

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR)
WASHINGTON, DC 20408

1 FROM (Agency or establishment)
DEPARTMENT OF THE TREASURY

2 MAJOR SUBDIVISION
INTERNAL REVENUE SERVICE

3 MINOR SUBDIVISION
Detroit Computing Center (DCC)

4 NAME OF PERSON WITH WHOM TO CONFER 5 TELEPHONE
Anthony B. Cincotta, Protective Programs & Records Mgt. Section (202)535-3936

LEAVE BLANK (NARA use only)

JOB NUMBER
N1-58-93-3

DATE RECEIVED
3-26-93

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 U S C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10

DATE 8-23-94 ARCHIVIST OF THE UNITED STATES
Candy Huskamp Peterson

6 AGENCY CERTIFICATION
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 23 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,
 is not required; is attached; or has been requested.

DATE	SIGNATURE OF AGENCY REPRESENTATIVE	TITLE
3/16/93	<i>Mary Pickthall</i>	Chief, Protective Programs and Records Management Section

7 ITEM NO	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p>Records Control Schedule 112 for Detroit Computing Center (DCC)</p> <p>The attached Records Control Schedule 112 covers a description of all records and disposition authorizations for administering the Detroit Computing Center. These records are either created by the Detroit Computing Center or submitted to it as input documents for use in the performance of the mission of the Detroit Computing Center.</p> <p>These records are associated with projects which provide for the preparation of management information reports; fiscal reports; statistics of income; taxpayer compliance measurement program; special studies; special tax research; work planning and control reports; data for Planning, Programming, Budgeting and other purposes; special tabulations and comparisons for State and Federal agencies; statistical information for management control by National and Regional Headquarters officials; and other special applications.</p> <p>Attachment</p> <p><i>Copies sent to Agency, NSX, SR, NNU, NNT</i></p>		

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
ADMINISTRATIVE RECORDS		
1.	<p>General Correspondence Files. (Job No. NC1-58-81-2, Item 2)</p> <p>Correspondence for program activities, policy, procedures, rulings, decisions, etc., not connected with a specific project.</p>	<p>DESTROY when 3 years old.</p>
2.	<p>Delegation of Authority Files. (Job No. NN-173-170, Item 3)</p> <p>Record copies documenting the delegation of authority to an individual or a position in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are a part of the Internal Management Document System.)</p>	<p>DESTROY 1 year after the delegation has expired.</p>
3.	<p>Minutes or Summaries of Conferences and Meetings. (Job No. NN-173-170, Item 5)</p> <p>Documentation of minutes or summaries of conferences and meetings, including information or decisions reached and action items.</p>	<p>DESTROY 3 years after the end of the year in which the conference or meeting was held.</p>

Note: Stricken items indicate that the disposition authorization has not changed.

Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
4.	Management Survey and Project Reports. (Job No. NC1-58-78-10, Item 6) Narrative reports prepared for local implementation.	DESTROY 90 days after close of file.
5.	Narrative and Statistical Reports. (Job No. NN-173-170, Item 7) Recurring narrative, statistical, progress and production reports.	DESTROY when 3 years old.
6.	Work Measurement Reports. (Job No. NN-173-170, Item 9) Employee time records, machine control documents, worksheet and equivalent documents. (1) Daily Reports and change notices. (2) Periodic Reports and Schedules (weekly and monthly staff hours).	DESTROY 60 days after data has been recorded and balanced. DESTROY when 2 years old.
7.	Work Measurement Job Requests and Input/Output Schedules. (Job No. NN-173-170, Item 9)	DESTROY 2 years after completion of program.

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
8.	Machine Logs and Related Documents. (Job No. NN-173-170, Item 10) These documents are used to record machine use on each program.	DESTROY 1 year after date of last entry.
9.	Management Document Distribution Control. (Job No. NN-173-170, Item 19) These records are used to control and distribute internal management documents.	DESTROY when superseded.

