

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-90-003

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/27/2025

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

All other items not listed below remain active

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 94 is superseded by DAA-0058-2017-0006-0001

Item 97 is superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)


Item 108 is superseded by DAA-GRS-2013-0006-0003 (GRS 3.2, item 030)

Item 109 is superseded by DAA-GRS-2013-0006-0003 (GRS 3.2, item 030)

Item 110 is superseded by DAA-GRS-2022-0009-0001 (GRS 5.2, item 010)

Item 111 is superseded by DAA-GRS-2022-0009-0001 (GRS 5.2, item 010)

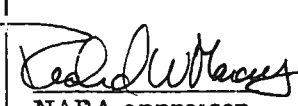
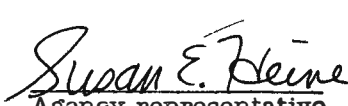
NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

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 N1-58-90-3	
1 FROM (Agency or establishment) DEPARTMENT OF THE TREASURY		DATE RECEIVED 8-31-90	
2 MAJOR SUBDIVISION INTERNAL REVENUE SERVICE		NOTIFICATION TO AGENCY In accordance with the provisions of 44 USC 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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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.	
3 MINOR SUBDIVISION Assistant Commissioner (Collection)			
4 NAME OF PERSON WITH WHOM TO CONFER Anthony B. Cincotta Records Administration HR:F:S:R	5 TELEPHONE EXT. 535-9874	DATE 1/14/91	ARCHIVIST OF THE UNITED STATES 
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 50 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 7/30/90	C SIGNATURE OF AGENCY REPRESENTATIVE 	D TITLE Chief, Records Administration
--------------------------	---	---

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)
	<p>Records Control Schedule (RCS) 204 for Servicewide Collection function.</p> <p>The attached Records Control Schedule (RCS) 204 covers a description of all records and disposition authorizations for administering the Servicewide Collection function. This schedule also includes all records associated with the receipt and transmittal of tax returns and taxpayer-related documents received in the district Collection Office; the deposit of tax remittances received; and the collection of delinquent accounts and securing of delinquent returns. However, this schedule does not include the Collection function's records kept by Internal Revenue Service Centers.</p> <p>Attachment</p> <p>All changes to this proposed schedule have been approved by:</p> <p> 12/10/91 NARA appraiser date</p> <p> 12/16/91 Agency representative date</p> <p><i>Copies sent to agency, NN-W, NN-T, NN-X, NCF 1/21/92</i></p>		

Office of the Assistant Commissioner (Collection)

~~1. Administrative Management
and Organization Records.
(Job No. NC1-58-81-10, Item 1)~~

- (a) Records, whether studies, analyses, or correspondence, which established the policies, practices, and programs for the management of the Assistant Commissioner (Collection). Included are organizational changes, functional realignments and responsibilities, long and short range planning documents. (Cut off correspondence annually; studies and case files, upon completion of study or at appropriate phase). DESTROY after 10 years.

- (b) Records which document the history of the Assistant Commissioner (Collection). Correspondence and case files of this type documentation may contain analyses, coordinations, approvals and disapprovals, recommendations, plans, and any background materials which contribute to an understanding or provide an explanation for complete documents. (Cut off annually or upon completion of study). DESTROY after 10 years.
DISPOSAL NOT
APPROVED at this time.

- ~~(c) Reference copies. DESTROY after 2 years.~~

~~2. General Administrative and
Housekeeping Correspondence.
(Job No. NC1-58-81-10, Item 2).~~

~~Routine correspondence, transmittals, teletypes, and requisitions that relate to the administrative role of the organization and, which are not procedural in nature. DESTROY after 2 years.~~

~~3. Business Review Reports.
(Job No. NC1-58-81-10, Item 3).~~

- (a) Program review evaluations and associated correspondence on the operations and activities of IRS regional offices, service centers and district offices; case files of feeder reports, analysis, and correspondence as inputs to the Business Review; and visitation and team evaluation. DESTROY after 10 years.
- (b) Project Manager's files for input to the Business Review. DESTROY after 2 years or when no longer needed in current operations, whichever is earlier.

~~4. Forms and Form Letter Files.
(Job No. NC1-58-81-10, Item 5).~~

These records pertain to the development, revision, and distribution of internal and external use forms and form letters. Also included are records which pertain to the instructions for preparation of forms and form letters. (Form is placed in inactive file when rescinded, superseded, or rendered obsolete). DESTROY after 10 years. [Historical copies are maintained in Facilities Management Division, Publishing Services Branch].

5. Internal Management Issuances and Clearance Documents.
(Job No. NC1-58-81-10, Item 6).

Reference copies which include the supporting case file prepared and issued by Collection function, as well as internal management documents. (File is cut off when inactive or obsolete). DESTROY after 10 years. [Historical copies are maintained in the Office of Assistant Commissioner (Planning, Finance and Research); Information and Productivity Improvement Branch].

~~6. Case Files.~~

~~(Job No. NC1-58-81-10, Item 7).~~

~~These include background and reference material pertaining to the collection of taxes; correspondence; advisory opinions; key area summary briefs; field recommendations; internal audit findings and comments indicative of required revisions in procedures.~~

~~DESTROY 10 years after case is closed.~~

~~7. Miscellaneous Internal Memoranda.~~
~~(Job No. NC1-58-81-10, Item 9).~~

~~These include records of telephone calls pertaining to individual taxpayers but not considered part of a taxpayer case file, as described in Item 7).~~

~~DESTROY after 2 years.~~

~~8. Public Use Files of Offers in Compromise.~~
~~(Job No. NC1-58-81-10, Item 11).~~

~~Edited copies of the Abstract and Statement which refers to the Offers in Compromise. Includes statement of the case and a summary of the investigative report which serves as the justification for acceptance of the offer.~~

~~DESTROY after 3 years.~~

~~9. ADP System Change Requests.~~
~~(Job No. NC1-58-75-1).~~

~~Formal notification of systems problems and requests for action, such as Form 5391, TWX's, phone call reports, other evaluation forms and reports. (Placed in inactive file when request has been answered).~~

~~DESTROY after 1 year (inactive file).~~

10. Symbolled Reports.

The Assistant Commissioner (Collection) gathers operational data covering TDA and TDI issuances, receipts, dispositions, and inventories; notice issuances; installment agreements; deferred accounts; currently not collectible accounts; delinquent returns secured; overage case inventories; production norms; resource expenditures; projections; yield; statute expired accounts and employment tax examinations. Reports in the following categories have report symbols beginning with NO-5000-. The report symbols were previously designated as NO-CP:C- or NO-OP:C-, reflecting Collection's organizational symbols, which changed with the Collection reorganizations. The following categories organize report records by their media; i.e., paper, microfilm or microfiche, or electronic.

- a. Monthly paper (hard copy) feeder reports which provide data for composite reports include the following:
1. Form 3469, Collection Division Workload Staffpower Schedule, NO-5000-79 (cancelled 1-88); DESTROY 3 months after end of report period.
 2. Form 4872, District Office (Non ACS) Activity Report, NO-5000-23; DESTROY 3 months after end of report period.
 3. Form 4872A, Automated Collection Branch Activities Monthly, NO-5000-54; DESTROY 3 months after end of report period.
 4. Form 8420, Telephone Data Feeder Report, NO-5000-80; DESTROY 3 months after end of report period.

