

National Archives and Records Administration  
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2022-0007

Status: APPROVED  
Date Approved: 08/21/2023

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## 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	Certified Professional Employer Organization and 501(c)(4) Registration (CPEO) System and Records.
Additional Schedule Information	<p>Certified Professional Employer Organization and 501(c)(4) Registration (CPEO) System and Records allows the public to submit forms to the IRS for review for two distinct purposes: (1) to submit registrations/applications for CPEO Certification as well as the supplemental information needed to maintain a certification, and (2) to submit Form 8976, Notice of Intent to Operate Under 501(c)(4). To be tax-exempt as a social welfare organization described in Internal Revenue Code (IRC) section 501(c)(4), an organization must not be organized for profit and must be operated exclusively to promote social welfare.</p> <p>When information is submitted, IRS users can log into the system to process submissions, make determinations about eligibility, and send communications.</p>
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-0058-2022-0007

<b>Item #</b>	<b>Title</b>	<b>Disposition</b>
0001	Master Files/System Data.	Temporary

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Records Schedule Items

<b>DAA-0058-2022-0007-0001</b>		<b>STATUS: Active</b>
<b>ITEM GENERAL INFORMATION</b>		
Item Title	Master Files/System Data.	
Item Description	Form 8976, Notice of Intent to Operate Under Section 501(c)(4) provides notice to the IRS of an organization's operations. Information captured via form includes organization name, employer identification number (EIN), address, date and state of formation, as well as date notice received, user fee receipt, disposition of acknowledgement, and date acknowledgement sent.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	No	
<b>MANUAL CITATION</b>		
Agency Code	Document 12990	
Manual Title	IRS Records Control Schedules, RCS 24 fo Tax Administration-Tax Exempt and Government Entities (TE/GE)	
<b>SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS</b>		
Does this item supersede existing disposition authorities?	No	
Is this item a deviation from the GRS?	No	
<b>DISPOSITION INSTRUCTION</b>		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at end of calendar year in which application is received.	
Retention Period	Destroy 7 year(s) after cutoff.	
<b>ADDITIONAL INFORMATION</b>		
Are any of the records covered by this item national security classified?	No	
GAO Approval Required	No	

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Signatory Information

<b>Action</b>	<b>User</b>	<b>Date</b>
Accept	Data Migration	09/20/2022
Approve	Colleen Shogan	08/21/2023