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
PROCESSING RECORDS		
10.	Audit Inventory and Production Reports. (Job No. NC1-58-78-10, Item 22)	DESTROY 90 days after data is recorded and balanced.
11.	Intermediate Documents for Mechanized Reporting Systems. (Job No. NC1-58-78-10, Item 30) Source documents such as transmittal control records, batch transmittals, error resolution documents, punch cards, etc. These do not include Payroll, SOI and TCMP records.	DESTROY 90 days after data conversion and verification.
12.	Statistics of Income Historical Tape Files. (Job No. NN-173-170, Item 31) Corporation, Source Book of Statistics of Income, annual, and Individual Tax Model File, annual.	RETAIN record copy of all historical tape files. TRANSFER one copy, along with documentation to the National Archives upon notification by SOI Division.

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
13.	Statistics of Income Narrative and Statistical Reports. (Job No. NC1-58-78-10, Item 31)	Secure approval from SOI Division to destroy (forward or destroy) records 90 days after data is recorded and balanced.
14.	Criminal Investigation Division Reports. (Job No. NC1-58-78-10, Item 34) (1) Source Documents: Forms 4930 and 5043 (2) Other Documents	DESTROY 18 months after the documents are processed. DESTROY 90 days after data is recorded and balanced.
15.	Currency Transaction Records. (Job No. NC1-58-85-10, Item 47) Reports filed by financial institutions and businesses relating to financial transactions as required by the Currency and Foreign Transaction Reporting Act.	DESTROY 11 years after end of the processing year.

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
16.	<u>Criminal Investigation</u> <u>Customs Tape Exchange Program</u> <u>(Backup Tape) (Form 4789).</u> (Job No. NC1-58-80-6, Item 47) Tax-related information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service.	DESTROY 1 year after shipment date.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
17.	<p>Annual Return and Report of Employee Benefit Plan. (Job No. NC1-58-78-10, Item 60)</p> <p>Forms 5500 and related schedules, documents, correspondence and exhibits, filed by the employer who maintains a plan or plans for employees or owners.</p> <p>(1) Hard copy or data for microfilming.</p> <p>(2) Microfilm (Silver halide)</p> <p>(3) Microfilm (Working Copy)</p>	<p>RETIRE to the Federal Records Center 60 days after microfilming and film verification.</p> <p>DESTROY 7 years after end of the processing year.</p> <p>RETIRE to the Federal Records Center 30 days after microfilming and film verification.</p> <p>DESTROY 7 years after end of the processing year.</p> <p>RETIRE to the Federal Records Center 2 years after end of processing year.</p> <p>DESTROY 5 years after end of processing year.</p>

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
18.	<p>Employee Benefit Plan Microfilm Cumulative Film Accession Number Index Registers. (Job No. NC1-58-78-10, Item 61)</p> <p>These registers are prepared in alphabetic, employer identification number and document locator number sequence.</p>	<p>RETIRE to the Federal Records Center 2 years after end of processing year.</p> <p>DESTROY 5 years after end of processing year.</p>
19.	<p>TCMP Records.</p> <p>(1) Punch Cards (Job No. NN-173-170, Item 32)</p> <p>(2) Non-historical Transcript Edit Sheets (Job No. NN-173-170, Item 32)</p> <p>(3) Operating Records (Job No. NN-173-170, Item 32) These records include document control cards, document control slips, etc.</p> <p>(4) Magnetic Input Tapes and Microfilm of Diagnostic and Traditional Output Tables. (Job No. NN-173-170, Item 32)</p>	<p>DESTROY after data conversion and verification.</p> <p>DESTROY concurrently with relating punch cards.</p> <p>DESTROY concurrently with relating documents.</p> <p>DESTROY when no longer needed.</p>

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
20.	<p>Sample Selection Data. (Job No. NC1-58-85-2, Item 13)</p> <p>Data stored on magnetic tape that are stripped from various data files at the Martinsburg Computing Center or service centers and shipped to the Detroit Computing Center, which is to become the nucleus of the control system used in a survey. These files usually contain only indicative data with a minimum number of prior year tax-related items.</p>	<p>DESTROY 1 year after final master file is perfected.</p>
21.	<p>Specifications. (Job No. NC1-58-85-2, Item 26)</p> <p>Specifications developed from the requirements which contain specific instructions for input processing and output production for the Progress, Reporting and Control (PR & C) System.</p>	<p>DESTROY 1 year after receipt of final report.</p>
22.	<p>Quality Assurance Documents and Approval. (Job No. NC1-58-85-2, Item 27)</p> <p>Input documents used to verify the accuracy and proper functioning of the PR & C System, generation of reports, and final report.</p>	<p>DESTROY after initial PR & C report is produced.</p>

