

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2017-0012
 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 Large Business & International Division (LB&I)
 Schedule Subject Discretionary Limitation On Benefits Case Files
 Internal agency concurrences will be provided No

Background Information

Most U.S. tax treaties contain a Limitation on Benefits (LOB) article that enumerates objective tests to determine whether a resident of a treaty country is entitled to benefits under the applicable U.S. tax treaty. Most LOB articles provide that a resident may be granted treaty benefits at the discretion of the U.S. competent authority if the resident does not qualify for those benefits under the relevant objective tests. The purpose of the LOB article is to determine whether a resident of a treaty country has a sufficient connection with that country to justify entitlement to treaty benefits: The revenue procedure states that a taxpayer seeking a discretionary competent authority determination relating to an LOB provision should file a request with Treaty Assistance and Interpretation Team (TAIT). The TAIT, a representative office of the U.S. competent authority, in its sole discretion may grant benefits under the discretionary provision of an LOB article in an applicable U.S. tax treaty. An applicant that receives a favorable discretionary LOB determination must file a triennial statement to keep that determination in force.

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2017-0012

Sequence Number

1

Discretionary Limitation on Benefits Case Files Disposition Authority Number: DAA-0058-2017-0012-0001

Records Schedule Items

Sequence Number

1

Discretionary Limitation on Benefits Case Files

Disposition Authority Number DAA-0058-2017-0012-0001

An applicant files a request for a discretionary LOB determination with a letter including attachments such as authorizations, disclosures, consents, and notifications. The TAIT makes a determination to either grant or deny the applicant's requested benefits. The determination is documented in a disposition memorandum retained by TAIT with a copy forwarded to the IRS field exam office assigned to Applicant or its U.S. affiliate. The determination is communicated to applicant in a determination letter, the IRS field exam is informed of the determination through a memorandum and the relevant U.S. treaty partner is consulted through correspondence from the U.S. competent authority.

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 26, Item 55	Records of The Internal Revenue Service, Large Business & International Division

Disposition Instruction

Cutoff Instruction Cut off at end of calendar year in which case determination is made.

Retention Period Destroy 10 years 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
09/10/2017	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
05/30/2018	Submit for Concurrency	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
05/31/2018	Concur	Rachel BanTonkin	Supervisory Archives Specialist	National Archives and Records Administration - ACR1
06/01/2018	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
06/05/2018	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist