

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER <i>71-058-05-7</i>	
TO: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received <i>6-7-2005</i>	
1. FROM (Agency or establishment) Department of Treasury		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service (IRS)			
3. MINOR SUBDIVISION National Research Program Office			
4. NAME OF PERSON WITH WHOM TO CONFER Nancy Fullerton John B. Ellis	5. TELEPHONE NUMBER (202) 874-0635 (202) 283-9291	DATE <i>6/2/05</i>	ARCHIVIST OF THE UNITED STATES <i>Allen Lindsey</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 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 <i>6/1/05</i>	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i>		TITLE IRS Records Officer
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKE (NARA USE ONLY)
	<p>The Internal Revenue Service submits this schedule to request disposition authority for records created by the National Research Program (NRP). The research objectives of this new program are to measure reporting compliance at a strategic level; enable development of enhanced exam workload selection methods; improve IRS understanding of noncompliance, developing cost-effective approaches for prevention or other pre-filing treatments; and to provide IRS with compliance information to support strategic plans and budgets. Records descriptions are similar to those of the now closed out Taxpayer Compliance Measurement Program (TCMP), which focused on 1988 returns. The TCMP was completed in 1991, therefore its related records schedule, IRM 1.15.27 will be obsolete when the final transfer of PERMANENT records related to the schedule are transferred to the National Archives.</p> <p>Please note that the approved disposition authorities for the TCMP were used as the basis for most of the proposed disposition authorities in this schedule.</p> <p>*SEE ATTACHED * <i>2 copies sent to Agency, NWMD, NAWME, NAWMW, NR NWCT</i></p>		

Records Schedule for National Research Program (NRP)

Program start 4/1/2000

Records that are created and/or received in electronic format, except items 6 and 17, are printed to paper and filed in the paper recordkeeping system.

ITEM No.	Description of Records	Proposed Disposition
	ADP Requirements	
Item 1	<p>Requests for Information Services (RIS).</p> <p>These are memoranda requesting Information Technology Services support for a particular project. The memoranda include the requesting office, requesting number, title, contact point, requested operational date and priority, scope and objectives, and type of support requested.</p>	<p>Based on: N1-55-89-4, Item 1 IRM 1.15.27, Item 1</p> <p>DESTROY when 6 years old.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
	Data Interpretation and Analysis	
Item 2	<p>NRP Study Prospectus.</p> <p>Records created to describe a particular NRP study. These records include the study objectives, preliminary sample design, cost and staff year estimates, and schedule of major milestones. These records also details the methodology that will be used to accomplish the study objectives.</p>	<p>Based on: NC1-58-85-2, Item 4 IRM 1.15.27, Item 4</p> <p>PERMANENT.</p> <p>RETIRE to the Washington National Records Center when 5 years old.</p> <p>Transfer to the National Archives in 5 year blocks when 30 years old.</p>
Item 3	<p>Final Sample Design.</p> <p>Records that describe the final sample design that is selected for the study. The design is in the form of a table providing the number (sample code), description, estimated population size, and sample size for each stratum. May also contain a narrative report on the methodology used to design the sample.</p>	<p>Based on: NCI-58-85-2, Item 11 IRM 1.15.27, Item 5</p> <p>PERMANENT.</p> <p>RETIRE to the Washington National Records Center when 5 years old.</p> <p>Transfer to the National Archives in 5 year blocks when 30 years old. <i>with master file (see item 6)</i></p>
Item 4	<p>Sample Selection Requirements.</p> <p>Records that describe the methodology for selecting a sample of tax returns. Typically, the requirements include selecting returns when they post to the IRS master files and selecting returns randomly from each strata in a stratified population.</p>	<p>Based on: NC1-58-85-2, Item 11 IRM 1.15.27, Item 7</p> <p>PERMANENT.</p> <p>RETIRE to the Washington National Records Center when 5 years old.</p> <p>TRANSFER to the National Archives in 5 year blocks when 30 years old. <i>with master file (See item 6)</i></p> <p>Note: Section 6103 Disclosure Restrictions</p>