5. BMF Collection Yield Report, NO-5000-7; DESTROY 3 months after end of report period.
 6. IMF Collection Yield Report, NO-5000-8; DESTROY 3 months after end of report period.
 7. IRAF Collection Yield Report, NO-5000-15; DESTROY 3 months after end of report period.
 8. BMF Run Control 160-85, NO-5000-47; and DESTROY 3 months after end of report period.
 9. IMF Run Control 460-31, NO-5000-48. DESTROY 3 months after end of report period.
- b. Quarterly and Semiannual Monthly Paper (hard copy) feeder reports which provide data for composite reports include the following:
1. Form 6670, Seizure Disposition Report, NO-5000-33; and DESTROY 6 months after end of report period.
 2. Form 4196, Quarterly Report of Offers in Compromise Activity, NO-5000-108. DESTROY 6 months after end of report period.
- c. Reports retained on ^{microform}~~electronic~~ media after September 1984 include the following:
1. Taxpayer Delinquent Account Monthly Report, NO-5000-1; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 2. Taxpayer Delinquent Account Cumulative Report, NO-5000-2; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 3. Taxpayer Delinquency Investigation Monthly Report, NO-5000-3; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 4. Taxpayer Delinquency Investigation Cumulative Report, NO-5000-4; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY

- after 7 years.
5. Installment Agreement Monthly Report, NO-5000-5; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 6. Installment Agreement Cumulative Report, NO-5000-6; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 7. District Office (Non ACS) Activity Report, NO-5000-23; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 8. Special Procedures Function Monthly Activity Report, NO-5000-30 (cancelled 10/86); TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 9. Seizure Disposition Report, NO-5000-33; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 10. Collection Activity Analytical Report, NO-5000-40; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 11. BMF Delinquent Return Notices, NO-5000-46; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 12. BMF Delinquent Account First Notice Issuances, NO-5000-47; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
 13. IMF Delinquent Account First Notice Issuances, NO-5000-48; TRANSFER to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.

14. SCB Notice Activity Report, NO-5000-50;
Automated Collection Branch Activities Monthly report 9/87);
Average Taxpayer Per Bag Carrying R/O, NO-5000-64 (last report 9/87);
TRANSFEE to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
15. TRANSFEE to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
16. TRANSFEE to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
17. ACS Comparative Report, NO-5000-76 (last report 9/86);
Collection Division Workload Schedule, NO-5000-79 (cancel- led 1/88);
TRANSFEE to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.
19. ACS Telephone Program Report, NO-5000-80;
6020(b) Tracking Report, NO-5000-85;
SFR Tracking Report, NO-5000-84;
Total Accomplishments Employment Tax Examinations, NO-5000-94;
Collection Time Utilization Report, NO-5000-100;
23. TRANSFEE to magnetic media after 3 years. SUPPRESS or DESTROY after 7 years.

- | | | |
|-----|--|---|
| 24. | IMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off, NO-5000-102; | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 25. | BMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off, NO-5000-104; | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 26. | Report of Levy on State Income Tax Refund, NO-5000-106; | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 27 | ACB Diagnostic Analysis, NO-5000-107; | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 28 | Quarterly Report of Offer in Compromise Activity, NO-5000-108; | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 29. | Revenue Officer Taxpayer Inventory Analysis, NO-5000-119; | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 30. | Annual Business Plan Tracking Report, NO-5000-229; and | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| 31. | Actual Versus Schedule Report, NO-5000-230. | <u>TRANSFER</u> to magnetic media after 3 years. <u>SUPPRESS</u> or <u>DESTROY</u> after 7 years. |
| d. | Paper (hard copy) reports in the above prior to October 1984. | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or microfiche after 7 years. |

- e. Paper (hard copy) reports converted to microfilm or microfiche; ~~such as:~~

IMF Report of Bankruptcies, NO-5000-31; and
BMF Report of Bankruptcies, NO-5000-32.

MICROFILM and VERIFY.

Destroy paper copies 2 years after filming.
DESTROY microfilm after 10 ^{verification} years.

- f. Paper (hard copy) reports converted to microfilm or microfiche; ~~such as:~~

Destroy paper copies after filming & verification.

1. Taxpayer Delinquent Account Monthly Report, NO-5000-1;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

2. Taxpayer Delinquent Account Cumulative Report, NO-5000-2;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

3. Taxpayer Delinquency Investigation Monthly Report, NO-5000-3;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

4. Taxpayer Delinquency Investigation Cumulative Report, NO-5000-4;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

5. Installment Agreement Monthly Report, NO-5000-5;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

6. Installment Agreement Cumulative Report, NO-5000-6;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

7. IMF Deferred Accounts Activity Report, NO-5000-10;

MICROFILM and VERIFY.

DESTROY microfilm or microfiche after 7 years.

- | | | |
|----|---|--|
| 8 | BMF Deferred Accounts
Activity Report, NO-5000-11; | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 9 | TDA Inventory Analysis Report,
NO-5000-12
(cancelled 9-30-84); | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 10 | TDI Inventory Analysis Report,
NO-5000-13 (cancelled 9-30-84); | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 11 | Collection Activity Summary
Report, NO-5000-25
(cancelled 9-30-84); | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 12 | Report of Reminder Notice
Issuances - Yield (CP-71 and
CP-71A), NO-5000-29; | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 13 | IMF Notice Fallout/Data
Report, NO-5000-36; | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 14 | BMF Notice Fallout/Data
Report, NO-5000-37; | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 15 | IMF Delinquent Accounts
Collection Analysis,
NO-5000-42 (cancelled
4-30-86); | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 16 | BMF Delinquent Accounts
Collection Analysis,
NO-5000-43
(cancelled 4-30-86); | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |
| 17 | IRAF Delinquent Accounts
Collection Analysis, NO-5000-44
(cancelled 4-30-86); | <u>MICROFILM</u> and <u>VERIFY</u> .

<u>DESTROY</u> microfilm or micro-
fiche after 7 years. |

- 18 IMF Copy TDI Report,
NO-5000-49; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
19. Balance Due Notices by CP,
NO-5000-55; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
20. Illegal Tax Protesters,
NO-5000-62; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
- 21 Assistant Commissioner's
Quarterly Statistics,
NO-5000-66; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
22. W-4 Accounts Receivable
Report, NO-5000-70; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
23. BMF Reminder Notice Report,
NO-5000-88; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
24. Executive Summary Report,
NO-5000-89 (cancelled
9-30-86); MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
25. BMF Last Return Amount
Report, NO-5000-96; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
26. ACB Diagnostic Analysis,
NO-5000-107; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.
27. TDA Copy Report - BMF,
NO-5000-120; MICROFILM and VERIFY.
DESTROY microfilm or micro-
fiche after 7 years.

28. Delinquent Returns Activity Report, NO-5000-139; MICROFILM and VERIFY.
DESTROY microfilm or microfiche after 7 years.
29. Recap of Accounts Currently Not Collectible, NO-5000-149; MICROFILM and VERIFY.
DESTROY microfilm or microfiche after 7 years.
30. Report of Statute Expiration, NO-5000-176; MICROFILM and VERIFY.
DESTROY microfilm or microfiche after 7 years.
31. IMF (IRP) Phase IV Computer Printed Reports, NO-5000-180; MICROFILM and VERIFY.
DESTROY microfilm or microfiche after 7 years.
32. Returns Posted to BMF/IMF, NO-5000-193; and MICROFILM and VERIFY.
DESTROY microfilm or microfiche after 7 years.
33. Field Progress and Trend Report, NO-5000-222. MICROFILM and VERIFY.
DESTROY microfilm or microfiche after 7 years.
- g. Returns Compliance Program, NO-5000-77. DESTROY after 3 years.
- h. Backup Withholding, NO-5000-86. DESTROY after 3 years.
- i. IMF Report of Accounts Suspended Due to Bankruptcy, NO-5000-91. DESTROY after 7 years.
- j. BMF Report of Accounts Suspended Due to Bankruptcy, NO-5000-92. DESTROY after 7 years.
- k. Revenue Officer Employment Tax Examination Program, ARP 5840. DESTROY after 5 years.
- l. Bankruptcy Postpetition Non-compliance Report, NO-5000-101. DESTROY after 7 years.

