INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-06-003

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

Records covered by GRS 5.2; electronic copies scheduled under DAA-0058-2012-0004

Date Reported: 8/28/2019
REQUEST FOR RECORDS DISPOSITION AUTHORITY

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

1. FROM (Agency or establishment)
   Department of Treasury

2. MAJOR SUBDIVISION
   Internal Revenue Service (IRS)

3. MINOR SUBDIVISION
   Large and Mid Size Business (LMSB), Office of Tax Shelter Analysis, (OTSA) Pre-Filing and Technical Guidance (PFTG)

4. NAME OF PERSON WITH WHOM TO CONFER
   Truedence Glenn, Records Specialist
   Peggy Bruce, Senior Program Analyst

5. TELEPHONE NUMBER
   202-283-9355
   801-620-5102

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,

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

DATE ARCHIVIST OF THE UNITED STATES

7. ITEM NO. 8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION
   9. GRS OR SUPERSEDED JOB CITATION
   10. ACTION TAKEN (NARA USE ONLY)

   Records Control Schedule for Tax Administration – Wage and Investment IRM 1.15.29 Item 415.
   Form 8886 Tax Shelter Disclosure Statement Form. Form applies to transactions after December 31, 2002, and is attached to the Federal Income Tax Return. An independent form is submitted to the Office of Tax Shelter Analysis. This schedule covers the independent form. These are Rights and Interests Records.

   Background
   This form is produced in Large and Mid Size Business (LMSB), Office of Tax Shelter Analysis (OTSA), Pre-Filing and Technical Guidance (PFTG), and is a Reportable Transaction Disclosure Statement. Forms are numbered consecutively. Each form receives a unique identification number (OTSA ID), the first two digits of which indicate the year the form was received. As an example, a Form 8886 received in 2005 would disclose information for a reportable transaction in which the taxpayer participated in Tax Year 2004. Therefore, the OTSA ID number would begin with the digits 05.

   DISPOSITION:
   RETIRE to Federal Records Center 2 years after the end of the processing year.
   DESTROY 7 years after the end of the processing year.

PREVIOUS EDITION NOT USABLE

STANDARD FORM 115 (REV. 3-91)
Prescribed by NARA 36 CFR 1228