REQUEST FOR RECORDS DISPOSITION AUTHORITY

TO
GENERAL SERVICES ADMINISTRATION
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

FROM (Agency or establishment)
DEPARTMENT OF THE TREASURY

DATE RECEIVED
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

NOTIFICATION TO AGENCY

Assistant Commissioner (Collection)

NAME OF PERSON WITH WHOM TO CONFER
Anthony B. Cincotta
Records Administration HR: F: S: R

TELEPHONE EXT.
535-9874

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 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.

GAO concurrence □ is attached, or □ is unnecessary

DATE
7/30/90

SIGNATURE OF AGENCY REPRESENTATIVE
Susan E. Blaine
Chief, Records Administration

ITEM
NO

DESCRIPTION OF ITEM
(With Inclusive Dates or Retention Periods)

GRS OR SUPERSEDED
JOB CITATION

ACTION TAKEN
(NARS USE ONLY)

Records Control Schedule (RCS) 204 for Servicewide Collection function.

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.

Attachment

All changes to this proposed schedule have been approved by:

NARA appraiser date
Susan E. Blaine 12/16/91
Agency representative date

Copies sent to agency, NARA, NARA NCR 12/16/91.
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).

(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).

(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.

DISPOSAL NOT APPROVED at this time.
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.
   
   (b) Project Manager's files for input to the Business Review.

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 the Office of Assistant Commissioner (Planning, Finance and Research); Information and Productivity Improvement 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.

(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 system 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; overdue 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);

2. Form 4872, District Office (Non ACS) Activity Report, NO-5000-23;

3. Form 4872A, Automated Collection Branch Activities Monthly, NO-5000-54;

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.


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 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; after 7 years.
   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.
SCCB Notice Activity Report, NO-5000-50.

14. Automated Collection Branch


16. Average Taxpayer Per Bag

9/87

17. ACS Comparative Report, NO-5000-76 (last report 9/86).

18. Collection Division Workload

19. ACS Telephone Program Report, NO-5000-80.

20. SUPPRESS or DESTROY media after 3 years.

21. TRANSFER to magnetic media after 3 years.

22. EMPLOYMENT TAX EXAMINATIONS, TOTAL ACCOMPLISHMENTS, NO-5000-94.

23. COLLECTION TIME UTILIZATION REPORT, NO-5000-100.

24. After 7 years.
24. IMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off, NO-5000-102; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

25. BMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off, NO-5000-104; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

26. Report of Levy on State Income Tax Refund, NO-5000-106; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

27. ACB Diagnostic Analysis, NO-5000-107; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

28. Quarterly Report of Offer in Compromise Activity, NO-5000-108; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

29. Revenue Officer Taxpayer Inventory Analysis, NO-5000-119; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

30. Annual Business Plan Tracking Report, NO-5000-229; and **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

31. Actual Versus Schedule Report, NO-5000-230; **TRANSFER** to magnetic media after 3 years. **SUPPRESS** or **DESTROY** after 7 years.

d. Paper (hard copy) reports in the above prior to October 1984. **MICROFILM** and **VERIFY.** **DESTROY** microfilm or microfiche after 7 years.
e. Paper (hard copy) reports converted to microfilm or microfiche:

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

f. Paper (hard copy) reports converted to microfilm or microfiche:

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

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

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

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

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

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

7. IMF Deferred Accounts Activity Report, NO-5000-10;
8. BMF Deferred Accounts Activity Report, NO-5000-11;

9. TDA Inventory Analysis Report, NO-5000-12 (cancelled 9-30-84);

10. TDI Inventory Analysis Report, NO-5000-13 (cancelled 9-30-84);

11. Collection Activity Summary Report, NO-5000-25 (cancelled 9-30-84);

12. Report of Reminder Notice Issuances - Yield (CP-71 and CP-71A), NO-5000-29;

13. IMF Notice Fallout/Data Report, NO-5000-36;

14. BMF Notice Fallout/Data Report, NO-5000-37;

15. IMF Delinquent Accounts Collection Analysis, NO-5000-42 (cancelled 4-30-86);

16. BMF Delinquent Accounts Collection Analysis, NO-5000-43 (cancelled 4-30-86);

17. IRAF Delinquent Accounts Collection Analysis, NO-5000-44 (cancelled 4-30-86);
1. IMF Copy TDI Report, NO-5000-49;  
   MICROFILM and VERIFY.

2. Balance Due Notices by CP, NO-5000-55;  
   DESTROY microfilm or microfiche after 7 years.

3. Illegal Tax Protesters, NO-5000-62;  
   MICROFILM and VERIFY.

4. Assistant Commissioner's Quarterly Statistics, NO-5000-66;  
   DESTROY microfilm or microfiche after 7 years.

5. W-4 Accounts Receivable Report, NO-5000-70;  
   MICROFILM and VERIFY.

6. BMF Reminder Notice Report, NO-5000-88;  
   DESTROY microfilm or microfiche after 7 years.

7. Executive Summary Report, NO-5000-89 (cancelled 9-30-86);  
   MICROFILM and VERIFY.

8. BMF Last Return Amount Report, NO-5000-96;  
   DESTROY microfilm or microfiche after 7 years.

9. ACB Diagnostic Analysis, NO-5000-107;  
   MICROFILM and VERIFY.

10. TDA Copy Report - BMF, NO-5000-120;  
    DESTROY microfilm or microfiche after 7 years.
28. Delinquent Returns Activity Report, NO-5000-139; MICROFILM and VERIFY.

