REQUEST FOR RECORDS DISPOSITION AUTHORITY *(See Instructions on reverse)*	LEAVE BLANK (NARA use only) JOB NUMBER **N1-058-09-74**
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001	DATE RECEIVED 8/3/09
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10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, Strategic Planning and Performance Branch	
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Janet L Boatright John B Lindsley 5 TELEPHONE 202-435-6337 859-669-3174 512-460-8393	DATE 2 Feb 2010 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 3 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,

[redacted] is not required, [redacted] is attached, or [redacted] has been requested

DATE	SIGNATURE OF AGENCY REPRESENTATIVE	TITLE
7/29/2009	Daniel W Bennett IRS Records Officer	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	RCS 1.15.19 for Records Control Schedule for the Enterprise Computing Center – Martinsburg (ECC - MTB) **Future Updates:** • **Adds new Item 66 for *Innocent Spouse Tracking System (ISTS)*** **Item 66 Innocent Spouse Tracking System (ISTS)** **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 66 in RCS 1.15.19** **The records are owned by Wage and Investment, Compliance, Reporting Compliance, Discretionary Examination and Innocent Spouse Branch and processed by the Martinsburg Computing Center (ECC-MTB).** ***See the attached***		

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Background:

IRS, Wage & Investment Office indicates that one of the most important and major parts of the Restructuring and Reform Act of 1998 (RRA98) deals with Innocent Spouse Claims "It is our responsibility to ensure these provisions are implemented The Internal Revenue Service (IRS) is dedicated to ensuring both the rights of the requesting and non-requesting spouses are protected The IRS also needs to ensure that each claim receives timely and consistent treatment All of this needs to be done correctly and accurately and within the established guidelines, in accordance with the law"

Many married taxpayers choose to file a joint tax return because of certain benefits this filing status allows. Both taxpayers are jointly and severally liable for the tax and any additions to tax, interest, or penalties that arise as a result of the joint return even if they later divorce Joint and several liability means that each taxpayer is legally responsible for the entire liability This is true even if a divorce decree states that a former spouse will not be held responsible for any amounts due on previously filed joint returns One spouse may be held responsible for all the tax due even if the other spouse earned all the income or claimed improper deductions or credits In some cases, a spouse can get relief from joint and several liabilities

There are three types of relief from joint and several liability for spouses who filed joint returns

Innocent Spouse Relief for additional tax owed by the taxpayer because the spouse or former spouse failed to report income, reported income improperly or claimed improper deductions or credits.

Relief by Separation of Liability provides for the allocation of additional tax owed between the taxpayer and their spouse or former spouse because an item was not reported properly on a joint return The tax allocated the taxpayer is the amount they are responsible for

Equitable Relief may apply when the taxpayer does not qualify for innocent spouse relief or separation of liability relief for something not reported properly on a joint return The taxpayer may also qualify for equitable relief if the correct amount of tax was reported on the joint return but the tax remains unpaid

The Innocent Spouse Tracking System (ISTS) is a separate application built within the Taxpayer Information File Data Store (TIF DS) database system The ISTS application is designed to track the inventory and progress of all innocent spouse claims (Forms 8857) Examination, field Collection and/or Appeals will do all updates to the ISTS within three processing days of the status change date The ISTS provides a complete explanation of current status ISTS reports are generated weekly using SAS programs on a desktop PC This system is part of Integrated Data Retrieval System (IDRS) processing

ISTS is a mandatory, nationwide, cross-functional system developed to track and monitor the various stages of an Innocent Spouse case The system is used to provide statistical information to the Commissioner and Congress.

Innocent Spouse Tracking System (ISTS)

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IRM 1 15 19, Item 66	**Description:** ISTS is a mandatory, nationwide, cross-functional system developed to track and monitor the various stages of an Innocent Spouse case The system is used to provide statistical information to the Commissioner and Congress The ISTS is a separate application built within the Taxpayer Information File Data Store (TIF DS) database system The ISTS application is designed to track the inventory and progress of all innocent spouse claims (Forms 8857) The ISTS provides a complete explanation of current status ISTS reports are generated weekly using SAS programs on a desktop PC This system is part of Integrated Data Retrieval System (IDRS) processing	NEW	
	A. Inputs: Inputs to the Innocent Spouse Tracking System (ISTS) include manual entries from the IR Form 8857 *Request for Innocent Spouse Relief*, and automated transfers of information from the Individual Master File On-Line (IMFOL), Information Returns Transcript File On-Line (IRPTR), Innocent Spouse System (IS), and Taxpayer Information File Data Store (TIF DS) *Disposition: TEMPORARY Delete/destroy cache files after successful entry and verification into the system* **Note – the IR Form 8857 is scheduled under Item 49 in RCS 29 (IRM 1 15 29) Source data in external systems are scheduled under the appropriate Records Control Schedule for that system*	GRS 20.2	
	B. System Data: The Innocent Spouse Tracking System (ISTS) maintains the status of the case file and tracks processing inventory on all requests for Innocent Spouse Relief *Disposition TEMPORARY Cut off at end of processing year in which the request for Innocent Spouse Relief is closed Delete/Destroy 2 years after cutoff or when no longer needed for operational purposes, whichever is later*		
	C. Outputs: The Innocent Spouse Tracking System (ISTS) generates Summary Reports and provides output information to End of Day Processing (EOD) via Gendata Data Store (GENDATA), Innocent Spouse (IS) via Legacy Access Provider (LAP), Security and Communications System (SACS), Standardized IDRS Access (SIA), and the Taxpayer Information File Data Store (TIF DS) **1. Summary and other Innocent Spouse Reports** *Disposition TEMPORARY. Cut off when Innocent Spouse Relief case is closed Delete/Destroy 3 years after cutoff* **Note – Output data transmitted to other external systems are scheduled under the appropriate Records Control Schedule for that system*	exception to GRS 20.4, 20.5, 20.6	

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	D. System Documentation System documentation for the Innocent Spouse Tracking System (ISTS) 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*	exception to GRS 20.11	