

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-09-007

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 7/6/2021

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These items, unless subsequently superseded, may be used by the agency to disposition records.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 1, IRS Employee Levy and Garnishment Case Files

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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-0058-2016-0006-0001 supersedes item 2

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 N1-058-09-7	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 1/14/09	
2. MAJOR SUBDIVISION Internal Revenue Service		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	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 Human Capital Office Special Processing Branch			
4. NAME OF PERSON WITH WHOM TO CONFER Daniel W. Bennett IRS Records Officer Teresa Carter, Chief, Special Processing	5. TELEPHONE 202-283-9359 304-254-5941	DATE 4-27-09	ARCHIVIST OF THE UNITED STATES <i>Adrian C. Stoner</i>
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 <u>2</u> 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, <input type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE 1/7/2009	SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W. Bennett</i> IRS Records Officer		TITLE IRS Records Officer National Office, OS:A:RE 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 1.15.39 for Payrolling and Pay Administration Records (IRS) GRS 1 "I" exception Future Updates: <ul style="list-style-type: none"> <u>Adds new item to modify retention for IRS related Employee Levy and Garnishment Files</u> <u>Adds new item for Automated Garnishment System (GARNISH)</u> (see attached)		

REQUEST FOR RECORDS DISPOSITION AUTHORITY
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JOB NUMBER

N1-058-09-07

1 **IRM 1.15.39 Payrolling and Pay Administration Records Adds Item 18b "I" IRS Employee Levy and Garnishment Case Files**

2 **Item 18 "I" Automated Garnishment System (GARNISH) c. Inputs d. Outputs e. Data f. Systems Documentation**

Background:

The Hatch Act Amendments of 1993, enacted October 6, 1993, require the United States to honor garnishment orders or similar legal processes issued for the enforcement of commercial legal obligations of Federal employees. The public law is codified at 5. U.S.C. 5520a and became effective on February 3, 1994. The enabling regulation is 5 C.F.R. 582. Federal law now authorizes legal process against the pay of Federal employees for commercial obligations in accordance with State law. In this discussion, the term "commercial" obligations and garnishments do not include those for child support or alimony. Employees are subject to garnishment for child support and alimony obligations under the 5 C.F.R. 581. The Internal Revenue Code, modified by the Internal Revenue Service Restructuring and Reform Act (RRA) of 1998, ensures that IRS employees meet all financial obligations, including those to Federal, state and local taxing authorities, commercial entities, and court ordered child and alimony support. The IRS is obligated to report to TIGTA ethical issues involving IRS employees who do not meet their financial commitments. IRS employees can be reprimanded and even terminated for failure to file taxes and meet other tax and financial obligations. This standard is somewhat higher than those achieved by compliance with the Hatch Act alone.

During the last ten (10) years since passage of RRA 98 it has become increasingly clear to IRS records administrators that the established retention period for Levy and Garnishment Files (3 years) is insufficient to resolve a number of issues that arise post closing (and post-three years) after garnishment is terminated. The official closure of bankruptcy cases is very problematic as documentable evidence of fulfillment of financial obligations is lacking beyond a three year period. Labor Relations and TIGTA frequently require evidentiary information from employees who have satisfied financial obligations only to discover that the official case files have been destroyed. Quite often, through no fault of their own, employees discover that they are the subject of an outstanding lien or a collection action after fulfilling all of their obligations. Our examination of the issues involved has determined that an increase in the retention of these records from three (3) years to six (6) years, (3) months, will allow us to align the requirements of all parties (employees, taxing entities, the Court, and Labor Relations) with the need to manage these records appropriately.

Description:

IRS Employee Levy and Garnishment Case Files

IR Form 668 or equivalent Notice of Federal Tax Lien, IR Form 668Z or equivalent Certificate of Release of Federal Tax Lien, IR Form 668C or equivalent Notice of Final Demand for Payment, similar state and local tax lien notifications and release orders, Court Orders and communications, status change slips, work papers, and other records relating to salary deductions, charges against Federal retirement accounts for payment of Federal, state, and local taxes, and other financial obligations including alimony, child support, and commercial debts owed by IRS employees.

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TEMPORARY

DESTROY 6 years, 3 months after end of fiscal year in which garnishment is terminated or case is closed.

Description:

Automated Garnishment System (GARNISH)

The Automated Garnishment System (GARNISH) is a database-driven reporting function used to track all hard copy incoming documents in court-ordered garnishments for IRS employees. The database-driven reporting function can produce reports indicating the status of IRS employee wages for individuals that owe a liability (any debt owed outside of taxes). All system inputs are filed into IRS Employee Levy and Garnishment Case Files scheduled as Item 18b. Although data can be printed from GARNISH, the system does not generate output reports. There is no manual or system documentation required to implement or use the database.

c. System Data:

Disposition: TEMPORARY. Destroy when 3 years old or when no longer needed for audit or operational purposes whichever is sooner. Recordkeeping data is appropriately scheduled under other authorities for BMF, BRTF, EITC, and IMF.

Superseded by Job / Item number:

AAA-0058-2016-0006-0001

Date (MM/DD/YYYY):

09/06/2016