

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 N1-58-12-3	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 11-21-11	
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION Large Business & International (LB&I)		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 Welch David C Cardon, BU POC	5 TELEPHONE (703)565-3120 (801)620-5060	DATE	ARCHIVIST OF THE UNITED STATES <i>Stephane Welch</i>
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>2</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 11/15/2011	SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W Bennett</i> 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	1.15.23 Records Control Schedule for Tax Administration – Examination Updates: Add new item Office of Tax Shelter Analysis Application (OTSA DB) Add new: A. Inputs B. System Data C. Outputs D. System Documentation		

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Background

The Office of Tax Shelter Analysis Application (OTSA DB) is a database that supports the analysis of tax shelter activity by storing and providing user access to tax shelter disclosure information. The application supports the Office of Tax Shelter Analysis within the IRS Large Business & International (LB&I) business unit. The database will be used to analyze tax shelter data and create reports.

A. Inputs

Information is input into OTSA from Form 8886, Reportable Transaction Disclosure Statement. A transaction includes all of the factual elements relevant to the expected tax treatment of any investment, entity, plan, or arrangement, and it includes any series of steps carried out as part of a plan.

Disposition: TEMPORARY. Hard copy forms were previously scheduled under NARA job number N1-058-06-3 and are to be destroyed 7 years after the end of the processing year.

B. System Data

Information in the system includes data from Form 8886 to include name, address of filer, type of reportable transaction, initial year of transaction participation, reportable transaction or tax shelter registration number, type of tax benefit generated by the transaction, nature of the expected tax treatment and expected tax benefits generated by the transaction, and all individuals and entities involved in the transaction that are tax exempt, foreign, and related. This information is used for tax shelter analysis.

Disposition: TEMPORARY. Delete/Destroy 10 years after the end of a processing year or when no longer needed for legal, audit or other operational purposes.

C. Outputs

Outputs from the OTSA database include ad hoc queries of information that resides within the master file.

Disposition: TEMPORARY. Delete/Destroy when no longer needed for legal, audit or other operational purposes.

GRS 20 2

GRS 20 5

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D. System Documentation:
 Owners Manual, User Manual, Data Dictionary,
 Software Design Description, Software Requirements,
 et al

*exception to
 GRS 2011*

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