Schedule Number: N1-058-05-001

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 6/30/2021

**ACTIVE ITEMS**
These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Item 410, Form 8610 Annual Low-Income Housing Credit Agencies Report

Item 411, Form 8610-A, Carryover Allocation of Low-Income Housing Credit

**SUPERSEDED AND OBSOLETE ITEMS**
The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

N1-058-11-001 item 1 supersedes item 409.

N1-058-11-003 item 3 supersedes item 412.

N1-058-11-005 item declares item 413 as obsolete.

N1-058-11-006 item 6 supersedes item 414.
REQUEST FOR RECORDS DISPOSITION AUTHORITY

To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION
8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001

1. FROM (Agency or establishment)
Department of Treasury

2. MAJOR SUBDIVISION
Internal Revenue Service (IRS)

3. MINOR SUBDIVISION
Small Business/Self-Employed Division
Reporting Compliance Division

4. NAME OF PERSON WITH WHOM TO CONFER
Truedence Glenn, Records Specialist

5. TELEPHONE NUMBER
202-283-9355

6. 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 page(s) are not needed now for the business for 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,

☑ is not required; ☐ is attached; or ☐ has been requested.

DATE
October 4, 2004

SIGNATURE OF AGENCY REPRESENTATIVE
Daniel W. Bennett
202-283-9359

7. ITEM NO.

8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION
Records covered by this request for IRM 1.15.29 Records Control Schedule for Service Center Operations (formerly 1.15.2 Chapter 22, and 206) are created and maintained in the Low-Income House Credit Compliance Unit in carrying out their functions pertaining to taxpayers owning Low Income Housing Credit (LIHC) properties.

Organizational Background
The Small Business/Self-Employed Division office of Reporting Compliance, is responsible for the administration of the Low-Income Housing Credit Program along with State Housing Agencies under IRC §42. State Housing Agencies and Taxpayers owning LIHC properties must file multiple program forms as required by the Internal Revenue Tax Code (IRC). These forms are not part of the tax return filing process. Individual forms are processed separately and are subsequently housed by the LIHC Compliance Unit, currently located at the Philadelphia Submission Processing Campus.

For 1.15.29 SERVICE CENTERS New Items 409 - 414

STANDARD FORM 115 (REV. 3-91) Prescribed by NARA 36 CFR 1228
<table>
<thead>
<tr>
<th>ITEM NO.</th>
<th>Form Description</th>
<th>Retention</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>409</td>
<td><strong>Form 8609, Low-Income Housing Credit Allocation Certification</strong></td>
<td>Retire to Records Center 15 years after the end of calendar year in which the LIHC was allocated. Destroy 25 years after end of calendar year in which the LIHC was allocated.</td>
<td>NEW</td>
</tr>
<tr>
<td>410</td>
<td><strong>Form 8610 Annual Low-Income Housing Credit Agencies Report</strong></td>
<td>Retire to Records Center after the end of the processing year in which filed. Transfer to NARA in 5-year blocks when 30 years old.</td>
<td>TEMP</td>
</tr>
<tr>
<td>411</td>
<td><strong>Form 8610-A, Carryover Allocation of Low-Income Housing Credit</strong></td>
<td>Retire to Records Center 5 years after the end of the processing year in which filed. Destroy 25 years after end of calendar year in which the carryover allocation was allocated.</td>
<td>NEW</td>
</tr>
<tr>
<td>412</td>
<td><strong>Form 8693, Low-Income Housing Credit Disposition Bond</strong></td>
<td>Destroy 1 year after superseded, or 1 year after expiration of the bond period or in 25 years, whichever is sooner.</td>
<td>NEW</td>
</tr>
<tr>
<td>413</td>
<td><strong>Form 8877, Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit</strong></td>
<td>Destroy 6 years after the end of the 15 year compliance period.</td>
<td>NEW</td>
</tr>
<tr>
<td>414</td>
<td><strong>Form 8823, Low-Income Housing credit Agencies Report of Noncompliance or Building Disposition</strong></td>
<td>Destroy 6 years after the end of the calendar year in which the state housing agency filed.</td>
<td>NEW</td>
</tr>
</tbody>
</table>