REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

1 FROM (Agency or establishment)
Department of the Treasury

2 MAJOR SUBDIVISION
Internal Revenue Service (IRS)

3 MINOR SUBDIVISION
Small Business/Self-Employed (SB/SE)
Examination General Processes (EGP)

4 NAME OF PERSON WITH WHOM TO CONFER
Tracee Taylor

5 TELEPHONE
(202) 283-9291

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 page(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.

6 DATE
11/27/2006

7 ITEM NO
8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>DESCRIPTION OF ITEM OF PROPOSED DISPOSITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCS 1.15.28</td>
<td>for Collection - Future IRS Updates:</td>
</tr>
<tr>
<td>Part V - Records Generated by the ACS</td>
<td></td>
</tr>
<tr>
<td>Insert Reserved Items 135 - 144</td>
<td></td>
</tr>
<tr>
<td>Add Part VI - Other Program Records (not covered elsewhere in this Schedule)</td>
<td></td>
</tr>
<tr>
<td>(Item 145 reserved for Employee Protection System)</td>
<td></td>
</tr>
<tr>
<td>See attached for new item 146 for Form 6459, Return Preparer's Checksheet</td>
<td></td>
</tr>
<tr>
<td>(Add Form 6459 to Alphabetical Listing, Numerical Cross-Index, and Forms Listing at end of Schedule.)</td>
<td></td>
</tr>
</tbody>
</table>

8 TELEPHONE
(202) 283-9291

9 GRS OR SUPERSEDED JOB CITATION

10 ACTION TAKEN (NARA USE ONLY)

LEAVE BLANK (NARA use only)

JOB NUMBER
321-058-07-1

DATE RECEIVED
12-4-2006

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 USC 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.

DIR lirs Records Officer

DATE
11/27/2006

SIGNATURE OF AGENCY REPRESENTATIVE
Daniel W. Bennett

TITLE
IRS Records Officer
National Office, OS A RE SC
Washington, DC 20224

DISPOSITION OFFICER

DATE 4/11/67

Copy is sent to Agency

NR

NWML/BRENNER, NR
Records Control Schedule 28 for Collection.

The records covered by this schedule are consolidated in Small Business/Self-Employed (SE S), Examination (E), Examination Policy (EP), Examination General Processes (EGP) SE S E EP EGP

Form 6459 Return Preparer's Checksheet

Background:

Return preparer fraud generally involves the preparation and filing of false income tax returns by preparers who claim inflated personal or business expenses, false deductions, unallowable credits or excessive exemptions on returns prepared for their clients. Preparers may also manipulate income figures to obtain fraudulent tax credits, such as the Earned Income Tax Credit.

The IRS Return Preparer Program (RPP) focuses on enhancing compliance in the return-preparer community by investigating and referring criminal activity by return preparers to the Department of Justice for prosecution and/or asserting appropriate civil penalties against unscrupulous return preparers. Penalty assertion is the key enforcement vehicle for noncompliant preparers and are considered under IRC §§ 6694 and 6695.

Description:

Return Preparer's Checksheet (Form 6459). Completed when a decision is made to pursue a preparer identification (IRC § 6695) or conduct (IRC § 6694) penalty

DISPOSITION:

CUT OFF at the end of the fiscal year DESTROY 3 years after cutoff
Return Preparer's Checksheet

(IRC 6694 and IRC 6695)

Instructions: This checksheet should be completed any time that a decision is made to pursue a preparer penalty. The completed form should be included in the preparer case file.

<table>
<thead>
<tr>
<th>Part I - Applicability of Return Preparers Provisions</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Was the return prepared by a return preparer?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B Was the return prepared for a fee?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(If response to A or B is "No," no further entries are necessary)

(If response to A and B is "Yes, continue with questionnaire)

<table>
<thead>
<tr>
<th>Part II - Identification Penalties (IRC 6695)</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Did the preparer furnish a copy of the completed return to the taxpayer when the original was presented for signature?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B Did the preparer sign the return and furnish his/her SSN/EIN/PTIN?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(The identification penalty should only be considered if both the preparer's signature and SSN/EIN/PTIN is missing. Otherwise the Service Center will assess the penalty on the missing identification item)

Name and Address of Preparer

SSN/EIN/PTIN

Phone Number

C If a refund return, was the check mailed directly to and endorsed by the taxpayer?

(If the response to any of the above is "No," consideration should be given to applying identification penalties under IRC 6695)

<table>
<thead>
<tr>
<th>Part III - Conduct Penalties (IRC 6694)</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Did the examination result in an understatement of tax liability?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(If response is "No," no further entries are necessary)

(If response is "Yes," continue with questionnaire)

B Do facts indicate that the preparer's negligence caused any part of the deficiency?

C Do facts indicate the preparer willfully attempted to understate the tax liability?

(If the answers to either (B) or (C) are "Yes," discuss with the Group Manager. The Group Manager will indicate approval for the pursuit of a conduct penalty investigation by signing the line provided in this section)

Penalty Investigation Approved (Signature of Group Manager) Date

Form 6459 (Rev. 10-2006)
Cat. No. 24510H Department of the Treasury - Internal Revenue Service