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
23.	<p>One-Time and Periodic Control Reports. (Job No. NC1-58-85-2, Item 31)</p> <p>Created from the PR & C Master File which describe the status of selected accounts in the survey, i.e., cases examined, transferred, excluded, summary counts, etc.</p>	<p>DESTROY when 1 year old.</p>
24.	<p>PR & C Reconciliation and Final Run Documentation Reports. (Job No. NC1-58-85-2, Item 32)</p> <p>These reports summarize breakouts of cases distributed by sample code, type of exclusion, type of closure, etc. They include Form 3185, Transfer of Returns; Form M-5629, Checksheet Reject; and Form 6270, Technical Advice.</p>	<p>DESTROY 1 year after final perfected master file is created.</p>
25.	<p>PR & C Master Files Tape. (Job No. NC1-58-85-2, Item 33)</p> <p>Machine readable files containing TCMP selection identification, district responsible for investigation or examination and status.</p>	<p>DESTROY when no longer needed for reference.</p>
26.	<p>Quality Assurance Checksheets. (Job No. NC1-58-85-2, Item 36)</p>	<p>DESTROY when 1 year old.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
27.	<p>TCMP Checksheet. (Job No. NC1-58-85-2, Item 38)</p> <p>A checksheet that is developed to gather data elements for the survey. Checksheets are completed by field employees for each return in the study.</p>	<p>RETIRE to the Federal Records Center after TCMP file is perfected.</p> <p>DESTROY when 8 years old.</p>
28.	<p>Special Project Booklet (SPB) for Checksheet Processing. (Job No. NC1-58-85-2, Item 39)</p> <p>Instructional material developed for delineating the various functions to be performed by activities in the Detroit Computing Center, necessary to assist in the survey. Included are: directions for document and tape processing, receipt, shipment, etc.</p>	<p>DESTROY when 5 years old.</p>
29.	<p>Final Definition or Data Dictionary. (Job No. NC1-58-85-2, Item 40)</p> <p>Documents created to describe the attributes of various elements in the checksheets and master file records. Included are size and format data, item names, and file layouts for checksheet items.</p>	<p>PERMANENT.</p> <p>RETIRE to the Federal Records Center when 10 years old.</p> <p>TRANSFER to the National Archives when 30 years old.</p>

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
30.	<p>Computer Run Documentation Profile. (Job No. NC1-58-85-2, Item 41)</p> <p>Documents created to describe the information required to process data files. Included are definitions and descriptions of input and output files, and descriptions of the source and type of media.</p>	<p>DESTROY when 5 years old.</p>
31.	<p><u>Error Registers.</u> (Job No. NC1-58-85-2, Item 42)</p> <p>Computer-generated listings that display results by subjecting data records to validation and consistency testing. The item contents and resulting errors are displayed for purposes of reconciliation and correction.</p>	<p>DESTROY when one year old, or when superseded, whichever is earlier.</p>
32.	<p>Out of Scope and Pseudo Items Specifications for computer programming, which may be developed from requirements. (Job No. NC1-58-85-2, Item 44)</p>	<p>DESTROY when 6 years old.</p>

Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
33.	<p>Interim or Intermediate Processing Files. (Job No. NC1-58-85-2, Item 46)</p> <p>Machine-readable record files, other than final perfected master files, which are generated throughout the life-cycle of a survey and usually contain data in the intermediate stages as it undergoes the transition from source to final perfected master file status.</p>	<p>DESTROY when run is superseded by subsequent processing or master file.</p>
34.	<p>Print Tape File. (Job No. NC1-58-85-2, Item 49)</p> <p>Contains coded printer control digits which reflect a line of edited printable characters, formulated to produce properly spaced printed hard copy.</p>	<p>DESTROY 2 years after output tables are produced.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
35.	<p>Program Run Summaries. (Job No. NC1-58-85-2, Item 50)</p> <p>Summaries, usually created following the execution of a computer program yielding counts, records totals, and other internal characteristics of the run for use as a run-to-run audit trail, and to determine the success or failure of the run.</p>	<p>DESTROY when run is validated.</p>
36.	<p>Final Perfected Master Files. (Total Survey File) (Job No. NC1-58-85-2, Item 51)</p> <p>Machine-readable files which include the data elements extracted from checksheets and related sources, etc.</p>	<p>PERMANENT. *</p>