Item 5	<p>Data Maps and Data Dictionaries.</p> <p>Records created to describe the attributes of data elements in the NRP study databases. Included are variable names, source and format of data, processing instructions, and record layouts.</p>	<p>Based on: NC1-58-85-2, Item 40 IRM 1.15.27, Item 6</p> <p>PERMANENT.</p> <p>RETIRE to the Washington National Records Center when 5 years old.</p> <p>TRANSFER to the National Archives in 5-year blocks when 30 years old. <i>with new file (see item 6)</i></p>
Item 6	<p>Final Perfected Research Files (Study File).</p> <p>These are machine-readable files that include the data reported by taxpayers on their tax returns, data verified by examination, and related data from other sources, e.g., Information Returns Master File.</p>	<p>Based on: NC1-58-85-2, Item 51 IRM 1.15.27, Item 9</p> <p>PERMANENT.</p> <p>ELECTRONIC VERSIONS: House in the Detroit Computing Center and retire to the Federal Records Center when 15 years old. <i>as per IRS Invoice Taylor 12/08/06</i></p> <p>TRANSFER to the National Archives in 5 yr. blocks when 30 years old. <i>30 years old</i></p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 7	<p>Study Management</p> <p>NRP Executive Steering Committee Charter (ESC), Meeting Minutes, and Action/Decision Documentation.</p> <p>Records that establish the committee responsible for overseeing the design, development and implementation of NRP studies. Also, included are meeting minutes and documents that are produced by the Committee to provide high-level decisions on issues that have a major impact on completion of the studies.</p>	<p>PERMANENT.</p> <p>RETIRE to the Washington National Records Center when 5 years old.</p> <p>TRANSFER to the National Archives in 5-year blocks when 30 years old.</p>
Item 8	<p>Operating Division Support Proposals and Agreements.</p> <p>Memoranda issued to and received from Operating Divisions requesting and providing staff and dollar cost estimates for NRP survey support and completion. Note: Estimates of Request for Information Technology Services support are usually included in the Request for Information Services memoranda.</p>	<p>Based on: NC1-85-89-4, Item 2 IRM 1.15.27, Item 2</p> <p>DESTROY when 6 years old.</p>

Item 9	<p>Study Action Schedule.</p> <p>Records created to list critical dates required to complete stages within a study, (i.e. table specifications, examination phase, consistency tests, error resolution, report production, etc.</p>	<p>Based on: NC1-58-85-2, Item 11 IRM 1.15.27, Item 11</p> <p>DESTROY when superseded or upon completion of study.</p>
Item 10	<p>Memoranda to IRS Organizations Requesting NRP Data Requirements.</p> <p>Memoranda that inform IRS organizations, e.g., Operating Divisions, of the scope of a study (year and type of return) and request that they provide the NRP office with requirements for data to be collected by the study.</p>	<p>Based on: NC1-58-85-2, Item 12 IRM 1.15.27, Item 12</p> <p>DESTROY when 3 years old.</p>
Item 11	<p>Sample Design Tabulations.</p> <p>Reference data in tabular format compiled from previous TCMP studies, and other sources, if available, which are used to develop the sample design for the current study.</p>	<p>Based on: NC1-85-58-2, Item 8 IRM 1.15.27, Item 10</p> <p>DESTROY when final sample design is approved.</p>
Item 12	<p>Preliminary Sample Design.</p> <p>Records created to describe and evaluate various samples that address survey objectives. The records also provide details of selecting the samples, exclusion criteria, sample evaluation and various alternative proposals on stratification, structure, and size of the samples. These preliminary designs are considered by the RAS/NRP Office/NRP ESC for decisions that have an impact on the final sample design.</p>	<p>Based on: NC1-85-58-2, Item 9 IRM 1.15.27, Item 13</p> <p>DESTROY when final design is approved.</p>
Item 13	<p>Variability Measurement Requirements.</p> <p>Records describing the specific methodology to be used to compute coefficients of variation of values appearing on output tables.</p>	<p>Based on: NC1-85-58-2, Item 12 IRM 1.15.27, Item 14</p> <p>DESTROY when 6 years old.</p>
Item 14	<p>Instructions for Subsampling.</p> <p>Records specifying instructions for selecting a subsample when the actual sample is above the expected level due to actual population fluctuations from projected estimates.</p>	<p>Based on: NC1-85-58-2, Item 16 IRM 1.15.27, Item 17</p> <p>DESTROY when 10 years old.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 15	<p>Preliminary Weighting Procedure Development.</p> <p>Table containing preliminary weights for the sample codes to be assigned to study returns. The table is normally used to produce some output tables for volume System Acceptability Testing.</p>	<p>Based on: NC1-85-58-2, Item 22 IRM 1.15.27, Item 18</p> <p>DESTROY when final weights are created.</p>