- | | | |
|----|---|-------------------------------|
| m. | Report of IR Coded TDA,
NO-5000-103. | <u>DESTROY</u> after 7 years. |
| n. | Report of District Office
Deposits, NO-5000-109. | <u>DESTROY</u> after 7 years. |
| o. | Report of Taxes Proposed and
Assessed, NO-5000-118. | <u>DESTROY</u> after 3 years. |
| p. | Questionable Form W-4 Program
Case Results Report,
NO-5000-121. | <u>DESTROY</u> after 7 years. |
| q. | Questionable Form W-4 Program
Results Report, NO-5000-122. | <u>DESTROY</u> after 7 years. |
| r. | Monthly Report of W-4 Cases,
NO-5000-123. | <u>DESTROY</u> after 7 years. |
| s. | Questionable Forms W-4,
NO-5000-124. | <u>DESTROY</u> after 7 years. |
-
11. Magnetic Media Statistical
Files.
- These include the following:
- TDA/TDI Installment Agreement
 issuances, dispositions and
 inventory;
 Offer in Compromise data;
 ACS data;
 Yield data;
 Schedule data;
 Overage Case Inventory data;
 SPf Schedule data;
 Collection staff hour data;
 Collection and analytical
 data;
 Seizure data; and
 Work Planning and Control
 data.
- DESTROY by fiscal year after
 3 years.
-
12. Recurring Reports.
- Progress and production re-
 ports and related work papers,
 originals and copies.
- DESTROY 2 years after the end
 of the year in which prepared.

Office of the Assistant Regional Commissioner (Collection)

~~13. Administrative File.~~

~~(Job No. NC1-58-82-1, Item 1).~~

~~Memorandums, teletypes, letters, requisitions, etc. which pertain to the administrative, housekeeping, or facilitative operations of this office.~~

~~DESTROY after 2 years.~~

14. General Correspondence Files.

(Job No. NC1-58-82-1, Item 2).

Correspondence and related documents pertaining to program and internal management activities of the regional office, service center and district offices. These records include allocation of resources, organization procedures, rulings and decisions of a general nature.

DESTROY after 3 years.

15. Consolidation and Reorganization Reference Files.

(Job No. NC1-58-82-1, Item 3).

Correspondence and related document pertaining to consolidations or reorganization of major activities; and significant procedural matters.

RETIRE to the Federal Records Center after 5 years or when no longer needed in current operations.

DESTROY after 30 years.

16. Routine Correspondence.

(Job No. NC1-58-82-1, Item 5).

Correspondence with the public, Congress and government agencies pertaining to inquiries, complaints or requests for general information on tax matters, which is not made a part of the taxpayer case file.

DESTROY after 2 years.

~~17. Narrative and Statistical Reports.~~

~~(Job No. NC1-58-82-1, Item 6).~~

~~Reports covering work load, progress, program activity operations, and other data prepared in accordance with reporting requirements.~~

~~DESTROY 2 years after close of the reporting period.~~

~~18. Office Evaluation and Management Review Reports.~~

~~(Job No. NC1-58-82-1, Item 7).~~

~~DESTROY 3 years after completion or issuance of report.~~

~~19. Internal Control Files.~~

~~(Job No. NC1-58-82-1, Item 8).~~

~~These records control work assignments and work flow.~~

~~DESTROY 1 year after the close of the year for which the records applies.~~

Administrative Records - All Collection Functions

~~20. Administrative Files.
(Job No. NC1-58-82-1)~~

~~Memorandums, teletypes and
related documents pertaining
to the operation of an office.~~

~~DESTROY 2 years after the end
of the year.~~

21. General Correspondence Files.
(Job No. NC1-58-83-6, Item 1).

Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office, regional offices, other district offices, service centers, area, zones, or local offices covering program activities involving procedures, rulings and decisions of a general nature and not involving the tax liability of a specific case; and general correspondence with the public and other Federal agencies regarding Federal taxation and not made a part of a specific case.

DESTROY 2 years after the end of the year.

22. Routine Correspondence Files.
(Job No. NC1-58-83-6, Item 2).

Correspondence to the public, Congress, and Government agencies dealing with inquiries, complaints, or requests for general information on tax matters and replies.

DESTROY 6 months after the end of the year.

~~23. Routine Information Request Files.~~

~~(Job No. NC1-58-83-6).~~

~~Written requests for: information; copies of tax returns, blank forms or publications; notification of change of address; and letters of general inquiry from taxpayers or their representatives.~~

~~DESTROY after response or information is furnished.~~

24. Routine Reference Files.

(Job No. N1-58-88-6).

These include: control documents; status cards, routing slips, work processing sheets, and work papers.

DESTROY when work is completed or when no longer needed in the office, whichever is earlier.

25. Internal Control Files.

(Job No. NC1-58-83-6).

These records control work flow; document the action taken; or serve as receipts for records borrowed or loaned.

(a) Disclosure Program.

DESTROY after 5 years.

(b) Bankruptcy Cases.

DESTROY 2 years after court proceedings have been closed.

(c) All others.

DESTROY 1 year after end of the year, or after case is closed, whichever is applicable.

26. Transmittal Control Files.

(Job No. NC1-58-83-6).

Records pertaining to the receipt and shipment of returns and documents between district offices, service centers, regional offices, National Office, and the Social Security Administration.

DESTROY 60 days after end of the processing year.

- ~~27. Assault of Threat or Assault Reports.
(Job No. NC1-58-79-5, Item 4).
Consists of Form 4652 and related documents. DESTROY after 5 years.~~
28. Minutes or Summaries of Conferences and Meetings.
(Job No. NN-170-16, Item 5).
Original documentations of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken. DESTROY 3 years after event or action is taken.
Non-record copies. DESTROY 1 year after the end of the year, or when no longer needed in current operations, whichever is earlier.
29. Evaluation, Assistance and Internal Audit Reports.
(Job No. NC1-58-77-1, Item 3).
Narrative reports (excluding Internal Security reports) prepared by regional office, district offices, subordinate offices and Offices of the Regional Inspector, together with related correspondence. Such reports contain an evaluation of program activities, progress of field operations, as well as conformance or variations to existing procedures, and regulations for management purposes. DESTROY 2 years after close of file.
Non-record copies. DESTROY when no longer needed in current operations, but not later than 2 years after close of file, whichever is earlier.

~~30. Work Planning and Control
Records and Reports.
(Job No. NN-169-57, Item 10) DESTROY 2 years after the end
of the reporting year.~~

31. Recurring Reports.
(Job No. NC1-58-77-1, Item 4)

Progress and production re-
ports and related work papers,
the originals of which are
retained in the district
offices or area, zone and
local offices.

DESTROY 2 years after the end
of the year in which submitted

Non-record copies.

DESTROY when no longer needed
in current operations.

~~32. Inventory, Production and Time
Reports.
(Job No. NC1-58-83-6, Item 14)~~

~~Recurring progress, produc-
tion, workload and program
activity reports and related
work papers (not covered else-
where in this Schedule) that
reflect inventories of
assigned work, production
records and time reports, the
original of which are submit-
ted to the district office,
regional office or National
Office.~~

~~DESTROY 2 years after the end
of the year.~~

~~Non-record copies.~~

~~DESTROY when no longer needed
in current operations, but not
later than 1 year after the en
of the year, whichever occurs
first.~~

33. Type "X" and "E" Award Report
Files.
(Job No. NC1-58-83-6, Item 15).

Teletypes, correspondence and
reports concerning inquiries
and requests from the National
Office for tax check
investigations and reports on

RETIRE to the Federal Records
Center 2 years after year in
which report or investigation
was requested.