* These files contain information subject to the disclosure limitations of Section 6103 of the Internal Revenue Code. Currently, the Internal Revenue Service and the National Archives and Records Administration disagree as to the relationship between Chapter 21 of Title 44, United States Code, and the Internal Revenue Code. Until this legal question is resolved, neither custody nor legal title of the files will be transferred from the Internal Revenue Service to the National Archives.

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37.	<p>Table Specifications. (Job No. NC1-58-85-2, Item 53)</p> <p>Instructions to the programmer for developing the criteria for frequencies or amounts for each checksheet item, checksheet, pseudo-item definitions and special rules to be applied to specific tables and table cells.</p>	<p>RETIRE to the Federal Records Center 3 years after end of survey.</p> <p>DESTROY 20 years after end of survey.</p>
38.	<p>Source Program Listing. (Job No. NC1-58-85-2, Item 55)</p> <p>Printed listings created during the programming effort which reflect the coding to be used by the computer to perform a given program task.</p>	<p>DESTROY when 5 years old.</p>

Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
39.	<p><u>Federal Tax Deposit (FTD) Registers.</u> (Job No. NC1-58-78-4, Item 328)</p> <p>(Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the Martinsburg Computing Center. These are listed in three separate sequences to provide research sources for tracing and identifying FTD payments.</p> <p>(1) Name Control and EIN Registers:</p> <p style="padding-left: 40px;">(a) Cumulative Registers (Record copy)</p> <p style="padding-left: 40px;">(b) Weekly and Monthly Registers.</p> <p>(2) Amount Register:</p> <p style="padding-left: 40px;">(a) Cumulative Registers (Record copy)</p> <p style="padding-left: 40px;">(b) Weekly and Monthly Registers.</p>	<p>DESTROY 2 years after end of the processing year.</p> <p>DESTROY upon receipt of cumulative quarterly register.</p> <p>DESTROY 5 years after the end of the processing year.</p> <p>DESTROY upon receipt of cumulative quarterly register.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
39. cont	<p>(3) Consolidated Transcripts (FTD Listings).</p> <p>A list generated by the Martinsburg Computing Center showing the overflow of federal tax deposits existing in taxpayer's module. (Job No. N1-58-89-2, Item 328)</p>	<p>RETIRE to the Federal Records Center seven years after the end of the processing year.</p> <p>DESTROY ten years after the end of the processing year.</p>

Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
MICROFILM RECORDS		
40.	<u>Annual BMF Partnership Directory.</u> 4 cu. ft./yr.	RETIRE to the Federal Records Center after 6 months. DESTROY 75 years after end of the processing year.
41.	<u>BMF Retention Register.</u> Contains all entity and tax modules archived from the master file. 11 cu. ft./yr.	RETIRE to the Federal Records Center after 2 years. DESTROY 75 years after end of the processing year.
42.	<u>W2/W2P Reference Register (TINDEX).</u> Contains name line, SSN and the Micro Sequence Number (MSN) referencing the microfilm location where specific wage data can be located. 6 cu. ft./yr.	RETIRE to the Federal Records Center after 6 months. DESTROY 30 years after end of the processing year.
43.	<u>CAWR Retention Register.</u> Contains CAWR data archived from the BMF extract performed at the end of the CAWR Reconciliation Program. 6 cu. ft./yr.	RETIRE to the Federal Records Center after 6 months. DESTROY 30 years after end of the processing year.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
44.	<p><u>Exempt Organization (EO) Registers.</u></p> <p>Microfiche containing entity and module activities from the EO/BMF, which includes EO Returns Register, EO National EIN Register, EO DO Alpha Register, EO GEN Register, and EO National Alpha Register.</p>	<p>RETIRE to the Federal Records Center after 6 months.</p> <p>DESTROY 75 years after end of the processing year.</p>
45.	<p><u>IMF Retention Register.</u></p> <p>Record copy containing all entity and tax modules archived from the master file. 14 cu. ft./yr.</p>	<p>RETIRE to the Federal Records Center after 2 years.</p> <p>DESTROY 30 years after end of the processing year.</p>
46.	<p><u>EPMF ALPHA Registers.</u></p> <p>Microfiche containing an alphabetical listing of active entities on the EPMF, which includes EP National Alphabetic Register and EP District Alphabetic Register.</p>	<p>RETIRE to the Federal Records Center after 6 months.</p> <p>DESTROY 30 years after end of the processing year.</p>

Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p style="text-align: center;">COMPUTER PRINTOUTS AND MICROFILM REGISTERS, INDICES, AND DIRECTORIES</p> <p>Note: The Detroit Computing Center is responsible for maintaining and retiring the following microfilm (record copies) of registers, indices, and directories to the Federal Records Centers. In the past, these functions were handled by the district offices.</p>		
47.	<p><u>Annual Tape Index Register and Name Directory (MID).</u> <u>(Microfilm)</u></p> <p>These records contain entity data on non-master file returns (Forms 942, 943, 1065, and 1120 S). The Index Register is in EIN order; the Name Directory is in alphabetic order.</p>	<p>RETIRE to the Federal Records Center 3 years after end of the processing year.</p> <p>DESTROY 30 years after end of the processing year.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
48.	<p><u>BMF Accounts Register.</u> <u>(Microfilm) 3 cu.ft. yr.</u></p> <p>(Weekly active master file account printout on microfilm.) Each accounts register record is, in effect, a specific transcript of the module. The accounts register is in order by account number within district office and is printed for each district within a region in SSN order and within validity digit sequence. Weekly registers, for a variable number of cycles, were combined into a cumulative accounts register on a four-week basis. (This register is no longer accumulating.)</p> <p>(1) First and last BMF Reference Register of year.</p>	<p>DESTROY 75 years after end of the processing year.</p>

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
49.	<p><u>BMF Reference Register (Microfilm)</u> 10 cu.ft/yr.</p> <p>Contains references pertaining to entities and tax periods indicating the cycle number of the last register on which an entity or tax period was last shown. Register is printed for each district within a region in SSN order and within validity digit sequence. (This register is no longer accumulating.)</p> <p>(1) First and last BMF Reference Register of year.</p>	<p>DESTROY 75 years after end of the processing year.</p>
50.	<p><u>BMF Taxpayer Name Directory (Annual Cumulative)</u>. <u>(Microfilm)</u></p> <p>Entity data for taxpayers on the master file, such as name, address and location codes listed by region, district, name, and EIN. (This directory is no longer accumulating.)</p>	<p>DESTROY 75 years after end of the processing year.</p>
51.	<p><u>BMF Taxpayer Number Directory (Annual)</u>. <u>(Microfilm)</u></p> <p>Numeric listing by taxpayer's EIN, name, address, employment, location and filing codes. (This directory is no longer accumulating.)</p>	<p>DESTROY 75 years after end of the processing year.</p>

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Records Control Schedule 112 for Detroit Computing Center (DCC)

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
52.	<p><u>Exempt Organization BMF Accounts Register.</u> (Microfilm) 2 cu ft./yr.</p> <p>Each cycle during which an entity or tax period is active, all postings to that period will appear on the weekly EO/BMF Accounts Register. The Accounts Register for that cycle is merged with the accounts register for the next cycle. Thus, these cycles are accumulated for a series until a final accumulation is made on a four week basis. Each taxpayer on the register is listed by tax period, within MFT code within EIN. Entities which contain an EO section will also display the EO entity Status/Code and Date, Subsection Code, File Folder Number, Foundation Code, Classification Codes and Group Exemption Number.</p>	<p>RETIRE to the Federal Records Center 5 years after end of the processing year.</p> <p>DESTROY 75 years after end of the processing year.</p>