

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> <i>(See Instructions on reverse)</i>		<b>LEAVE BLANK (NARA use only)</b>	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER <i>NI-058-04-1</i>	
1. FROM (Agency or establishment) Department of Treasury		DATE RECEIVED <i>11/18/03</i>	
2. MAJOR SUBDIVISION Internal Revenue Service (IRS)		NOTIFICATION TO AGENCY  In accordance with the provisions of 44 U.S.C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION Small Business/Self-Employed (SB/SE) Compliance			
4. NAME OF PERSON WITH WHOM TO CONFER Al Sicking, E&G / Exam Daniel W. Bennett, AWSS Records Management		5. TELEPHONE (513) 631-7659 (202) 283-9359	DATE  ARCHIVIST OF THE UNITED STATES  WITHDRAWN <i>1/14/04</i>
5. 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 on the attached <u>2</u> pages(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,  <input checked="" type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE November 6, 2003	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> DANIEL W. BENNETT, IRS Records Officer - (202) 283-9359		TITLE IRS Records Officer National Office, M:S:RE:FS Washington, DC 20224
7. ITEM NO.	8. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1	<p>RECORDS CONTROL SCHEDULE FOR TAX ADMINISTRATION – SERVICE CAMPUSES (SMALL BUSINESS/SELF-EMPLOYED: SB/SE)</p> <p>The records covered by this schedule are created and/or accumulated in the Offices of the SB/SE Compliance, Field Compliance (Service Campuses).</p> <p>The Office of SB/SE plans, directs, and monitors, the Estate Tax and Gift Return Program (E&amp;G) (IRS Tax Form 709) and the delivery of the compliance program. This includes compliance oversight of United States Gift Tax Returns, which are governed under Chapter 12 of the Internal Revenue Code (IR Code). The IR Code imposes a gift tax for each calendar year on the transfer of property "by gift during the year by any donor." Gift Tax Returns are normally related and associated with Estate Tax Returns. Information regarding taxable gifts is used in the computation of Estate Taxes.</p> <p>In some instances the E&amp;G Return (IRS Tax Form 709) cannot be associated with an Estate Tax Return (IRS Tax Form 706) due to the size, or monetary value, of an estate. This schedule covers those records that cannot be associated with an Estate Tax Return (IRS Tax Form 706). Note - The series item Estate Tax Return (IRS Tax Form 706) has an approved Records Disposition Authority (NI-58-94-4/A).</p> <p>A Records Disposition Authority for a one time disposal of IRS Tax Forms 709 (Inactive Gift Tax Returns for years 1916-1965) that COULD NOT be associated was previously approved under NC1-58-83-10-2 (2). A request for disposition authority to "Retain" the records under item 10 – 2 (3) "Gift Tax Returns for 1966 and following years" was not approved. Congress revised the transfer tax system in 1977 for pre-1977 tax years. Congress again made significant changes to the transfer tax system in 1997 (P.L. 105-34, Taxpayer Relief Act). This schedule requests immediate authority for a catch-up disposal of Un-associated Gift Tax Returns (in compliance with IR Code 6501) and establishes a continuous authority, thereby precluding future requests for one-time authority to dispose out of this series. Additionally, this schedule requests disposition authority to align future disposition of Associated Gift Tax Returns (to Estate Tax Returns, IRS Tax Form 706) with the statute of limitations mandated under the IR Code as a result of P.L. 105-34). The schedule requires a screening attempt by</p> <p><i>cc Agency</i></p>		<i>Job Withdrawn</i>

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7. ITEM NO.	8. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p>the business unit to match, or associate, the Gift Tax Return (IRS Form 709) to and Estate Tax Return (IRS Tax Form 706), which consequently lends the disposition flexibility should the law be amended.</p> <p>When approved, this item will be published as part of IRM 1.15.29, revision to Item 62. This is for the addition of four (4) "new" sub-items to the existing schedule.</p>		

Item No.	Series Description	Authorized Disposition	NARA Job No.
62	<b><u>GIFT TAX RETURNS</u></b>		
	<p>United States Gift Tax Returns are governed under Chapter 12 of the Internal Revenue Code, which imposes a gift tax for each calendar year on the transfer of property by gift by any donor. Gift Tax Returns are related to Estate Tax Returns and taxable gift information is used for computation of Estate Taxes. Multiple forms are used and are referenced here, but are not limited to just the forms currently identified. The files / cases may also include related correspondence or other documents that may not be associated with Estate Tax Returns, but are relevant for inclusion with a Gift Tax Return.</p> <p><u>FORMS:</u></p> <ul style="list-style-type: none"><li>709 – United States Gift (and Generation-Skipping Transfer) Tax Return</li><li>709 A – United States Short Form Gift Tax Return</li><li>710 – Gift Tax Donee's or Trustee's Information Return of Gifts (OBSOLETE)</li><li>882 – Statement of Gift Tax Due</li></ul> <p>NOTE: Gift Tax Returns are filed in alphabetical order, consolidated at one FRC.</p> <p>A. ASSOCIATED GIFT TAX RETURNS (to Estate Tax Returns F-706)</p> <p>Gift Tax Return files, under normal circumstances, are set-up within the IRS, including related documents prior to exam and are numbered by separate DLN. Gift Tax Returns are filed in alphabetical order. These records are screened to remove any returns or correspondence that should be processed and forwarded to Examination based on the receipt of an Estate Tax Return (F-706) requirement.</p>		
	1. 1916 to 1965 GIFT TAX RETURNS	DESTROY immediately. Approved 1983	NC1-58-82-9/62 (A: 8/4/1983)
	2. 1966 to 1975	DESTROY immediately.	NEW

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ASSOCIATED GIFT TAX RETURNS CONTINUED:			
3.	1976 to PRESENT (and on-going)  Gift Tax Returns will be submitted to the IRS as required for processing and storage. Periodically these returns will be pulled by the IRS for matching to an Estate Tax Return (F-706).		
	a. Incoming F-709 to IRS	RETIRE to IRS C-Site 1 year after receipt of Gift Tax Return by IRS.	NEW
	b. Pulled F-709 returned to IRS for matching purposes.	RETIRE to FRC in accordance with Item 61 of this schedule – Estate Tax Returns. Approved 1996	N1-58-94-4 (A: 6/14/1998)
B. UN-ASSOCIATED GIFT TAX RETURNS			
Gift Tax Returns that after processing, screening, and storage, cannot be associated to an Estate Tax Return (F-706). Gift Tax Returns will undergo an IRS review (INOLET Query) and a review of the Social Security Administration's (SSA) Death Master File Extract that provides a listing of deaths reported to the SSA. Gift Tax Returns (F-709) so identified will not be matched to an Estate Tax Return and therefore based on the review and information obtained can be destroyed (§ IR Code 6501).			
1.	IRS INOLET Query  Review every 5 years with the associated Gift Tax Returns that match.	DESTROY immediately after 5-year review.	NEW
2.	SSA's MATCHED DEATH MASTER FILE EXTRACT  Review every 5 years with associated Gift Tax Returns that match. IRS will provide a "Purge" listing to C-Site for destruction.	DESTROY immediately after receipt of purge listing.	NEW