

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER <i>NI-58-94-4</i>	DATE RECEIVED <i>9-9-94</i>
1 FROM (Agency or establishment) DEPARTMENT OF THE TREASURY		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
2 MAJOR SUBDIVISION INTERNAL REVENUE SERVICE			
3 MINOR SUBDIVISION Real Estate Management and Support - Facilities Systems			
4 NAME OF PERSON WITH WHOM TO CONFER Richard Schutz	5 TELEPHONE 535-3936	DATE <i>6-14-96</i>	ARCHIVIST OF THE UNITED STATES <i>John W. Paul</i>

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 _____ 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 <i>8/30/94</i>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Robert DeCarmine</i>	TITLE Records Management Officer
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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 GRS OR SUPERSEDED JOB CITATION	10.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 (RCS) 206 FOR SERVICE CENTERS</p> <p>The records covered by this request for Records Control Schedule 206 for IRS Service Centers are created and maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collection and accounting; processing, analysis and disposition of tax returns, tax information and documents and related records; mailing of tax forms, transcription of statistical information, and preparation of special reports.</p>		

RECOMMENDATION TO THE ARCHIVIST ON RECORDS DISPOSITION REQUEST

Job No. NI-58-94-4

Item Count: 47

SUMMARY

This job consists of revisions and additions to IRS Records Control Schedule 206 for Service Centers. Service Centers were established by the IRS to consolidate and facilitate tax return processing: they collect revenue; input data from filed tax returns into IRS databases for analysis and tracking; mail notices to taxpayers; work with Collection to collect delinquent tax; review cases for Criminal Investigation to select those appropriate for possible investigation and prosecution. All of the activities carried out at the Service Centers are highly facilitative, involving no policy formulation. The records represented in this schedule document these routine and facilitative processes. While necessary for proper tax processing, the new records series lack sufficient archival value to warrant permanent retention. The revisions to already-approved dispositions, either meant to revise or clarify records descriptions, or to adjust retention periods according to the agency's needs, meet NARA regulations. I therefore recommend approval of this job.

RECOMMENDATION

- 1 **APPROVED FOR DISPOSAL** The records described under all items of the schedule, except those that may be listed in blocks 2, 3, and 4 of this section, are disposable because they do not, or will not after the lapse of the period specified, have sufficient administrative, legal, research or other value to warrant their continued preservation by the Government
- 2 **APPROVED FOR PERMANENT RETENTION.** The records described under the following item or items have been appraised by the National Archives and Records Administration (NARA) and are determined to have sufficient historical or other value to warrant their continued preservation by the United States Government The agency will transfer these records to the National Archives as specified
- 3 **DISPOSITION NOT APPROVED** The records described under the following item or items are not approved for disposition
- 4 **WITHDRAWN** The records described under the following item or items have been withdrawn at the request of the agency and/or NARA

FEDERAL REGISTER NOTICE

Not required Required — Publication Date: 04/08/96
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 Comments Received: 0

SIGNATURES

	Title	Signature	Date
APPRAISAL	Appraiser	<i>Richard W. Marcus</i>	June 11, 1996
	Director, Records Appraisal & Disposition Division	<i>Henry G. Weg</i>	6/11/96
CONCURRENCES	NNT (Acsmg)	<i>Donald J. Everly</i>	6-12-96
	NN-E	<i>Clarence C. Everly</i>	6-13-96

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
1. (14)	<p><u>Work Measurement Records.</u> (Job No. NC1-58-76-9, Item 4) Employee records, reports, schedules, machine control documents, worksheets, and equivalent documents.</p> <p>(1) Record copies used by Service Center Management Staff Reports Unit.</p> <p>(2) Other copies provided to supervisors and other working copies than in (1) above.</p> <p>(3) Total Evaluation Performance System (TEPS) Quarterly Individual Performance Summary Report (IPSR)</p>	<p>DESTROY 1 year after data has been recorded and balanced.</p> <p>DESTROY 60 days after data has been recorded and balanced.</p> <p>DESTROY 2 years after data has been recorded and balanced.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
2. (19)	<u>Magnetic Media Management Records.</u>	
	(Job Nos. NC1-58-82-9, Item 19 and NC1-58-85-10, Item 19)	
	(1) Semiannual and Annual Inventory Records and Reports. Monthly Inventory Reports, Missing and Destroyed Media Records (including Forms 3220 used with Transaction Code 1 for addition or deletion of tapes and disks).	DESTROY 2 years after the end of the processing year.
	(2) Forms 3220 (except Transition Code 1)	DESTROY 2 years after end of processing year.
	(3) Weekly Master Listings, Weekly Job-Run-File Listings	DESTROY 1 month after the end of the processing month.
(4) Scratch Lists, Tape Cleaning Lists, Unpostables Lists	DESTROY 1 month after completion of action.	
(5) Daily Master Listings	DESTROY 1 week after processing week.	

