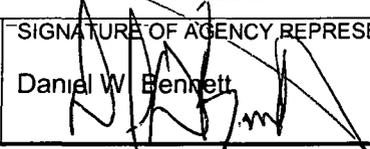


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-58-10- 23	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 9/13/10	
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION Wage & Investment, Submission Processing, CAS and Accounts Management Taxpayer Assurance		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 Stephanie Griffith Tamara Powell	5 TELEPHONE (703)565-3120 (512)460-8130	DATE 9/10/10	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 <u>1</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 checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE 9/7/2010	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett		TITLE Chief, Office of Records and Information Management National Office, Park 4, Suite 400 OS A RE L RIM 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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 Submissions Processing Campus Records Updates: *Add new item 439 for Fraudulent Tax Scheme Files		

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

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JOB NUMBER

N1-58-10-

Background:

The following series pertain to all records collected throughout the IRS related to both suspected and actual fraudulent tax schemes. The need to retain these records is to ensure availability of the records in the event they are needed as evidence in official investigations or criminal cases. This disposition authority is intended to request disposition for records currently retained and to institutionalize a practice for future received documentation.

Examples of records covered by this schedule include, but are NOT limited Operations Mass Mailing (OMM) fraudulent returns, Illinois Land Trust schemes, Son of Boss, Amish, and others currently created AND those identified in the future.

Fraudulent Tax Scheme Files

A. Suspected and/or Actual Fraudulent Tax Scheme Files not used as evidence in a criminal case.

Included are all correspondence, forms, memoranda and other relative records that pertain to actual or alleged tax schemes.

DISPOSITION: TEMPORARY. Delete/Destroy when no less than 5 years old, but not to exceed 10 years old.

NOTE: Records may be transferred to a Federal Records Center (FRC) if volume exceeds office storage space. If using FRC for storage, you **MUST** indicate exact disposition time frame (i.e. 5 yrs., 6 yrs., etc.) and calculate destruction date on SF 135.

NEW

B. Suspected and/or Actual Fraudulent Tax Scheme Files used as evidence in a criminal case.

These include discontinued investigations (including withdrawal reports) together with related exhibits, working papers, forms, correspondence and relative data that pertain to actual or alleged tax schemes.

DISPOSITION: TEMPORARY. See IRM 1.15.30, Item 15 for disposition. This series was previously scheduled under NARA job number N1-058-07-11, Item 1(a) through 1(d).

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