Schedule Number: N1-058-09-006

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 6/30/2021

ACTIVE ITEMS
These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Item 2, National Fraud Program FTA case files, all other records.

SUPERSEDED AND OBSOLETE ITEMS
The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

DAA-058-2017-0001-0001 supersedes item 1.
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 Treasury |
| 2. MAJOR SUBDIVISION  
Internal Revenue Service (IRS) |
| 3. MINOR SUBDIVISION  
Small Business/Self Employed (SB/SE) |
| 4. NAME OF PERSON WITH WHOM TO CONFER  
Daniel W. Bennett, IRS Records Officer  
Vickie Boos, FTA Group 6 Manager |
| 5. TELEPHONE  
(202) 283-9359  
(480) 503-7211 |
| 6. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION  
Update to IRM 1.15.28 for Collection, Item 6a  
National Fraud Program Case Files |
| 7. ITEM NO.  |
| 8. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION  
National Fraud Program Case Files |

The records covered by this schedule are created in the Small Business/Self Employed (SB/SE) Business Unit.

See attached.
Background:

National Fraud Program including FTA case files. The Records are (copies) maintained by the National Fraud Program including FTA case files.

1) The records include copies of documents related to fraud cases such as Form 11661, Form 11661A, Form 2797, written plans of action, emails, notes from the Fraud Technical Advisor and miscellaneous other documents obtained as needed to provide guidance and assistance on cases. These are copies only as the original records are placed in the compliance employee's case file.

2) Other records maintained include copies of reports and analysis of various program data.

Description:

National Fraud Program Case Files

These records include copies of documents related to fraud cases such as Form 11661, Form 11661A, Form 2797, written plans of action, emails, notes from the Fraud Technical Advisor and miscellaneous other documents

1) Copies maintained by the Fraud Technical Advisor Group Manager.
A closed case consists of the later of:
(1) The conclusion of FTA involvement
(2) The conclusion of the related criminal case or
(3) The conclusion of any civil litigation related to the fraud issues.

Disposition: Destroy 3 years after the case is closed

2) All other records, maintained by the FTA GM and Analysts, including copies of reports and analysis of various program data.

Disposition: Destroy 180 days or sooner or when no longer needed in current operations.