REQUEST FOR RECORDS DISPOSITION AUTHORITY  
(See instructions on reverse)

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

| 1 | FROM (Agency or establishment)  
| Department of Treasury |

| 2 | MAJOR SUBDIVISION  
| Internal Revenue Service (IRS) |

| 3 | MINOR SUBDIVISION  
| Small Business Self Employed (SBSE) - Collections |

| 4 | NAME OF PERSON WITH WHOM TO CONFER  
| Daniel W. Bennett, IRS Records Officer  
| Delores Dillman, Enterprise Collection Strategy |

| 5 | TELEPHONE  
| (301) 821-6495  
| (701) 250-4720 |

| 6 | SIGNATURE OR AGENCY REPRESENTATIVE  
| Daniel W. Bennett |

| 7 | DATE  
| June 29, 2011 |

| 8 | ITEM NO  
| 8 |

| 9 | DESCRIPTION OF ITEM OF PROPOSED DISPOSITION  
| Update to IRM 1.15.28, Records Control Schedule for Tax Administration - Collection  
| Adds new Item 241 Internal Revenue Form 10498 - D Intent to Commence or Continue Civil Action - Collection Statute Protection |

| 10 | ACTION TAKEN  
| JOB CISTRATION |

| 11 | N1-058-11-2 |

| 12 | LEAVE BLANK (NARA use only) |

DATE RECEIVED: 7/12/11

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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.

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 2 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, has been requested.

X is not required,  [ ] is attached, or  [ ] has been requested.

SIGNATURE OR AGENCY REPRESENTATIVE: Daniel W. Bennett

DATE: June 29, 2011

TITLE: IRS Records Officer

National Office, OS A RE L RIM

Washington, DC 20224

See the attached.
Background

Form 10498-D is used when the Collection Statute Expiration Date (CSED) will expire within one year and the taxpayer is under criminal investigation. The purpose of this form is to document agreement between Collection and Criminal Investigation regarding what, if any, civil collection actions should be taken to protect the CSED, or to acknowledge agreement that the CSED should be allowed to expire.

Internal Revenue Form 10498 – D, Intent to Commence or Continue Civil Action – Collection Statute Protection

Description:

This form documents an agreement between Small Business Self Employed - Collection and Criminal Investigation regarding what, if any, civil collection actions should be taken to protect the Collection Statute Expiration Date, or to acknowledge agreement that the CSED should be allowed to expire.

TEMPORARY Cut-off forms end of each Fiscal Year, DESTROY 10 years after cut-off.