	Retention Period	Destroy 3 year(s) after cutoff.				
	<b>Additional Information</b>					
	GAO Approval	Not Required				
	<b>Miscellaneous Forms and Form Letters</b>					
	Disposition Authority Number	DAA-0058-2016-0004-0021				
	<b>Project files containing memoranda on the form letters, draft copies of the form letters, and the final version of the miscellaneous forms or form letters.</b>					
	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					
<table border="1"> <thead> <tr> <th>Manual Citation</th> <th>Manual Title</th> </tr> </thead> <tbody> <tr> <td>IRM 1.15.24, item 37B</td> <td>RCS for Tax Administration - Tax Exempt and Government Entities</td> </tr> </tbody> </table>			Manual Citation	Manual Title	IRM 1.15.24, item 37B	RCS for Tax Administration - Tax Exempt and Government Entities
Manual Citation	Manual Title					
IRM 1.15.24, item 37B	RCS for Tax Administration - Tax Exempt and Government Entities					
GRS or Superseded Authority Citation	NC1-058-80-003 / 19					
<b>Disposition Instruction</b>						
Cutoff Instruction	Cutoff in calendar year of final issuance.					
Retention Period	Destroy 3 year(s) after cutoff.					
<b>Additional Information</b>						
GAO Approval	Not Required					
<b>Internal Use Publications</b>						
Disposition Authority Number	DAA-0058-2016-0004-0022					
<b>Memoranda, drafts, and development work papers relating to internal use publications.</b>						
Final Disposition	Temporary					
Item Status	Active					
Is this item media neutral?	Yes					
Do any of the records covered by this item currently exist in	No					

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

Manual Citation	Manual Title
IRM 1.15.24, item 37C	RCS for Tax Administration - Tax Exempt and Government Entities

GRS or Superseded Authority Citation NC1-058-80-003 / 27/1  
NC1-058-80-003 / 27/2

**Disposition Instruction**

Cutoff Instruction Cutoff in calendar year of issuance.  
Retention Period Destroy 3 year(s) after cutoff.

**Additional Information**

GAO Approval Not Required

**Website Files**

Disposition Authority Number DAA-0058-2016-0004-0023

Copies of documents posted on the TE/GE intranet and internet websites.

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
IRM 1.15.24, item 37D	RCS for Tax Administration - Tax Exempt and Government Entities

**Disposition Instruction**

Cutoff Instruction Cutoff at end of year files are taken offline.  
Retention Period Destroy 3 year(s) after cutoff.

**Additional Information**

GAO Approval Not Required

**Interagency Coordination Files**

Disposition Authority Number DAA-0058-2016-0004-0024

4.2.4

4.3

Includes correspondence, contractual agreements, and other related documents (not covered elsewhere in this Schedule) pertaining to TE/GE business in coordination between the IRS, Department of Labor, Department of Justice, the Social Security Administration and any other Federal agency.

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
IRM 1.15.24, item 38	RCS for Tax Administration - Tax Exempt and Government Entities

GRS or Superseded Authority Citation NC1-058-84-003 / 22/1  
NC1-058-84-003 / 22/2  
NC1-058-84-003 / 22/3  
NC1-058-80-003 / 22

**Disposition Instruction**

Cutoff Instruction Cutoff in calendar year of agreement expiration.

Retention Period Destroy 3 year(s) after cutoff.

**Additional Information**

GAO Approval Not Required

**Disclosure Records**

Disposition Authority Number DAA-0058-2016-0004-0025

Includes memoranda, developmental work papers, research material, procedures, etc., relating to disclosure under sections of the Internal Revenue Code and Employee Retirement Income Security Act (ERISA) of 1974 (e.g., 6104, 6103, 6110 of the Code and sections 3001 and 3004 of ERISA).

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

4.4

Manual Citation	Manual Title
IRM 1.15.24, item 39	RCS for Tax Administration - Tax Exempt and Government Entities

GRS or Superseded Authority Citation      NC1-058-80-003 / 41/1  
 NC1-058-80-003 / 41/2

Disposition Instruction

Cutoff Instruction      Cutoff at end of calendar year

Retention Period      Destroy 5 year(s) after cutoff

Additional Information

GAO Approval      Not Required

5

**RULINGS AND AGREEMENTS**

5.1

**Administrative Case Files**

Records created and maintained in the EP/EO Determinations offices that include case files on applications (for recognition of exemption or an employee benefit plan), other determination letter requests, and related materials (i.e., ruling letters and technical advice, trust agreements, examiners' reports, work papers, and related correspondence).

5.1.1

**Application Files for Exempt Status and Determination Letters**

Disposition Authority Number      DAA-0058-2016-0004-0026

This includes Form 1023, Form 1023-EZ, Form 1024, Form 8940 and other applications where a determination request processed.

