REQUEST FOR RECORDS DISPOSITION AUTHORITY  
(See Instructions on reverse)

| TO | NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)  
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001 |
<table>
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<tbody>
<tr>
<td>FROM (Agency or establishment)</td>
<td>Department of Treasury</td>
</tr>
<tr>
<td>MAJOR SUBDIVISION</td>
<td>Internal Revenue Service (IRS)</td>
</tr>
<tr>
<td>MINOR SUBDIVISION</td>
<td>Tax Exempt and Government Entities (TE/GE)</td>
</tr>
</tbody>
</table>
| NAME OF PERSON WITH WHOM TO CONFER | Daniel W. Bennett, IRS Records Officer  
Robert J. CreMeens, Agent, Employee Plans Program and Review |
| TELEPHONE | (202) 283-9359  
(214) 413-5533 |
| 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 2 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  
[ ] is attached, or  
[ ] has been requested |

| DATE | 3/2/09 |
| SIG. OF AGENCY REPRESENTATIVE | Daniel W. Bennett  
IRS Records Officer |
| TITLE | IRS Records Officer  
National Office, OS A RE SC  
Washington, DC 20224 |

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>DESCRIPTION OF ITEM OF PROPOSED DISPOSITION</th>
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<tbody>
<tr>
<td>7</td>
<td>Update to IRM 1.15.24 Records Control Schedule for Tax Administration – Tax Exempt and Government Entities (TE/GE)</td>
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<td>Adds new sub-item 3 to Item 72.</td>
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<td>Non-Return Unit IRC 403(b), 457, and 408(k) SEP/SARSEP Examination Completed Case Files</td>
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<td>The records covered by this schedule are created in the Tax Exempt and Government Entities (TE/GE) Business Unit</td>
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<td>See attached.</td>
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REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

Background:
Non-Return Unit IRC 403(b) and 457 examination completed case files
The Records

Description:
The Office of Employee Plans (EP) under the Tax Exempt & Government Entities (TE/GE) operating division of the Internal Revenue Service helps retirement plan sponsors, plan participants, and practitioners working in the retirement benefits arena understand and comply with the pension law

Historical Background
On September 2, 1974, President Ford signed into law the Employee Retirement Income Security Act of 1974, Public Law 93-406, 93d Cong 2d Sess (1974), 1974-3 C.B. 1, (ERISA) The Act completely revised the legal framework of the qualified pension plan as it had previously existed. The most significant innovations of ERISA concerned minimum participation and vesting standards and the manner in which benefits were paid with some protection extending to the surviving spouse of the plan participants. In addition, the Act imposed upon all pension plans certain minimum funding requirements

Administrative Responsibility for Retirement Plans
Under ERISA, jurisdiction over employee benefit plans was divided among the Internal Revenue Service (IRS), the Department of Labor (DOL) and the Pension Benefit Guaranty Corporation (PBGC)

The responsibility of the IRS centers on plans covered by Internal Revenue Code (IRC) section 401(a), and includes pension, profit-sharing, and stock-bonus plans

A 403(b) plan, also known as a tax-sheltered annuity (TSA) plan, is a retirement plan for certain employees of public schools, employees of certain tax-exempt organizations, and certain ministers

Individual accounts in a 403(b) plan can be any of the following types

- An annuity contract, which is a contract provided through an insurance company,
- A custodial account, which is an account invested in mutual funds, or
- A retirement income account set up for church employees. Generally, retirement income accounts can invest in either annuities or mutual funds

IRC 457(b) Deferred Compensation Plans of deferred compensation described in IRC section 457 are available for certain state and local governments and non-governmental entities tax exempt under IRC 501. They can be either eligible plans under IRC 457(b) or ineligible plans under IRC 457(f). Plans eligible under 457(b) allow employees of sponsoring
organizations to defer income taxation on retirement savings into future years. Ineligible plans may trigger different tax treatment under IRC 457(f).

Due to their small size, Section 457 plan and 403(b) annuity arrangements are not always required to file a Form 5500. Therefore, for inventory control and examination purposes, IRS formed an Employee Plans Non-Return Unit.

These files do not have a Document Locator Number, they are organized by alphabetical name of taxpayer. Approximately 350 cases of all types are closed each year by the Non-Return Examination Unit. The annual total cubic footage as of the submittal of this proposal constituted less than 100 boxes.

<table>
<thead>
<tr>
<th>RCS/24</th>
<th>Item 72</th>
<th>Sub-item (3)</th>
<th>1.15.24</th>
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</table>

Non-Return Unit IRC 403(b), 457, and 408(k) SEP/SARSEP Examination Completed Case Files

These records include copies of documents related to Non-Return Unit examinations of 403(b), 457, and 408(k) Simplified Employee Plans cases.

Disposition:

**TEMPORARY**

Destroy 3 years after the case is examined.