~~prospective Presidential appointees, or nominees for Presidential "E" Awards established by Executive Order 10978, and on certain other persons.~~

~~DESTROY 7 years after year in which report or investigation was requested.~~

34. Delegation of Authority Files
(except DAR).
(Job No. NC1-58-83-6, Item 16)

Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the internal management system. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are part of the Internal Management Document System).

DESTROY 1 year after close of calendar year in which delegation of authority was terminated.

35. Certified and Registered Mail Records.
(Job No. NC1-58-83-6, Item 17)

Registers and receipts of incoming and outgoing certified and registered mail.

DESTROY after 4 years.

Registers and receipts of incoming and outgoing certified and registered mail for Statutory Notices.

DESTROY 10 years after the end of the processing year.

36. Certification of Document Files.
(Job No. NC1-58-83-6, Item 18)

Records supporting request and use of the seal.

DESTROY 2 years after the end of the processing year.

37. Reference Files.
(Job No. NC1-58-83-6, Item 19)

Internal management documents, copies of correspondence, reports and related documents.

DESTROY when obsolete, superseded, or when no longer needed for reference.

~~38. Litigation Files. DESTROY 2 years after the pro
(Job No. NC1-58-83-6, Item 23) ceedings are terminated.~~

39. Special Procedures Staff Index DESTROY 4 years after the end
Cards. of the processing year, or
(Job No. NC1-58-83-6, Item 24) after cases are closed, which-
ever occurs first.

Delinquent Accounts, Returns and Office Service Records

40. Trust Fund Compliance Documents.

These include: Letter 903(DO); Form 2674; and Form 2481.

DESTROY 6 months from issuance date or 2 years after a CID investigation.

41. Closed Taxpayer Delinquent Accounts (TDA's) and Taxpayer Delinquency Investigations (TDI's-TYD-14).

(Job No. NC1-58-85-11, Item 2 and NC1-58-85-11, Item 3).

↳ These records include:

Forms 53, Report of Currently Not Collectible Taxes; Form 433 Statement of Financial Condition and Other Information; Form 433-D, Installment Agreement; Form 433-F, Collection Information Statement;

RETIRE to the Federal Records Center at least every 90 days or when no longer needed, whichever is earlier.

DESTROY after 3 years.

Form 433-G, Direct Debit Installment Agreement; Form 2159, Payroll Deduction Agreement; Forms 2209 and 2209A, Courtesy Investigation; Form 2650, TDA or TDI Transfer; Form 3870 Part 4, Request for Adjustment; Form 4907, Taxpayer Delinquent Account; Returns Compliance Program (RCP) Leads (Matched); CP 196, Federal Tax Deposit Alert; and TDI Supplement Sheets

↳ Bankruptcy related forms which are maintained by Special Procedures function.

DESTROY 2 years after court proceedings have been closed.

② "Trust Fund Recovery Penalty Case Files" > Per N: - 58-08-5
② 100% Penalty Taxpayer Delinquent Accounts Case Files.
(Job No. NC1-58-85-1, Item 1; and Job No. NC1-58-83-6, Item 31).

These records include all forms or documents required by Form 5013, 100% Penalty File Transmittal.

RETIRE to the Federal Records Center 2 years after assessment year.

12

3 after assessment

*Changes to
since title
name*

~~42. Receipts for Paymer
Form 809.
(Job No. NC1-58-83-~~

~~after insurance
in book.~~

43. Notice of Federal T
Lien and Certificat
Release of Federal
(Job No. NC1-58-83-

~~after account
statutory
action has~~

44. Certificates of Discharge,
Non-Attachment and
Subordination; Notices of Non-
Judicial Sale and Redemption
Cases.
(Job No. NC1-58-83-6, Item 36)

DESTROY 1 year after case is closed.

45. Suits to Foreclose Federal
Tax Liens.
(Job No. NC1-58-83-6, Item 38)

~~Bills of Interpleader and bill
in equity.~~

DESTROY 1 year after the proceedings are terminated.

46. ~~Record of Seizure and
Sale of Real Estate, Record 21,
(Job No. NC1-58-83-6, Item 39)~~
(SEE INSERT)

~~RETAIN as a permanent record
with attached Notice of Encum-
brances Against or Interests
in Property Offered for Sale,
Form 2434-B.~~

47. Certificate of Sale of
Seized Property, Form 2435.

DESTROY 2 years after closed or after redemption period expires, if applicable.
(If the United States Government acquired the property, destroy 2 years after the final disposition.)

(INSERT)

46. Record of Seizure and
 Sale of Real Estate, Record 21.
 (Job No. NC1-58-83-6, Item 39)

DISPOSAL NOT AUTHORIZED.

~~48. Tax Collection Waiver, Form 900.
(Job No. NC1-58-79-5, Item 15)~~

~~Agreements and correspondence
pertaining to the extension of
the statute of limitations for
the collection of taxes.~~

~~DESTROY 4 years after the
account on which the statu-
tory period for collections ha
been extended is satisfied; or
DESTROY 3 years after statutory
period, as extended, has expired
whichever is applicable.~~

49. "Records of Offers in
Compromise", Form 2515.
(Job No. NC1-58-79-5, Item 16)

~~These records also include
compromise transmittals and
acceptances of offers with
related correspondence.~~

~~DESTROY 2 years after the
statutory period for collec-
tion has expired.~~

50. Offers in Compromise Case
File.
(Job No. NC1-58-79-5, Item 16)

~~RETIRE to the Federal Records
Center 3 years after the case
is closed.~~

~~DESTROY 6 years after case is
closed.~~

51. Taxpayer Compliance Measure-
ment Program Files.
(Job No. NC1-58-85-2).

~~DESTROY 3 years after end
of processing year.~~

52. Daily Transaction
Registers (DTR's).
(Job No. NC1-58-79-5, Item 19)

~~Computer printout used to post
transactions to Taxpayer
Delinquency Accounts and in-
vestigations assigned to
Revenue Officers.~~

~~DESTROY 60 days from the date
on DTR's.~~

53. Civil Suit Recommendation,
Form 4477 (Part 6).
(Job No. NC1-58-79-5, Item 20)

~~(a) Active Judgement Files. RETAIN until inactive.~~

(b) Inactive Judgement Files. RETIRE to the Federal Records Center 3 years after being placed in inactive judgement files.

DESTROY 6 years after being placed in inactive files. --

(c) Satisfied Judgement Files. DESTROY 2 years after satisfied.

54. Special Procedures function Case Files.
(Job No. NC1-58-79-5, Item 21).

(a) Case files developed for recommending suits against taxpayers, not specifically mentioned, or in defense of suits brought against the Service.

DESTROY 2 years after litigation case is closed.

The file may contain copies of legal documents, account readings, evidence of proofs of debt and related correspondence.

(b) Case files developed in processing Estate Tax Extensions.

DESTROY 2 years after statutory period for collection has expired.

(c) ^{Case} files developed in probation cases, government contract offset cases, anti-poverty organization cases, etc.

DESTROY 2 years after case is closed.

55. Installment Agreement Accounts List.
(Job No. N1-58-88-6)

DESTROY 1 year after the end of the processing year.

56. Collection Employment Tax Examination Case Information (Form 8333).

TRANSFER to magnetic media when case is closed.

DESTROY Form 8333 (paper) 1 year after case is closed.

SUPPRESS OR DESTROY magnetic

~~media information 6 years~~
~~after end of processing year~~

57. IRC 6020(b) Assessment Case Files. DESTROY 2 years after statutory period for collections has expired.
(Job No. NC1-58-79-5, Item 21)

Office Service Records

58. Distribution Ledger DESTROY 2 years after end of processing year.
Records maintained showing the distribution of change-making funds to all sub-agents by the Agent Cashier.
(No longer accumulating)

- ~~59. Certificates of Deposits and related documents DESTROY 3 years after end of processing year.
(Job No. NC1-58-83-5, Item 18)~~

60. Vouchers and Schedules of Payments RETIRE to the Federal Records Center after an audit or one fiscal year, whichever is earlier.
(Job No. NC1-58-83-6, Item 62)

DESTROY 6 years, 3 months after the period of account.

- ~~61. Revenue Reports and Accounting Control Records relating to the collection and processing of remittances. DESTROY after audit by General Accounting Office or when 3 years old, whichever is earlier.
(Job No. NC1-58-77-1, Item 13)~~

~~(a) Accounting work copies.~~

~~DESTROY 2 years after end of reporting year.~~

62. Tax Transfer Vouchers

Vouchers prepared to effect the transfer of an assessment. This item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between District Directors.

RETIRE to the Federal Records Center 1 year after internal audit of accounts.

DESTROY 6 years after internal audit of accounts.

~~63. Certificates of Settlement of
Accounts of accountable offi-
cers, statements of differ-
ences, and related papers
(Job No. N1-58-88-6)~~

~~(a) Certificates covering
closed account settlements,
supplemental settlements, and
final balance settlements~~

~~DESTROY 2 years after date of
settlement providing certific-
ate is cleared.~~

~~(b) Certificates covering
periodic settlements~~

~~DESTROY when subsequent cer-
tificate of settlement is re-
ceived.~~

64. Public Inspection Files of
Returns of Organizations or
Fiduciaries, Exempt from In-
come Tax
(Job No. N1-58-88-6)

Forms 990-A, Return of Orga-
nization Exempt from Income
Tax, and 1041-A, U.S.
Information Return on Trust
Accumulation of Charitable
Organizations, etc. amounts,
which constitute a public in-
spection record and maintained
apart from the "return" por-
tion of these forms,

DESTROY 4 years after end of
the processing year.

65. Gasoline and Lubricating Oil
Bonds
(Job No. NN-173-24, Item 1)

Bonds which have been ter-
minated as in the case of
discontinued businesses or
businesses no longer requiring
a bond. Bonds may also have
been cancelled by the surety.

RETIRE to the Federal Records
Center 2 years after termina-
tion or cancellation of the
bonds.

DESTROY 6 years after termina-
tion or cancellation of the
bonds.

~~66. Personal Records Obtained from
Taxpayer, Address Unknown
(Job No. NC1-58-77-1, Item 15)~~

~~Taxpayer's personal records
obtained for review or pos-
sible audit case which does
not materialize, and efforts
to return the records fail to
locate the taxpayer.~~

~~DESTROY after one year.~~

67. Applications for Exemption
and Registry
(Job No. N1-58-88-6)

Applications for exemptions
from tax responsibilities and
regulations applying to re-
stricted or specially con-
trolled businesses.

RETIRE to the Federal Records
Center after January 1 of the
year following the processing
year.

DESTROY 5 years after end
of the processing year.

~~68. Income Tax Index Cards
(Job No. NC1-58-85-4, Item 81).~~

Withdrawn

(a) Index cards for individ-
ual, partnership and fiduci-
ary income tax returns, and
other miscellaneous returns.
(No longer accumulating at the
district office).

DESTROY as the referenced tax
returns have been destroyed.

(b) Index Cards for Corporation
Income Tax Returns
(1917-1948)

DESTROY 75 years after end of
processing year.

(c) Index Cards for Corpora-
tion Income Tax Returns
(1918-1948)

DESTROY as they are no longer
needed by Federal Records Cen-
ters for cross-reference.

(d) Index Cards for Corpora-
tion Income Tax Returns
(1949 and subsequent years)

RETIRE to the Federal Records
Center 5 years after end of
processing year.

DESTROY 75 years after end of
processing year.

~~69.~~ ~~Certification of Document
Files~~

~~(Job No. NC1-58-83-6, Item 84)~~

~~Records requesting certifica-
tion of documents under the
seal of the Department of the
Treasury.~~

~~DESTROY 2 years after the pro-
cessing year.~~

70. Subpoenas - Closed Record
of Service

(Job No. NC1-58-83-6, Item 95)

~~DESTROY 1 year after end of
year of service.~~

71. Payment Transcripts from Bank-
ruptcy Trustees

(Job No. NC1-58-83-6, Item 96)

~~DESTROY when new list is re-
ceived.~~

72. Bankruptcy Control Logs.

(Job No. NC1-58-83-6, Item 97)

~~DESTROY 4 years after most
current date of case closure
on log.~~

73. Individual Master File
(IMF) Index or Directory

(Job No. NC1-58-79-5, Item 34)

(a) Copies of Annual Direct-
ory or Index

DESTROY after end of process-
ing year.

(b) Supplemental Directory or
Index

DESTROY after receipt of sub-
sequent supplemental directory
or index covering same tax-
payers and tax periods, or
when no longer needed in cur-
rent operations.

(c) Cumulative Directory or
Index

DESTROY after receipt of sub-
sequent cumulative or annual
directory or index covering
same taxpayers and tax periods

(d) Monthly Directory or Index

DESTROY after receipt of sub-
sequent cumulative or annual
directory covering same tax-
payers and tax periods.

74. Business Master File (BMF)
Taxpayer Number Directory
(Job No. NC1-58-83-6, Item 110)

This directory includes a List of the taxpayers' employer identification Number; name; address; employment, location, and filing requirement codes. (No longer accumulating.)

(a) Annual Directory

DESTROY 75 years after end of processing year.

(b) Cumulative Supplemental
Register (printout)
(Job No. NC1-58-83-6, Item 111)

DESTROY 75 years after end of processing year.

(c) All other copies of annual and Cumulative Registers required for research.

DESTROY after the end of processing year.

(d) First Supplemental Register for documents posted since printing of Annual Register

DESTROY after receipt of Cumulative Supplemental Business Returns and Document Index Register covering same taxpayers and tax period.

(e) Monthly (Temporary) Register

DESTROY after receipt of subsequent Cumulative or Annual Business Returns and Document Index Registers covering same taxpayers and tax period.

75. Alphabetic Index Register
(Employer's Tax)
(No longer accumulating).
(Job No. NC1-58-79-5, Item 44)

(a) Annual Register

DESTROY 30 years after end of the processing year.

(b) Copies of Annual Register

DESTROY after end of the processing year.

(c) Quarterly Supplemental Register

DESTROY 60 days after receipt of annual index register, or

when no longer needed in current operations.

76. Register of Estimated Income
Tax Accounts
(Job No. NC1-58-79-5, Item 45)

Quarterly list of ES accounts, which includes the total estimated, total paid, and amount due for each account.

(a) Annual Register
(January Listing)

DESTROY 30 years after end of processing year.

(b) Quarterly Register

DESTROY after end of the processing year.

~~77. Alphabetic Index Register
(Estimated Tax Declarations)
(Job No. NC1-58-79-5, Item 46)~~

~~(a) List of all taxpayers whose estimated tax returns were indexed in a service center.~~

~~DESTROY 30 years after end of the processing year.~~

~~(b) Extra Copies.~~

~~DESTROY when no longer needed current operations.~~

78. Alphabetical Index Register (Gasoline Tax Refund Claim)
(Job No. NC1-58-79-5, Item 47)

DESTROY 30 years after end of processing year.