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?      Yes

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

Manual Citation	Manual Title
IRM 1.15.24, item 52A2	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

5.1.2	GRS or Superseded Authority Citation	NC1-058-87-003 / 18/1/A NC1-058-87-003 / 18/1/B/1 NC1-058-87-003 / 18/1/B/2 NC1-058-87-003 / 18/1/C NC1-058-87-003 / 18/2/B NC1-058-82-012 / 18/1/1 NC1-058-82-012 / 18/1/2 NC1-058-82-012 / 18/2/1 NC1-058-82-012 / 18/2/2 NC1-058-82-012 / 21/1/1 NC1-058-82-012 / 21/1/2 NC1-058-82-012 / 21/6/1 NC1-058-82-012 / 21/6/2 NC1-058-77-010 / 10/1 NC1-058-77-010 / 10/2 NC1-058-77-010 / 13/1 NC1-058-77-010 / 13/6		
	Disposition Instruction			
	Cutoff Instruction	Cutoff upon case closure or final certification/determination.		
	Retention Period	Destroy 10 year(s) after cutoff		
	Additional Information			
	GAO Approval	Not Required		
	<b>Application Denied for Failure to Establish</b>			
	Disposition Authority Number	DAA-0058-2016-0004-0028		
	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?	Yes		
	Do any of the records covered by this item exist as structured electronic data?	Yes		
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Manual Citation</td> <td style="width: 50%;">Manual Title</td> </tr> </table>		Manual Citation	Manual Title
	Manual Citation	Manual Title		

IRM 1.15.24, item 52C2	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)
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GRS or Superseded Authority Citation  
 NC1-058-82-012 / 21/2/1  
 NC1-058-82-012 / 21/2/2  
 NC1-058-82-012 / 21/3/A/1/1  
 NC1-058-82-012 / 21/3/A/1/2  
 NC1-058-82-012 / 21/3/A/2/1  
 NC1-058-82-012 / 21/3/A/2/2  
 NC1-058-77-010 / 13/2  
 NC1-058-77-010 / 13/3/A/1  
 NC1-058-77-010 / 13/3/A/2

**Disposition Instruction**

Cutoff Instruction                      Cut off at end of calendar year (in which the failure to complete the application for exemption occurred).

Retention Period                          Destroy 3 year(s) after cutoff

**Additional Information**

GAO Approval                              Not Required

**EXAMINATION**

**No Change or Surveyed TE/GE Examination Cases**

Disposition Authority Number        DAA-0058-2016-0004-0029

Includes copies of prior, subsequent, or final examination reports, audit plans, work papers, and other information necessary for the enforcement and administration of the tax laws.

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
IRM 1.15.24, item 60	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

6  
6.1

6.2	GRS or Superseded Authority Citation	NC1-058-84-012 / 16/1/A - "No Change or Surveyed" only NC1-058-84-012 / 16/1/B - "No Change or Surveyed" only NC1-058-82-012 / 16/1/A/1 - "No Change or Surveyed" only NC1-058-82-012 / 16/1/A/2 - "No Change or Surveyed" only NC1-058-82-012 / 16/1/B/1 - "No Change or Surveyed" only NC1-058-82-012 / 16/1/B/2 - "No Change or Surveyed" only NC1-058-82-012 / 19/1/1 - "No Change or Surveyed" only NC1-058-82-012 / 19/1/2 - "No Change or Surveyed" only NC1-058-77-010 / 8/1/A - "No Change or Surveyed" only NC1-058-77-010 / 8/1/B - "No Change or Surveyed" only NC1-058-77-010 / 11/1 - "No Change or Surveyed" only
	Disposition Instruction	
	Cutoff Instruction	Cutoff upon final disposition of case (Status 90).
	Retention Period	Destroy 7 years after cutoff (exceptions are covered by RCCMS approved under DAA-0058-2015-0004).
	Additional Information	
	GAO Approval	Not Required
	Fraud or Change Examination Cases	
	Disposition Authority Number	DAA-0058-2016-0004-0030
		Includes copies of all examination reports, audit plans, work papers, and other information necessary for the enforcement and administration of a fraud or change case.
	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
IRM 1.15.24, item 61	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation

NC1-058-84-012 / 16/1/A - "Change" only  
 NC1-058-84-012 / 16/1/B - "Change" only  
 NC1-058-84-012 / 16/2/A  
 NC1-058-84-012 / 16/2/B  
 NC1-058-82-012 / 16/1/A/1 - "Change" only  
 NC1-058-82-012 / 16/1/A/2 - "Change" only  
 NC1-058-82-012 / 16/1/B/1 - "Change" only  
 NC1-058-82-012 / 16/1/B/2 - "Change" only  
 NC1-058-82-012 / 16/2/1  
 NC1-058-82-012 / 16/2/2  
 NC1-058-82-012 / 19/1/1 - "Change" only  
 NC1-058-82-012 / 19/1/2 - "Change" only  
 NC1-058-82-012 / 19/2/1  
 NC1-058-82-012 / 19/2/2  
 NC1-058-77-010 / 8/1/A - "Change" only  
 NC1-058-77-010 / 8/1/B - "Change" only  
 NC1-058-77-010 / 8/2  
 NC1-058-77-010 / 11/1 - "Change" only  
 NC1-058-77-010 / 11/2

Disposition Instruction

Cutoff Instruction Cutoff upon final disposition of case (Status 90).  
 Retention Period Destroy 7 years after cutoff (exceptions are covered by RCCMS approved under DAA-0058-2015-0004).

