REQUEST FOR RECORDS DISPOSITION AUTHORITY  
(See Instructions on reverse)

| TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) |
| 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001 |

1. FROM (Agency or establishment)  
Department of the Treasury

2. MAJOR SUBDIVISION  
Internal Revenue Service

3. MINOR SUBDIVISION  
Wage and Investment, Customer Account Services, Submissions Processing, Training and Miscellaneous

4. NAME OF PERSON WITH WHOM TO CONFER  
Daniel W. Bennett, IRS Records Officer  
Tiawana V. Silver  
Melinda F. Freeman

5. TELEPHONE  
202-435-6337  
202-283-0626  
859-669-4340

6. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION

<table>
<thead>
<tr>
<th>ITEM NO.</th>
<th>DESCRIPTION OF ITEM OF PROPOSED DISPOSITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCS 1.15.19 for Records Control Schedule for the Enterprise Computing Center – Martinsburg (ECC-MTB)</td>
<td></td>
</tr>
</tbody>
</table>

Future Updates:

- Adds new Item 63 for Electronic Tax Law Assistance (ETLA) System

Item 63 Electronic Tax Law Assistance (ETLA) System Sub-Items

- a. Inputs  
- b. Outputs  
- c. Data  
- d. Systems Documentation

RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)

a.) Add new pointer to Item 63 in RCS 1.15.19

The records are owned by Wage and Investment, Customer Account Services, Submissions Processing, Training and Miscellaneous and processed by the Martinsburg Computing Center (ECC-MTB).

See the attached
Background:

The Internal Revenue Service's (IRS) Internet web site provides customers with many types of tax related information – including forms and instructions, publications, frequently asked questions, plain language regulations, Internal Revenue Bulletins, private letter rulings and much more. The public IRS web site on the internet at www.IRS.gov allows taxpayers to submit tax law questions via the “Help with Tax Questions” page. Currently, customers insert their question into one of 17 tax law categories and provide their e-mail address. (Note: customers are not sending an e-mail message, just providing an e-mail address that the Internal Revenue Service then uses to respond to their question).

At regular intervals (currently every 5 minutes) these questions are FTP'd to one of the Electronic Tax Law Assistance (ETLA) servers located at the Austin Service Center (AUSC) in Texas. The questions are then loaded into the ETLA database processed at the Enterprise Computing Center – Martinsburg (ECC-MTB). Any programs and processing involved with these taxpayer questions that takes place on the IRS public web site are the responsibility of Accenture and are outside of the scope of the ETLA application.

The Austin server assigns each message an identification number and stores it in the tax law category selected by the taxpayer. Messages post to each category in date/time order so that the oldest messages can be responded to first. The Mailman system is used to access the message database allowing Electronic Tax Law Assistance (ETLA) assistants to respond to customer questions. Note: IRS does not answer tax account or refund questions via this system due to security restrictions.

Electronic Tax Law Assistance (ETLA) receives electronically submitted tax law questions from the IRS web site concerning any non-account related tax law topic. The questions are controlled and processed on the ETLA system.

ETLA System has several modules to support its operation; these modules include: Responding to ETLA, Processing Messages, Responding to Questions, Canned Answer & References, Other Electronic Reference Sources, and Preparing Complete & Accurate Responses for the Customer.

Within ETLA System, the Mailman System provides an electronic email environment that receives, categorizes, and processes customer tax law questions received via the Internet.

Customers using the IRS web site are given the option to submit tax law questions. Assistants use the Mailman system to respond to these electronic inquiries. To access the Mailman system, you must first go to the SERP Homepage and click the Local/Sites/Other icon and then the R-Mail/ETLA link. This will begin the process of logging on the Mailman system. You will be required to change your temporary password the very first time you log on. The “Main Menu” screen contains the “Change Password”, “Process Messages”, and “Log Off” options. It also contains system “Alert Messages” and “Links” to other information available in Mailman. Messages are downloaded to Mailman in received date/time order. The IRS' goal is to answer ETLA questions in two business days.
The IRS has determined that on-line reference sources are convenient and efficient tools for doing research and copying and pasting information into your response. ETLA Assistors have access to electronic reference sources on the IRS intranet such as SERP and IRweb as well as the IRS’ Internet web site and Lexis-Nexis. Employees using non-IDRS terminals also have general access to the Internet. Employees using IDRS terminals do not have general Internet access. Other resources for research include ETLA-MailMan databases; i.e., “Canned Answers” which allows IRS Assistors to electronically search and find related information in past answers and include this information in the current message to the customer.

Electronic Tax Law Assistance (ETLA) System

Description:

Electronic Tax Law Assistance (ETLA) receives electronically submitted tax law questions from the IRS web site concerning any non-account related tax law topic. The questions are controlled and processed on the ETLA system. ETLA System has several modules to support its operation; these modules include: Responding to ETLA, Processing Messages, Responding to Questions, Canned Answer & References, Other Electronic Reference Sources, and Preparing Complete & Accurate Responses for the Customer. Within ETLA System, the Mailman System provides an electronic email environment that receives, categorizes, and processes customer tax law questions received via the Internet.

A. Inputs:

Inputs to the Electronic Tax Law Assistance (ETLA) System consist of various taxpayer input, including Form 8857 Request for Innocent Spouse Relief.

Disposition: TEMPORARY. Delete/Destroy immediately any cache files after successful entry and verification into the system.

B. System Data:

System Data in the Electronic Tax Law Assistance (ETLA) System consists of:

a) The taxpayer question
b) Entries of IRS employees that use ETLA
c) Audit trail logs
d) Inventory tracking data

Each of these 4 areas consists of data elements necessary for adequate processing of the system information.

1. Records related to the question

Disposition: TEMPORARY. Cut off at end of fiscal year Delete/Destroy after 3 years after cutoff or when no longer needed for operational purposes, whichever is longer.
2. Records related to the employees that use ETLA.
   Disposition: TEMPORARY. Delete/Destroy when no longer needed for operational purposes.

3. Records related to audit trail logs.
   Disposition: TEMPORARY. Delete/Destroy after 90 days.

4. The inventory tracking data.
   Disposition: TEMPORARY. Cut off after end of fiscal year.
   Delete/Destroy 15 years after cutoff or when no longer needed for operational purposes, whichever is later.

C. Outputs:
   Letters (correspondence), various administrative records, and reports are generated daily as part of each Innocent Spouse Relief Claim when a conclusion/determination has been made.
   The system reports generated from the Electronic Tax Law Assistance (ETLA) System, include, but are not limited to: Report 4 (Midnight), Yesterday's Report 4, Reference Manual, Report 6 (Midnight), System Stats, Archived Login Messages, and Historical Reports 2 and 4. These are ad hoc and not regularized.
   Disposition: Cut off at the end of the fiscal year. Destroy 2 years after cutoff or when no longer needed for operational purposes, whichever is later.

D. System Documentation
   System Documentation for the Electronic Tax Law Assistance (ETLA) System consists of codebooks, records layout, and other related materials.
   Disposition: TEMPORARY. Delete/destroy when superseded or 5 years after the system is terminated, whichever is sooner.