~~79. Document Locator Number Register
(Job No. NC1-58-79-5, Item 48)~~

~~Printout listing of Document Locator Number and tax withheld for each 941 return, adjustment, 940 return (excluding tax withheld), and each transaction posted to the 941 file.
(No longer accumulating).~~

~~(a) Printout of the Annual~~

~~DESTROY 30 years after end of~~

~~Cumulative Directory processing year.~~

(b) Quarterly Cumulative Register

DESTROY 60 days after receipt of annual Cumulative Document Locator Number Register.

80. Quality Review Machine Printouts
(Job No. NC1-58-79-5, Item 49)

DESTROY 1 year after current processing year or when no longer needed in current operation, whichever comes first.

~~81. Delinquent Investigation and Account Listing Printouts (DIAL)~~

(SEE INSERT)

~~DESTROY upon receipt of next monthly listing. However, RETAIN the monthly listing used for annual match until completion of next annual match.~~

~~82. Document Remittance and Assessment Registers~~
(Job No. NC1-58-83-6, Item 13)

~~Copies of register related documents and journals prepared for the control, classification and application of payment received for deposit by the teller area.~~

~~DESTROY 1 year after end of the processing year.~~

83. Record of Teller Remittances (Form 2679)
(Job No. NC1-58-83-6, Item 14)

Daily accounting and recapitulation of individual teller receipts, including cash, checks, and money orders with related papers (Cash register or adding machine tapes) used in conjunction with the teller's daily balancing.

DESTROY 2 years after end of processing year.

(a) Teller's copy.

DESTROY after 1 month.

84. Armored Car Messenger Receipts
(Job No. NC1-58-83-6, Item 15)

(INSERT)

80. Delinquent Investigation and
 Account Listing Printouts
 (DIAL)

(a) Monthly listing used for
 annual match.

DESTROY upon completion of
next annual match.

(b) All other versions.

DESTROY upon receipt of
next monthly listing.

~~Receipts from carriers for cash and checks received for deposit in banks. DESTROY 1 year after end of processing year.~~

85. Discovered Remittance Lists
(Form 4287)
(Job No. NC1-58-83-6, Item 16)

Record used to control cash received through the mail and discovered at the point of mail extraction.

DESTROY 2 years after end of processing year.

86. Statement of Advance of Change-Making Funds
(Job No. NC1-58-83-6, Item 17)

Annual accounting by tellers and the Agent Cashier (Director) of all advances of change funds to the Regional Disbursing Office.
(No longer accumulating).

DESTROY 2 years after end of the processing year.

87. Teller's Error Advice
(Form 5919)

DESTROY 3 years after issuance.

- ~~88. Reports of Deposit
(Job No. NC1-58-83-5, Item 19)~~

~~Deposit fund records of offers in compromise, property sales and deposits, miscellaneous deposit funds, etc.~~

~~RETIRE to the Federal Records Center after audit or after on full fiscal year, whichever is earlier.~~

~~DESTROY 6 years, 3 months after the period of account.~~

89. Control Records for Receipts for Payment of Taxes
(including Form 8551)

(SEE INSERT)

~~Certification of Transfer or Destruction of Receipts for Payment of Taxes, inventory control records, and inventory accountability reports.~~

~~DESTROY 3 years after preparat date.~~

(INSERT)

88. Control Records for Re-
ceipts for Payment of Taxes
(including Form 8551)

Certification of Transfer or
Destruction of Receipts for
Payment of Taxes, inventory
control records, and inventory
accountability reports.

DESTROY 3 years after end of
calendar year of the prepara-
tion date.

11
,
,

~~90.~~ ~~Notice of Transfer of~~
~~Out-of-District Returns~~
~~(Job No. N1-58-88-6)~~

~~This notice is prepared in
connection with returns re-
ceived with remittances.~~

~~DESTROY 1 year after end of
the processing year.~~

91. Notice of Statute Expiration
(Form 895)

Record of extension of statute
for assessment of employment
tax return.

DESTROY 3 years after case is
closed from group.

92. Examination Request Master File
 (Form 5345)

 Record of returns opened for DESTROY 3 years after case
 examination. closed from group.
93. AIMS Table 4.0

 Report of examinations with DESTROY 3 years after issuance
 assessment statutes to expire
 within 180 days.
94. Inventory Validation Listing

 Report of returns assigned to DESTROY 1 year after issuance.
 group for examination accord-
 ing to AIMS.
95. Appeals Transmittal Memorandum
 and Supporting Statement

 Report of results of Appeals DESTROY after 2 years.
 actions on employment tax re-
 turn examinations.

Records Generated by the Automated Collection System (ACS)

Magnetic Media Management and Production Records

96. Lien Release List (ACRW 7004)

A computer-generated report consisting of taxpayer accounts whose TDA Tax Modules are closed and on which a lien on property has been placed. Since all the tax modules are closed, the lien on the taxpayer property can be released.

Filing Arrangement: District

DESTROY at the end of June and December, once the list is over 1 year old.

97. Missing ZIP Code List (ACRW 7005)

A computer generated report containing all the ZIP codes that do not exist on the ZIP Code Master File, as well as the number of accounts affected. This is used at the Call Site to update the master file.

Filing arrangement: ZIP Code.
Medium: 8 1/2" x 11" computer stock paper.
Frequency: Weekly.

DESTROY when all actions are completed.

98. Requested 53 Listing (ACRD 7001).

A computer generated report that provides a cumulative daily listing of taxpayer accounts that managers have deemed uncollectible. The listing includes information on the taxpayer's TEA tax module. This report is used at the Call Site by the manager to review account status. Accounts are displayed whenever a manager enters certain action/subaction codes during workstation operation.

DESTROY after 60 days or sooner if no longer needed in current operations.

File arrangement: Functional assignment of requesting employee.

Media: 8 1/2" x 11" computer stock paper.

Frequency: Daily.

99.

Information Transcript for TDA and TDI (ACRW 8002).

The Information Transcript for TDA and TDI lists TDA and TDI accounts that are transferred to the WPSS Queue, Collection Field function or Special Procedures function during the current cycle.

DESTROY when actions are completed or 1 (one) weekly cycle, whichever is later.

Management Reports

These reports assist managers with monitoring employee activities in order to make more informed decisions on resource allocation, employee time requirements, and policy-making. The management reports tell managers identify how employees use their time for personnel scheduling purposes. As a result, peak demand periods can be effectively managed.

Management reports are generated daily and may be viewed on a terminal.

These reports show information management is concerned about, such as schedule status and account processing statistics.

100.

Employee Time Summary (MGT 002)
(Symbolled Report
NO-5000-111).

A computer generated report listing statistics on telephone call processed by the operator on the ACS.

DESTROY after 30 days or sooner if no longer needed.

For each combination of function/unit, the report identifies for each employee number the number of accounts accessed and the amount of time spent on displayed accounts and on telephone calls placed. The report displays a function/unit combination per page and, at the end, displays the totals for all functions. From this report, the manager is able to analyze the workload of individual employees. Monitoring this information helps managers to make personnel scheduling decisions.

Filing arrangement: Employee number.

Medium: CRT and 11" x 14" computer stock paper.

Frequency: Daily/Weekly.

