

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER N1-58-09-17	
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received 4/8/09	
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service (IRS)			
3. MINOR SUBDIVISION Small Business/Self Employed			
4. NAME OF PERSON WITH WHOM TO CONFER Tracee M. Taylor	5. TELEPHONE NUMBER (202) 435-6308	DATE 7/6/09	ARCHIVIST OF THE UNITED STATES <i>Adrienne Thomas</i>
6. 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> page(s) are not needed now for the business for 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 checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE 3/31/2009	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 AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	RCS 1.15.18 for Records of the Enterprise Computing Center - Detroit Update to RCS: 1.) New Item 61, Federal - State Non-Itemizer (Fed-State Non-I) Extract *RCS 1.15.35 for Tax Administration Electronic Systems 1.) Add pointer to Item 61 in RCS 1.15.18. RCS 1.15.35 is a cross-walk of electronic systems to official IRS Records Control Schedules. The records are owned by the SB/SE Government Liaison and Disclosure Data Services and processed by the Enterprise Computing Center – Detroit.		

Background:

The Federal–State Non-Itemizer (Fed-St Non-I) Extract provides a list of individuals who did not itemize on their prior year Federal income tax return. The extract is based on the address of the taxpayer as indicated on the Federal return (state code sort). By matching extract data with state refund recipients, the state can identify those refund recipients who did not itemize on their prior year Federal tax return. Because these taxpayers did not itemize, the state is not required to issue Forms 1099-G to these taxpayers, therefore providing a cost and resource savings to the state. There will be record on the Federal State Non-Itemizer Extract as long as there is no duplicate or amended returns posted for the same tax year.

Description:

The Federal–State Non-Itemizer (Fed-St Non-I) Extract provides a list of individuals who did not itemize on their prior year Federal income tax return. The extract is based on the address of the taxpayer as indicated on the Federal return (state code sort). Data is extracted from the Individual Master File (IMF) to create a file of taxpayers that did not itemize on their prior year return. The extract is primarily used by states to determine which recipients of state tax refunds should not receive form 1099-G for use in reporting state income tax refunds.

a. Inputs:

Data is extracted from the Individual Master File (IMF) and Individual Returns Transaction File (IRTF).

Disposition: Temporary. Note - The Individual Master File (IMF) and Information Returns File (IRF) are scheduled records under IRM 1.15.29. Information extracted from both the IMF and the IRF can be deleted/destroyed upon verification or when no longer needed.

b. System Data:

Executive Control Program for IMF Extract (IMF 701 EXEC) reads all the Individual Master File

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accounts and the Individual Returns Transaction File. The executive system passes control to a series of load modules. Load modules analyze the taxpayer accounts and return data for reports and extracts. Load modules are documented under the Application System that performs the process that includes the extract.

Disposition: Temporary. Destroy when 5 years old or when no longer needed for operational purposes, whichever is sooner.

c. Outputs:

The Individual Master File Extracts (State Code, Zip Code, and SSN) are provided to state agencies annually in the Fall each year. The extracted records are transmitted to state taxing authorities by Secure Data Transfer.

Disposition: Temporary. Destroy when obsolete, superseded, or no longer needed for business, whichever is later.

d. System Documentation:

System documentation consists of codebooks, records layout, user guides, and other related materials.

Disposition: Temporary. Delete/destroy when superseded or 5 years after the system is terminated, whichever is later.