

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 N1-058-09-56	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 7/23/09	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 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	DATE 7/23/09
5 AGENCY CERTIFICATION		ARCHIVIST OF THE UNITED STATES [Signature]	
<p>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,</p> <p><input type="checkbox"/> is not required, <input checked="" type="checkbox"/> is attached, or <input type="checkbox"/> has been requested</p>			
DATE 7/22/2009	SIGNATURE OF AGENCY REPRESENTATIVE [Signature] 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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 1.15.18 for Records Control Schedule for the Enterprise Computing Center – Detroit (DCC)</p> <p>Future Updates:</p> <ul style="list-style-type: none"> • Adds new Item 64 for the Offshore Compliance Initiative (OCI) Application <p>Formerly: Offshore Credit Card Project (OCCP)</p> <p>Item 64 Offshore Compliance Initiative (OCI) Application 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 64 in RCS 1.15.18</p> <p>The records are owned by Small Business/Self Employed, Examination, Abusive Transactions, Offshore Compliance Branch and processed by the Detroit Computing Center (DCC).</p> <p>See the attached</p>		

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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.

IRM
1 15 18,
Item 64

Offshore Compliance Initiative (OCI) Application

NEW

Description:

Offshore Compliance Initiative (OCI) Application, formerly the Offshore Credit Card Project (OCCP) is designed to Analyze, Display and Report information received from summons 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, Tecnicard, TSYS, Credomatic, Merchant Summons, and PayPal.

*Disposition TEMPORARY Cut off when case is closed
Delete/destroy 3 years after case is closed*

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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
GRS 20.11