

National Archives and Records Administration
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2022-0006

Status: APPROVED
Date Approved: 08/25/2023

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/Government Entities (TE/GE)
Schedule Subject	Letter and Information Network User Fee System (LINUS) Records.
Additional Schedule Information	<p>LINUS is an application that records and tracks user fees for employee plans and exempt organizations. User fees are submitted when applying for approval of an employee pension plan or determination of tax exempt status. Data is entered into LINUS either as a manual transcription from a paper application, or via upload of a file created by manual download from the Pay.gov System. Pay.gov is a secure government-wide collection portal administered by the Financial Management Service (FMS).</p> <ul style="list-style-type: none">• The User Fee is submitted by the applicant with the application for processing the request for a determination letter.• The User Fee data is captured in LINUS and deposited daily. The data that is captured in LINUS can generate an acknowledgement notice to the filer and the POA representative. The acknowledgement notice language and format are generated per the application submitted. LINUS normally sends the data to Modified Employee Plans/Exempt Organizations Determination System (MEDS) and MEDS generates the acknowledgment notices. However, LINUS will generate the notices in the event that MEDS cannot. MEDS sends the data to Employee Plans-Exempt Organizations Determination System (EDS) under normal circumstances.• If data cannot be sent to EDS via MEDS, then the data goes directly from LINUS to EDS. <p>The LINUS application has six modules that comprise application functionality. All six modules, with the exception of the database module, are client-side MS Access programs used to serve as the front-end for the LINUS application and are installed on the user's workstation.</p>

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Data is stored in SQL Server Database. LINUS moves the EP and EO data every ten years to a storage server so DLNs may be reused.

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.

Is there a classified version of this form? No

Is consultation and coordination with Tribal Governments required? No- The records covered by this schedule do not implicate Tribal interests

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Item Count

Total number of disposition items: 1

Number of Temporary disposition items: 1

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-0058-2022-0006

Item #	Title	Disposition
0001	Master Files/System Data	Temporary

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Records Schedule Items

DAA-0058-2022-0006-0001		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	Master Files/System Data	
Item Description	Records include user fee payment records including payment status information, whether the fee is paid; Document Locator Number (DLN); Entity information for the Plan Sponsor or Organization; Fee/Form Indicator; Power of Attorney data (POA).	
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 after case closure.	
Retention Period	Other: Destroy/Delete 200 years 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	09/20/2022
Approve	Colleen Shogan	08/25/2023