

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
		JOB NUMBER N1-058-09-52	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 7/10/09	
1 FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2 MAJOR SUBDIVISION Internal Revenue Service		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 Deputy Commissioner for Services and Enforcement (DCSE)			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Jynell P Spriggs Merlene Burnham		5 TELEPHONE 202-435-6337 202-927-4184 202-622-4003	DATE 7/10/09
6 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>3</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 7/10/2009	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>RCS 1.15.8 for Records Control Schedule for Administrative and Organizational Records</p> <p>Future Updates:</p> <ul style="list-style-type: none"> • Adds new Item 32 for <i>Whistleblower Application</i> • Item 32 Whistleblower Application <p>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 32 in RCS 1.15.8</p> <p>The records are owned by the Deputy Commissioner for Services and Enforcement (DCSE), Whistleblower Office and processed by the Memphis Computing Center (ECC-MEM).</p> <p><i>See the attached</i></p>		

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Background:

The Whistleblower Office (SE.WO), under Services and Enforcement, administers the program designed to receive information that helps uncover tax noncompliance and provides appropriate awards to whistleblowers

On December 20, 2006, the Tax Relief and Health Care Act of 2006 was enacted. Section 406 of the Act amended section 7623 of the Internal Revenue Code concerning the payment of awards to whistleblowers. The amendment created significant changes to the Whistleblower Program and also required the establishment of a Whistleblower Office (WO) within the Internal Revenue Service that has responsibility for the administration of the award program.

The 2006 amendments re-designated the prior Section 7623 as section 7623(a), which now includes interest in the collected proceeds and added new provisions as section 7623(b).

Section 7623(b) provides an award threshold based on information regarding tax law violations provided by individuals. To be eligible for an award under section 7623(b), the tax, penalties, interest, additions to tax and additional amounts in dispute must exceed in the aggregate \$2,000,000. If the taxpayer is an individual, the individual's gross income must exceed \$200,000 for any taxable year at issue.

NOTE. If the thresholds in 7623(b) are not met, section 7623(a) authorizes, but does not require the Service to pay for information relating to violations of the internal revenue laws that result in the government's recovery of taxes, penalties, interest, additions to tax and additional amounts.

The IRS Whistleblower Office, which was established by the Tax Relief and Health Care Act of 2006, processes tips received from individuals who identify tax problems in their workplace, while conducting day-to-day personal business or anywhere else they may be encountered. An award worth between 15 percent and 30 percent of the total proceeds that IRS collects could be awarded, if the IRS moves ahead based on the information provided.

The Whistleblower Office is responsible for assessing and analyzing incoming tips. After determining their degree of credibility, the office will assign the information to the appropriate IRS office for further investigation.

A COTS product, i-Trak, was procured to fulfill the requirement generated by the need to track Whistleblower precipitated investigations status and report on the status, date, and amount of payments. The i-Trak system is currently undergoing scheduled version upgrade and modernization to reflect the current business of the IRS Commissioner's Office and the System will be upgraded to the e-Trak Web-based COTS product in September 2009. With the initial introduction into operational service, the e-Trak Software will include four application modules: Whistleblower, LATIS, GARNISH, and Correspondence. These modules are consolidations that replace existing independent IRS legacy software. The Whistleblower software application includes information collected and maintained by, or at the direction of the IRS Whistleblower Office, to determine claimants' eligibility for awards under 26

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IRM
1 15 8,
Item 32

USC 7323 This system does not collect information on the investigation of the alleged tax violations made by the claimants Tax cases setup for investigation, litigation or prosecution are based on the information received, will be handled in the appropriate Business Division following the IRC procedures mandated by law

Whistleblower Application

Description:

The Whistleblower software application includes information collected and maintained by, or at the direction of the IRS Whistleblower Office, to determine claimants' eligibility for awards under 26 USC 7323 This system does not collect information on the investigation of the alleged tax violations made by the claimants Tax cases setup for investigation, litigation or prosecution are based on the information received, will be handled in the appropriate Business Division following the IRC procedures mandated by law

A. Inputs:

The Whistleblower Application receives inputs manually from various sources including correspondence, memoranda, e-mail, telephone contacts, and staff notes

Disposition TEMPORARY Not Applicable The Official Records of all inputs are appropriately scheduled under various items in Records Control Schedules 8, 15, 33, and 43

B. System Data:

Contents of the Whistleblower Application include, but are not limited, to the following The Name or other Identifying Number for the Whistleblower, Address of the Whistleblower, Telephone Number of the Whistleblower, Status of the Investigation, Status of Payment, Payment Amount, Payment Date

Disposition TEMPORARY Cut off files at end of Fiscal Year Destroy/Delete 6 years and 3 months after cut-off

Note - Payments to IRS Whistleblowers are subject to audit by the General Accountability Office (GAO)

C. Outputs:

Outputs from the Whistleblower Application include a variety of reports Documentation generated from eTrak supported Applications including the Whistleblower Application consist of weekly and/or biweekly reports of activities, status, trends, and statistics Documentation also provides reports to the current status of service-wide actions/activities

Disposition Disposition TEMPORARY Delete/Destroy when obsolete or no longer needed

NEW

GRS 20

GRS 20

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D. System Documentation

System Documentation for the Whistleblower Application consists of e-Trak codebooks, records layout, user guide, and other related materials

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

*except to
GRS 20
item 11*

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NSN 7450-00-634-4064
PREVIOUS EDITION NOT USABLE

STANDARD FORM 115 (REV. 3-91)
Prescribed by NARA
36 CFR 1228