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
3. (58)	<p data-bbox="358 457 899 646"><u>U. S. Corporation Income Tax Returns</u>, including all related documents, correspondence and exhibits. (Job Nos NC1-58-81-14 and N1-58-87-6, Item 58)</p> <p data-bbox="358 678 878 772">(1) Returns numbered and processed January 1 through June 30.</p> <p data-bbox="358 1062 824 1150">(2) Returns numbered and processed July 1 through December 31.</p> <p data-bbox="358 1444 922 1539">(3) Returns and related documents in potential refund litigation case files.</p>	<p data-bbox="954 678 1365 898">RETIRE to the Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed.</p> <p data-bbox="954 936 1382 1024">DESTROY 75 years after end of the processing year.</p> <p data-bbox="954 1062 1365 1283">RETIRE to the Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed.</p> <p data-bbox="954 1320 1382 1409">DESTROY 75 years after end of the processing year.</p> <p data-bbox="954 1446 1382 1570">RETIRE to the Federal Records Center three years after establishment of file.</p> <p data-bbox="954 1608 1382 1696">DESTROY 75 years after end of the processing year.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
3. Cont.	(4) Return by an Officer, Director, or Shareholder with respect to the Organization or Reorganization of Foreign Corporation and Acquisition of its Stock (Form 959).	<p>RETIRE to the Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>DESTROY 75 years after end of the processing year.</p>
	<p>(5) Election to be treated as a DISC (Form 4876).</p> <p>(a) Filed an 1120 DISC for any taxable year for which the election is effective.</p> <p>(b) Revoked or Terminated and has filed an 1120 DISC during any taxable year for which the election is effective.</p> <p>(c) Has not filed an 1120 DISC during any of the taxable years that the election was effective.</p>	<p>RETIRE to the Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>DESTROY 75 years after end of the processing year.</p> <p>RETIRE to the Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>DESTROY 75 years after end of the processing year.</p> <p>RETIRE to the Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>DESTROY six years after the election is effective.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
3. Cont.	(6) Returns in penalty files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation function has requested longer retention.	RETIRE to the Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series. DESTROY 75 years after the end of the calendar year in which penalties were assessed and case closed.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>4. (61)</p>	<p><u>Estate Tax Returns.</u> (Job No. NC1-58-83-10, Item 1) These records include all Forms 706, 712, and related schedules, correspondence and documents such as wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax return filed by decedent.</p> <p>(1) Originals, reviewed and renumbered by Examination.</p>	<p>RETIRE to the Federal Records Center six months after the processing year in which they were renumbered, except for those estate tax returns which contain generation skipping transfers.</p> <p>DESTROY 75 years after end of the processing year.</p>
	<p>(2) Generation-Skipping Transfer Tax Returns and related documents.</p>	<p>RETIRE to the Federal Records Center one year after the end of the processing year.</p> <p>DESTROY 75 years after end of the processing year.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
4. Cont.	(3) File Folders - set up to house returns and related documents prior to examination and renumbered DLN. These folders should all be screened to remove any returns or correspondence that should be processed and forwarded to Examination.	DESTROY when related Estate Tax Returns are retired to the Federal Records Center.
	(4) Returns and related Documents in potential refund litigation case files.	RETIRE to the Federal Records Center 3 years after establishment of the file. DESTROY 75 years after establishment of the file.
5. (55)	<u>Taxpayer Application for a Change in Accounting Period</u> (Forms 1128 or 8716).	RETIRE to the Federal Records Center 1 year after the end of the processing year. DESTROY 4 years after the end of the processing year.

