

National Archives and Records Administration
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2021-0003

Status: APPROVED
Date Approved: 08/17/2023

General Information

Agency or Establishment	Internal Revenue Service
Record/Scheduling Group	0058 - Records of the Internal Revenue Service
Records Schedule Applies to	Agency Subdivision
Major Subdivision	Tax Exempt and Government Entities (TE/GE)
Schedule Subject	Exempt Organization (EO) and Employee Plan (EP) Data Maintained in the Return Inventory and Classification System (RICS)
Additional Schedule Information	<p>RICS is approved under Job No. DAA-0058-2016-0004-0037. Default system data retention is seven (7) years. A few exceptions are approved for longer retentions. This new job requests additional records retention exceptions for EO and EP data inadvertently left out of Job No. DAA-0058-2016-0004-003, including EO return data relating to tax exempt applications. IRS/NARA stakeholders (including Counsel, during a call on June 6, 2022) agreed to a long term 200-year retention for these records. This schedule also requests a decrease in retention for Coordinated Industry Case data from 20 years old as previously approved under Job No. DAA-0058-2016-0004-0037, to destroy when 15 years old. A business unit assessment determined the data is not required for 20 years.</p> <p>EO information made publicly available under Section 6104 is considered to be a “matter of public record” [Treasury Reg. §1.6104(b)-1(a)]. Although the code and regulations are silent on the time-period for inspection, they could be interpreted (as IRS does) as requiring ongoing and continuous inspection (and supports “indefinite retentions” in this Schedule). In addition to these materials being a “matter of public record,” the regulations also make clear that the availability for inspection prior to 1970 shall be pursuant to the provisions in effect at that time. See Treasury Reg. § 1.6104(b)-1(d) (3) (“returns filed before January 1, 1970, shall be available for public inspection only pursuant to the provisions of section 6104 in effect for such years. The information furnished on all returns filed after December 31, 1969, pursuant to the requirements of section 6033, 6034, or 6058, shall be available for public inspection in accordance with the provisions of section 6104.”). Thus, IRS/NARA stakeholders (including Counsel, during a call on June 7, 2022) have agreed to a long term 200-year retention.</p>
Is there a classified version of this form?	No

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Is consultation and coordination with Tribal Governments required? Predate requirement

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Item Count

Total number of disposition items: 5

Number of Temporary disposition items: 5

Number of Permanent disposition items: 0

Number of Items with Disposition Not Approved: 0

Number of Inactive disposition items: 0

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Outline of Records Schedule Items for DAA-0058-2021-0003

Item #	Title	Disposition
0001	Coordinated Industry Case Data	Temporary
0002	EO 5227 Returns for Split Interest Trusts	Temporary
0003	EO 8871 Returns for Political Organization Notice of Section 527 Status	Temporary
0004	EP data from the Employee Plans (EP) and Exempt Organizations (EO) Determination System (EDS)	Temporary
0005	EO data from the Employee Plans (EP) and Exempt Organizations (EO) Determination System (EDS)	Temporary

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Records Schedule Items

DAA-0058-2021-0003-0001		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	Coordinated Industry Case Data	
Item Description	Coordinated Examination Management Information System for Large Cases (CEMIS) application reported examination results from Coordinated Industry Cases. Data is used by EP.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	No	
MANUAL CITATION		
Agency Code	Document 12990	
Manual Title	IRS Records Control Schedules. RCS 24 for Tax Administration - Tax Exempt and Government Entities (TE/GE)	
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS		
Does this item supersede existing disposition authorities?	Yes	
	Superseded Items	
Superseded Item	Item Superseded in Part?	Explanation
DAA-0058-2016-0004-0037	Yes	Coordinated Industry Case Data only
Is this item a deviation from the GRS?	No	
DISPOSITION INSTRUCTION		
Final Disposition	Temporary	
Retention Period	Other: Delete when 15 years old	
ADDITIONAL INFORMATION		
Are any of the records covered by this item national security classified?	No	
GAO Approval Required	No	

DAA-0058-2021-0003-0002		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	EO 5227 Returns for Split Interest Trusts	
Item Description	EO 5227 returns for Split Interest Trusts may be required for current and future compliance action during the entire life of the trust. Split Interest trusts have lives of 20 years.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	No	

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MANUAL CITATION	
Agency Code	Document 12990
Manual Title	IRS Record Control Schedules. RCS 24 for Tax Administration - Tax Exempt and Government Entities (TE/GE)
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing disposition authorities?	No
Is this item a deviation from the GRS?	No
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Retention Period	Other: Delete when 20 years old
ADDITIONAL INFORMATION	
Are any of the records covered by this item national security classified?	No
GAO Approval Required	No

DAA-0058-2021-0003-0003	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	EO 8871 Returns for Political Organization Notice of Section 527 Status
Item Description	EO 8871 returns for Political Organization Notice of Section 527 Status are used to notify IRS that they are to be treated as section 527 organizations. These forms should be treated similar to applications for tax exempt status and kept until the disposition requirements are fulfilled.
Is this item media neutral?	Yes
Is this item a Big Bucket?	No
MANUAL CITATION	
Agency Code	Document 12990
Manual Title	IRS R cords Control Schedules. RCS 24 for Tax Administration - Tax Exempt and Governmet Entities (TE/GE)
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing disposition authorities?	No
Is this item a deviation from the GRS?	No
DISPOSITION INSTRUCTION	
Final Disposition	Temporary

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Cutoff Instructions	Other: Cut off at end of calendar year in which application is received.
Retention Period	Destroy 200 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by this item national security classified?	No
GAO Approval Required	No

DAA-0058-2021-0003-0004	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	EP data from the Employee Plans (EP) and Exempt Organizations (EO) Determination System (EDS)
Item Description	EDS is used for potential tax-exempt entities who submit applications to Employee Plans (EP) to determine if they meet the law requirements of the Internal Revenue Code. Within EDS, data is received from the Modified Employee Plans / Exempt Organizations Determination System (MEDS). From that data, EDS processes use the data received to create and update cases in the EDS database. An extract of EDS data is sent to RICS and is used for TE/GE compliance activities.
Is this item media neutral?	Yes
Is this item a Big Bucket?	No
MANUAL CITATION	
Agency Code	Document 12990
Manual Title	IRS Records Control Schedules. RCS 24 for Tax Administration - Tax Exempt and Government Entities (TE/GE)
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing disposition authorities?	No
Is this item a deviation from the GRS?	No
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Retention Period	Other: Delete EP data when 10 years old
ADDITIONAL INFORMATION	
Are any of the records covered by this item national security classified?	No
GAO Approval Required	No

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DAA-0058-2021-0003-0005		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	EO data from the Employee Plans (EP) and Exempt Organizations (EO) Determination System (EDS)	
Item Description	EDS is used for potential tax-exempt entities who submit applications to Exempt Organizations (EO) to determine if they meet the law requirements of the Internal Revenue Code. Within EDS, data is received from the Modified Employee Plans / Exempt Organizations Determination System (MEDS). From that data, EDS processes use the data received to create and update cases in the EDS database. An extract of EDS data is sent to RICS and is used for TE/GE compliance activities.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	No	
MANUAL CITATION		
Agency Code	Document 12990	
Manual Title	IRS Records Control Schedules. RCS 24 for Tax Administration - Tax Exempt and Government Entities (TE/GE)	
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS		
Does this item supersede existing disposition authorities?	No	
Is this item a deviation from the GRS?	No	
DISPOSITION INSTRUCTION		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at end of calendar year in which application is received.	
Retention Period	Destroy 200 year(s) after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by this item national security classified?	No	
GAO Approval Required	No	

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Signatory Information

Action	User	Date
Accept	Data Migration	01/30/2021
Approve	Colleen Shogan	08/17/2023