
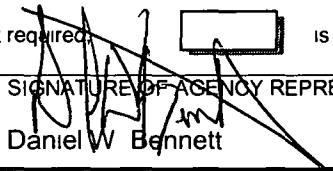


REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-58-12-13	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 4/16/12	
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION TE/GE		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 Augusta Simpson-Archer (BU POC)	5 TELEPHONE (703)565-3120 312 566 3878	DATE 11 Sept 12	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>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 4/11/2012	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 RCS 1.15.24, Records Control Schedule for Tax Exempt and Government Entities Add new item 93 for Inadequate Records Case Files	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)

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Background

Internal Revenue Code (IRC) 6033 provides, in general, that every organization exempt under IRC 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the Internal Revenue laws as the Secretary may prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and Regulations as the Secretary may prescribe

If an organization does not maintain proper records, then an Inadequate Records Notice places taxpayers on notice that their record keeping practices are deficient and must be improved to meet the requirements of the law

We request disposition authority for the case file created during the review process

Inadequate Records Case File

The case file includes, but is not limited to, the following forms

Form 2807, Agreement to Maintain Adequate Books of Account and Records This form is used to secure an agreement with the taxpayer to maintain adequate records in order to keep their exempt status. It asks the taxpayer to provide a listing of the specific books and records being kept

Form 5464, Case Chronology Record This form is used to control cases under the central filing system. It records internal employee information and information used to track the progress of the case

Letter 4095, Notice of Inadequate Records This letter is sent to the taxpayer informing them that the organization is not maintaining adequate records to demonstrate whether they should keep their exempt status

Form 5666, TE/GE Referral Information Report This form is used to transmit information within TE/GE from one activity to another

Form 5599, TE/GE Examined Closing Record This is a terminal input document used by TE/GE to close an examined case off the AIMS Database

NEW

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Letter 3609, *No Change Advisory Letter* This letter advises the taxpayer that they continue to qualify for exemption from Federal income tax and to inform them of deficiencies disclosed during the examination

Disposition:

TEMPORARY. Cut off at the end of the FY Destroy 6 years after cutoff