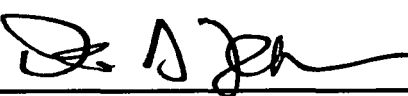
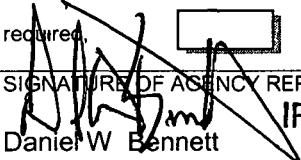


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-058-09-48	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 7/7/09	
2 MAJOR SUBDIVISION Internal Revenue Service		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION Small Business/Self Employed, Compliance, Centralized Specialty Tax Operations		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Lisa M Hayman Carla Bradford	5 TELEPHONE 202-435-6337 801-620-4078 859-669-3814	DATE 13 May 10	ARCHIVIST OF THE UNITED STATES 
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 <u>2</u> pages(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 type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE 7/1/2009	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W Bennett IRS Records Officer		TITLE IRS Records Officer National Office, OS A RE SC 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>RCS 1.15.28 for Records Control Schedule for Collection</p> <p>Future Updates:</p> <ul style="list-style-type: none"> • Adds new Item 156 for the Estate Tax Program (ETP) System <p>Item 156 Estate Tax Program (ETP) System Sub-Items</p> <ul style="list-style-type: none"> • a. Inputs b. Outputs c. Data d. Systems Documentation <p>RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)</p> <p>a.) Add new pointer to Item 156 in RCS 1.15.28</p> <p>The records are owned by the SB/SE, Compliance, Centralized Specialty Tax Operations Branch and processed by the Memphis Computing Center (MCC).</p> <p>See the attached</p>		

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

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JOB NUMBER

N1-058-09-

Background:

An Estate Tax may apply to a decedent's taxable estate at the time of death. The taxable estate is the gross estate less allowable deductions. A gross estate includes the value of all property in which the decedent's had an interest at the time of death. Additionally, the gross estate may also include the following

- a Life insurance proceeds payable to the estate or, if the decedent's owned the policy, to their heirs,*
- b The value of certain annuities payable to the decedent's estate or the heirs, and*
- c The value of certain property the decedent's transferred within 3 years before their death*

The allowable deductions used in determining the decedent's taxable estate include

- a. Funeral expenses paid out of your estate,*
- b Debts the decedent's owed at the time of death,*
- c Marital deduction (generally, the value of the property that passes from the decedent's estate to their surviving spouse), Charitable deduction (generally, the value of the property that passes from the decedent's estate to the United States, any state, a political subdivision of a state, the District of Columbia, or to a qualifying charity for exclusively charitable purposes), and the state death tax deduction (generally any estate, inheritance, legacy, or succession taxes paid as the result of the decedent's death to any state or the District of Columbia. An estate tax return, Form 706, must be filed if the gross estate, plus any adjusted taxable gifts and specific gift tax exemption, is more than the filing requirement for the year of death. Estate Taxes are presented in IRS Publications 559 and 950 and are available on the IRS Web Site www.irs.gov*

Estate Tax Program (ETP).

Estate Tax Program (ETP) prints Estate Tax Closing Letters for every estate return accepted after examination per IRM 4423, 4(13)(13)2 and IRC 2204. The database entry information is used to control returns in unit until examination is closed or transferred and to print closing letters issued to the estate representatives. The program also generates a disclosure report.

The Cincinnati Service Center (CSC) classifies tax returns within 30 calendar days of receipt from the Files Area. If the return is not selected for examination, Processing Staff will stamp the return to indicate "accepted as filed" by classification personnel, who will issue Letter 627 "Estate Tax Closing Letter", then close the AIMS Database record and refile at CSC.

Estate Tax Program (ETP) System

Description:

The executor of a decedent's estate uses Form 706 to figure the estate tax imposed by Chapter 11 of the Internal Revenue Code. The information content in form 706 is entered into the Estate Tax Program (ETP) System. This tax is levied on the entire

IRM
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Item 156

NEW

REQUEST FOR RECORDS POSITION AUTHORITY
(See Instructions on reverse)

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N1-058-09-

taxable estate, not just on the share received by a particular beneficiary Form 706 is also used to compute the generation-skipping transfer (GST) tax imposed by Chapter 13 on direct skips (transfers to skip persons of interests in property included in the decedent's gross estate) The Estate Tax Program application prints Estate Tax Closing Letters for every estate return accepted after examination per IRM 4423, 4(13)(13)2 and IRC 2204 The database entry information is used to control returns in the unit until examination is closed or transferred and to print closing letters issued to the estate representatives

A. Inputs:

The Estate Tax Program (ETP) System receives inputs manually from the IR Form 706 United States Estate Tax Return

~~Disposition TEMPORARY Not Applicable. The Official Record of the IR Form 706 United States Estate Tax Return is appropriately scheduled under Item 61, Records Control Schedule 29 (Job No N1-58-94-4) Return all IR Forms 706 to file~~

B. System Data:

Contents of the Estate Tax program (ETP) System include, but are not limited, to the following Taxpayer's SSN, name, Date of Death, Address, The Executor's/Power of Attorney's name, address, phone number, the amount of tax and credits claimed on the return

Disposition TEMPORARY. Cut off at end of the Processing Year Delete/destroy 75 years after cutoff

C. Outputs:

Outputs from the Estate Tax Program (ETP) System include the Closing letter 627 and reports to each state taxing agency as part of a Federal/State agreement. Copies of each are filed in the Official Taxpayer File of the IR Form 706 United States Tax Return

Disposition. Disposition TEMPORARY File in the Official Case File. Cut-off at end of Processing Year in which Estate Case is closed Delete/destroy 75 years after cutoff in accordance with Item 61, Records Control Schedule 29 (Job No N1-58-94-4)

D. System Documentation

System Documentation for the Estate Tax Program (ETP) System consists of codebooks, records layout, user guide, and other related materials

Disposition TEMPORARY Delete/destroy when superseded or 5 years after the system is terminated, whichever is sooner

GRS 20

exception to
GRS 20.11