

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> <i>(See Instructions on reverse)</i>		<b>LEAVE BLANK (NARA use only)</b>	
		JOB NUMBER <p align="center" style="font-size: 1.2em;">N1-58-11- 25</p>	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED <p align="center" style="font-size: 1.2em;">9/30/11</p>	
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY  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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	
2. MAJOR SUBDIVISION Internal Revenue Service (IRS)			
3. MINOR SUBDIVISION Return Preparer Office			
4. NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor (Records Office) Pamela Koslicki (Return Preparer)		5. TELEPHONE (202) 435-6308 (904) 534-5844	DATE 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>4</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,			
<p align="center"> <input checked="" type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.                 </p>			
DATE <p align="center" style="font-size: 1.2em;">9/28/2011</p>	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett		TITLE IRS Records Officer National Office, 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 GRS OR SUPERSEDED JOB CITATION	10.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)
	<p><b>RCS 1.15.29 Records Control Schedule for Submissions Processing Campus Records</b></p> <p><b>New Item 437, Tax Professional PTIN System (TPPS)</b></p> <p><b>See attached.</b></p>		

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**Background: INACTIVE - ALL ITEMS SUPERSEDED**

*Starting January 1, 2011, the IRS requires the use of Preparer Tax Identification Numbers (PTIN) on all federal tax returns prepared by paid tax specialists. The PTIN registration process is part of the recommendations contained in IRS Commissioner Douglas Shulman's preparer review report released in January 2010. The PTIN mandate is an important first step in addressing IRS concerns that taxpayers receive competent and ethical service from qualified tax professionals. All paid return preparers must apply and reapply annually, each time paying the fee. Preparers, including CPAs, attorneys and enrolled agents, must apply whether or not they already have a PTIN. Those who already have a PTIN will likely be issued the same number, but if they receive a new one, they must use it going forward. Applicants must state that they are current on both their individual and business taxes or explain why they are not. They must also state whether they have been convicted of a felony in the past 10 years and, if they have been, provide an explanation. CPAs, attorneys, enrolled agents and state-regulated return preparers must provide information about their licenses.*

*Later this year, the IRS will announce more information about testing and continuing education requirements. Preparers who already pass rigorous professional standards -- attorneys, certified public accountants, and enrolled agents, for example -- will be exempt from the testing and education requirements.*

*In coming years, taxpayers will be able use IRS's website to find registered tax preparers who are verified to have passed the necessary tests and met the IRS's standards. But for now, those standards have not been implemented, and the IRS does not plan to offer a searchable public PTIN database until the oversight program is up and running.*

*In late 2010, the IRS deployed a new preparer tax identification number (PTIN) registration system as a component of its initiative to register and regulate paid tax return preparers. Tax professionals who received their PTIN prior to the new system launch in September 2010, as well as those without a number, must register online ([www.IRS.gov/taxpros](http://www.IRS.gov/taxpros)). The Service established the administrative framework for the new PTIN system in two sets of final regulations (TD 9503 and TD 9501) amending administrative*

**INACTIVE - ALL ITEMS SUPERSEDED**

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*regulations and those under section 6109 governing furnishing of preparer ID numbers on returns and claims for refunds.*

*As an alternative, preparers may submit a paper application by using Form W-12, IRS Paid Preparer Tax Identification Number Application (replaced Form W-7P, Application for Preparer Tax Identification Number - NARA approved destruction of this form 6 years after the end of the processing year under Job No. N1-58-07-16). With the new Form W-12, the IRS also released two forms for preparers lacking a Social Security number: Form 8945, PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection; and Form 8946, PTIN Supplemental Application For Foreign Persons Without a Social Security Number.*

*Registration for tax professionals takes 15 to 20 minutes and involves a fee of \$64.25.*

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**RCS 1.15.29****New Item 437, Tax Professional PTIN System (TPPS)****Description:**

The PTIN Application allows a paid preparer to apply for and receive a PTIN immediately over the Internet.

**A. Inputs:**

Inputs include information from the following forms and supporting documents, as necessary:

1. Form W-12, *IRS Paid Preparer Tax Identification Number Application;*
2. Form 8945, *PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection;* and
3. Form 8946, *PTIN Supplemental Application For Foreign Persons Without a Social Security Number.*

(Original) supporting documents include preparer's driver's license, birth certificate, passport, Social Security card. These documents are returned to the preparer after scanning. Supporting documentation also includes registration payment (by hard copy check or on-line), and Call Center incoming/outgoing correspondence with the preparer, and

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correspondence related to reconsideration requests.

**(1) Hardcopy submission/documentation.**

**Disposition:** Temporary. Cut off paper scanned forms and supporting documentation at the end of the processing year (end of processing year is defined as 12/31 of the year the application is processed). Delete 6 years after cutoff.

*Note:* Full scanning capabilities will not be in place until 2012. All hardcopy applications and supporting documentation, and supporting documentation for online registrations (scanned, or not) are to be maintained for 6 years after the end of the processing year the application is processed - concurrent with electronic versions of scanned records.

**(2) Online registration.**

**Disposition:** Temporary. Delete after input verification into TPPS master files/system data.

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

Includes Forms W-12, 8945, and 8946, and supporting documentation. All of these forms collect name, address, and birth information. Form 8945 collects citizenship identification document, religious affiliation, and gender information. Form 8946 collects foreign status identification document and gender information. Form W-12 collects social security number, filing status, tax compliance, past felony conviction, business information, and professional credentials information.

**Disposition:** Temporary. Cut off at the end of the processing year (end of processing year is defined as 12/31 of the year the application is processed). Delete 6 years after cutoff.

**C. Outputs:**

Includes TPPS application-related data used to perform ad hoc queries (number of applications, number of PTINs issued, etc.), and other statistical data and information used to compile information reports, audit trails, and system backups. Outputs also include check coversheets (to accompany registration payments for deposit).

GRS 20.2

GRS 20.2

Superseded by:

DAA-0058-2016-0003-0001

DATE (MM/DD/YYYY):

07/13/2016

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~~Disposition: Temporary. Delete/Destroy when no longer needed for administrative, legal, audit or other operational purposes, whichever is later.~~

~~D. System Documentation:~~

~~Includes user manual, data dictionary, system specifications, codebooks, and records layout.~~

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

GRS 20.5

exception to

GRS 20.11

Superseded by Job / Item number: (GRS 3.1 item 051)  
DAA-GRS-2013-0005-0003

Date (MM/DD/YYYY):

06/12/2014