

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 <i>NI-058-08-14</i>	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED <i>7/22/08</i>	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 Wage and Investment, Pre-Refund Program			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Bonnie J Murphy, Senior Tax Analyst		5 TELEPHONE (202) 283-9359 (859) 669-5088	DATE <i>3/27/09</i>
5 AGENCY CERTIFICATION		ARCHIVIST OF THE UNITED STATES <i>Adrienne Thomas</i>	
<p>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 <u>1</u> 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,</p> <p><input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested</p>			
DATE June 26, 2008	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>Update to IRM 1.15.29 for Service Center Operations, Item 38</p> <p>Internal Revenue Letters 105C and 106C:</p> <p>(Add Item 38(1)C Exception for undeliverable letters related to the Questionable Refund Program (QRP)- when no address can be located)</p> <p>Records Control Schedule 29 for Service Center Operations.</p> <p>The records covered by this schedule are created in Wage and Investment Campuses.</p> <p>Undeliverable and returned certified mailing of</p> <p><u>Internal Revenue Service Letter 105C Claim Disallowed</u></p> <p><u>Internal Revenue Service letter 106C Claim Partially Disallowed</u></p> <p>This schedule change will affect QRP related returns only</p> <p>(See attached)</p>		

Background:

**21.5.3.1 (10-01-2007)
General Claims Overview**

1 Claims are usually filed on Form 1040X, *Amended U S Individual Income Tax Return*, Form 1120X, *Amended U S Corporation Income Tax Return*, Form 843, *Claim for Refund and Request for Abatement*, or Form 8849, *Claim for Refund of Excise Taxes*, but may be made in an informal written inquiry
Claims include

- Claims for Credit
- Claims for Refund
- Requests for Abatement

**21.5.3.4.6.1 (10-01-2007)
Disallowance and Partial Disallowance
Procedures**

1 Send the taxpayer a disallowance letter for fully disallowed or partially disallowed claims

- Letter 105C is used for fully disallowed claims
- Letter 106C is used for partially disallowed claims
- Letters must be sent certified or registered mail
- Letters must contain the specific reason for the claim disallowance An IRC section, if provided by Examination, should be cited

Note:

This explanation is required under IRC § 6402 (k), formerly IRC § 6402 (j), which states, "In the case of a disallowance of a claim for refund, the secretary shall provide the taxpayer with an explanation for such disallowance "

- Letters must include appeal rights and the right to file suit

Certain of these letters, a large volume, are undeliverable because (of the fraudulent nature of the returns) the address for the taxpayer is incorrect. If an address cannot be perfected, other methods are employed. The original undelivered letter is not required for business purposes and can be destroyed The SF 115 seeks an authority to destroy undeliverable 105C and 106C letters.

Related to the Questionable Refund Program (QRP) related returns only

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JOB NUMBER

**RCS 29
Item
38(1)c**

Description:

Undeliverable 105C/106C Letters IRS Letter 105C Claims Disallowed and 106C Claims Partially Disallowed which are returned as undeliverable and no current address can be located.

Disposition is related to Questionable Refund Program (QRP) and successor functions returns only

Disposition:

DESTROY when no longer needed.

NEW