Item 16	<p>Final Sampling Weights.</p> <p>Table supplied to Information Technology Services by the NRP office containing the final sampling weights for each sample code to be used for weighting the file.</p>	<p>Based on: NC1-85-58-2, Item 17 IRM 1.15.27, Item 19</p> <p>DESTROY when 3 years old.</p>
Item 17	<p>Sample Selection Data.</p> <p>Data extracted from various data files, e.g., IRTF, SCRS, TRDB, IRMF, etc., at the Martinsburg Computing Center and transmitted to the Detroit Computing Center and stored on magnetic tape. The data enable the control system used in the study and support future research and analyses. These data usually contain identifying information about the returns and taxpayers selected for the study and are more extensive than the data that comprise the final perfected research file.</p>	<p>Based on: NC1-85-58-2, Item 13 IRM 1.15.27, Item 20</p> <p>DESTROY 6 years after NRP database is perfected.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 18	<p>Evaluation of Sample Selection.</p> <p>Report containing analysis of the sampling results to verify the achievement of the desired sampling rate.</p>	<p>Based on: NC1-85-58-2, Item 18 IRM 1.15.27, Item 21</p> <p>DESTROY when 10 years old.</p>
Item 19	<p>Inventory Report Specifications.</p> <p>Specifications developed from the requirements that contain instructions for the NRP Case Tracking System. The requirements include instructions dealing with case selections, receipts, exclusions, transfers, and closures.</p>	<p>Based on: NC1-85-58-2, Item 26 IRM 1.15.27, Item 23</p> <p>DESTROY 1 year after receipt of final Case Tracking System inventory report.</p>
Item 20	<p>System Acceptability Test Documents and Approval.</p> <p>Test input documents used to verify the accuracy and proper functioning of the NRP Case Tracking System and generation of reports.</p>	<p>Based on: NC1-85-58-2, Item 27 IRM 1.15.27, Item 24</p> <p>DESTROY after initial Case Tracking System inventory report is produced.</p>
Item 21	<p>Document Transmittal List (DTL).</p> <p>Computer-generated listing of returns selected by filing submission processing center, by cycle, and by area office. The listing is produced by the Martinsburg Computing Center and transmitted electronically to each of the submission processing centers. The listing is used to batch returns pulled from files and ship the returns to other sites for further processing, e.g., code & edit and data transcription.</p>	<p>Based on: NC1-85-58-2, Item 28 IRM 1.15.27, Item 25</p> <p>DESTROY when 1 year old.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 22	<p>Requirements and/or PRPs for Data Consistency Tests.</p> <p>Consistency tests records developed and used in processing examination results to ensure a valid NRP database.</p>	<p>Based on: NC1-85-58-2, Item 34 IRM 1.15.27, Item 30</p> <p>DESTROY when 6 years old.</p>

