

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2018-0003
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 (LB&I)
Schedule Subject Global High Wealth Examination Case Files
Internal agency concurrences will be provided No

Background Information

IRS organized the Large Business and International (LB&I) Division's Global High-Wealth (GHW) group in late 2009, to examine high net worth individuals using a holistic approach that looks at all tax entities with a business relationship to a single taxpayer. High wealth individuals can present unique and significant tax compliance challenges. They frequently control (sometimes with family members or business associates) large, complex enterprises consisting of multiple, interrelated businesses and flow-through entities. The entities forming these enterprises may file numerous returns of different types (corporate, flow-through, individual, tax-exempt, etc.), depending on the nature of their operations. In addition, many possess international features.

GHW exists as a territory inside LB&I, and follows coordinated industry case procedures, such as the quality examination process. The traditional approach, however, of considering each return in an enterprise as a stand-alone, separate entity does not convey the overall picture for all taxpayers. GHW's role within the organization helps LB&I analyze and address tax compliance across these unique tax models.

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2018-0003

Sequence Number

1

Global High Wealth Examination Case Files Disposition Authority Number: DAA-0058-2018-0003-0001
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Records Schedule Items

Sequence Number

1

Global High Wealth Examination Case Files

Disposition Authority Number **DAA-0058-2018-0003-0001**

Case files consist of Revenue Agent reports (e.g. Forms 4549 and 4605) with related work papers and other documents (compliance and risk assessment) filed in the examination organizations including, but not limited to, Forms 5344, 3198 and 906.

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	Tax Administration - International

Disposition Instruction

Cutoff Instruction **Cut off files at end of calendar year in which case was closed and all related cases reach Status 90 (Closed).**

Transfer to Inactive Storage **Transfer to Records Center 4 years after cutoff.**

Retention Period **Destroy 15 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
12/08/2017	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