

Request for Records Disposition Authority

Records Schedule Number: DAA-0058-2017-0001
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: Small Business/Self Employed Division - National Fraud Program
Schedule Subject: National Fraud Program Case Files
Internal agency concurrences will be provided: No

Background Information: Field Compliance employees and their Managers maintain the original Examination Case Files (Job No. N1-058-88-004). These would include Revenue Agents, Tax Compliance Officers, and Revenue Officers. This item will only address copies maintained by the FTA after their advisory duties are completed. This schedule supersedes N1-058-09-006 / 1, by removing two of the three definitions for the close of a case. Removed are (2) the conclusion of the related criminal case and (3) the conclusion of any civil litigation related to the fraud issues.

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of Total Disposition Items | Number of Permanent Disposition Items | Number of Temporary Disposition Items | Number of Withdrawn Disposition Items |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-0058-2017-0001

| Sequence Number |
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| 1 |
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| Copies maintained by the Fraud Technical Advisor Group Manager Disposition Authority Number: DAA-0058-2017-0001-0001 |
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Records Schedule Items

Sequence Number

1

Copies maintained by the Fraud Technical Advisor Group Manager

Disposition Authority Number **DAA-0058-2017-0001-0001**

These records include copies of documents related to fraud cases such as Form 11661-Fraud Development Recommendation - Examination, Form 11661A-Fraud Development Recommendation - Collection, Form 2797-Referral Report of Potential Criminal Fraud Cases, written plans of action, notes from the Fraud Technical Advisor (FTA), and miscellaneous other documents used in the research and development of the case such as prints from electronic research from internal and external systems and copies of third party or public records. When the fraud development case is closed the FTA transfers all of the original FTA records above to the Compliance employee. The records in the Fraud files are only copies maintained for reference and response to subsequent questions and clarification. A closed case is at the conclusion of FTA involvement related to the fraud issues.

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 28, item 6(a)(1) | Records Control Schedules of the Internal Revenue Service, Document 12990 |

GRS or Superseded Authority Citation **N1-058-09-006 /1**

Disposition Instruction

Cutoff Instruction **Cut off records when the case is closed.**

Retention Period **Destroy 3 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 |
|------------|--------------------------|----------------|---------------------|---|
| 07/28/2017 | Certify | Tracee Taylor | IRS Records Officer | Privacy, Governmental Liaison and Disclosure - Records and Information Management |
| 09/06/2017 | Return for Revision | Andreea Vlaicu | Archives Specialist | National Archives and Records Administration - RDTP2 Archives II Processing Section |
| 09/19/2017 | Submit For Certification | Randall Kielt | Records Analyst | Internal Revenue Service - Internal Revenue Service |
| 09/19/2017 | Certify | Tracee Taylor | IRS Records Officer | Privacy, Governmental Liaison and Disclosure - Records and Information Management |
| 09/27/2017 | Return for Revision | Andreea Vlaicu | Archives Specialist | National Archives and Records Administration - RDTP2 Archives II Processing Section |
| 11/14/2017 | Submit For Certification | Randall Kielt | Records Analyst | Internal Revenue Service - Internal Revenue Service |
| 11/21/2017 | Certify | Tracee Taylor | IRS Records Officer | Privacy, Governmental Liaison and Disclosure - Records and Information Management |
| 01/30/2018 | Submit for Concurrence | Andreea Vlaicu | Archives Specialist | National Archives and Records Administration - Records Management Operations Appraisal Team 1 |

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|------------|---------|------------------|---|--|
| 02/07/2018 | Concur | Margaret Hawkins | Director of Records Management Services | National Records Management Program - ACNR Records Management Services |
| 02/07/2018 | Concur | Margaret Hawkins | Director of Records Management Services | National Records Management Program - ACNR Records Management Services |
| 02/08/2018 | Approve | David Ferriero | Archivist of the United States | Office of the Archivist - Office of the Archivist |