

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
		JOB NUMBER N1-58-09- 25	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 4/10/09	
1 FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		In accordance with the provisions of 44 U S C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
3 MINOR SUBDIVISION Small Business/Self-Employed (SB/SE) Office of Employee Protection (OEP)			
4 NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor		5 TELEPHONE (202) 435-6308	DATE 8/25/09
		ARCHIVIST OF THE UNITED STATES <i>Adrienne Thomas</i>	
5 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 3_ page(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, <input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE 4/4/09		SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W Bennett</i> Daniel W Bennett	
		TITLE IRS Records Officer National Office, OS A RE L Washington, DC 20224	
7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	Update to IRM 1.15.28 for Collection, Item 154 Internal Revenue Form 13090: Caution Indicator Referral Report See attached.		

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Background:

The Caution Upon Contact (CAU) program was implemented in January 2002, and developed to augment the Potentially Dangerous Taxpayer (PDT) program. In order to be designated as a CAU, a taxpayer must meet one of the three CAU criteria. Only the first CAU criterion relates to PDT criteria. The other two are separate and distinct from PDT criteria.

The three CAU criteria are:

1. Threat of physical harm that is less severe or immediate than necessary to satisfy PDT criteria;

2. Suicide threat by the taxpayer;

3 Filing or threatening to file a frivolous lien or a frivolous criminal or civil legal action against an IRS employee or contractor or an IRS employee's or contractor's immediate family member.

The CAU program, unlike the PDT program, does not require a TIGTA investigation, as none is needed to determine whether the taxpayer meets CAU criteria or not. The CAU designation is based on reliable, not verifiable, evidence or information. As a result, a CAU determination can be based solely on the information contained on the Form 13090 (Caution Indicator Referral Report) submitted by an IRS employee. The CAU program is entirely administered by the Office of Employee Protection (OEP). All CAU determinations are made by the Chief, OEP.

Where there is an incident or indication that a taxpayer should be approached with caution, employees are advised to complete Form 13090 and send to the OEP by fax, mail or email through secure messaging. The employee provides a copy of the form to to/her manager. Upon receipt, the OEP Specialist initiates a case and evaluates the Form 13090 against CAU criteria. The OEP Specialist enters the "caution" case data into the Employee Protection System (EPS) database and makes a recommendation to the Chief, OEP.

If the taxpayer meets the criteria for CAU status, OEP places an indicator on the taxpayer's file in the Integrated Data Retrieval System (IDRS) and tracks this status using EPS. A five-year review will be conducted to decide, based on established criteria, whether the CAU status should be dropped. Any

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taxpayer who has been designated with a CAU indicator for five years, and who meets one or both of the following criteria, will retain the CAU indicator for an additional five-year period:

1. An additional CAU or PDT referral was made during the five-year period under review and/or

2 There is current IRS activity by Criminal Investigation, Collection or Examination at the time of the review

If the taxpayer does not meet either of the above criteria, the OEP will remove the CAU indicator from that taxpayer's IDRS/(EPS) master file account.

Forms are arranged alphabetically by last name of taxpayer.

EPS master file data is approved under Job No N1-58-07-2 (signed 5/3/2007) to be deleted/destroyed after PDT or CAU indicator is removed. Data stripped of personal identifiers will be maintained offline for an additional five years, then deleted.

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1

IRM 1.15.28, Item 154
Internal Revenue Form 13090,
Caution Indicator Referral Report

This form is used by IRS employees to report incidents of taxpayers that should be approached with caution

Disposition:

Cut off when CAU indicator is removed.

Destroy 5 years after cutoff.