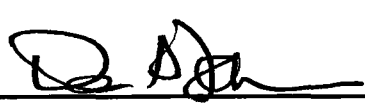
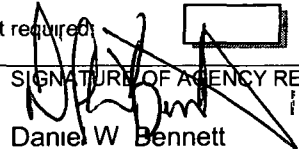


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)		
		JOB NUMBER N1-058-09-99		
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 9/14/09		
1 FROM (Agency or establishment) Department 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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10		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, Customer Account Services, Service Center Accounting and Deposit Section				
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Elizabeth R Genco Tommy L Hunt Connie F Chavez (MITS)		5 TELEPHONE 202-435-6337 215-516-7104 202-283-2351 512-460-7714	DATE 3/19/09	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>3</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 9/9/2009	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)	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 82 for Excess Collection File System (XSF) <p>Item 82 Excess Collection File System (XSF) 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 82 in RCS 1.15.19</p> <p>The records are owned by the Wage and Investment, Customer Account Services, Service Center Accounting and Deposit Section 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 R

N1-058-09-

Background:

When there is insufficient information to properly apply credits to a taxpayer's account (e.g., when a taxpayer does not claim a payment and/or the correct taxpayer cannot be located), funds may be transferred to the Unidentified Remittance File (URF — 4260 Account) or the Excess Collections File (XSF — 6800 Account). If a return is later filed claiming those payments, it may be necessary to request a transfer to move the payments from URF or XSF to the Master File.

Both the XSF and URF Systems are known as "Sister" Systems because the function they provide is very similar. However, the Unidentified Remittance Accounts (URF) are remittances that are received, but cannot be immediately identified, applied, or associated to a specific taxpayer and/or tax period. Excess Collections (XSF) accounts are remittances that cannot be applied to a taxpayer account and must be accounted for as excess collections (e.g., conscience money and voluntary contributions to reduce the national debt).

For the purpose of the IDRS investment definitions (E300, FISMA, Security Certification & Accreditation (C&A)), the following subsystems are within the boundary of the IDRS application: Unidentified Remittance File and the Excess Collection File.

Accounts 6800 and 9999 residing in a paper file until January 9, 1989, replaced after that date by the Excess Collections File (XSF) on the IDRS. The Excess Collections File (XSF) is a file within IDRS containing all non-revenue receipt credits which cannot be identified or applied in Accounts 6800, Excess Collections, and 9999, Revenue Clearance Accountability. Each record within the file contains the XS control number, amount of credit, type of credit, received date and other identifying information, if known. XSF reflects contents of Accounts 6800 and 9999 less than seven years and more than one year after the IRS-received date except in true statute cases, where it may be under one year. Credits which have IRS-received dates more than one year prior to the current date may be added to the XSF. Also, credits with doc codes 48, 58 and 65 and those representing "true" assessment statute cases may also be added to the XSF regardless of age.

a. Items dropped from the Unidentified Remittance File to Account 6800, Excess Collection, after September 30, 1988, are part of XSF.

b. Campuses were encouraged to add other credits received in the paper Excess Collections file since October 1, 1988, to the XSF using CC XSADD to make available on IDRS all pertinent FY 1989 information.

c. At campus option, other credits in the paper Excess Collections file which have IRS-received dates more than one year prior to the current date may be added to the XSF using CC XSADD to make them available for research on IDRS. Credits having doc codes 48, 58 and 65 and those representing "true" assessment statute cases may be added to the XSF regardless of age.

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUM. R

N1-058-09-

IRM
1 15 19,
Item 82

Excess Collection File System (XSF)

NEW

Description:

Excess Collection File (XSF) controls remittances that cannot be applied to a taxpayer account and must be accounted for as excess collections (i.e., conscience money and voluntary contributions to reduce the national debt). The XSF system is part of the Integrated Data Retrieval System (IDRS) processing Command Codes support the XSF function. For the purpose of the IDRS investment definitions (E300, FISMA, Security Certification & Accreditation (C&A)), the following subsystems are within the boundary of the IDRS application: Unidentified Remittance File and the Excess Collection File.

A. Inputs:

The Excess Collection File System (XSF) is part of the Integrated Data Retrieval System (IDRS). Inputs to the file derive from transfers of data from the IDRS and manual inputs by IRS staff working Collection Cases.

Disposition: TEMPORARY Delete/destroy any cached transmission files after successful entry and verification into the Excess Collection File

B. System Data:

System data in the Excess Collection File System (XSF) contains the XS control number, amount of credit, type of credit, received date and other identifying information, if known. XSF reflects contents of Accounts 6800 and 9999 less than seven years and more than one year after the IRS-received date except in true statute cases, where it may be under one year. Credits which have IRS-received dates more than one year prior to the current date can also be added to the XSF. Credits with DOC Codes 48, 58 and 65 and those representing "true" assessment statute cases can be added to the XSF regardless of age.

Items dropped from the Unidentified Remittance File to Account 6800, Excess Collection, after September 30, 1988, are part of XSF.

Campuses add other credits received in the paper Excess Collections file since October 1, 1988, to the XSF using CC XSADD to make available on IDRS all pertinent FY 1989 information.

Other credits in the paper Excess Collections file which have IRS-received dates more than one year prior to the current date can be added to the XSF using CC XSADD to make them available for research on IDRS.

Disposition: TEMPORARY Cut-off all closed Collection Files at the end of each processing year. Delete/Destroy 7 years after data last entry on the case.

GRS 20.2

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUM 2

N1-058-09-

C. Outputs:

The Excess Collection File System (XSF) outputs support management of the Excess Collections Program. Outputs include the Daily Inventory Analysis Report, Monthly Inventory Analysis Report, the Dropped Listing, and the Dropped Listing (IRACS Function Copy)

1. Daily Inventory Analysis Report

Disposition. TEMPORARY Delete/destroy after End-Of-Month Balancing Operations have been completed

2. Monthly Inventory Analysis Report

Disposition. TEMPORARY Cut off at end of processing year. Delete/destroy 18 months after cutoff, or one year after internal audit of operations and accounts, whichever is earlier

3. Dropped Listing

Disposition TEMPORARY Cut off at end of processing year. Delete/destroy 7 years after cutoff

4. Dropped Listing (IRACS Function Copy)

Disposition TEMPORARY Delete/destroy 60 days after printing of Listing

D. System Documentation

System Documentation for the Excess Collections File System (XSF) consists of code listings, 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 20.5

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