REQUEST FOR RECORDS DISPOSITION AUTHORITY	JOB NUMBER N1-58-09- 23	
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 Mark Huneke, SB/SE	5 TELEPHONE NUMBER (202) 435-6308 (513) 263-3920	DATE 2/21/09	ARCHIVIST OF THE UNITED STATES Adrienne Thomas

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 ___2___ 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,

☒ is not required   ☐ is attached; or   ☐ has been requested.

DATE 3/31/2009	SIGNATURE OF AGENCY REPRESENTATIVE 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7 ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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 **Updates to RCS:** **Add new section title: Electronic Systems** **1.) New Item 53, Federal – State Individual Master File (IMF)/Individual Transaction File (IRTF) Extract** ***RCS 1.15.35 for Tax Administration Electronic Systems** **1.) Add pointer to Item 53 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:** *IMF is the Individual Master File, which consists of a series of runs, data records and files that are in production with links to many of the other IRS systems located at Martinsburg (MCC), Memphis (TCC), and Detroit (DCC) Computing Centers and Campuses. The IMF receives individual tax submissions in electronic format and processes them through a pre-posting phase, posts the transactions, analyzes the transactions and produces output in the form of Refund data, Notice data, Reports, and information feeds to other entities.*		
RCS/18, Item 53	**Description:** An annual extract from the Individual Master File (IMF) and Individual Transaction File (IRTF) to create a file of taxpayers who filed a form 1040. The IMF contains basic personal income tax information including entity data, wages and adjusted gross income. The IRTF contains information as it was transcribed from the Form 1040 and its accompanying forms and schedules. The extracted data is processed by ECC-DET to provide the states with various files in different sort order. The states use the data for compliance purposes. **a. Inputs:** The IMF/IRTF–Extract includes IRS taxpayer data received electronically from the Business Master File. The data in the source system is created and maintained by that system. *Disposition: Temporary. Note - The Individual Master File (IMF)/Individual Transaction File (IRT) are scheduled records under IRM 1.15.29. Information extracted from the IMF/IRT can be deleted/destroyed upon verification or when no longer needed.* **b. System Data:** The IMF/IRT contains basic individual income tax information related to the IR Form 1040	NEW	

series of tax forms. The extracted data is processed at ECC–Detroit to provide the states with various files in different sort order. The states use the data for compliance purposes.

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 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.