

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK	
TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO. N1-58-88-3	DATE RECEIVED 8-9-88
1. FROM (Agency or establishment) Treasury Department		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service		In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required. <i>cut</i>	
3. MINOR SUBDIVISION Facilities and Information Management Support Div.			
4. NAME OF PERSON WITH WHOM TO CONFER Marcella Weston	5. TELEPHONE EXT. 535-9874	DATE 5/3/89	ARCHIVIST OF THE UNITED STATES <i>Claudine Gruener</i>
6. CERTIFICATE OF AGENCY REPRESENTATIVE			

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 5 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: is attached; or is unnecessary.

B. DATE 8/5/88	C. SIGNATURE OF AGENCY REPRESENTATIVE <i>Susan E. Heine</i>	D. TITLE Chief, Records Administration
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7. ITEM NO.	8. DESCRIPTION OF ITEM; (With Inclusive Dates or Retention Periods)	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
	The records covered by this request (Records Control Schedule 206 - Service Centers) are created or maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collection and accounting; processing, analysis and disposition of tax returns, tax information documents and related records; mailing of tax forms, transcription of statistical information, and preparation of special reports.		
64	Applications for a change in accounting period. Either Form 1128 (Applications for a Change in Accounting Period) or Form 8716 (Election to Have a Tax Year Other Than a Required Tax Year) is acceptable. (1) RETIRE to Federal Records Center 1 year after the end of the processing year. (2) DESTROY 4 years after end of processing year.	New	WITHDRAWN

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68	<p>Narrative clarified as follows:</p> <p>Extension Records. Correspondence and forms (not associated with related tax returns nor allowing or disallowing taxpayers to extend time in which to file a return or make a tax payment due.</p>	N1-58-87-6, Item 68	
associated with a remittance			
83	<p>Narrative clarified as follows:</p> <p>Accepted and Denied Elections by Small Business Corporations by qualifying and non-qualifying small business corporations who make election not to be subject to taxes as prescribed in IRC 1372.</p>	NC1-58-82-9 Item 83	
85	<p>Information Returns and related documents submitted by domestic foreign firms to advise the names, amounts and types of income paid to individuals.</p> <p>(1) Domestic Filed.</p> <p>(e) Information Return for Federal Contracts and Transmittal (Forms 8596 and 8596-A).</p> <p>1 DESTROY 60 days after data has been converted to magnetic tape, the tape verified and sent to the National Computer Center.</p> <p>(5) Questionable Form W-4 Program.</p> <p>(c) Form W-4 Penalty Case Files</p> <p>1 DESTROY 4 years after the case becomes inactive, based on the "last status date" reflected on the W-4 Control File maintained by each service center.</p>	New	
108	<p>Quality Assurance Review Records (Form 3926) serves both as a source document for statistical quality review reports and as a measuring device for employee quality performance.</p> <p>(1) DESTROY 1 year after the end of the quarter in which the form was prepared.</p>	New	<p>WITHDRAWN per telecons with M. Weston 8/31/88</p>

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7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARS USE ONLY)
147	<p>Fee Deposit for Outer Continental Shelf Oil (Form 6008). Used to deposit fees on oil that is produced on the Outer Continental Shelf.</p> <p>(1) RETIRE to the Federal Records Center 2 years after the end of the processing year.</p> <p>(2) DESTROY 6 years and 9 months after the end of the processing year.</p>	New	WITHDRAWN
148	<p>Quarterly Report of Fees Due on Oil Production (Form 6009). Used to compute fees due on oil that is produced on the Outer Continental Shelf.</p> <p>(1) RETIRE to the Federal Records Center 2 years after the end of the processing year.</p> <p>(2) DESTROY 6 years and 9 months after the end of the processing year.</p>	New	
168	<p>Sub-Item (2)(b) retire to the Federal Records Center 6 months after the end of the processing year.</p>	N1-58-87-6 Item 168	
342	<p>FTD Proof List Microfiche. Microfiche provided by Reporting Agent, Bank or Fiduciary which lists all FTD information submitted for a particular deposit day.</p> <p>(1) DESTROY 7 years after close of processing year.</p>	New	

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343	<p>Advice of Credit Transmittal Microfiche. Microfiche provided by Reporting Agent, Bank or Fiduciary which lists all Advice of Credit information submitted for a particular deposit day. (1) DESTROY 7 years after close of processing year.</p>	New	
344	<p>Information Return with Respect to a Foreign Corporation (Form 5471). Used by U.S. persons to report their activities with related foreign corporations. (1) RETIRE to the Federal Records Center 3 years after the end of the processing year. (2) DESTROY 5 years after the end of the processing year.</p>	New	
345	<p>Information Return of a Foreign Owned Corporation (Form 5472). Used to monitor the transaction of foreign owned corporations. (1) RETIRE to the Federal Records Center 3 years after the end of the processing year. (2) DESTROY 5 years after the end of the processing year.</p>	New	
346	<p>Reporting Agents Authorizations (RAAs). The RAA is a multi-use form that allows taxpayers to designate reporting agents to file certain employment tax returns on magnetic tape, and to submit federal tax deposits for certain employment tax returns on magnetic tape. (1) DESTROY upon notification from Returns Processing and Accounting Division, National Office.</p>	New	

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347	<p>Application for Withholding Certificates for Disposition by Foreign Persons of U.S. Real Property Interest (Form 8288-B).</p> <p>(1) RETIRE to the Federal Records Center 5 years after the end of the processing year.</p> <p>(2) DESTROY 6 years after the end of the processing year.</p>	New	WITHDRAWN

VOLUMES

- Item 344 - Form 5471 - Returns will be processed in the Philadelphia Service Center (PSC). Currently, PSC has a volume of approximately 30 cubic feet of these forms. An estimated volume of 15 cubic feet will be received annually.
- Item 345 - Form 5472 - Returns will be process in the Philadelphia Service Center (PSC). Currently, PSC has a volume of approximately 40 cubic feet of these forms. An estimated volume of 15 cubic feet will be received annually.
- Item 347 - Form 8288-B - Application for Withholding Certificates for Disposition by Foreign Persons of U.S. Real Property Interest. The forms will be processed by the Philadelphia Service Center (PSC). These applications will not be processed using a DLN, however, they will be assigned a seven digit Foreign Investment in Real Property Tax Act (FIRPTA) control number. The first two numbers will be the calendar year for which the application was received and the remaining number following in sequential order. PSC will accumulate approximately 2 cubic feet annually.
- Items 147 & 148 -
Forms 6008 and 6009 - These forms are processed only by Austin Service Center. They have accumulated 70 cubic feet of records thus far. Approximately 5 cubic feet will be received annually.