

National Archives and Records Administration
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2024-0005

Status: APPROVED
Date Approved: 12/19/2024

General Information

Agency or Establishment	Internal Revenue Service
Record/Scheduling Group	0058 - Records of the Internal Revenue Service
Records Schedule Applies To	Agency-wide
Schedule Subject	Criminal and Non-Compliance Investigative Activities.
Additional Schedule Information	Adherents to frivolous theories will inundate the IRS with documents referencing frivolous and other theories. The Frivolous Return Program (FRP), a Civil function within IRS, was established to receive and address frivolously submitted documents.

Frivolous documents take many forms but can be grouped as returns and correspondence. Frivolous returns or documents purporting to be a return may exhibit arguments about the obligation to file or pay tax on the surface or attached to the return, altered jurats or forms containing frivolous arguments and or verbiage attempting to impede or circumvent processing of tax returns. Frivolous correspondence or documents may exhibit rewording or crossed off jurats with statements such as, "signed under duress," and "all rights reserved." They may also contain irregular entities such as name of taxpayer in all-lower case, addresses such as "Territory of (state)," or address in all lower/upper-case letters. Records may also claim reduced or eliminated tax liability without valid justification and improper credits, deductions or exclusions.

Frivolous arguments generally fall under one or more five basic categories: Frivolous Income, Frivolous Deductions, Frivolous Credits, Altered / Invalid Documents and Other Arguments. These arguments are broken down further by Notice 2010-33. This notice contains a list of frivolous arguments pre-approved by IRS Counsel for Civil penalty assessment. Notice 2010-33 is consistently updated as additional arguments are identified and made. The courts have ruled numerous times in favor of the IRS on these issues.

Different types of investigations:

General Investigation (GI) - A study, survey, canvassing, or coordination activity related to a group, an activity, or a CI program/sub-program to identify possible noncompliance with the laws enforced by the IRS.

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Primary Investigation (PI) - A PI is an evaluation of an allegation that an individual or entity is in noncompliance with the laws enforced by IRS and the viability of criminal prosecution. If the information obtained during the PI supports the allegation and the existence of viable prosecution potential, a determination must be made regarding the initiation of a SCI.

Subject Criminal Investigation (SCI) - An SCI is initiated on an individual or entity alleged to be in non-compliance with the laws enforced by the IRS and having criminal prosecution potential. An SCI is considered a full-scale criminal investigation.

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-0058-2024-0005

Item #	Title	Disposition
0001	Frivolous Argument Records.	Temporary
0002	Information Gathering Activities.	Temporary

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Records Schedule Items

DAA-0058-2024-0005-0001		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	Frivolous Argument Records.	
Item Description	Records received by Criminal Investigation from the Frivolous Return Program for investigative purposes. These records may include, but are not limited to tax returns, taxpayer correspondence and related attachments.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	No	
MANUAL CITATION		
Agency Code	Document 12990: RCS 30, Item 42	
Manual Title	IRS Records Control Schedules, Criminal Investigation (CI)	
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 at end of the CY in which records were received.	
Retention Period	Other: Destroy records 10 years after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by this item national security classified?	No	
GAO Approval Required	No	

DAA-0058-2024-0005-0002		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	Information Gathering Activities.	

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Item Description	Criminal Investigation data collected from various sources, which relates to approved information gathering regarding specific individuals, entities, and projects as part of a General Investigation (GI) for alleged non-compliance, that is not associated with Frivolous Return Program, Primary Investigations (PI) or Subject Criminal Investigations (SCI). Includes administrative files consisting of authorization memorandums of initiation to gather information for an investigation project, and subsequent renewal memos and expansion memos, or a closing memo if an agent decides to close the investigation. Excludes any information gathered and associated with the opening of a taxpayer's Primary Investigation (PI) or Subject Criminal Investigation (SCI) file (or when a prime lead is prepared).
Is this item media neutral?	Yes
Is this item a Big Bucket?	No
MANUAL CITATION	
Agency Code	Document 12990: RCS 30, Item 43
Manual Title	IRS Records Control Schedules, Criminal Investigation (CI)
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 at end of CY in which investigation was closed.
Retention Period	Destroy 10 year(s) 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
Approve	Colleen Shogan	12/19/2024