

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2017-0016
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 Small Business / Self Employed (SB/SE)
Minor Subdivision Private Debt Collection (PDC) Program
Schedule Subject Private Debt Collection Program Records
Internal agency concurrences will be provided No

Background Information On December 4, 2015, Section 32102 of the Fixing America's Surface Transportation Act (FAST Act, Pub Law No. 114-94) passed amending Sections 6306 and 6103 to provide for Private Debt Collection (PDC) legislation, and to permit Private Collection Agencies (PCAs) to help collect federal tax debts. IRS began work toward setting up the current PDC Program immediately after President Obama signed the FAST Act into law, and in September 2016, awarded contracts to four PCAs. This PDC initiative follows in the footsteps of the last one as created under President Bush's American Jobs Creation Act in 2004, and discontinued in March 2009.

The goal of the PDC Program essentially remains the same, and that is to use contractor support to collect on tax liabilities involving no enforcement actions, and with values appropriate for taxpayer payment in full or in installments that have been removed from active IRS collection inventory because of a lack of agency resources and competing priorities.

Under the current legislation, the following cases are not eligible for collection by a PCA and will not be distributed. These involve taxpayers who are:

- Deceased
- Under the age of 18
- In a designated combat zone
- Victims of tax-related identity theft
- Currently under examination, litigation, criminal investigation or levy
- Subject to pending or active offers in compromise

- Subject to an installment agreement
- Subject to a right of appeal
- Classified as innocent spouse cases
- Taxpayers in a presidentially declared disaster requesting relief from collection

If any of the above case types are identified by the IRS/PCA while assigned to the PCA, the case will be recalled by the IRS.

Similarly, cases may be returned or recalled (systemically or manually) for any reason, such as, but not limited to, the reasons below:

- Taxpayer requests in writing not to work with the PCA
- Substantiated taxpayer complaint against PCA
- Expiration of the contract
- Account is full paid through Automated Levy Programs or IRS offsets
- Other subsequent activity on the taxpayer's account no longer qualifies it for collection activity by PCAs (e.g. IRS accepts taxpayer's offer-in-compromise, IRS agrees taxpayer does not owe the debt, or IRS confirms that bankruptcy automatic stay or discharge prohibits efforts to collect the debt)

Certain circumstances allow the PCA to return a case to IRS. The PCA may return an account to the IRS anytime if it deems the taxpayer is unable to pay and has exhausted all reasonable collection efforts. When the taxpayer states they are recipients of Social Security Disability (SSD) or Supplemental Security Income (SSI), the PCA will initiate the return of the case. Also, if the PCA identifies potential IRS employee federal tax compliance violations within its case load, the PCA will immediately cease all collection activity and return the account to the IRS.

Implementation, coordination and primary oversight of all PDC activities are the responsibilities of the IRS Small Business/Self-Employed (SB/SE) organization, PDC Program Office. This schedule is generally reserved for PDC Program Office and PCA-specific recordkeeping responsibilities as an adjunct to other agency administrative and tax collection recordkeeping requirements already prescribed in the General Records Schedules (Document 12829) and IRS Records Control Schedule Document 12990.

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
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13	0	13	0
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GAO Approval

Outline of Records Schedule Items for DAA-0058-2017-0016

Sequence Number	
1	Tax Delinquency Account (TDA) Case Files Disposition Authority Number: DAA-0058-2017-0016-0001
2	Internal Control Documents Disposition Authority Number: DAA-0058-2017-0016-0002
3	Operational Planning Documents Disposition Authority Number: DAA-0058-2017-0016-0003
4	Publication Files Disposition Authority Number: DAA-0058-2017-0016-0004
5	Letters and Letter Development Files Disposition Authority Number: DAA-0058-2017-0016-0005
6	PDC/PCA Administrative Files Disposition Authority Number: DAA-0058-2017-0016-0006
7	Transmittal and Receipt Records (including Forms 3210) Disposition Authority Number: DAA-0058-2017-0016-0008
8	Certified and Registered Mail Records Disposition Authority Number: DAA-0058-2017-0016-0009
9	Misdirected Payments (Forms 4287) Disposition Authority Number: DAA-0058-2017-0016-0010
10	Business Review Reports of PDC Activities Disposition Authority Number: DAA-0058-2017-0016-0011
11	Complaint Files Disposition Authority Number: DAA-0058-2017-0016-0012
12	Litigation Background Files Disposition Authority Number: DAA-0058-2017-0016-0013
13	Threat or Assault Files Disposition Authority Number: DAA-0058-2017-0016-0014

Records Schedule Items

Sequence Number

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Tax Delinquency Account (TDA) Case Files

