

| REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse) | | LEAVE BLANK (NARA use only) | |
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| | | JOB NUMBER N1-058-09-65 | |
| TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001 | | DATE RECEIVED 7/29/09 | |
| 1. FROM (Agency or establishment) Department of the Treasury | | NOTIFICATION TO AGENCY 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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10. | |
| 2. MAJOR SUBDIVISION Internal Revenue Service | | | |
| 3. MINOR SUBDIVISION Wage and Investment, Compliance, Strategic Planning and Performance Branch | | | |
| 4. NAME OF PERSON WITH WHOM TO CONFER Daniel W. Bennett, IRS Records Officer Paula C. Patterson | 5. TELEPHONE 202-435-6337 404-338-8965 | DATE 11-9-09 | ARCHIVIST OF THE UNITED STATES <i>Adrienne C. Thomas</i> |
| 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> page(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 7/29/2009 | SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> 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 GRS OR SUPERSEDED JOB CITATION | 10.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 65 for State Income Tax Levy Program System (SITLP) <p>Item 65 State Income Tax Levy Program System (SITLP) 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 65 in RCS 1.15.19</p> <p>The records are owned by Wage and Investment, Compliance, Strategic Planning and Performance Branch processed by the Martinsburg Computing Center (ECC-MTB).</p> <p>See the attached</p> | | |

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Background:

Under the State Income Tax Levy Program, the Internal Revenue Service (IRS) may levy (take) a taxpayer's state tax refund. Currently, this only applies to individual state tax refunds, but may include business state tax refunds in the future. SITLP matches Federal tax delinquent accounts against a database of state tax refunds for states participating in SITLP. If the taxpayer's state tax refund is levied, the state will issue a notice advising the taxpayer of the levy. The IRS will also issue a notice, after the levy, offering the taxpayer the opportunity to appeal the levy. The IRS notice is not issued if the taxpayer previously received a notice of the IRS' intent to levy that advised the taxpayer of their right to a hearing. The state and IRS notices refer the taxpayer to call a toll-free number for assistance.

State Income Tax Levy Program (SITLP) is an automated levy program, which uses state income tax refunds as the levy source for taxpayers who owe a Federal tax debt. Participating states must agree and sign a SITLP Memorandum of Understanding (MOU), an agreement between IRS Wage & Investment Compliance function, and each participating state. The MOU outlines the program's processes; and the state's agreement to participate. Currently, 30 of 41 income tax states have signed SITLP MOUs; 28 states are in full SITLP production. SITLP eases administrative burden for the IRS and the state agencies because SITLP replaces sending individual paper levies to the states for each taxpayer subject to a levy. New participating states must use Electronic Federal Tax Payment System (EFTPS) to electronically transmit levied funds to IRS. Each year qualifying Federal tax debts are mailed to each state along with a blanket levy memorandum (in lieu of a Form 668-A). The tax debt is matched against the state income tax refunds and all or a portion is sent to the IRS to satisfy the Federal debt. The state then sends a notice to the taxpayer advising them how much of their state refund was applied to the Federal tax debt and also provides the toll-free number to call the IRS for assistance.

As stated earlier, the SITLP MOU is an agreement between IRS Wage & Investment and each participating state. The W&I SITLP Coordinator is responsible for preparing the MOU for the state. The IRS' General Legal Services (GLS) is coordinating with the states and the W&I SITLP Coordinator to secure MOUs from the 13 remaining non-participating states. Signing approvals of all MOUs go from W&I, to GLS, and finally, to the state.

State Income Tax Levy Program System (SITLP)

Description:

State Income Tax Levy Program (SITLP) is an automated levy program, which uses state income tax refunds as the levy source for taxpayers who owe a Federal tax debt. Participating states must agree and sign a SITLP Memorandum of Understanding (MOU), an agreement between IRS Wage & Investment Compliance function, and each participating state. SITLP replaces sending individual paper levies to the states for each taxpayer subject to a levy. The tax debt is matched against the state income tax refunds and all or a portion is sent to the IRS to satisfy the Federal debt.

IRM
1.15.19,
Item 65

NEW

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A. Inputs:

Inputs to the State Income Tax Levy Program System (SITLP) primarily include electronically transmitted information received from various states participating in the SITLP program.

Disposition: TEMPORARY. Delete/destroy batch and cache files after successful entry and verification.

B. System Data:

The State Income Tax Levy Program System (SITLP) maintains files containing information on all levy debts and payees.

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.

C. Outputs:

The State Income Tax Levy Program System (SITLP) generates the following Monthly, Annual, and 670 Style Summary Reports:

Disposition: Cut off at the end of the processing year. Destroy 3 years after cutoff or when no longer needed for operational purposes, whichever is later.

D. System Documentation

System Documentation for the State Income Tax Levy Program System (SITLP) 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.

GRS 20

Exception to
GRS 20/11(a)1

hat115-109

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

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