Item 23	<p>NRP Exclusion Request (Form 4981).</p> <p>Form used to exclude NRP returns from the study. Requests are generally prepared by examiners and based on criteria established for each study. Local and national coordinators must approve before the return can be excluded from the study. Exclusion from the study does not mean that the return will not be audited (though that can be the result).</p>	<p>Based on: NC1-85-58-2, Item 37 IRM 1.15.27, Item 31</p> <p>DESTROY 1-year after completion of the NRP study.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 24	<p>Error Registers.</p> <p>Computer-generated listings that display results of subjecting data records to validation and consistency testing. The item contents and resulting errors are displayed for purposes of reconciliation and correction.</p>	<p>Based on: NC1-85-58-2, Item 36 IRM 1.15.27, Item 33</p> <p>DESTROY 1 year after completion of the NRP study.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 25	<p>Requirements for Out-of-Scope Listing and/or Pseudo Items.</p> <p>Records containing the tolerance ranges to be applied to specific data elements in the NRP data file to test their validity.</p>	<p>Based on: NC1-85-58-2, Item 43 IRM 1.15.27, Item 34</p> <p>DESTROY 1 year after completion of the NRP study.</p>
Item 26	<p>Out-of-Scope and Pseudo Items Specifications.</p> <p>Specifications for computer programming which are prepared from requirements, if developed, for out-of-scope listing and pseudo items.</p>	<p>Based on: NC1-85-58-2, Item 44 IRM 1.15.27, Item 35</p> <p>DESTROY when 6 years old.</p>
Item 27	<p>System Acceptability Test (SAT) Input Documents Relating to Return Data Transcription and Examination Results.</p> <p>Test documents produced and input to validate correct coding of computer programs designed to enter data from sample returns and ensure accuracy of data from examination of those returns.</p>	<p>Based on: NC1-85-58-2, Item 36 IRM 1.15.27, Item 36</p> <p>DESTROY 1 year after completion of the NRP study.</p>
Item 28	<p>Systems Acceptability Test (SAT) Documents Relating to Out-of-Scope and Pseudo Items.</p> <p>Test documents produced and input to validate the correct coding of computer programs written to select records that meet criteria for the Out-of-Scope Listing and to generate pseudo items.</p>	<p>Based on: NC1-85-58-2, Item 45 IRM 1.15.27, Item 38</p> <p>DESTROY 2 months after completion of SAT.</p>
Item 29	<p>Inconsistent Sample Code Report Requirements.</p> <p>Criteria that identify sample returns which have data elements on the final (examined) record that are inconsistent with the definition of the return's assigned sample code.</p>	<p>Based on: NC1-85-58-2, Item 47 IRM 1.15.27, Item 40</p> <p>DESTROY 1 year after NRP study database is perfected.</p> <p>Note: Section 6103 Disclosure Restrictions</p>

Item 30	<p>Inconsistent Sample Code Report.</p> <p>Listing of NRP records that contain data that are inconsistent with the records' sample code definitions.</p>	<p>Based on: NC1-85-58-2, Item 48 IRM 1.15.27, Item 41</p> <p>DESTROY 1-year after NRP study database is perfected.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 31	<p>Program Run Summaries.</p> <p>Printed summaries usually created following the execution of a computer program. The summaries yield counts of records, totals and other internal characteristics of the data run for use as a run-to-run audit trail and to determine the success or failure of the data run.</p>	<p>Based on: NC1-85-58-2, Item 50 IRM 1.15.27, Item 43</p> <p>DESTROY when run is validated.</p>
Item 32	<p>Systems Acceptability Test (SAT) Documentation.</p> <p>Test results used to document that the output table programs are functioning properly prior to output table production. Records of the SAT include input documents and SAT tables and other documentation of specific program problems and their solutions.</p>	<p>Based on: NC1-85-58-2, Item 54 IRM 1.15.27, Item 45</p> <p>DESTROY 2 months after output tables are produced.</p>
Item 33	<p>Source Program Listing.</p> <p>Printed listings created during the programming effort which reflect the coding to be used by the computer to perform a given program task.</p>	<p>Based on: NC1-85-58-2, Item 55 IRM 1.15.27, Item 46</p> <p>DESTROY when 5 years old.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 34	<p>Table Requirements.</p> <p>Records describing the requirements and time frames needed by the user functions for any study output tables. The requirements are used to develop specifications.</p>	<p>Based on: NC1-85-58-2, Item 52 IRM 1.15.27, Item 44</p> <p>DESTROY when 1 year old.</p>
Item 35	<p>Tabular Output Table Specifications.</p> <p>Records documenting instructions to the programmer for developing output tables.</p>	<p>Based on: NC1-85-58-2, Item 53 IRM 1.15.27, Item 47</p> <p>RETIRE to the Washington National Records Center 3 years after end of survey. DESTROY 20 years after end of survey.</p>
Item 36	<p>Diagnostic Tables. (Microform and Hard Copy -- Non-Microfilmed).</p> <p>Tables designed to evaluate the status of the perfected data file and to provide benchmark data that can be used in validating criteria for frequency or amounts. Normally, the tables are one dimensional, i.e., deal with single items such as counts and values.</p>	<p>Based on: NC1-85-58-2, Item 56 IRM 1.15.27, Item 48</p>

