

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

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Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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## **SUPERSEDED AND OBSOLETE ITEMS**

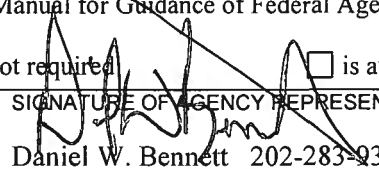
The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here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

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b>		JOB NUMBER <i>NI-058-05-1</i>	
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received <i>10/18/04</i>	
1. FROM (Agency or establishment) Department of Treasury		<b>NOTIFICATION TO AGENCY</b>  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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
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	DATE  <i>6/27/05</i>	ARCHIVIST OF THE UNITED STATES  <i>Allen Weinstein</i>
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,  <input checked="" type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE October 4, 2004	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett 202-283-9359		TITLE IRS Records Officer OS:A:RE:SC, 1111 Constitution AVE NW Washington, DC 20224
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	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.  <u>Organizational Background</u> 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.  <b>For 1.15.29 SERVICE CENTERS New Items 409 - 414</b>  <i>Agency NR NWMD NWMD</i>		

<p>ITEM NO. 409</p>	<p><u>Form 8609, Low-Income Housing Credit Allocation Certification</u> State Housing Agencies use this form to document the allocation and terms of the certification period. A copy of this form is filed with the state housing agency's annual report.</p>	<p>CUT-OFF annually. 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.</p>	<p>NEW</p>
<p>ITEM NO. 410</p>	<p><u>Form 8610 Annual Low-Income Housing Credit Agencies Report</u> This form is filed annually by state housing agencies summarizing LIHC allocations and compliance monitoring activities, also used to reconcile the credit ceiling, allocations, and credits available for allocation in future years.</p>	<p><del>PERMANENT</del> Cut-off annually. Retire to Records Center 3 years after the end of the processing year in which filed. <del>Transfer to NARA in 5-year blocks when 30 years old.</del></p>	<p>TEMPORARY NEW for changed per su 3/28/07 Destroy</p>
<p>ITEM NO. 411</p>	<p><u>Form 8610-A, Carryover Allocation of Low-Income Housing Credit</u> Form is used by state housing agencies to document allocation under IRC §42(h)(1)(E).</p>	<p>CUT-OFF annually. 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.</p>	<p>NEW</p>
<p>ITEM NO. 412</p>	<p><u>Form 8693, Low-Income Housing Credit Disposition Bond</u> This form is filed by taxpayer to establish securities or avoid the recapture of the credit under IRC §42(j) at the time of disposition of a LIHC building.</p>	<p>DESTROY 1 year after superseded, or 1 year after expiration of the bond period or in 25 years, whichever is sooner.</p>	<p>NEW</p>
<p>ITEM NO. 413</p>	<p><u>Form 8877, Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit</u> Form is used to request a waiver for annual income recertification requirements under Regulation 1.42-4(b)(1)(vi) and (vii) and Regulation 1.42-5(c)(1)(iii) and granted in accordance with IRC §42(g)(8)(B).</p>	<p>DESTROY 6 years after the end of the 15 year compliance period.</p>	<p>NEW</p>
<p>ITEM NO. 414</p>	<p><u>Form 8823, Low-Income Housing credit Agencies Report of Noncompliance or Building Disposition</u> Low-Income Housing Report Form Form 8823 is used by state housing agencies to report taxpayer noncompliance and dispositions of LIHC properties.</p>	<p>CUT-OFF annually. Destroy 6 years after the end of the calendar year in which the state housing agency filed.</p>	<p>NEW</p>