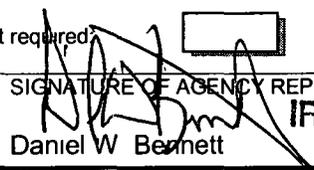


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER <b>N1-058-09-102</b>	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED <b>9/14/09</b>	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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, Health Coverage Tax Credit Branch			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Crystal K Philcox Rinaldi M Boykin		5 TELEPHONE 202-435-6337 202-283-9834 202-283-9600	DATE <b>9/14/09</b>
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		ARCHIVIST OF THE UNITED STATES 	
DATE <b>9/9/2009</b>	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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><b>RCS 1.15.18 for Records Control Schedule for the Enterprise Computing Center – Detroit (DCC)</b></p> <p><b>Future Updates:</b></p> <ul style="list-style-type: none"> <li>• Adds new Item 68 for the <i>Health Coverage Tax Credit System (HCTC)</i></li> </ul> <p><b>Item 68 Health Coverage Tax Credit System (HCTC) Sub-Items</b></p> <ul style="list-style-type: none"> <li>• a. Inputs b. Outputs c. Data d. Systems Documentation</li> </ul> <p><b>RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)</b></p> <p>a.) Add new pointer to Item 68 in RCS 1.15.18</p> <p>The records are owned by Wage and Investment, Electronic Tax Administration and Refundable Credits, Health Coverage Tax Credit Branch and processed by the Detroit Computing Center (DCC).</p> <p><i>See the attached</i></p>		

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUMBER

**N1-058-09-**

**Background:**

*The Health Coverage Tax Credit System (HCTC) supports the HCTC Program in administering the legislative mandated Trade Adjustment Assistance Act (TAA) of 2002 and the further expansion of the Program as mandated by the American Recovery and Reinvestment Act, PL111-5 dated 2/17/2009. The credit provides for temporary assistance to authorized workers and retirees from distressed industries due to the effects of foreign trade agreements. Potential recipients come from the population of those eligible for Trade Adjustment Assistance (TAA), Alternative Trade Adjustment Assistance (ATAA), Reemployment TAA Program (RTAA), or the Pension Benefit Guaranty Corporation (PBGC). The functionality of the system is to provide a monthly and/or end-of-year health insurance tax credit to participants based on receiving eligibility from ICON, a central repository for all state eligibility records, or from the Pension Benefit Guaranty Corporation (PBGC). The system accepts the participant's portion of their monthly health insurance premium (20%) and enables the program to pass the government subsidy portion (80%) to the health plan provider to fully cover the participant's monthly health insurance premium cost. It also supports the participant's ability to claim the credit on their end of year tax return by providing data to notch the IRS master file to check for eligibility and compliance.*

*The system maintains eligibility information for all potentially eligible and eligible participants. Eligibility data is provided by ICON and PBGC throughout the month and is valid up to the HCTC monthly payment date. Eligibility data must be revalidated monthly. The system maintains registration data for participants and is provided by the participant. This information includes the name, address, SSN, date of birth for the participant as well as all qualified family members. The system maintains the participant's monthly payment information provided by US Bank. The system maintains information to include the participant's qualified health plan administrator (HPA), address and bank information in order for the program to make payments on behalf of the participant to the HPA. This information is provided by both the participant and the HPA and is valid unless HPA information is updated or the participant changes health plans.*

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See Instructions on reverse)

SAVE BLANK (NARA use only)

JOB NUMBER

**N1-058-09-**

IRM  
1 15 18,  
Item 68

**Health Coverage Tax Credit System (HCTC)**

NEW

**Description:**

The Health Coverage Tax Credit System (HCTC) is a Federal Tax Credit Program administered through an externally contracted system with Accenture using SAP software. It was established by the Trade Act of 2002 to assist workers, who meet certain criteria, with their eligible individuals' health plan premiums. The program is a partnership of the Federal government, state governments and health plan administrators. The Federal government administers the program. State agencies help identify people who are eligible and help promote the program.

**A. Inputs:**

Electronic inputs to the Health Coverage Tax Credit System (HCTC) are received from ICON, a central repository for all state eligibility records, and the Pension Benefit Guaranty Corporation (PBGC). Participant payment data from the US Bank, participant registration information, and Health Plan Administrator data, gathered from both the participant and the health plan's records, are manually entered into the system gathered from the participant and the health plan.

~~Accepted~~  
~~Case 2~~

*Disposition TEMPORARY Cut-off at end of processing year Delete/Destroy 7 years after cutoff or when no longer needed for informational purposes, whichever is later*

**B. System Data:**

The Health Coverage Tax Credit System (HCTC) maintains eligibility information for all potentially eligible and eligible participants. Includes the name, address, SSN, date of birth for the participant as well as all qualified family members, the participant's monthly payment information provided by US Bank, historical data for all eligible participants and participants to include payment history and account activities as well as any necessary casework or logs.

*Disposition TEMPORARY Cut off at end of the processing year Delete/destroy 10 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes, whichever is later*

**C. Outputs:**

Outputs from the Health Coverage Tax Credit System (HCTC) include reports, charts, graphs and extracts as they are requested for by external stakeholders (e.g. General Accountability Office, Treasury Inspector General for Tax Administration, Department of Labor, Congress, Chief Financial Officer, and both Internal Revenue Service and Treasury leadership). Reports for forecasting, budget and spending, and program measures on a monthly basis that are provided to IRS leadership. System Operations generates reports to Pension Benefit Guaranty Corporation and ICON for confirmation on a

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See Instructions on reverse)

LEAVE BLANK (NARA use only)

JOB NUMBER

**N1-058-09-**

monthly basis

*Disposition TEMPORARY Cut-off at end of processing year.  
Delete/destroy 7 years after cutoff or when no longer needed for  
administrative, investigative, legal, audit or other operational  
purposes, whichever is later*

**D. System Documentation**

System Documentation for the Health Coverage Tax Credit System (HCTC) consists of System Security Plan (SSP), Configuration Management Plan (CMP), Interconnectivity Security Agreement (ISA), Contingency Management Plan (ITCP), Logical and Physical design documents, and Enterprise Life Cycle (ELC) documentation.

*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