101. Telephone Operational Report
(MGT 003).
(Symbolled Report NO-5000-112)

A computer generated report describing telephone activity throughout the day at three levels: the Call Site, the Function, and the Unit Level. At the Call Site level, the report provides summary information for all functions and units. At the Function level, the report provides telephone activity statistics for each function for all units. Finally, at the Unit level, the report provides detailed telephone activity statistics for each unit. Each report provides incoming and outgoing call statistics per TDA, TDI and Combined Entities. This report is a tool for personnel scheduling

DESTROY after 30 days or sooner if no longer needed.

decisions. As a result, managers can improve the identification of the personnel requirements for specific time periods.
Filing arrangement: Call Site/Function/Unit.
Medium: CRT or 11" x 14" computer stock paper.
Frequency: Daily/Weekly.

102. Delinquency Type Time
Summary (MGT 004).
(Symbolled Report NO-5000-113).

A computer generated report providing information on delinquencies on a weekly and monthly basis. Management receives information at the weekly level by function and unit. The report provides data on directory assistance calls made by research and investigation operators as well as on taxpayer calls made by contact operators. A full breakdown by function and unit gives detailed information on employee activity by type of work performed. This requires a page break between delinquency types. Management receives information at the monthly level with year-to-date summary totals by delinquency type. This summary information helps to identify any trends or variations between delinquency types. This allows management to systematically track performance on an ongoing basis without having to manually calculate the statistics.
Filing arrangement: Run number, by date.
Medium: CRT or 11" x 14" computer stock paper.
Frequency: Daily/Weekly.

DESTROY after 30 days or soon if no longer needed.

103. Activity Report (MGT 0006)
(Symbolled Report NO-5000-114)

A computer generated report summarizing the number of realtime actions performed each day on different types of cases (TDA, TDI, and Total). The report also shows the real time actions performed within the case by File Source (IMF and BMF). The report is an audit trail of the amount and type of work performed by each function and indicates the amount of production work done to print forms and notices. The activity report is divided into two levels: Call Site and Unit Level. The Call Site level shows the total activity for all action codes regardless of function/unit. The unit level is identical to the Call Site level except that activity counts are broken down to the function/unit level. Filing arrangement: Action code. Medium: CRT or 11" x 14" computer stock paper. Frequency: Daily/Weekly.

DESTROY after 30 days or soon if no longer needed in current operations.

104. Inventory Report (MGT 007).
(Symbolled Report NO-5000-115).

A computer generated report describing the inventory position of taxpayer cases as of given date for each type of case (TDA, TDI, TDA and TDI, Total, and within the case types, by File Source IMF, BMF). The inventory is broken down into unassigned and assigned cases and priority value. The report describes the inventory production at three levels: the Call Site, the Function, and Unit.

DESTROY after 30 days or soon if no longer needed in current operations.

At the Call Site level, the report provides summary information for all functions and units. At the Function level, the report provides inventory statistics for each function and for all units. Finally, at the Unit level, the report provides detailed inventory statistics for each unit.

Filing arrangement: Run number.

Medium: CRT or 11" x 14" computer stock paper.

Frequency: Daily/Weekly.

105. Production Report (ACRM 5001)
(Symbolled Report NO-5000-116)

A computer generated report providing information to monitor new cases, processed cases, and the remaining number of cases. The Call Site, District Office, and National Office require this information at the Function, Unit, District Office, and Call Site levels. Monitoring this information permits management to make policy decisions on resources, taxpayer account status, and caseload scheduling. The Production Report shows beginning and ending inventory balances for the major categories of activity which account for these balance changes.

Filing arrangement: Run number.

Medium: CRT or 8 1/2" x 11" computer stock paper.

Frequency: Weekly.

DESTROY after 1 year.

106. Analysis of Balance Changes
 (ACRM 5002).
 (Symbolled Report NO-5000-117)

A computer generated report providing analysis of the dollars owed on delinquent accounts. This report provides management with the ability to monitor the dollars collected, dollars not collectible, and dollars outstanding. The report also provides the balance due amounts, recent account activity, installment agreement amounts, and IMF and BMF account balance totals. This report allows assessment of the collection system's effectiveness by reporting beginning and ending balances, receipts and dispositions. Filing arrangement: Run number.
Medium: 8 1/2" x 11" computer stock paper.
Frequency: Weekly.

DESTROY after 1 year.

107. Monthly Call Site Time Report
 (ACPM 8000).

A computer generated report summarizing the Call Site's personnel activity for the month. The report lists the standard time reporting operation codes with the total hours charged to each. It also lists each non-standard operation which has had hours charged to it. Monthly reporting is based on quarter. The operation codes are divided into those which reflect direct staff hours and those which reflect overhead staff hours. Filing arrangement: Report number.
Medium: 11" x 14" computer

DESTROY after 2 years.

stock paper.
Frequency: Monthly.

108. Security Sign-on Audit Trail Report (ACRD 7201)

A computer generated report providing an audit trail of each attempt to sign on the ACS. This audit trail monitors ACS employee sign-on attempts to ensure that the system and confidential information are secure. The report displays both valid and invalid sign on attempts and references each attempt to the employee number given. Filing arrangement: Run date, run number.
Medium: 11" x 14" computer stock paper.
Frequency: Daily.

DESTROY 2 years after end of the processing year.

109. Security Maintenance Report (ACRD 7202)

A computer generated report providing an audit trail of all changes to the Security Data Base. It lists the contents of the fields in the Security Data Base before and after maintenance has been performed. This security report documents any changes and preserves the old information for later review. As a result, management can monitor the Security Maintenance Report to maintain the integrity of the Security Data Base. Filing arrangement: Employee number.
Medium: 11" x 14" computer stock paper.
Frequency: Daily.

DESTROY 2 years after end of processing year.

110. Password Expiration Report
(ACRD 7203).

A computer generated report identifying ACS employees whose password has expired or is about to expire within a predefined number of days. This report identifies the user function, unit, employee number, and the expiration date. From this report, the security administrator is updated daily on the status of the employee password expiration dates.
Filing arrangement: Password number of days left.
Medium: 11" x 14" computer stock paper.
Frequency: Daily.

DESTROY after 30 days or when no longer needed (password changed) whichever is later.

111. Telephone Number Look-Up
List (ACRW 7001).

A computer generated report containing all new accounts established during a cycle which do not have a taxpayer telephone number of the ATAF of LOAF file. IRS employees review the accounts on this list and locate unidentified telephone numbers.
Filing arrangement: Name control, by Taxpayer ID number.
Medium: 8 1/2" x 11" computer stock paper.
Frequency: Weekly.

DESTROY after 30 days or soon if no longer needed in current operations.

112. Aged Case List (ACRW 7002)

A computer generated listing providing open accounts that are over 24 cycles old. The accounts are broken down by functional assignment (Research, Investigations, Service Center or Contact). It identifies each account

DESTROY after 90 days or soon if no longer needed in current operations.

number and the type of module involved (TDA or TDI). This list is used to track the progress settling outstanding accounts within each functional area. The Aged Case List provides Call Site management with information for analyzing old cases. The current schedule date and the last action taken against an account helps to determine the reasons for an aged account. The total balance due further aids in analyzing the account in order to determine the appropriate course of action. Filing arrangement: Priority code, by functional assignment. Medium: 8 1/2" x 11" computer stock paper. Frequency: Weekly.

113. Employee TEACH List (ACRD 7003)

A computer generated report summarizing an employee's actions taken in a taxpayer's account each day. This list is generated from the Temporary Employee Action Code History (TEACH) file. The manager reviews this list to monitor employee performance and to ensure that proper actions are being taken on taxpayer accounts. Filing arrangement: Requesting employee, by function. Medium: 8 1/2" x 11" computer stock paper. Frequency: On request by managers.

