

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-058-04-2	
1. FROM (Agency or establishment) Department of Treasury		DATE RECEIVED Feb 6, 2004	
2. MAJOR SUBDIVISION Internal Revenue Service (IRS)		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	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 6-2-04
5. AGENCY CERTIFICATION		ARCHIVIST OF THE UNITED STATES <i>John W. Paul</i>	
<p>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>3</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,</p> <p><input checked="" type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.</p>			
DATE February 2, 2004	SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W. Bennett</i> DANIEL W. BENNETT, IRS Records Officer - (202) 283-9359		TITLE IRS Records Officer National Office, OS:A:RE:SC 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 GRS OR SUPERSEDED JOB CITATION	10.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)
IRM 1.15.29 (RCS 29) Item 62	<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&G) (using IRS Tax Form 709 <i>United States Gift (and Generation-Skipping Transfer) Tax Return</i>) 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." United States Gift Tax Returns (IRS Tax Form 709) are normally related and associated with Estate Tax Returns (IRS Tax Form 706). Information regarding taxable gifts is used in the computation of Estate Taxes. Gift Tax Forms have a lengthy retention governed by the requirement to associate them with any Estate Tax Forms which may be filed.</p> <p>Under the Estate and Gift Tax System, when an Estate Tax Return is filed, relevant United States Gift Tax Returns will be matched and associated with it. Due to the size, or monetary value, of an estate, not every tax filer is required to file an Estate Tax Return. This schedule covers those United States Gift Tax Returns that cannot be associated with an Estate Tax Return and requests authorization for their disposition.</p> <p>Note - The series item Estate Tax Returns (IRS Form 706) has an approved Records Disposition Authority (N1-58-94-4/A). Gift Tax Returns that can be matched and associated with an Estate Tax Return are to be scheduled with the Estate Tax Return under RCS-29 Item 61 as a related schedule.</p> <p>A Records Disposition Authority for a one time disposal of United States Gift Tax Returns for years 1916-1965 was previously approved by NARA under Job Number NC1-58-83-10-2 (2). Those United States Gift Tax Returns were not associated with Estate Tax Returns under Pre-1970 Tax Laws. A request for disposition authority to "Retain" subsequent accumulations under item 10 - 2 (1) "Gift Tax Returns for 1966 and following years" was not approved due to the then current tax laws. Congress revised the laws covering the transfer tax system in 1977 for pre-1976 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 disposal of Gift Tax Returns for 1966 through 1975 that will not be associated with an Estate Tax Return under IR Code 6501.</p>		
cc: Agency, NR NWMD, NWMA			

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JOB NUMBER

This schedule establishes a disposition mechanism thereby precluding future requests for one-time authority to dispose of records from this series. Additionally, this schedule aligns future disposition of Gift Tax Returns (IRS Form 709) to the statute of limitations mandated under the IR Code as a result of P.L. 105-34, as well as to the current Tax Code (6501).

When approved, this item will be published as part of IRM 1.15.29, revision to Item 62. This is for the addition of **three (3)** "new" sub-items to the existing schedule.

TAX ADMINISTRATION – SERVICE CAMPUSES

02/2/04

Item

No.

Series Description

Authorized Disposition

NARA
Job No.**62. GIFT TAX RETURNS**

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. United States 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 United States Gift Tax Return.

FORMS:

- 709 United States Gift (and Generation-Skipping Transfer) Tax Return
- 709 A United States Short Form Gift Tax Return
- 710 Gift Tax Donee's or Trustee's Information Return of Gifts (OBSOLETE)
- 882 Statement of Gift Tax Due

NOTE: United States Gift Tax Returns should be consolidated in one site.

UNITED STATES GIFT TAX RETURNS THAT HAVE BEEN ASSOCIATED WITH ESTATE TAX RETURNS ARE SCHEDULED WITH ESTATE TAXES – SEE ITEM 61 (RELATED SCHEDULE)

United States Gift Tax Returns files (IRS Tax Form 709), including related documents are generally established at the IRS, prior to Examination. United States Gift Tax Returns are numbered by separate Document Locator Number (DLN), but are filed in alphabetical order. Following the receipt of an Estate Tax Return (IRS Tax Form 706) these files are screened (using a MFTRA C query) to remove any Gift Tax Returns and correspondence that should be processed and forwarded to Examination for association.

~~Pulled Gift Tax Returns returned to IRS for association with an Estate Tax Return. (Item 62 is a related Schedule to Item 61.)~~

~~RETIRE to FRC after association with a matched IRS Form 706 in accordance with Item 61 of this schedule – Estate Tax Returns. Approved 1996.~~

*Previously
Approved. TT*

N1-58-94-4-4
(6/14/1996)

TAX ADMINISTRATION – SERVICE CAMPUSES

02/03/04

Item No.	Series Description	Authorized Disposition	NARA Job No.
A.	<p>UNITED STATES GIFT TAX RETURNS THAT HAVE NOT BEEN ASSOCIATED WITH ESTATE TAX RETURNS</p> <p>United States Gift Tax Returns (IRS Form 709) that after processing and in-house screening were not be matched with, or associated to, an Estate Tax Return, will be stored in a records center. Periodically they will be identified by a MFTRA C query as being related to a filed Estate Tax Return. The Gift Tax Form(s) related to the filed Estate Tax Return will be requested from the records center for matching and association. Periodically a review of the Social Security Death Master File Extract, that provides a listing of deaths reported to the Social Security Administration, will be conducted. The SSA Death Master File Review will be used to identify and cull the Gift Tax Returns of deceased individuals who were not required to file an Estate Tax Return. The culled Gift Tax Returns can then be re-scheduled and destroyed (§ IR Code 6501).</p>		
	<p>1. Un-associated Gift Tax Returns submitted to IRS - 1976 to PRESENT (and on-going)</p>	<p>RETIRE to records center when no longer needed for current business. RETAIN at records center until notified by IRS to pull specific Gift Tax Returns from the collection for association with Estate Tax Returns or to purge specific Gift Tax Returns from collection for re-scheduling under Item A2.</p>	NEW
	<p>2. Gift Tax Returns previously filed by tax payers who are deceased and whose estates were not required to file an Estate Tax Return.</p> <p>Approximately every 5 years using the Social Security Death Master File Extract the IRS will "purge" the Gift Tax Returns of deceased tax filers who were not required to file an Estate Tax Return. The Gift Tax Returns purged from collections scheduled under Item A1 will be reviewed and re-scheduled under Item A2.</p>	<p>DESTROY 3 months after confirmation from IRS that Gift Tax Returns purged using the Social Security Death Master File Extract will not be associated to an Estate Tax Return.</p>	NEW
	<p>3. Gift Tax Returns that cannot be treated under the 1977 Tax Laws (§ IR Code 6501) - 1966 through 1975</p>	<p>DESTROY immediately.</p>	NEW
	<p>4. Gift Tax Returns treated under pre 1970 Tax Laws - 1910 through 1965</p>	<p>DESTROYED - Approved 1983</p>	<p>NC1-58-83-10-2-2 (8/4/1983)</p>

Previously Approved TT