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  
Small Business/Self Employed (SB/SE), Examination, Abusive Transactions, Offshore Compliance

4 NAME OF PERSON WITH WHOM TO CONFER  
Daniel W. Bennett, IRS Records Officer  
Karen M. Warfel  
5 TELEPHONE  
202-435-6337  
941-378-6422

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 _2_ 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,

☐ is not required, ☐ is attached, or ☐ has been requested

DATE 7/23/09  
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  

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>DESCRIPTION OF ITEM OF PROPOSED DISPOSITION</th>
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<td>8</td>
<td>RCS 1.15.18 for Records Control Schedule for the Enterprise Computing Center – Detroit (DCC)</td>
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Future Updates:

- Adds new Item 64 for the Offshore Compliance Initiative (OCI) Application

Formerly: Offshore Credit Card Project (OCCP)

Item 64 Offshore Compliance Initiative (OCI) Application  
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 64 in RCS 1.15.18

The records are owned by Small Business/Self Employed, Examination, Abusive Transactions, Offshore Compliance Branch and processed by the Detroit Computing Center (DCC).

See the attached
Background:

The IRS has sought a limited amount of information from various businesses to help identify individuals holding offshore credit cards. In some instances, the IRS has been unable to precisely identify individuals based on the information received from MasterCard (MasterCard does not directly issue cards to individuals but processes transactions for member banks licensed to issue the credit cards). To obtain or verify the actual names of some individuals, the IRS needed to take this additional step of going to some of the merchants where purchases were made. The IRS believed these firms, as part of the routine course of business, have information in their records identifying the people who made these transactions. The IRS will work cooperatively with the companies to obtain this limited information in an efficient, timely manner. By requesting these John Doe summonses, the IRS was not saying that these companies had done anything improper. As these companies conduct normal business with customers, they are unaware whether someone even has an offshore credit card. This effort is aimed at individuals dodging their tax responsibilities. The IRS wants to ensure offshore credit card users uphold their responsibility to all U.S. taxpayers and pay their fair share of taxes. Information gathered in this process will be used for possible civil examinations and criminal investigations.

Offshore Compliance Initiative (OCI) Application

Description:

Offshore Compliance Initiative (OCI) Application, formerly the Offshore Credit Card Project (OCCP) is designed to Analyze, Display and Report information received from summonses issued to financial institutions, credit card companies, and third party processors of financial information which may identify individuals who are illegally sheltering money offshore.

A. Inputs:

Inputs to the Offshore Compliance Initiative (OCI) Application are provided by financial institutions as a result of compliance with a John Doe Court Order. There are no reoccurring data sources. Data is provided in a format that is least burdensome for the financial institution, and varies considerably. The data sources to date derive from Visa, MasterCard, FirstData, Tecnocard, TSYS, Credomatic, Merchant Summons, and PayPal.

Disposition: TEMPORARY Cut off when case is closed
Delete/destroy 3 years after case is closed.
B. System Data:

Data in the Offshore Compliance Initiative (OCI) Application contains information for offshore related financial systems. Information types include:

- Names
- Addresses
- Phone Numbers
- Account numbers
- Credit Card Numbers
- Financial Account information
- Summary financial information
- Transactional financial information

Date spans are variable, depending on the dataset. Data from the legacy system Offshore Credit Card Program (OCCP) range from 1999 to 2008.

**Disposition** TEMPORARY. Cut off when case is closed. Delete/destroy 10 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

C. Outputs:

Outputs from Offshore Compliance Initiative (OCI) Application include a variety of compliance reports. The retention period for a particular report is dependent upon whether the case to which the report relates is selected for examination.

1. Case Selected for Examination

**Disposition** TEMPORARY. Cut off when case is examined and closed. Delete/destroy 5 years after cutoff.

2. Case Not selected for Examination

**Disposition** TEMPORARY. Cut off at end of fiscal year in which report is generated. Delete/destroy 1 year after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later.

D. System Documentation

System Documentation for the Offshore Compliance Initiative (OCI) Application 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.

Extension

GES 28.11