Additional Information

GAO Approval Not Required

Revocation or Termination of Exemptions

Disposition Authority Number DAA-0058-2016-0004-0031

This includes correspondence and case development work papers in case the organization reapplies for and receives a subsequent exemption letter, then the previous revocation or termination file can be associated (if applicable).

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

6.3

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
IRM 1.15.24, item 62	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation

- NC1-058-82-012 / 21/4/1
- NC1-058-82-012 / 21/4/2
- NC1-058-82-012 / 21/5/1
- NC1-058-82-012 / 21/5/2
- NC1-058-82-011 / 38/1/1
- NC1-058-82-011 / 38/1/2
- NC1-058-82-011 / 38/2/1
- NC1-058-82-011 / 38/2/2
- NC1-058-82-011 / 38/3/1
- NC1-058-82-011 / 38/3/2
- NC1-058-82-011 / 38/4/1
- NC1-058-82-011 / 38/4/2
- NC1-058-82-011 / 38/6/1
- NC1-058-82-011 / 38/6/2
- NC1-058-82-011 / 38/7/1
- NC1-058-82-011 / 38/7/2
- NC1-058-82-011 / 38/8/1
- NC1-058-82-011 / 38/8/2
- NC1-058-82-011 / 38/9/1
- NC1-058-82-011 / 38/9/2
- NC1-058-80-003 / 38/1
- NC1-058-80-003 / 38/2
- NC1-058-80-003 / 38/3
- NC1-058-80-003 / 38/4
- NC1-058-80-003 / 38/6
- NC1-058-80-003 / 38/7
- NC1-058-80-003 / 38/8
- NC1-058-80-003 / 38/9
- NC1-058-77-010 / 13/4
- NC1-058-77-010 / 13/5

Disposition Instruction

Cutoff Instruction

Cut off files at the end of the calendar year upon revocation, termination, or assets distributed (if applicable).

6.4	Retention Period	Destroy 10 year(s) after cutoff				
	Additional Information					
	GAO Approval	Not Required				
	<b>Certified/Registered Mail Receipts</b>					
	Disposition Authority Number	DAA-0058-2016-0004-0032				
	<b>Certified/Registered Mail Receipts for Statutory Notice of Deficiency, Notices of Determination of Worker Classification and Final Adverse Determination Letters.</b>					
	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				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; padding: 5px;">Manual Citation</th> <th style="width: 50%; padding: 5px;">Manual Title</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">IRM 1.15.24, item 63</td> <td style="padding: 5px;">RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)</td> </tr> </tbody> </table>			Manual Citation	Manual Title	IRM 1.15.24, item 63	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)
Manual Citation	Manual Title					
IRM 1.15.24, item 63	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)					
6.5	Disposition Instruction					
	Cutoff Instruction	Cutoff when disposition of associated cases is final (post court hearings) due to refund claims.				
	Retention Period	Destroy 2 year(s) after cutoff.				
	Additional Information					
	GAO Approval	Not Required				
	<b>Reopening Memorandum or Exception Letters</b>					
	Disposition Authority Number	DAA-0058-2016-0004-0034				
	Includes notice of reexamination letters when appropriate, and related National and Area office correspondence accumulated as a result of Post Review recommending reopening an agreed case, which during the review revealed substantial error, both in the amount and in relation to the tax liability, or an indication of fraud, malfeasance, collusion, concealment or misrepresentation of a material fact.					
	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
IRM 1.15.24, item 65	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

GRS or Superseded Authority Citation **NC1-058-82-012 / 22/1  
NC1-058-82-012 / 22/2  
NC1-058-77-010 / 14**

**Disposition Instruction**

Cutoff Instruction **Cutoff when case is closed or when the exception letter is withdrawn.**

Retention Period **Destroy 3 year(s) after cutoff**

**Additional Information**

GAO Approval **Not Required**

**Advisory Letters**

Disposition Authority Number **DAA-0058-2016-0004-0035**

Copies of advisory letters accumulated as a result of a post review of an agreed case which during the review discloses a technical error resulting from the improper application of the Code, regulations, or technical advice that does not warrant the issuance of an exception letter.

