REQUEST FOR RECORDS DISPOSITION AUTHORITY *(See Instructions on reverse)*	LEAVE BLANK (NARA use only) JOB NUMBER **N1-058-09-** 77
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 3 MINOR SUBDIVISION Wage and Investment (W&I), Compliance, Reporting Compliance, Discretionary Examination and Innocent Spouse	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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett Janet L Boatright Julie Ferenci 5 TELEPHONE 202-435-6337 859-669-3174 818-637-3916	DATE 22 Dec 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 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 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	IRM 1.15.29 Records Control Schedule for Tax Administration – Wage and Investment Records **Future Updates:** • **Adds new Item 426 for *Innocent Spouse System (IS)*** **Item 426 Innocent Spouse System (IS)** **Sub-Items** • **a. Inputs b. Outputs c. Data d. Systems Documentation** **IRM 1.15.35 Records Control Schedule for Tax Administration - Systems (Electronic)** **Future Updates:** • **Adds new pointer to Item 426 in RCS 1.15.29 for Innocent Spouse System (IS)** **The records are owned by Wage and Investment (W&I), Compliance, Reporting Compliance, Discretionary Examination and Innocent Spouse Branch.** ***See attached***		

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.

Innocent Spouse (IS) System provides a decision-support tool accessible via Account Management Services (AMS) to work claims for relief associated with the Innocent Spouse Program and ensures that users address all of the necessary factors that will allow consistent application of the tax laws concerning Innocent Spouse Claims

The Innocent Spouse System is part of the Examination Support Processing Applications which support the administration of examination cases

Innocent Spouse System Differs from the Innocent Spouse Tracking System (ISTS)

	IRM 25 15 11 5 dated 17 July 2009 indicates that IDRS Command Codes are employed on the ISTS to verify the status of Innocent Spouse Claims *ISTS should be the first step in researching the status of any outstanding innocent spouse claim See IRM 25 15.14 2, Introduction, for more information on ISTS An ISTS Reference Guide is available through the Innocent Spouse Website at http://win web irs gov/innocentspouse/isdocs/ISTS_REFERENCE_GUIDE.doc* *The status of an innocent spouse claim can be tracked through ISTS, which captures 33 different stages of the process. Employees who respond to taxpayer inquiries must have access to the Integrated Data Retrieval System (IDRS) Command Code (CC) ISTS Functional TAS Innocent Spouse Coordinators can make arrangements for access to computer-based training (CBT) and provide authority for new command codes*	
IRM 1 15 29, Item 426	**Innocent Spouse System (IS)** **Description:** Innocent Spouse provides a decision-support tool accessible via Desktop Integration (DI) to work claims for relief associated with the Innocent Spouse Program and ensures that users address all of the necessary factors that will allow consistent application of the tax laws concerning Innocent Spouse Claims **A. Inputs:** Inputs to the Innocent Spouse System (IS) 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 Tracking System (ISTS), 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* **B. System Data:** System data in the Innocent Spouse System (IS) includes information gathered from the Taxpayer(s) and from external systems regarding the Innocent Spouse Relief claim *Disposition TEMPORARY Cut off when Innocent Spouse Relief case is closed Delete/destroy 3 years after cutoff* **C. Outputs:** Outputs from the Innocent Spouse System (IS) include letters (correspondence), various historical records, and reports, letters and records are generated daily as part of each claim when a conclusion/determination is made, and the reports are ad hoc	NEW GRS 20.2b

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	Disposition TEMPORARY Cut off when Innocent Spouse Relief case is closed. Delete/Destroy 3 years after cutoff **D. System Documentation:** System Documentation for the Innocent Spouse (IS) System is stored in the DocIT Library This documentation includes, but is not limited to, Program, Technical, Operations & Maintenance and End-User Documentation *Disposition TEMPORARY Delete/destroy when superseded or 5 years after the system is terminated, whichever is sooner*	Exception to GRS 20 Exception to GRS 20 11a1	

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PREVIOUS EDITION NOT USABLE

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