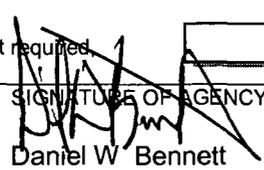


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
		JOB NUMBER N1-058-09- 58	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 7/23/09	
1 FROM (Agency or establishment) Department of 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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 Wage and Investment, Compliance, Filing and Payment, Non-Filer			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Lana M Fernandez		5 TELEPHONE 202-435-6337 559-454-6609	DATE 14 Jan 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 7/22/2009	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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 1.15.19 for Records Control Schedule for the Enterprise Computing Center – Martinsburg (ECC - MTB)</p> <p>Future Updates:</p> <ul style="list-style-type: none"> • Adds new Item 64 for Information Returns Processing Underreported Backup Withholding (IRP UBWH) System <p>Item 64 Information Returns Processing Underreported Backup Withholding (IRP UBWH) 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 1.15.19</p> <p>The records are owned by Wage and Investment, Compliance, Filing and Payment, Non-Filer and processed by the Martinsburg Computing Center (ECC-MTB).</p> <p>See the attached</p>		

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

DO NOT WRITE IN THESE SPACES
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JOB NUMBER

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IRM
1 15 19,
Item 64

Background:

The Information Returns Underreported Backup Withholding system (IRP UBHW) falls under the Wage and Investment (W&I) division of IRS. Wage and Investment helps a taxpayer understand and comply with applicable tax laws and protects the public interest by applying tax laws with integrity and fairness to all.

Information Returns Processing Underreporter Backup Withholding (IRP UBWH) issues notices to taxpayers subject to backup withholding, and their authorized representatives, informing them that failure to satisfy tax obligations will result in backup withholding on specific non-wage income. If the taxpayer fails to comply on a timely basis, IRP UBWH notifies all known payers of non-wage income to begin withholding on the taxpayer's account(s) within 30 days.

Information Returns Processing Underreported Backup Withholding (IRP UBWH)

Description:

The Information Returns Processing Underreported Backup Withholding (IRP UBWH) System researches the Information Returns Master File Processing files (IRMF) to obtain names of payers to be notified and maintains files containing information about all payees on backup withholding and all payers who have been notified to withhold. IRP UBWH issues notices to taxpayers subject to backup withholding, and their authorized representatives, informing them that failure to satisfy tax obligations will result in backup withholding on specific non-wage income. If the taxpayer fails to comply on a timely basis, IRP UBWH notifies all known payers of non-wage income to begin withholding on the taxpayer's account(s) within 30 days.

A. Inputs:

Inputs to the Information Returns Processing Underreported Backup Withholding (IRP UBWH) System are received from the following: Information Master File (IMF), Business Master File (BMF), Integrated Data Retrieval System (IDRS), Payer Master File (PMF), and Centralized Authorization File (CAF). All data is maintained on tapes.

Disposition: TEMPORARY. Cut off at end of processing year. Delete/Destroy 10 years after cutoff.

B. System Data:

The Information Returns Processing Underreported Backup Withholding (IRP UBWH) System maintains files containing information about all payees on backup withholding and all payers who have been notified to withhold.

Disposition: TEMPORARY. Cut off at end of processing year. Delete/Destroy 10 years after cutoff or when no longer needed for operational purposes, whichever is later.

NEW

REQUEST FOR RECORDS DISPOSITION AUTHORITY
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C. Outputs:

The Information Returns Processing Underreported Backup Withholding (IRP UBWH) System generates the following Monthly, Annual, and Periodic Output Reports

Monthly Reports

- O4065440 Selected Modules Transaction Counts
- O4065540 Validated and Sort IRMF Counts
- O4065640 BWH MCC No 5000-86
- O4065641 Run Controls
- O4065940 BWH Payer Controls Counts
- O4066142 Run Controls
- O406440 BWH Taxpayer Notice Summary
- O4066640 Run Controls
- O4066740 BWH Status Report 5000-86

Annual Reports

- O4067440 Run Controls
- O4067641 Run Controls
- O4067640 BWH Disposition Report 5000-86
- O4067940 BWH Payer Controls
- O4068040 Run Controls
- O4068140 Run Controls
- O406824r0 BWH Taxpayer Notice Summary
- O4068440 BWH Payer Notice Summary

Periodical

- O4069140 Run Controls
- O4069240 Run Controls
- O4069340 Run Controls
- O4069341 Run Controls

Disposition Cut off at the end of the processing year Destroy 1 year after cutoff or when no longer needed for operational purposes, whichever is later

D. System Documentation

System Documentation for the Information Returns Processing Underreported Backup Withholding (IRP UBWH) 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

*except - to
GMS 20
1/2/11*

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

STANDARD FORM 115 (REV. 3-91)
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