	<p>a. Tables (microform).</p> <p>b. Tables (Hard Copy -- non-microfilmed).</p>	<p>DESTROY hard copy upon verification of microform. RETIRE microform copy to the Washington National Records Center 3 years after end of survey. DESTROY microform copy 20 years after end of survey.</p> <p>RETIRE to the Washington National Records Center 3 years after end of survey. DESTROY 20 years after end of survey.</p>
Item 37	<p>Traditional Table (Microform and Hard Copy Not Microfilmed).</p> <p>Two-dimensional tables having both stubs and columns. The tables are designed to support analyses that evaluate compliance in relation to selected characteristics.</p> <p>a. Tables (Microform).</p> <p>b: Tables (non-microfilmed).</p>	<p>Based on: NC1-85-58-2, Item 57 IRM 1.15.27, Item 49</p> <p>DESTROY hard copy upon verification of microform. RETIRE microform copy to the Washington National Records Center 3 years after end of survey. DESTROY microform copy 20 years after end of survey.</p> <p>RETIRE to the Washington National Records Center 3 years after end of survey. DESTROY 20 years after end of survey.</p>
Item 38	<p>Study Return Classification Check sheet.</p> <p>A classification check sheet will be prepared for each NRP study case. The check sheet will identify issues that must be verified by NRP examiners. A photocopy of each check sheet will be stored in a manner that allows retrieval by researchers.</p>	<p>Based on: NC1-85-58-2, Item 38 IRM 1.15.27, Item 51</p> <p>DESTROY 8 years after NRP database is perfected.</p> <p>Note: Section 6103 Disclosure Restrictions</p>
Item 39	<p>Photocopies of Tax Returns 11/01/2002 – Present</p> <p>Certain tax returns selected by NRP for study will be photocopied to facilitate capture of additional data from the returns at a later date. The photocopies will be stored in a manner that allows retrieval by researchers.</p>	<p>RETIRE to the Washington National Records Center upon receipt from area offices.</p> <p>DESTROY 6 years after NRP database is perfected.</p> <p>Note: Section 6103 Disclosure Restrictions</p>

	General Administrative Files	
Item 40	<p>General Administrative and Housekeeping Correspondence</p> <p>Routine correspondence transmittals, teletypes, e-mails, spreadsheets, word processing documents, and requisitions that relate to the administrative role of the organization and, which are not procedural in nature.</p>	<p>Based on: NC1-58-81-10, Item 2 IRM 1.15.28, Item 2</p> <p>DESTROY after 2 years.</p>
	Correspondence with GAO, TIGTA, Treasury, and Congress	
Item 41	<p>Internal Audit Reports</p> <p>Internal Audit Reports and related work papers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations (including correspondence with TIGTA, Treasury, Congress, and GAO)</p> <p>(1) Record Copy (formal responses to reports and copy of reports)</p> <p>(2) All Other Copies</p>	<p>PERMANENT</p> <p>RETIRE to Federal Records Center when 5 years old.</p> <p>TRANSFER to National Archives in 5-year blocks when 30 years old.</p> <p>Based on RCS 111, Item 8 MT 1(15)59.1(11)-2 Job # No. NC1-58-77-3, Item 1) DESTROY after 3 years or when no longer needed in current operations.</p>
Item 42	<p>Forms and Form Letter Files</p> <p>Records pertaining to the development, revision, and distribution of internal and external use forms and form letters. Also included are records which pertain to the instructions for preparation of forms and form letters. (Form is placed in inactive file when rescinded, superseded, or rendered obsolete).</p>	<p>Based on: NC1-58-81-10, Item 5 IRM 1.15.28, Item 4</p> <p>DESTROY after 10 years [Historical copies are maintained in Wage and Investment, Publishing Services Branch]</p>
Item 43	<p>Electronic versions of records covered by this schedule.</p> <p>Word processing files, spreadsheets, and database files created solely to produce the recordkeeping copy and retained on hard disks and floppy disks.</p> <p>Related E-mail copies.</p>	<p>DESTROY or DELETE after the recordkeeping copy has been produced.</p> <p>DESTROY or DELETE within 180 days after the recordkeeping copy has been produced.</p>