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

**TO** NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)  
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

1 **FROM** (Agency or establishment)  
Department of the Treasury

2 **MAJOR SUBDIVISION**  
Internal Revenue Service

3 **MINOR SUBDIVISION**  
Criminal Investigation (CI)

4 **NAME OF PERSON WITH WHOM TO CONFER**  
Tracee Taylor (Records)  
Marsha Matthews-Proctor (CI)  
Valene Reeves (CI)  
Craig Walker (CI)

5 **TELEPHONE**  
202-435-6308  
912-267-3017  
912-554-4328  
202-622-0507

**DATE RECEIVED**  
10/1/09

**NOTIFICATION TO AGENCY**

In accordance with the provisions of 44 USC 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>DESCRIPTION OF ITEM OF PROPOSED DISPOSITION</th>
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<tbody>
<tr>
<td>7</td>
<td><strong>RCS 1.15.30 Records Control Schedule for Criminal Investigation</strong></td>
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<tr>
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<td>New Item</td>
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<td>Item 29, Criminal Investigation Management Information System (CIMIS)</td>
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<td>* <strong>RCS 1.15.35 Tax Administration Electronic Systems</strong></td>
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<td></td>
<td>Add pointer to Item 29 in RCS 1 15 30</td>
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<td>RCS 1 15 35 is a crosswalk of electronic systems to official IRS Records Control Schedules</td>
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(to see attached)
RCS 1.15.30 Records Control Schedule for Criminal Investigation

New Item 29, Criminal Investigation Management Information System (CIMIS)

Background:

IRS uses CIMIS to collect, compile, and deliver accurate real-time information to all levels of Criminal Investigation (CI) management and internal/external stakeholders. Much of the information collected is required by congressional mandate, Treasury Regulations, Office of Management and Budget (OMB) requirements, and IRS Directives. CIMIS is relied upon heavily for preparing congressional testimony and for tracking media coverage of prosecutions resulting from CI investigations. CIMIS is the central tool used by CI management to achieve effective execution and coordination of investigative activities, and to ensure CI's progress toward IRS strategic enforcement goals.

Access to CIMIS is granted on a need-to-know basis by CI management, and is restricted through the use of user roles that grant activity permissions and limit the organizational data scope for those permissions to five main areas: personnel, equipment, administrative, investigation, and time reporting. Access is documented through the use of logs and audit trails. Authorized CI staff has direct data entry capabilities from the field. Data entered includes basic taxpayer identification information and description of alleged offense (as well as administrative/status information regarding the workings of the case). Data also includes profile and contact information of the CI employee working the investigation.

Description:

CIMIS is a database that tracks the status of investigations, time expended by special agents, employee information, and IRS CI investigative equipment assignment and use. It is also used as a management tool that provides the basis for decisions on both local and national scope.

A. Inputs:

1. Data entered by CI staff.

Consists of basic investigative data (i.e., the identity of the individual under investigation, the tax forms they have filed, an estimated criminal tax deficiency, terms of probation involving taxes, and other information regarding...
potential criminal tax and other financial investigations) It also consists of CI staff information as controlled by a database template, just specific enough for Management to track and follow staff workload, investigation status, and/or issues with investigation processing. The system allows some limited free-text opportunity to further explain investigation details.

**Disposition:** Temporary Delete/Destroy after input verification into CIMIS master files

2 All other information

a. Includes taxpayer identity and tax return-related information obtained from the IRS Integrated Data Retrieval System (IDRS). Also includes investigative data from other Federal agencies to confirm identities and criminal allegations, as well as results/status of judicial proceedings (e.g., date of indictment, plea, or sentencing).

**Disposition:** Temporary Delete/destroy after input verification into CIMIS master files

b. Information provided by the taxpayer or their designated representatives through interviews and document requests

**Disposition:** Temporary After input verification into CIMIS master files, maintain/dispose of in accordance with associated investigative case files.

c. The documentation of legal opinions and legal proceedings such as the Judgment and Commitment Order (J&C)

**Disposition:** Temporary After input verification into CIMIS master files, maintain/dispose of in accordance with associated investigative case files.

**B. System Data (Master Data Files):**

Consist of basic investigative data. However, unlike investigative data, employee data is stored in separate business tables, tracked in separate log tables, and access granted based on separate user roles. Data includes employee name, date of birth, education, title and organization, security clearance, and contact information. Other data includes audit trail information, and inventory and assignment of equipment and vehicle expense and mileage information. The data collected is required for CIMIS to track CI investigations, employee data, hours spent on investigations, and equipment inventory.
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<td>JOB NUMBER N1-058-09-</td>
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</table>

1. Investigative Data

**Disposition:** Temporary Cut off after all civil and criminal activities of the investigation are completed. Data will be maintained masked of personal identifiers offline. Delete 12 years after cutoff.

2. Employee Data

**Disposition:** Temporary Cut off after all civil and criminal activities of the investigation are completed. Data will be maintained masked of personal identifiers offline. Delete 12 years after cutoff.

3. Audit Trail Information

**Disposition:** Temporary Cut off after all civil and criminal activities of the investigation are completed. Data will be maintained masked of personal identifiers offline. Delete 12 years after cutoff.

4. Equipment Assignment and Inventory Information

**Disposition:** Temporary Cut off after all civil and criminal activities of the investigation are completed. Data will be maintained masked of personal identifiers offline. Delete 12 years after cutoff.

C. Outputs:

Capabilities include real time query and report features. Data from this application is also exported to other IRS CI applications as well as several other systems and/or agencies external to the IRS.

The management reports in this system provide special reporting capabilities required for enforcement activities, e.g., tracking arrests, indictments, search warrants and seizures. Investigation information, equipment information, data extracts, and audit logon information are made available to other Federal agencies upon request and/or pursuant to investigation or oversight functions.

**Disposition:** Temporary Destroy/Delete when superseded, obsolete or no longer needed.
**D. System Documentation:**

Includes date system specifications, interface control document, codebooks, record layout, and user guide

**Disposition:** Temporary Destroy/Delete when superseded. Destroy 5 years after the system is terminated, whichever is sooner.