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
IRM 1.15.24, item 66	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)

6.6

	<p>GRS or Superseded Authority Citation NC1-058-82-012 / 23/1 NC1-058-82-012 / 23/2 NC1-058-77-010 / 15</p> <p>Disposition Instruction</p> <p>Cutoff Instruction Cutoff at end of the calendar year or after Internal Audit completes its inspection.</p> <p>Retention Period Destroy 3 year(s) after cutoff</p> <p>Additional Information</p> <p>GAO Approval Not Required</p>				
<p>7</p> <p>7.1</p>	<p><b>TAX EXEMPT AND GOVERNMENT ENTITIES (TE/GE) SYSTEMS</b></p> <p><b>EP/EO/GE Aims Report Processing System (EARP)</b> A system used for reviewing reports that identify statistical information regarding examinations of entities that are considered non-taxable entities. The statistical information generated from the EARP reports are used to help IRS personnel make decisions regarding future examinations. Audit Information Management System (AIMS) provides input data to EARP.</p>				
<p>7.1.1</p>	<p><b>System Data</b></p> <p>Disposition Authority Number DAA-0058-2016-0004-0036</p> <p>The System Data is TE/GE EP/EO/GE Examination case data that is comprised of statistical information of entities that is used to determine future examinations.</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"> <thead> <tr> <th data-bbox="345 1623 938 1669">Manual Citation</th> <th data-bbox="938 1623 1528 1669">Manual Title</th> </tr> </thead> <tbody> <tr> <td data-bbox="345 1669 938 1795">IRM 1.15.24, item 81B</td> <td data-bbox="938 1669 1528 1795">RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)</td> </tr> </tbody> </table>	Manual Citation	Manual Title	IRM 1.15.24, item 81B	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)
Manual Citation	Manual Title				
IRM 1.15.24, item 81B	RCS for Tax Administration - Tax Exempt and Government Entities (TE/GE)				
	<p>Disposition Instruction</p> <p>Cutoff Instruction Cutoff at end of monthly processing.</p>				

	<p>Retention Period <b>Destroy 10 year(s) after cutoff</b></p>		
	<p>Additional Information</p>		
	<p>GAO Approval <b>Not Required</b></p>		
<p>7.2</p>	<p><b>Return Inventory and Classification System (RICS)</b> The Returns Inventory &amp; Classification System (RICS) is Tax Exempt &amp; Government Entities' (TE/GE) primary system for examining the level of tax filing compliance from its customers. RICS allows access to return data related to filing, processing, and posting of returns for Employee Plans (EP), Exempt Organizations (EO), Government Entities (Tax Exempt Bonds (TEB), Federal State Local Governments (FSLG) and Indian Tribal Governments (ITG). RICS consists of 2 primary components – database for querying and web application for selection of returns. RICS also provides automatic sampling, criteria for audits, and the tracking of audit results.</p>		
<p>7.2.1</p>	<p><b>System Data</b></p> <p>Disposition Authority Number <b>DAA-0058-2016-0004-0037</b></p> <p>RICS data consists of filed returns loaded from Master Files (Business Master File (BMF), RTF (Return Transaction File), EPMF (Employee Plans Master File)) for all returns under TE/GE jurisdiction as well as other supporting returns and data related to the filing, processing and posting of these returns. Data includes the taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number, as well as many other return related items. RICS data also includes (but is not limited to) audit history, EP and EO determination data, EP voluntary compliance and waiver data, electronically filed 990 series data, EP compliance activity results (CECA), data from Pension Benefit Guaranty Corporation (PBGC) and Department of Labor (DOL) 1096 data and CP2100 data.</p> <p>Final Disposition <b>Temporary</b></p> <p>Item Status <b>Active</b></p> <p>Is this item media neutral? <b>Yes</b></p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? <b>Yes</b></p> <p>Do any of the records covered by this item exist as structured electronic data? <b>Yes</b></p> <table border="1" data-bbox="344 1759 1528 1806"> <tr> <td data-bbox="344 1759 935 1806">Manual Citation</td> <td data-bbox="935 1759 1528 1806">Manual Title</td> </tr> </table>	Manual Citation	Manual Title
Manual Citation	Manual Title		

IRM 1.15.24, item 82B

RCS for Tax Administration - Tax  
Exempt and Government Entities (TE/  
GE)

Disposition Instruction

Cutoff Instruction

Cutoff at end of calendar year

Retention Period

Destroy 7 years after cutoff. Retention exceptions  
are authorized for the following only: • Coordinated  
Industry Case Data - Delete after 20 years; • TEB  
Series 8038 series - 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
12/30/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
01/20/2016	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
04/21/2017	Submit For Certification	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
04/21/2017	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
06/22/2017	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
07/02/2017	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
07/02/2017	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management



10/29/2019	Submit for Concurrency	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
10/30/2019	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
10/31/2019	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
11/04/2019	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist