

National Archives and Records Administration
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2022-0008

Status: APPROVED
Date Approved: 12/06/2023

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	Employee Plans-Exempt Organizations Determination System (EDS) Data.
Additional Schedule Information	<p>The Employee Plans-Exempt Organizations Determination System (EDS) is a case management system that maintains inventory for applications being resolved under the Employee Plans Determination Letter Program and the Exempt Organizations Determination Letter Program. The data in EDS is necessary for Tax Exempt and Government Entities (TE/GE) to determine if potential tax-exempt entities submitting applications to Exempt Organizations (EO) and Employee Plans (EP) meet the law requirements of the Internal Revenue Code.</p> <p>EDS also contains letter generation functionality for the determination letter. The data is shared with other internal IRS systems to validate the final resolution of the applications. EDS receives data from, and sends data to, several other IRS systems via Electronic File Transfer Utility (EFTU).</p> <ul style="list-style-type: none">• Data is received from the Modified Employee Plans / Exempt Organizations Determination System (MEDS). From that data, EDS creates and updates cases. EDS returns the status of that posting back to MEDS. EDS sends case data to MEDS Business Objects daily for reports.• Letter and Information Network User-Fee System (LINUS) data is taken in and stored to support manual case entry. If MEDS is unavailable, LINUS can provide the data transfer to EDS. This functionality is only available when necessary.• Data is provided to the Returns Inventory Classification System (RICS) to be combined with TEGE compliance data. This data transfer occurs daily.

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- Data is sent to the EP/EO Application Control System (EACS) for forwarding to the Employee Plans Master File (EPMF) or the Exempt Organizations Business Master File (EO/BMF), and data is received from EACS to report the status of the posting EDS data into EACS. This data transfer occurs on each business day.

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 Schedule?

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: 2

Number of Temporary disposition items: 2

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-0058-2022-0008

Item #	Title	Disposition
0001	EDS System Data : Master Data. : Employee Plans (EP) Records.	Temporary
0002	EDS System Data : Master Data. : Exempt Organization (EO) Records.	Temporary

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Records Schedule Items

Group Title	EDS System Data : Master Data.
Group Description	EDS maintains system data for each organization that submits an application includes, employer identification number (EIN), organization name, mailing address, phone number, and applicable master file codes. Agent information includes name, work telephone number, and group number.
DAA-0058-2022-0008-0001	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Employee Plans (EP) Records.
Item Description	Includes application forms and associated case file paperwork collected for employee pension plans to help prepare the required employee plans letters.
Is this item media neutral?	Yes
Is this item a Big Bucket?	No
MANUAL CITATION	
Agency Code	Documen 12990
Manual Title	Records Control Schedule (RCS) 24 for Tax Administration - Tax Exempt/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 on case closing date.
Retention Period	Destroy 10 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by this item national security classified?	
GAO Approval Required	No
DAA-0058-2022-0008-0002	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Exempt Organization (EO) Records.

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Item Description	Includes application forms for tax exemption which include the purpose of the organization and its structure, and are collected to make a determination as to whether a tax payer qualifies for the tax-exemption and if so under which section of the Internal Revenue code they qualify as well as the associated determination letter.
Is this item media neutral?	Yes
Is this item a Big Bucket?	No
MANUAL CITATION	
Agency Code	Document 12990
Manual Title	Records Control Schedule (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 on case closing date.
Retention Period	Destroy 200 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by this item national security classified?	
GAO Approval Required	No

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Signatory Information

Action	User	Date
Accept	Data Migration	09/27/2022
Approve	Colleen Shogan	12/06/2023