

| | | | |
|--|---|-----------------------------------|---|
| REQUEST FOR RECORDS DISPOSITION AUTHORITY | | JOB NUMBER N1-058-09-29 | |
| To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001 | | Date received 5/18/09 | |
| 1 FROM (Agency or establishment) Department of 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 Daniel W. Bennett Gary S. Eisner | 5 TELEPHONE NUMBER (202) 435-6337 (202) 283-6924 | DATE 8/25/09 | 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>4</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 5/13/2009 | 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| 7 ITEM NO | 8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION | 9 GRS OR SUPERSEDED JOB CITATION | 10 ACTION TAKEN (NARA USE ONLY) |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 1.15.19 for Records Control Schedule for Enterprise Computing Center - Martinsburg Updates to RCS: 1.) Add Third Party Contact (TPC), New Item 53. RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic) 1). Add new pointer to Item 53 in RCS 1.15.19. RCS 1.15.28 Records Control Schedule for Collection 1). Add Form 12175, <i>Third Party Contact Report Form</i>, New Item 155. | | |

**The records are owned by the SB/SE
Government Liaison and Disclosure Data
Services and processed by the Enterprise
Computing Center – Martinsburg.**

See Attached.

Background:

In accordance with Section 3417 of the IRS Restructuring and Reform Act of 1998 amended IRC Section 7602(c)(2)&(3), the Internal Revenue Service is to provide taxpayers a record of persons contacted with respect to the determination or collection of their tax liability. It also identifies exceptions to providing a record of persons contacted due to fear of reprisal, pending criminal investigation, authorization by taxpayer or jeopardizing tax collection. The items recorded in the Third Party Contact (TPC) system provide the Service with the ability to identify the taxpayer who requested a record of persons contacted, the persons contacted as well as persons exempt per IRC 7602(c)(3). TPC is part of the Corporate Files On Line (CFOL) system. TPC involves collecting 3rd Party Contact information made on taxpayers, via command code TPCIN and a weekly batch process. Command code TPCOL provides on-line view capability to IRS personnel. Notices are sent out yearly and issued on-demand to taxpayers and Powers of Attorney (POA) that have 3rd party contacts. The command code(s) use the existing Integrated Data Retrieval System (IDRS) infrastructure to take advantage of existing protocols.

Third Party Contact (TPC) System

Description:

The Restructuring and Reform Act of 1998 (RRA-98) requires the Internal Revenue Service maintain the capability to provide taxpayers with information regarding parties who request a copy of documentation related to taxpayer liabilities, collection, and other tax related inquiries. The Third Party Contact (TPC) System provides the Service with the ability to identify the taxpayer who requested a record of persons contacted, the date contact was made, the information requested, and the information provided.

Inputs:

Includes IR Form 12175 Third Party Contact Report Form.

RCS/19,
Item 53

NEW

Also
RCS/28,
Item 155

NEW ERS 20

~~Disposition: TEMPORARY. Cut-off at end of Processing Year. Destroy 10 years after cutoff.~~

a. System Data:

The Third Party Contact (TPC) system maintains a data set record of the Taxpayer ID Number (TIN), Secondary TIN, Name Control, Employee ID Number, Employee Telephone Number and Mail Stop, Number, Date of Contact, Name of Third Party, Reprisal Determination, Category of Third Party, Employee Plans Plan Number (TE/GE only), and Master File Table Tax Year.

Disposition: TEMPORARY. Destroy when 30 years old. Archive data to tape when five years old. Destroy archive tape when 25 years old.

Note - RRA-98 does not specify a period after which the Internal Revenue Service does not have to provide Third Party Contact information to taxpayers. The disposition and retention specified in this Schedule are designed to test the frequency and duration of these requests.

b. Outputs:

Internal Revenue Service employees use the Integrated Data Retrieval System (IDRS) Command Code TPCOL to retrieve data in the Third Party Contact (TPC) System. The data retrieved is based on information necessary to fulfill a taxpayer request for third party contact information. The data is transmitted to the taxpayer. The system records the reference in the data store and no textual record is created.

Disposition: Not applicable.

d. System Documentation

Third Party Contact (TPC) system documentation includes Core Record Layouts, Schematics, and protocol instructions for use of the Command Codes to access the system. All system documentation is stored in the DocIT Documentation Repository

Disposition: TEMPORARY. Delete/destroy when superseded or 5 years after the system is

terminated, whichever is later.