DESTROY after two cycles or sooner if no longer needed.

114. Function TEACH List (ACRD 7004)

A computer generated report summarizing the daily action taken by the employees within a specified function/unit. This listing is generated from the TEACH file. The manager reviews this list to ensure

DESTROY after two weeks or sooner if no longer needed.

that proper actions are being
taken on taxpayer accounts.
Filing arrangement: Requesting
employee, by function.
Medium: 8 1/2" x 11" computer
stock paper.
Frequency: On request by man-
ager.

ACS/ACD System Reports

These reports provide statistics on the calls processed by the ACD Telephone System. These reports aid in understanding how the system operates and in detecting short- and long-term trends that affect service levels, position staffing requirements, and trunk use. The reports are provided hourly, daily, long-term and on request. The ACS/ACD System Reports provide status and summary information on the system, assistants, circuits, and delayed calls.

115. System Status Report (Hourly)

A computer generated report to display the principal parameters defining the status of the system's operation for the previous hour for up to 32 gates. This report is used to restructure the system for better efficiency. Filing arrangement: Gate. Medium: Computer stock paper. Frequency: Daily.

SUPPRESS FROM THE SYSTEM or DESTROY after six months or when no longer needed, whichever is earlier.

116. System Summary Report (Long-Term)

A computer generated report containing monthly summary data on the performance of a particular gate in the ACD system. This report is used primarily to obtain call distribution patterns. This information is used in schedule generation and force provisioning for future period of time. The System Summary Status also assesses long-term gate performance.

DESTROY hard copy after six months or when no longer needed, whichever is earlier.

Filing arrangement: Gate, by date.
Medium: Computer stock paper.
Frequency: Monthly.

117. Assistor Status Report (Hourly)

A computer generated report providing the key parameters for up to 32 information (or reporting) groups. These parameters define how the groups are using their time. The grouping of positions into information groups is flexible and is defined through the system software. The use of this report tracks individual position performance. As a result, all information groups are implemented at the time of the system build when all of the "term table" assignments (system software translations) are written. All information groups are implemented even though positions may not be initially assigned to some of the groups. Information groups without designated positions are used to assign individual positions to accumulate information or any specified period of time. The positions can be reassigned to their original information groups, and another position can be assigned for the accumulation of individual position information.
Filing arrangement: Group.
Medium: Computer stock paper.
Frequency: Hourly, during ACD system operation.

SUPPRESS FROM THE SYSTEM or DESTROY when no longer needed.

118. Assistor Summary Report (Daily)

A computer generated report tracking each individual information group over several hours. This report is used with the System Status Report (Hourly). The System Report is used to track individual position performance and special groupings of positions, such as all positions belonging to a manager or to all newly trained positions. Filing arrangement: Group. Medium: Computer stock paper. Frequency: Daily.

SUPPRESS FROM THE SYSTEM or DESTROY hard copy after 6 months, or when no longer needed, whichever is earlier.

119. Assistor Summary Report (Long-Term)

A computer generated report used to track each individual information group over several days duration. It also contains monthly summary data on the performance of a particular position information group. The report is also used to track individual position and special groupings of positions, such as all positions belonging to a manager or to all newly trained positions. This information can be analyzed over time to establish major positive or negative trends. Filing arrangement: Agent group. Medium: Computer stock paper. Frequency: As requested.

DESTROY hard copy when no longer needed.

120. Circuit Status Report (Hourly)

A computer generated report showing the parameters that define circuit (trunk) group usage and efficiency. The grouping of trunks is flexible and is defined through the use of system software. The re-

SUPPRESS FROM THE SYSTEM or DESTROY when no longer needed.

port is also used to determine if individual trunks are being used efficiently (if single trunks are assigned to individual trunk information groups). Decisions and changes to trunk quantities are made on hourly basis.
Filing arrangement: Group.
Medium: Computer stock paper.
Frequency: Hourly, during ACD system operation.

121. Circuit Summary Report (Daily).

A computer generated report containing the daily summary data on the performance of a particular trunk (circuit) information group. The report provides system message information to track trunk information group use, determine trunk information group busy hours, and determine required levels of trunking based upon measured and projected usage.
Filing arrangement: Group.
Medium: Computer stock paper.
Frequency: Daily.

SUPPRESS FROM THE SYSTEM or DESTROY hard copy after 6 months.

122. Circuit Summary Report (Long Term)

A computer generated report containing montly summary data on the performance of a particular trunk (circuit) information group. The report provides system message information to track trunk information group use, determine trunk information group busy hours, and determine required levels of trunking based on measured and projected use over the long term.
Filing arrangement: Trunk group.
Medium: Computer stock paper.
Frequency: As requested.

DESTROY when no longer needed.

123. Delayed Call Profile Report
(Hourly).

A computer generated report displaying the distribution of the delays experienced in handling all incoming calls to the position staff and groups. The report determines incoming caller tolerance delay. The manager uses this information to determine if the levels of average speed of answer performance should be changed to capture more abandoned calls. Filing arrangement: Time. Medium: Computer stock paper. Frequency: Hourly, during ACD system operations.

SUPPRESS FROM THE SYSTEM
or DESTROY when no longer needed.

124. Delayed Call Summary Report
(Daily).

A computer generated report used to determine incoming callers' tolerance to delay. Managers use this information to adjust staff and staff scheduling. Filing arrangement: Gate. Medium: Computer stock paper. Frequency: Daily.

SUPPRESS FROM THE SYSTEM
or DESTROY hard copy after 6 months.

125. Delayed Call Summary Report
(Long-Term).

A computer generated report used to determine incoming callers' tolerance to delay. Managers use this information to adjust staff and staff scheduling. Filing arrangement: Gate. Medium: Computer stock paper. Frequency: Daily.

DESTROY when no longer needed.

126. Assistor Performance Summary Report (Daily).

A computer generated report for all operators (agents) containing summary data of the performance of an agent for each gage assignment of the agent.

Filing arrangement: Gate.

Medium: Computer stock paper.

Frequency: Monthly.

SUPPRESS FROM THE SYSTEM
or DESTROY hard copy after 6 months.

127. Assistor Profile Report (Long-Term)

A computer generated report containing summary data on a particular agent (assistor) in terms of primary and secondary performance information.

Filing arrangement: Time.

Medium: Computer stock paper.

Frequency: Monthly.

DESTROY hard copy when no longer needed.

128. TEACH Root Locked Field Report (ACRD 7005).

A computer generated report listing cases locked to an operator.

Filing arrangement: Employee number. Medium: 8 1/2" x 11" computer stock paper.

Frequency: Daily.

DESTROY after thirty days, when cases are unlocked, or when no longer needed, whichever is later.

129. Master Listing of System Users

A listing which provides historical documentation on all current and past system users.

Filing arrangement: Employee name and employee number.

Frequency: As needed or when changes occur.

Medium: Combination of paper logs, screen image prints, and floppy disks (optional).

DESTROY 2 years after end of year in which employee is removed from the security data base.

130. Inventory Records and Reports;
Missing and Destroyed Media
Records
These include Forms 3220 used with Transaction Code 1 for addition or deletion of tapes and disks. DESTROY 2 years after end of the processing year.
131. Mass Storage Media
(Form 3220 except Transaction Code 1) DESTROY 1 year after end of the processing year.
132. Execution Log
(Console Controls) DESTROY 1 year after end of the processing year.
133. Batch Report Control Log DESTROY 1 year after end of the processing year.
134. Request for Taxpayer/Employee/
Financial (TEF) Data
(Form 6759) DESTROY 1 year after response to request.
135. Problem Log DESTROY 1 year after resolution of the stated problem.