

## Request for Records Disposition Authority

Records Schedule Number           DAA-0058-2017-0015

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 and International Division (LB&I)

Schedule Subject                    Competent Authority Arrangement Case Files

Internal agency concurrences will be provided   No

Background Information            A Competent Authority Arrangement (“CAA”) is a bilateral arrangement between the United States Competent Authority and the competent authority of an exchange partner to clarify or interpret tax provisions. CAAs also exist between the United States Internal Revenue Service and each United States Territory and Commonwealth tax agency and addresses issues of interest to the respective jurisdictions. It is generally applicable to all taxpayers as of the effective date until the CAA is terminated by either competent authority. The CAA applies equally to all persons and must be retained by the competent authority while it is active to ensure the arrangement is abided by. The CAA does not have an expiration date and is applied by persons from both governments. Generally, the CAA is published so that the public is aware of the arrangement, and a press release may be simultaneously announced by both governments. The CAAs are published on [irs.gov](https://www.irs.gov/individuals/international-taxpayers/competent-authority-arrangements) at: <https://www.irs.gov/individuals/international-taxpayers/competent-authority-arrangements>

### 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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2017-0015

Sequence Number
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1
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<b>Competent Authority Arrangement Case Files</b> <b>Disposition Authority Number: DAA-0058-2017-0015-0001</b>
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Records Schedule Items

Sequence Number

1

**Competent Authority Arrangement Case Files**

Disposition Authority Number      DAA-0058-2017-0015-0001

The two competent authorities usually exchange letters to begin the consideration of a Competent Authority Arrangement (“CAA”). There may be numerous exchanges of proposed CAAs in draft form, letters, discussions, positions and views on the issue until an arrangement is reached. The CAA between the United States Competent Authority and the foreign competent authority are based on the respective offices’ interpretation and agreement on the specific matter being discussed. The CAA is a written document executed and signed by both competent authorities.

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 56	Internal Revenue Service Records Control Schedule for Tax Administration - International

**Disposition Instruction**

Cutoff Instruction                              Cut off at end of calendar year in which CAA terminates.

Retention Period                                Destroy 20 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
10/03/2017	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
10/15/2018	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
10/31/2018	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
10/31/2018	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
07/02/2019	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
07/10/2019	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
07/10/2019	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
07/11/2019	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist