

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2019-0004
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 Small Business/Self-Employed Division (SB/SE)
Minor Subdivision Collection
Schedule Subject Public Inspection Files of Offers in Compromise
Internal agency concurrences will be provided No

Background Information IRS requests updates to Job No. NC1-058-81-10, item 11:

Series/item title change from Public Use Files of Offers in Compromise, to Public Inspection Files of Offers in Compromise.

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of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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

0001

Outline of Records Schedule Items for DAA-0058-2019-0004

Sequence Number

1

Public Inspection Files of Offers in Compromise
Disposition Authority Number: DAA-0058-2019-0004-0001

Records Schedule Items

Sequence Number					
1	<p>Public Inspection Files of Offers in Compromise</p> <p>Disposition Authority Number DAA-0058-2019-0004-0001</p> <p>Public Inspection Files (PIF) are edited copies of the Abstract and Statement which refers to the Offers in Compromise. They Include a statement of the case and a summary of the investigative report which serves as the justification for acceptance of the offer. Copies of the Abstract and Statement (Form 7249) include the terms of the offer, basis for acceptance, and tax liability involved.</p> <p>Final Disposition Temporary</p> <p>Item Status Active</p> <p>Is this item media neutral? Yes</p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? No</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Manual Citation</th> <th style="width: 50%;">Manual Title</th> </tr> </thead> <tbody> <tr> <td>RCS 28, item 8</td> <td>Tax Administration - Collection</td> </tr> </tbody> </table> <p>GRS or Superseded Authority Citation NC1-058-81-010 / 11</p> <p>Disposition Instruction</p> <p>Cutoff Instruction Cut off at the end of the calendar month in which offers have been accepted.</p> <p>Retention Period Destroy 1 year(s) after cutoff</p> <p>Additional Information</p> <p>GAO Approval Required and Received</p>	Manual Citation	Manual Title	RCS 28, item 8	Tax Administration - Collection
Manual Citation	Manual Title				
RCS 28, item 8	Tax Administration - Collection				

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
09/09/2019	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
03/12/2020	Submit for Concurrency	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
04/14/2020	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
04/15/2020	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
05/04/2020	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist