

## Request for Records Disposition Authority

Records Schedule Number           DAA-0058-2021-0007

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                  Wage & Investment

Minor Subdivision                  Submission Processing/Accounting Operations

Schedule Subject                   Refund Litigation Tax Returns and Related Case Materials

Internal agency concurrences will be provided   No

Background Information            IRS/Wage & Investment (W&I, Submission Processing/Accounting Operation) requests this change in disposition to align with maintenance of original documents provided to/maintained by the Office of Chief Counsel for litigation case preparation. Upon Counsel's request, Refund Litigation Coordinators/teams within W&I collect original paper returns and other files pursuant to a case. W&I photocopies and maintains all documents (as W&I case files) as evidence of original files that went to Counsel. Counsel maintains the original files until litigation case closes and informs W&I. Counsel then returns all original documents/returns and W&I returns them to designated storage (i.e., in-house or the FRC, as appropriate, for remainder of retention) and updates other records status controls.

W&I files maintenance currently revolves around establishment of file/Counsel case opening. Based on the existing approved retention that allows for destruction seven (7) years after establishment of file, records maintained by W&I for individual returns cases could potentially be destroyed prior to even the close of a case. Regarding corporate-related case materials, W&I currently maintains for 50 years (in conjunction with official recordkeeping copies of returns) and this far exceeds the scope of this business need/use. Aligning all W&I retentions with Counsel (Counsel maintains routine tax litigation cases for 10 years) and its maintenance of case-related records ensures W&I maintenance, as intended.

### Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items

3	0	3	0
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GAO Approval

## Outline of Records Schedule Items for DAA-0058-2021-0007

Sequence Number	
1	Refund Litigation Tax Returns and Related Case Materials (Associated with Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries) Disposition Authority Number: DAA-0058-2021-0007-0001
2	Forms 8863 Filed with Returns and Refund Litigation Case Materials Disposition Authority Number: DAA-0058-2021-0007-0002
3	Refund Litigation Tax Returns and Related Case Materials (Associated with U.S. Corporation Income Tax Returns) Disposition Authority Number: DAA-0058-2021-0007-0003

## Records Schedule Items

Sequence Number						
1	<p><b>Refund Litigation Tax Returns and Related Case Materials (Associated with Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries)</b></p> <p>Disposition Authority Number      <b>DAA-0058-2021-0007-0001</b></p> <p>Returns and all related documents provided Counsel, including but not limited to, original and/or amended Individual returns, exam administrative files and correspondence. W&amp;I also maintains any email communications pertaining to the case, history sheet and Counsel memo on the case file.</p> <p>Final Disposition                      <b>Temporary</b></p> <p>Item Status                                <b>Active</b></p> <p>Is this item media neutral?            <b>Yes</b></p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?      <b>No</b></p>					
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">Manual Citation</th> <th style="width: 50%;">Manual Title</th> </tr> </thead> <tbody> <tr> <td><b>Document 12990, RCS 29, Item 56(3)</b></td> <td><b>Records Control Schedule (RCS) 29, Tax Administration - Wage and Investment (W&amp;I) Records</b></td> </tr> </tbody> </table>		Manual Citation	Manual Title	<b>Document 12990, RCS 29, Item 56(3)</b>	<b>Records Control Schedule (RCS) 29, Tax Administration - Wage and Investment (W&amp;I) Records</b>
Manual Citation	Manual Title					
<b>Document 12990, RCS 29, Item 56(3)</b>	<b>Records Control Schedule (RCS) 29, Tax Administration - Wage and Investment (W&amp;I) Records</b>					
	<p>GRS or Superseded Authority Citation      <b>N1-058-95-001 / 56/3</b>  <b>NC1-058-85-13 / 8/A</b>  <b>NC1-058-85-13 / 8/B</b>  <b>NC1-058-85-10 / 55/5</b>  <b>NC1-058-82-09 / 55/5</b>  <b>NC1-058-80-06 / 55/5</b>  <b>NC1-058-80-06 / 56/3</b>  <b>NC1-058-78-04 / 55/6</b>  <b>NC1-058-78-04 / 56/4</b>  <b>NC-174-000162 / 55/6</b>  <b>NC-174-000162 / 56/6</b></p>					
	<p>Disposition Instruction</p> <p>Cutoff Instruction                      <b>Cut off at end of CY in which case is closed.</b></p> <p>Retention Period                        <b>Destroy 10 year(s) after cutoff.</b></p> <p>Additional Information</p>					

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GAO Approval **Not Required**  
**Forms 8863 Filed with Returns and Refund Litigation Case Materials**

Disposition Authority Number **DAA-0058-2021-0007-0002**

Form 8863 (Education Credits [American Opportunity and Lifetime Learning Credits]) is used to compute allowable education credits and is filed with W&I's copies of returns and related documents that W&I provides Counsel for refund litigation cases.

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 29, item 56(4)(c)	Records Control Schedule (RCS) 29, Tax Administration - Wage and Investment (W&I) Records

GRS or Superseded Authority Citation **N1-058-99-005 / 56/4/C**

**Disposition Instruction**

Cutoff Instruction **Cut off at end of CY in which case is closed.**

Retention Period **Destroy 10 year(s) after cutoff.**

**Additional Information**

GAO Approval **Not Required**

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**Refund Litigation Tax Returns and Related Case Materials (Associated with U.S. Corporation Income Tax Returns)**

Disposition Authority Number **DAA-0058-2021-0007-0003**

Returns and all related documents provided Counsel, including but not limited to, original and/or amended Corporate returns, exam administrative files and correspondence. All documents are photocopied for the case file. W&I also maintains any email communications pertaining to the case, history sheet and Counsel memo on the case file.

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 29, Item 58(3)	Records Control Schedule (RCS) 29, Tax Administration - Wage and Investment (W&I) Records

GRS or Superseded Authority Citation **N1-058-12-001 / 3**

**Disposition Instruction**

Cutoff Instruction **Cut off at end of CY in which case is closed.**

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
06/03/2021	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
08/20/2021	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
08/20/2021	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
08/20/2021	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
10/01/2021	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
10/04/2021	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
10/04/2021	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management

10/06/2021	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
10/08/2021	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
10/08/2021	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
01/31/2022	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
02/17/2022	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
02/17/2022	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
08/19/2022	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
08/23/2022	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
08/24/2022	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration



08/31/2022	Approve	Debra Wall	Deputy Archivist	National Archives and Records Administration - ND Archives I Office
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