

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER N1-58-09-20	
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 GRS OR SUPERSEDED JOB CITATION	10.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.) <u>New Item 58</u>, State Levy Processing System (State Levy) *RCS 1.15.35 for Tax Administration Electronic Systems 1.) Add pointer to Item 58 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:

Under the State Income Tax Levy Program, the Internal Revenue Service (IRS) may levy a state tax refund due a taxpayer. Currently, this only applies to individual state tax refunds, but may include business state tax refunds in the future. State Levy Income Tax Levy Program (SITLP) matches Federal tax delinquent accounts against a database of state tax refunds for states participating in SITLP. If an individual's state tax refund is levied, the state issues a notice to that individual advising them of the levy. The IRS will also issue a notice, after the levy, offering the taxpayer the opportunity to appeal the levy. The IRS notice is NOT issued if the taxpayer previously received a notice of the IRS' intent to levy that advised the taxpayer of their right to a hearing.

RCS/18,
Item 58

Description:

NEW

The State Levy Processing System (State Levy) uses data from the Information Returns File (IRF) to provide levy source information to states that request this information. The National Account Profile (NAP) is used to verify the validity of the Taxpayer Identification Numbers (TINs) on the request. Levy information is provided to the requesting States. Disclosure records are sent to the Business Master File Outputs System (BMF OUTPUTS).

a. Inputs:

Data inputted to the State Levy Processing System is derived completely from the Information Returns File (IRF).

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 Levy Extract contains data extracted from the Information Returns File (IRF). The extract includes payer and payee data for specific tax payers from Forms 1099-INT, 1099-MISC, 5498,

W-2 and Schedule K-1. It is extracted by individual tax year.

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

c. Outputs:

The Levy Extract is distributed to States by Secure Data Transfer on a monthly basis based upon the receipt of a tickler file.

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.