

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2021-0009

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 Privacy, Governmental Liaison and Disclosure (PGLD)

Minor Subdivision Incident Management

Schedule Subject Incident Management Case Files

Internal agency concurrences will be provided No

Background Information IRS/Privacy, Governmental Liaison and Disclosure’s (PGLD) Incident Management office requests that the retention period for Incident Management Case Files be increased from two (2) years to three (3) years. The current retention period (approved under Job No. DAA-0058-2013-0013-0005) does not adequately provide for the retention of documents as it relates to 26 U.S. Code § 7431, Civil damages for unauthorized inspection or disclosure of returns and return information. The period for bringing action under this code section is any time within two (2) years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure.

There is the possibility an action brought against the U.S. Government under this code would not occur until the end of the two (2)-year period and the Incident Management office might not be notified of the action until after the end of the two (2)-year period. Under the current retention, case documents might be destroyed and unavailable for court proceedings. An increase in retention to three (3) years protects documents Counsel might need in § 7431 civil damages cases.

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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items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-0058-2021-0009

Sequence Number

1	Incident Management Case Files. Disposition Authority Number: DAA-0058-2021-0009-0001
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Records Schedule Items

Sequence Number						
1	<p>Incident Management Case Files.</p> <p>Disposition Authority Number DAA-0058-2021-0009-0001</p> <p>Records of suspected and/or proven incidents of an internal or external PII breach (loss/theft/disclosure). This includes incidents relating to lost IRS employee laptops and phones used for official business, and lost documents containing PII information. This also includes breaches of federal tax information in the possession and control of an external data recipient agency. Incident management case files include incident reports, risk assessments, and copies of taxpayer notifications/correspondence. Copies of TIGTA reports are also maintained relative to the case files, but may be filed separately for FTI protection.</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>Document 12990, RCS 8</td> <td>Records Control Schedule (RCS) 8, Administrative and Organizational Records</td> </tr> </tbody> </table> <p>GRS or Superseded Authority Citation DAA-0058-2013-0013-0005</p> <p>Disposition Instruction</p> <p>Cutoff Instruction Cut off at end of calendar year in which case is closed.</p> <p>Retention Period Destroy 3 year(s) after cutoff.</p> <p>Additional Information</p> <p>GAO Approval Not Required</p>		Manual Citation	Manual Title	Document 12990, RCS 8	Records Control Schedule (RCS) 8, Administrative and Organizational Records
Manual Citation	Manual Title					
Document 12990, RCS 8	Records Control Schedule (RCS) 8, Administrative and Organizational Records					

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
07/08/2021	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
08/24/2021	Submit for Concurrency	Esther Hidalgo	Archives Specialist	National Archives and Records Administration - ACR1 AC Appraisal Team 1
09/17/2021	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
09/17/2021	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
09/20/2021	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist