

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2016-0013
 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 1120-F Non-Filer/Delinquent Return Program
 Internal agency concurrences will be provided No

Background Information

The 1120-F National Task Force was created to address certain concerns regarding protective/delinquent Forms 1120-F and potential foreign corporate non-filers. These concerns include streamlining the filing of 1120-F's through one service center and ending the acceptance at local offices where the audit screening processes can be potentially avoided; developing strategies to determine the correctness of taxpayers positions with respect to permanent establishments (PE) and effectively connected income (ECI); and creating a database of potential non- filers by comparing information received from external sources to IRS internal filing data. Those non-filers will be pursued for tax compliance. One of the initiatives of the 1120-F National Task Force was to create a database of potential foreign corporations which have no filing history with the IRS. This database, with the assistance of the Governmental Liaison and Disclosure Office, reached out to external sources (i.e. Secretary of State) to obtain a list of active, non-US foreign corporations which had registered to do business in each state. The information is then incorporated into individual spreadsheets for each state. Foreign corporations which have no filing history of Forms 1120-F (1120 or 1065) are compiled by state, into a master listing.

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2016-0013

Sequence Number	
1	Delinquent Return Program System Data Disposition Authority Number: DAA-0058-2016-0013-0001

Records Schedule Items

Sequence Number

1

Delinquent Return Program System Data

Disposition Authority Number DAA-0058-2016-0013-0001

The following information of non-US foreign corporations make up the data stored in the System: name, primary address, local address, registered agent name, registered agent address (if applicable), country, Federal EIN (if available) and state ID number (if applicable). State sales and use tax information is also added to the system if available. The Customs and Border Protection (CBP) database information is included for those entities in which CBP has information. This data are used to compile contact attempt campaigns, via soft letters, to those entities which have the greatest potential for filing. The records of these campaigns, as well as the success of the soft campaigns, are maintained in the system for historical research and analysis.

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? No

Manual Citation	Manual Title
RCS 26, Item 52	Internal Revenue Service Record Control Schedules for International

Disposition Instruction

Cutoff Instruction Cutoff campaign data at the end of the calendar year.

Retention Period Destroy no sooner than 10 year(s) after cutoff but longer retention is authorized

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
06/08/2016	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
06/23/2016	Return for Revision	Ashby Crowder	Archives Specialist	National Archives and Records Administration - ACRA
07/14/2016	Submit For Certification	Randall Kielt	Records Analyst	N/A - N/A
07/26/2016	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
09/19/2016	Submit for Concurrence	Ashby Crowder	Archives Specialist	National Archives and Records Administration - ACRA
09/20/2016	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
09/21/2016	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
09/21/2016	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist