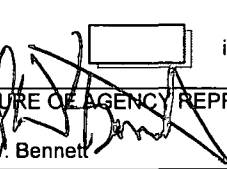


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-058-06-6	
1. FROM (Agency or establishment) Department of Treasury		DATE RECEIVED 5-3-06	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	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 W&I, Customer Account Services, Submission Processing, Business Master File Policy			
4. NAME OF PERSON WITH WHOM TO CONFER Daniel W. Bennett, IRS Records Officer	5. TELEPHONE (202) 283-9359	DATE 5/10/06	ARCHIVIST OF THE UNITED STATES Allen Wemata
5. 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 1 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, X is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE April 17, 2006	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett		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 GRS OR SUPERSEDED JOB CITATION	10.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)
RCS 29 420 1.15.29	<p>Record Control Schedule 29 [old RCS 22, previously 206] for Service Center Operations.</p> <p>The records covered by this schedule are created and/or accumulated in the Ogden Offices of Wage and Investment Business Unit and/or in the Processing Campus Operations, formerly Service Centers as a Corporation Income Tax Form.</p> <p><u>Internal Revenue Form 8875 Taxable REIT Subsidiary Election.</u></p> <p>Form 8875 is used to elect to treat a corporation as a Real Estate Investment Trust (REIT) under the Internal Revenue Code Section 856(l).</p> <p><u>Background</u> The corporation and the REIT can make this election if the REIT directly or indirectly owns stock in the corporation. A corporation (other than a REIT or an ineligible corporation) and a REIT use Form 8875 to jointly elect to have the corporation treated as a taxable REIT subsidiary under section 856(l). The election does not require IRS consent. Once the election is made, it is irrevocable unless both the corporation and the REIT consent to the revocation.</p> <p>DISPOSITION: RETIRE to Records Center 2 years after the end of the processing year or when no longer needed for processing. DESTROY on or after January 16, 75 years after the end of the processing year.</p>		
cc: agency, NR, DWMB, NWMW			