29. Recap of Accounts Currently Not Collectible, NO-5000-149; DESTROY microfilm or microfiche after 7 years.

30. Report of Statute Expiration, NO-5000-176; MICROFILM and VERIFY.

31. IMF (IRP) Phase IV Computer Printed Reports, NO-5000-180; DESTROY microfilm or microfiche after 7 years.

32. Returns Posted to BMF/IMF, NO-5000-193; and MICROFILM and VERIFY.

33. Field Progress and Trend Report, NO-5000-222. 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. **DESTROY** after 7 years.
o. Report of Taxes Proposed and Assessed, NO-5000-118. **DESTROY** after 7 years.
p. Questionable Form W-4 Program Case Results Report, NO-5000-121. **DESTROY** after 7 years.
q. Questionable Form W-4 Program Results Report, NO-5000-122. **DESTROY** after 7 years.
r. Monthly Report of W-4 Cases, NO-5000-123. **DESTROY** after 7 years.
s. Questionable Forms W-4, NO-5000-124. **DESTROY** after 7 years.

11. **Magnetic Media Statistical Files.**

These include the following: **DESTROY** by fiscal year after 3 years.

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.

12. **Recurring Reports.**

Progress and production reports 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)

(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 documents 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.**
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 reports and related work papers, the originals of which are retained in the district offices or area, zone and local offices.

Non-record copies.

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

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

Recurring progress, production, workload and program activity reports and related work papers (not covered elsewhere in this Schedule) that reflect inventories of assigned work, production records and time reports, the original of which are submitted to the district office, regional office or National Office.

Non-record copies.

DESTROY when no longer needed in current operations, but not later than 1 year after the end 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 investigations and reports on

RETIRE to the Federal Records Center 2 years after year in which report or investigation was requested.
Delegation of Authority Files (except DAR).
(Job No. NCI-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).

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

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

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

Records supporting request and use of the seal.

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

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

---
<table>
<thead>
<tr>
<th>38: Litigation Files.</th>
<th>DESTROY 2 years after the proceedings are terminated.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Job No. NC1-58-83-6, Item 23)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>39: Special Procedures Staff Index Cards.</th>
<th>DESTROY 4 years after the end of the processing year, or after cases are closed, whichever occurs first.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Job No. NC1-58-83-6, Item 24)</td>
<td></td>
</tr>
</tbody>
</table>
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).**


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;
- 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

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

**DESTROY** after 3 years.

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

**DESTROY** 2 years after court proceedings have been closed.
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.

42. Receipts for Payment Form 809.
(Job No. NC1-58-83-6, Item 31)

(Job No. NC1-58-83-6, Item 31)

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

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

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

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

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

42. Receipts for Payment Form 809.
(Job No. NC1-58-83-6, Item 31)

(Job No. NC1-58-83-6, Item 31)

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

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

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

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

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

42. Receipts for Payment Form 809.
(Job No. NC1-58-83-6, Item 31)

(Job No. NC1-58-83-6, Item 31)

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

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

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

47. Certificate of Sale of Seized Property, Form 2435.
46. Record of Seizure and Sale of Real Estate, Record 21. (Job No. NC1-58-83-6, Item 39)
48. **Tax Collection Waiver, Form 299.**  
(Job No. NCI-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 statutory period for collections has 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. NCI-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 collection has expired.

50. **Offers in Compromise Case File.**  
(Job No. NCI-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 Measurement Program Files.**  
(Job No. NCI-58-85-2).

DESTROY 3 years after end of processing year.

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

Computer printout used to post transactions to Taxpayer Delinquency Accounts and investigations assigned to Revenue Officers. DESTROY 60 days from the date on DTR's.

53. **Civil Suit Recommendation, Form 4477 (Part 6).**  
(Job No. NCI-58-79-5, Item 20)
55. Installment Agreement Accounts List. RETAIN until inactive.

56. Collection Employment Tax Examination Case Information (Form 8333). TRANSFER to magnetic media when case is closed.

(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.
(c) Satisfied Judgement Files. DESTROY 6 years after being placed in inactive files.


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

(c) Files developed in probation cases, government contract offset cases, anti-poverty organization cases, etc.

DESTROY 2 years after litigation case is closed.

DESTROY 2 years after statutory period for collection has expired.

DESTROY 2 years after case is closed.

DESTROY 1 year after the end of the processing year.