Disposition Authority Number DAA-0058-2017-0016-0001

Also referred to as PDC Case Files (assigned to Private Collection Agencies) or Record of Account (ROA) – include documentation of all significant collection activities for each account/case worked by the PCAs. This electronic documentation is maintained in PCA case management systems and call recording systems. TDA case file contents may include, but are not limited to: • Form 4442 Inquiry Referral (and taxpayer account information as otherwise provided by IRS, including TIN, address, phone numbers, balances due, payments, interest, penalty, etc) • Payment arrangements, payment history • Annual Reminder Notice • Copies of forms referred to other areas, etc. • All incoming and outgoing contacts (correspondence, letters and/or telephone) with the taxpayer, including PDC Audio Digital Recordings of conversations between PCA employees and taxpayers regarding collections on accounts • Third Party Authorizations • Attempts to locate the taxpayer (skip tracing results) • Taxpayer threats to PCA or IRS (employees) • Reasons for suspending an account, recall or return to IRS. • Opt Out requests received from taxpayers, taxpayer disputes • Taxpayer death certificate • Contacts to/from the IRS Contracting Officer's Representative (COR)

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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation N1-058-09-040 / 200/A
 N1-058-09-040 / 201/A
 N1-058-09-040 / 201/B
 N1-058-09-040 / 202
 N1-058-09-040 / 214

Disposition Authority Number DAA-0058-2017-0016-0003

Includes, but is not limited to, PCA Management Plan and Standard Operations Plans (SOP); Quality Assurance Surveillance Plan (QASP); IT security plans for safeguarding taxpayer documentation; risk assessments and reviews; and disaster plans (continuity of operations). These records are also filed with the PCAs.

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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation N1-058-09-040 / 208
N1-058-09-040 / 210
N1-058-09-040 / 225
N1-058-09-040 / 226
N1-058-09-040 / 227

Disposition Instruction

Retention Period Destroy 5 year(s) after PCA contract termination.

Additional Information

GAO Approval Not Required

Publication Files

Disposition Authority Number DAA-0058-2017-0016-0004

Files contain background and draft materials, and final copies of handbooks and policy guides specific to the PDC Program. The files include, but are not limited to: the PDC Operations Guide (POG), PCA Policy and Procedures Guide (PPG), and policy and planning guidance related to procurement processes. The PDC Program depends on the PCAs, COTRs, and Quality Analysts (QA) and technical advisors to function. These products are filed with the PDC Program Office separate from similar records maintained by Media and Publications (M&P).

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

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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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation **N1-058-09-040 / 219
N1-058-09-040 / 233**

Disposition Instruction

Retention Period **Destroy 5 year(s) after PCA contract termination.**

Additional Information

GAO Approval **Not Required**

Letters and Letter Development Files

Disposition Authority Number **DAA-0058-2017-0016-0005**

All PCA letters to taxpayers must be submitted to the Technical Advisor (TA)/COR for approval prior to use. Once approved, any proposed changes must be submitted to the TA/COR for additional approval. Letters and Letter Development Files contain background and template design materials for the development of Letters, Notices, and other formatted materials specific to the PDC Program. These products are filed with the PDC Program Office separate from similar records maintained by Media and Publications (M&P).

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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation **N1-058-09-040 / 218**

Disposition Instruction

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Retention Period Destroy 5 year(s) after PCA contract termination.

Additional Information

GAO Approval Not Required

PDC/PCA Administrative Files

Disposition Authority Number DAA-0058-2017-0016-0006

Correspondence and reports (not covered elsewhere in this Schedule) relating to tax collection administrative and housekeeping activities. Records include, ad hoc PDC analysis and observations, recommendation to current program procedures and processes; trend data; PCA employee lists and assignments (relocations and departures); and PCA staff rosters. Records also include inquiries and responses regarding the PDC Program from the general public, assigned taxpayers, practitioners, and other PCAs requesting information on how to be part of the Program. These records are filed with the PCAs and the PDC Program Office.

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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation N1-058-09-040 / 211
N1-058-09-040 / 224
N1-058-09-040 / 232

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year (09/30/XXXX).

Retention Period Destroy 2 year(s) after cutoff.

Additional Information

GAO Approval Not Required

Transmittal and Receipt Records (including Forms 3210)

Disposition Authority Number DAA-0058-2017-0016-0008

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PDCs are required to adhere to IRS internal requirements for transmittal and receipt control of taxpayer information. Forms 3210 Document Transmittal are required for use as receipts when transferring taxpayer information between offices (e.g. from IRS to the PCA). These records are filed with the PCAs and the PDC Program Office.

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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation N1-058-09-040 / 228

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year (09/30/XXXX).

Retention Period Destroy 1 year(s) after cutoff.

Additional Information

GAO Approval Not Required

Certified and Registered Mail Records

Disposition Authority Number DAA-0058-2017-0016-0009

PDCs are required to adhere to IRS internal requirements for certified and registered mail. Records include registers and receipts of incoming and outgoing certified and registered mail. These records are filed with the PCAs and the PDC Program Office.

