

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2018-0009
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 Advance Pricing Agreement and Mutual Agreement Program Case Files

Internal agency concurrences will be provided No

Background Information

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
2	0	2	0

GAO Approval

Outline of Records Schedule Items for DAA-0058-2018-0009

Sequence Number	
1	Mutual Agreement Program (MAP) Case Files Disposition Authority Number: DAA-0058-2018-0009-0001
2	Advance Pricing Agreement (APA) Case Files Disposition Authority Number: DAA-0058-2018-0009-0002

Records Schedule Items

Sequence Number

1

Mutual Agreement Program (MAP) Case Files

Disposition Authority Number DAA-0058-2018-0009-0001

The MAP articles of U.S. tax treaties provide eligible taxpayers a means to obtain treaty partner assistance to relieve the effects of double taxation that may arise from the actions of one or both partners. In general, the competent authorities are obliged to “endeavor” to relieve double taxation, which does not imply that the competent authorities are obligated to provide full correlative relief. However, the United States Competent Authority (USCA) seeks in every case it accepts to find ways to minimize instances of double taxation. Rev. Proc. 2006–54 sets forth the current procedures for requesting assistance from the USCA. Files include initial submission, taxpayer correspondence, Economist reports (if applicable), a copy of the transmittal letter to the taxpayer, a copy of the transmittal to the District Director, the U.S. and foreign position papers, and the MAP Agreement.

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	IRS Records Control Schedules, RCS 26 Tax Administration - LB&I

Disposition Instruction

Cutoff Instruction Cut off at the end of the calendar year in which case is closed or terminated.

Retention Period Destroy 6 year(s) after cutoff.

Additional Information

GAO Approval Not Required

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Advance Pricing Agreement (APA) Case Files

Disposition Authority Number DAA-0058-2018-0009-0002

An APA is a written agreement between a taxpayer and the IRS, typically covering a transfer pricing method ("TPM") and an acceptable range of results that is used to test whether the taxpayer's intercompany transactions covered by the agreement are consistent with the arm's length standard (as set forth in Internal Revenue Code ("Code" or "IRC") Section 482 - the Income Tax Regulations thereunder, relevant income tax treaties to which the United States is a party, and the Organization for Economic Co-operation and Development (OECD) Guidelines and other guidance published by the OECD). An APA can be unilateral or bilateral. In a bilateral APA, the Competent Authorities of the respective countries address an APA request under the MAP article of the income tax treaty between the two countries. Assuming the agreement is acceptable to the taxpayer, the Competent Authorities set forth the agreed terms in a mutual agreement and enter into APAs with the taxpayer. Revenue Procedure ("Rev. Proc.") 2006-9 set forth the procedures for taxpayers to follow to request an APA (new Rev. Proc., in Notice 2015-41). Files include initial submission, taxpayer correspondence, Economist reports, and routine correspondence to and from IRS Field Offices. It also contains copies of APA, a copy of the transmittal to the District Director, and the U.S. and foreign position papers (for bilateral APAs).

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	IRS Records Control Schedules, RCS 26 Tax Administration - LB&I

Disposition Instruction

Cutoff Instruction Cut off at the end of the calendar year in which term of APA has ended or has been terminated.

Retention Period Destroy 10 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
04/09/2018	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
04/11/2018	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
04/17/2018	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
04/17/2018	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
08/07/2018	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
09/17/2018	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
09/17/2018	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management

12/13/2018	Submit for Concurrency	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
12/14/2018	Concur	Rachel BanTonkin	Supervisory Archives Specialist	National Archives and Records Administration - ACR1
12/17/2018	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
12/18/2018	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist