| **REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
* (See Instructions on reverse) | LEAVE BLANK (NARA use only) |
<table>
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<td><strong>JOB NUMBER</strong></td>
<td>N1-58-12-4</td>
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</table>

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

**DATE RECEIVED:** 11/21/2011

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

2. **MAJOR SUBDIVISION:**  
Internal Revenue Service (IRS)

3. **MINOR SUBDIVISION:**  
Wage & Investment, Media and Publications

4. **NAME OF PERSON WITH WHOM TO CONFER:** Stephanie Welch  
**DATE:**

5. **TELEPHONE:** (703) 565-3120  
**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 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,

- [ ] is not required;  
- [ ] is attached; or  
- [ ] has been requested.

**DATE:** 11/21/2011  
**SIGNATURE OF AGENCY REPRESENTATIVE:**

Daniel W. Bennett  
**TITLE:** IRS Records Officer  
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 GRS OR SUPERSEDED JOB CITATION**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 1.15.22, Records Control Schedule for Tax Administration - Compliance**

**Updates:**  
*Replace item 12 for Forms and Form Letter Files*

See attached.
Forms Development Case Files

A. Tax Forms, Form Letters, and Background Case Material

(1) Record copy of Internal Revenue Service Tax Forms with related instructions

Disposition: PERMANENT. Transfer to the National Archives when 25 years old.

(2) Background files for each Tax Form including working papers, justifications, marked proofs, approvals, public comments, and control documentation

   (a) Files for Form 1040 series and accompanying schedules, Form 1120 series and Form W- series (e.g. W-2)

Disposition: PERMANENT. Cut off at the end of the tax year. Transfer to offsite storage when 5 years old. Transfer to National Archives when 15 years old.

   (b) Files for all other external Tax Forms

Disposition: TEMPORARY. Cut off annually. Delete/Destroy when 5 years old.

(3) Record copy of Internal Revenue Service Tax-related Form Letters

Disposition: TEMPORARY. Cut off obsolete forms at end of Fiscal Year. Delete/Destroy ten years after cut off

B. Internal Forms, and Background Case Material

(1) Record copy of Internal Revenue Service Internal Use Forms with related instructions

Disposition: TEMPORARY. Cut off obsolete forms at end of Fiscal Year. Delete/Destroy ten years after cut off.

(2) Background files for each Internal Use Form

NEW

Item A(1)(a) includes completed forms serving as a representative example of the record copy:

- United States Internal Revenue Annual Taxes March 1870
- Detailed statement of Income, Gains, and Profits (1870)
- Carriages, Gold Watches, Billiards Tables, Gold and Silver Plate: Schedule A—Section 100, Act June 30, 1864

6/15/2022
E. Hidalgo
Disposal: TEMPORARY. Cut off annually. Delete/Destroy when 5 years old.