

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
		JOB NUMBER N1-058-09-98	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 9/14/09	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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, Electronic Tax Administration and Refundable Credits, E-Channel Support Group			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Debbie L Cook Steven L Malkin Xan H Ostro		5 TELEPHONE 202-435-6337 202-283-5429 202-283-3372 202-283-7697	DATE 12/10
5 AGENCY CERTIFICATION		ARCHIVIST OF THE UNITED STATES Don A. [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>3</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 type="checkbox"/> is attached, or <input type="checkbox"/> has been requested</p>			
DATE 9/9/2009	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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 1.15.19 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 81 for <i>Modernized e-File System (MeF)</i> <p>Item 81 Modernized e-File System (MeF) 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 81 in RCS 1.15.19</p> <p>The records are owned by the Wage and Investment, Electronic Tax Administration and Refundable Credits, E-Channel Support Group and processed by the Martinsburg Computing Center (ECC-MTB).</p> <p><i>See the attached</i></p>		

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUM

N1-058-09-

Background:

Section 1224, of the Taxpayer Relief Act of 1997, requires partnerships with more than 100 partners (Schedules K-1) to file their return on magnetic media (electronically as prescribed by the IRS Commissioner) This law became effective for partnership returns with taxable years ending on or after December 31, 2000 Partnerships with 100 or less partners (Schedules K-1) may voluntarily file their return using the MeF Platform

Modernized e-File (MeF) System accepts, collects, validates, prepares for downstream processing, and retains Taxpayer data contained on the Return Forms Series 1120, 1120S, 1120-POL, 1065, 1065B, 7004, 990, 990-EZ, 990-PF and 8868, including all schedules, forms, statements, and attachments required by law which were electronically filed via the IRS portals (www.irs.gov/efile) on the IRS Internet MeF also collects State Tax Returns, whether filed with a Federal Return or not, for transmission to the appropriate state agency; that is, MeF makes State Returns available to states. It is important to note that MeF, through Release 4, does not accept any individual returns It only accepts Federal and State Returns filed by organizations, specifically corporations, exempt organizations, and partnerships MeF conducts virus checking of the request message and checks that the state participates in either the Fed/State or State Stand-Alone program If a State Return fails this validation, it is rejected in accordance with business rules In a joint Fed/State filing, if the Federal Return is rejected, the state return will also be rejected Notice of acceptance or rejection is contained in the acknowledgement which is retrieved using a separate Service Request. If the Federal Return is submitted on or near the filing date and the return is rejected, the taxpayer has 20 days from the date-time stamp in the acknowledgement to refile rejected returns and 5 days to refile rejected extensions However, there is no such implied or expressed re-file period for a rejected state return Originators and State Agencies must come to agreements between themselves as to what, if any, re-filing period exists This data is retained on the MeF system for the current tax year only. Note Effective July 3, 2009, 1:00am (Eastern Time), Form 2290, Heavy Highway Vehicle Use Tax Return can be transmitted electronically through MeF

IRS plans to add Form 1040, 4868 and 21 1040-related forms to the 1040 MeF platform in February 2010 (MeF Release 5) Since the volume of MeF returns will significantly increase with 1040 returns, IRS will also implement a volume management strategy from February 2010 to April 15, 2010

Modernized e-File System (MeF)

Description:

The Modernized e-File System (MeF) accepts, collects, validates, prepares for downstream processing, and retains Taxpayer data contained on the Return Forms Series 1120, 1120S, 1120-POL, 1065, 1065B, 7004, 990, 990-EZ, 990-PF and 8868, including all schedules, forms, statements, and attachments required by law which were electronically filed via

IRM
1 15 19,
Item 81

NEW

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUM

N1-058-09-

the IRS portals (www.irs.gov/efile) on the IRS Internet MeF also will collect State tax returns, whether filed with a Federal return or not, for transmission to the appropriate state agency, that is, MeF will make State returns available to states. It is important to note that MeF, through Release 4, does not accept any individual returns.

A. Inputs:

The Modernized e-File System (MeF) end-users register for IRS e-Services program, and complete an application for IRS e-file. After an applicant passes the suitability check and the IRS completes processing the application, the IRS notifies the applicant of acceptance to participate in IRS e-file. Transmitters and Software Developers must complete testing before final acceptance. The IRS assigns Electronic Identification Filing Numbers (EFINs) to all Providers and assigns Electronic Identification Transmission Numbers (ETINs) to Transmitters, Software Providers, and Online Providers.

The following Form types are e-filed through the MeF platform as inputs:

Corporations Forms 1120, 1120-F, and 1120S

Exempt Organizations Forms 1120-POL, 990, 990-EZ, 990-N (e-Postcard), and 990-PF

Partnerships Forms 1065 and 1065-B

Excise Tax: Forms 2290, 720 and 8849 (Schedules 3, 5, 6 only)

Extensions 7004 and 8868

MeF also supports a Fed/State program that consists of a single point of submission and retrieval for all registered transmitters and State agencies. This Fed/State initiative includes Corporations, Partnerships and Exempt Organizations. Additional MeF information can be found in Publication 4163 and Publication 4164.

Disposition TEMPORARY Delete/destroy any cached transmission files 90 days after successful entry and verification into the MeF Repository

B. System Data:

System data in the Modernized e-File System (MeF) consists of the contents of all transmissions files from taxpayers.

Disposition TEMPORARY Cut-off at the end of each processing year Delete/Destroy 75 years after cut-off

C. Outputs:

~~The Modernized e-File System (MeF) outputs support eFile and Modernized eFile Programs supported by the System (including Business Master File, Business Master File Returns Processing, End-User (public) documentation hosted on the IRS Internet web site. Documentation includes Internal Revenue Service Publications 3112, 3005, 1345, 1346,, 1436, 1437, 1438,~~

*except
GAS 20.2*

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUM

N1-058-09-

~~1438-A, 1474, 3823, 4162, 4163, 4164, 4205, 4505, 4594,
Revenue Procedure 2007-40 e-Glossary, Quick Alerts, and e-
News~~

~~Disposition TEMPORARY Delete/destroy when no longer
needed for operational purposes~~

~~*Note – MeF outputs are retained in the recipient electronic
publications system as the official records~~

D. System Documentation

System Documentation for the Modernized e-File System (MeF)
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 20.5

Exception to
GRS 20.11

hat115-109

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

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