SUPPRESS OR DESTROY magnetic
Office Service Records

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

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

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

60. Vouchers and Schedules of Payments
    (Job No. NC1-58-83-6, Item 62)
    RETIRE to the Federal Records Center after an audit or one fiscal year, whichever is earlier.
    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.
    (Job No. NC1-58-77-1, Item 13)
    DESTROY after audit by General Accounting Office or when 3 years old, whichever is earlier.
    (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 officers, statements of differences, 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 certificate is cleared.

(b) Certificates covering periodic settlements

DESTROY when subsequent certificate of settlement is received.

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

Forms 990-A, Return of Organization Exempt from Income Tax, and 1041-A, U.S. Information Return on Trust Accumulation of Charitable Organizations, etc. amounts, which constitute a public inspection record and maintained apart from the "return" portion 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 terminated 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 termination or cancellation of the bonds.

DESTROY 6 years after termination or cancellation of the bonds.
66. Personal Records Obtained from Taxpayer, Address Unknown
(Job No. NCl-58-77-1, Item 15)

Taxpayer’s personal records obtained for review or possible 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. Nl-58-88-6)

Applications for exemptions from tax responsibilities and regulations applying to restricted or specially controlled 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. NCl-58-85-4, Item 81).

(a) Index cards for individual, partnership and fiduciary 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 Corporation Income Tax Returns (1918-1948)

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

(d) Index Cards for Corporation 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 certification of documents under the seal of the Department of the Treasury. DESTROY 2 years after the processing 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 Bankruptcy Trustees
(Job No. NC1-58-83-6, Item 96)
DESTROY when new list is received.

72. Bankruptcy Control Logs
(Job No. NC1-58-83-6, Item 97)
DESTROY 4 years after most current date of case closure.

73. Individual Master File
(IMF) Index or Directory
(Job No. NC1-58-79-5, Item 34)
(a) Copies of Annual Directory or Index DESTROY after end of processing year.
(b) Supplemental Directory or Index DESTROY after receipt of subsequent supplemental directory or index covering same taxpayers and tax periods, or when no longer needed in current operations.

(c) Cumulative Directory or Index DESTROY after receipt of subsequent cumulative or annual directory or index covering same taxpayers and tax periods.
(d) Monthly Directory or Index DESTROY after receipt of subsequent cumulative or annual directory covering same taxpayers and tax periods.
74. **Business Master File (BMF)**  
*Taxpayer Number Directory*  
(Job No. NCI-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. NCI-58-83-6, Item 111)

- **(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**

- **(e) Monthly (Temporary) Register**

75.  
**Alphabetic Index Register**  
**(Employer's Tax)**  
(No longer accumulating).  
(Job No. NCI-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. NCI-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. **Alphabetical Index Register**  
(Estimated Tax Declarations)  
(Job No. NCI-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. NCI-58-79-5, Item 47)

DESTROY 30 years after end of processing year.

79. **Document Locator Number Register**  
(Job No. NCI-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).  
DESTROY 30 years after end of processing year.
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)
DESTROY 60 days after receipt of annual Cumulative Document Locator Number Register.
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.

85. Discovered Remittance Lists
(Form 4287)
(Job No. NCI-58-83-6, Item 16)
Record used to control cash received through the mail and discovered at the point of mail extraction.

86. Statement of Advance of Change-Making Funds
(Job No. NCI-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).

87. Teller's Error Advice
(Form 5919)

88. Reports of Deposit
(Job No. NCI-58-83-5, Item 19)
Deposit fund records of offers in compromise, property sales and deposits, miscellaneous deposit funds, etc.

(See Inset)

Control Records for Receipts for Payment of Taxes
(including Form 8651)
Certification of Transfer on Destruction of Receipts for Payment of Taxes, inventory control records, and inventory accountability reports.

DESTROY 1 year after end of processing year.

DESTROY 2 years after end of processing year.

DESTROY 2 years after end of processing year.

DESTROY 3 years after issuance.

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.

DESTROY 3 years after preparat date.
88. **Control Records for Receipts 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 preparation date.
90. Notice of Transfer of
Out-of-District Returns
(Job No. N1-58-88-6)

This notice is prepared in connection with returns received 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 examination. **DESTROY 3 years after case closed from group.**

93. **AIMS Table 4.0**

   Report of examinations with assessment statutes to expire within 180 days. **DESTROY 3 years after issuance.**

94. **Inventory Validation Listing**

   Report of returns assigned to group for examination according to AIMS. **DESTROY 1 year after issuance.**

95. **Appeals Transmittal Memorandum and Supporting Statement**

   Report of results of Appeals actions on employment tax return examinations. **DESTROY after 2 years.**
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.
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.

**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 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.

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.

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.

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
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.


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.

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 cycles or sooner if no longer needed.

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 manager.
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.
118. **Assistor Summary Report (Daily)**

A computer generated report tracking each individual information group over several hous. 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.

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.

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** hard copy after 6 months, or when no longer needed, whichever is earlier.

**DESTROY** hard copy 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.

122. Circuit Summary Report (Long Term)
A computer generated report containing monthly 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.

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

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.

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.

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.
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 gate 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.