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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Document 12990	RCS 28 for Tax Administration - Collection
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GRS or Superseded Authority Citation N1-058-09-040 / 229

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year (09/30/XXXX).

Retention Period Destroy 4 year(s) after cutoff.

Additional Information

GAO Approval Not Required

Misdirected Payments (Forms 4287)

Disposition Authority Number DAA-0058-2017-0016-0010

A misdirected payment is any taxpayer payment on an IRS case that is erroneously received at a PCA location. Misdirected payments may consist of cash, check, money order, or any other item of value. All misdirected payments must be documented using Form 4287, Record of Discovered Remittances. Form 4287 is a three-part form used to document misdirected payments and mailed to the IRS on a daily basis with the remittance. All three parts must be completed. Part 1 is used to acknowledge receipt and is returned to the PCA. Part 2 is retained by the IRS. Part 3 is retained by the PCA. [PDC Operations] PCAs are not using Form 4287B. These records are filed with the PCAs and the PDC Program Office.

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
Document 12990	RCS 28 for Tax Administration - Collection

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year (09/30/XXXX).

Retention Period Destroy 3 year(s) after cutoff.

Additional Information

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GAO Approval Not Required

Business Review Reports of PDC Activities

Disposition Authority Number DAA-0058-2017-0016-0011

PDC Activity reports to IRS Collections management and PDC management for inclusion in the Business Review. This documentation includes: Monthly and Quarterly Summarizations; PDC Scorecards; Performance Evaluative Reports; FISMA and other Security Briefing Reports used in the Business Review; Transaction Category Reports (TRCAT); IRS Compliance Review Reports; Operational Reviews; Oversight Unit and Quality Reports; and QASP monitoring forms, and other similar documentation used in the conduct of various business reviews and reporting. These records also include Weekly PDC/PCA Meeting Minutes; Quality Consistency Meeting Minutes (scheduled as necessary); and Business Requirements Reports and Frequently Asked Question (FAQ) related to Business Requirements. These records are filed with the PDC Program Office.

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
Document 12990	RCS 28 fo Tax Administration - Collection

GRS or Superseded Authority Citation
 N1-058-09-040 / 209
 N1-058-09-040 / 212
 N1-058-09-040 / 213
 N1-058-09-040 / 215

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year (09/30/XXXX).

Retention Period Destroy 5 year(s) after cutoff.

Additional Information

GAO Approval Not Required

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Complaint Files

Disposition Authority Number DAA-0058-2017-0016-0012

A complaint is defined as any communication received from a taxpayer, Power of Attorney (POA), or third party that expresses any form of dissatisfaction with the PCA's handling of their account. Complaints can range from an allegation of rude behavior to intimidation or harassment to a statutory violation of laws and regulations such as the FDCPA, Taxpayer Bill of Rights, Privacy and/or Disclosure. PDC would determine if a complaint is to be validated. These files include, but are not limited to: written or verbal complaints (notes); complaint activity forms and reports; collection case activity record; complaint logs and responses; mail; corrective or administrative actions and measures to address; and notification of resolution. These records are filed with the PCAs and the PDC Program Office.

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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation N1-058-09-040 / 217

Disposition Instruction

Cutoff Instruction Cut off at end of fiscal year (09/30/XXXX) in which complaint was resolved or case closed, as applicable.

Retention Period Destroy 3 year(s) after cutoff.

Additional Information

GAO Approval Not Required

Litigation Background Files

Disposition Authority Number DAA-0058-2017-0016-0013

Background files on litigation matters involving the Program. Files include case materials, investigations of matter, subpoenas, summons for testimony, copies of depositions, etc. These records are filed with the PDC Program Office.

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

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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
Document 12990	RCS 28 for Tax Administration - Collection

GRS or Superseded Authority Citation **N1-058-09-040 / 230**

Disposition Instruction

Cutoff Instruction **Cut off at end of fiscal year (09/30/XXXX) in which case is closed.**

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

Additional Information

GAO Approval **Not Required**

Threat or Assault Files

Disposition Authority Number **DAA-0058-2017-0016-0014**

Background files (in addition to ROA documentation) on threats to PDC employees and contractors by taxpayers, third parties, or POAs. These records are filed with the PCAs and the PDC Program Office.

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
Document 12990	RCS 28 for Tax Administration - Collecton

GRS or Superseded Authority Citation **N1-058-09-040 / 231**

Disposition Instruction

Cutoff Instruction **Cut off at end of fiscal year (09/30/XXXX) in which investigation or litigation is concluded.**

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Retention Period	Destroy 5 year(s) after cutoff.
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Additional Information	
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GAO Approval	Not Required
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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
05/02/2018	Submit for Concurrency	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
05/15/2018	Concur	Rachel BanTonkin	Supervisory Archives Specialist	National Archives and Records Administration - ACR1
05/16/2018	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
05/21/2018	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist