

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER N1-58-09-19	
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>Adrian 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>Daniel W. Bennett</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 GRS OR SUPERSEDED JOB CITATION	10.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.) <u>New Item 56</u>, Federal - State 1099 Miscellaneous Extract *RCS 1.15.35 for Tax Administration Electronic Systems 1.) Add pointer to Item 56 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 1099 - Miscellaneous Extract (1099 MISC EXT) provides Non-Employee Compensation Data, in addition to payer and payee entity information, from the IRS Information Returns Master File (IRMF). The IRS developed this extract in response to requirements by the United States Department of Labor to provide Non-Employee Compensation Data to State Employment Security Agencies for purposes of tax administration.

Description:

The Federal-State 1099-MISC Extract (1099-MISC EXT) provides Non-Employee Compensation data in addition to payer and payee entity information from the IRS Information Returns Master File (IRMF). This extract was developed in response to a need identified by the Federal Department of Labor to provide Non-Employee Compensation to State Employment Security Agencies for purposes of tax administration.

a. Inputs:

Includes payer/payee addresses based on a single tax year from extracted from the Information Returns File.

Disposition: Temporary. Note - The Information Returns File (IRF) is a scheduled record under IRM 1.15.29. Information extracted from the IRF can be deleted/destroyed upon verification or when no longer needed.

b. System Data:

The 1099 - MISC Extract contains records based on a single tax year provided the payee address and/or the payer address is within the enrolled agency's state. Only 1099-MISC records are included on the extract provided there is a significant amount in the Non-employee Compensation Field.

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

RCS/18,
Item 56

NEW

c. Outputs:

The 1099-MISC Extract is provided to state agencies annually in the Fall each year. The extracted records are transmitted to state taxing agencies 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.