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Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
6. (65)	<p><u>Employment Tax Returns</u> (Job No. NC1-58-78-4, Item 65)</p> <p>Filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, not agreeing with the amount claimed as credit and related documents and correspondence.</p>	<p>RETIRE to the Federal Records Center beginning January 2, one year after the end of the year in which returns were numbered and processed.</p> <p>DESTROY six years after end of the processing year.</p>
7. (76)	<p><u>Special Taxpayer List.</u> (Job No. NC1-58-85-10, Item 76)</p> <p>(1) List of names of all persons, including waging, who have applied for special tax stamps.</p>	<p>RETIRE to the Federal Records Center, January 2, following the processing year.</p> <p>DESTROY 30 years after end of the processing year.</p>
	<p>(2) Unnumbered Documents</p>	<p>DESTROY 1 year after the processing year.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
8. (78)	<p><u>Social Security Tax Correction Records and Logs or Files Temporary SSN Assigned.</u> (Job No. NC1-58-85-10, Item 78)</p> <p>(1) Correspondence, forms and documents used to correct discrepancies in Social Security tax account, SSA-7000, Notice of Self-Employment, & SSA-7010, Notice of Determination of FICA wages.</p> <p>(a) Documents requiring no action by IRS.</p> <p>(b) Documents requiring action by IRS.</p>	<p>DESTROY immediately.</p> <p>DESTROY one year after end of the year in which correction was made.</p>
	<p>(2) Logs or files on temporary SSN's assigned. (Job No. NC1-58-85-10, Item 78)</p> <p>(3) Listing of spouses in SSN sequence. (Job No. NC1-58-82-9, Item 78)</p>	<p>DESTROY one year after end of the processing year.</p> <p>DESTROY old listing when new listing is received.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
9. (85)	<u>Information Returns</u> and related documents submitted by domestic and foreign firms to advise the names, amounts, and types of income paid to individuals.	
	(1) Domestic Filed. (Job No. NC1-58-77-4, Item 1) (a) Associated with income tax returns.	DESTROY when related income tax returns are destroyed or retired.
	(b) Residue of Information Returns and Documents not associated with related income tax returns. (Job No. NC1-58-77-4, Item 1) (c) Statement of Gambling Winnings and Transmittal (Form W-2G, W-3G, and 1099-R) (Job No. NC1-58-85-10, Item 85)	DESTROY selected sample 30 days after data has been converted to magnetic tape, the tape verified and sent to the Martinsburg Computing Center (MCC). DESTROY nonselected documents after sample has been selected, but not earlier than June 30th of the current processing year. DESTROY three years after processing year.
	(d) Loose W-2's, with the exception of Copy C, which will continue to be returned to the taxpayer. (Job No. NC1-58-82-9, Item 85)	DESTROY at the end of the processing year.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
9. Cont.	<p>(e) Information Return for Federal Contracts and Transmittal (Forms 8596 and 8596-A). (Job No. N1-58-83, Item 85)</p> <p>(2) Foreign Filed. (Job No. NC1-58-77-4, Item 1)</p> <p>(a) Associated with income tax returns.</p> <p>(b) Residue of Information Returns and Documents not associated with related income tax returns. (Job No. NC1-58-82-9, Item 85)</p> <p>1 Information Returns and Documents <u>selected</u> for review.</p> <p>2 Information Returns and Documents <u>not selected</u> for review.</p>	<p>DESTROY 60 days after data has been converted to magnetic tape, the tape verified and sent to the Martinsburg Computing Center.</p> <p>RETAIN or DESTROY, as appropriate, when related income tax returns are destroyed or retired.</p> <p>DESTROY one year after processing or conversion to magnetic tape.</p> <p>DESTROY January 2, following the year received.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
9. Cont.	<p>(3) Creation of or Transfer to Certain Foreign Trusts and Annual Return of Foreign Trust with U.S. Beneficiaries (Forms 3520 and 3520-A) (Job No. NC1-58-80-6, Item 85)</p> <p>(4) International Boycott Report, (Form 5713) (Job No. NC1-58-80-6, Item 85)</p> <p>(5) Questionable Form W-4 Program.</p> <p>(a) Forms W-4 (Paper Document) (Job No. NC1-58-84-1, Item 85)</p> <p>(b) Forms W-4 Case Files. (Job No. NC1-58-85-7, Item 85)</p>	<p>DESTROY seven years after date of filing.</p> <p>RETIRE to the Federal Records Center one year after the date of inclusion in the scheduled triannual listing, January 2, July 1, and October 1 of each year.</p> <p>DESTROY seven years after date of filing.</p> <p>RETIRE to Federal Records Center one year after end of processing year.</p> <p>DESTROY four years after processing year.</p> <p>DESTROY two years after case becomes inactive based on the "last status date," as reflected on the W-4 Control File that is maintained by each service center.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
9. Cont.	(c) Form W-4 Penalty and Protester Case Files. (Job No. N1-58-88-3, Item 85)	DESTROY four years after the case becomes inactive, based on the "last status date" reflected on the W-4 Control File maintained by each service center.
10. (87)	<u>Undelivered Information Returns (Copy B)</u> (1) Returns transmitted by employers, payers and nominees to the service center (Foreign W-2). (Job Nos. NN-170-16, Item 49, and N1-58-87-6, Item 87)	DESTROY January 2 following the year in which prepared.
	(2) All Forms 1099 issued by Treasury, if research indicates no new address and no DLN is located to associate with the form.	DESTROY upon receipt.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
11. (93)	<p><u>Taxpayer Correspondence Files.</u></p> <p>(1) Correspondence to and from the public requesting information, blank forms, or publications; notification of change of address; or letters of general inquiry from taxpayers or their representatives which do not involve substantive tax liability questions, and which when answered or noted, complete the cycle of correspondence and have no value for a more extended reference. (Job No. NC1-58-80-6, Item 93)</p> <p>(2) Loose schedules; Form 1310, Statements of Claimant to Refund Due Deceased Taxpayer; copies of death certificate, etc., not associated with applicable return. (Job No. NN-170-16, Item 51)</p> <p>(3) Correspondence maintained in suspense file not associated with returns or other documents. (Job No. NN-170-16, Item 93)</p>	<p>DESTROY when no longer needed in current operations, or when administrative needs are met.</p> <p>DESTROY one year after due date for filing tax return.</p> <p>DESTROY 30 days after file is closed.</p>
	<p>(4) Request for copies of tax returns.</p> <p>(a) Request for Copy of Tax Form or Individual Income Tax Account Information (Form 4506) or correspondence received in lieu of Form 4506, Prepaid Fixed Fee. (Effective October 1, 1983). Forms</p>	

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
11. Cont.	<p>submitted by a taxpayer or taxpayer's representative to request a photocopy of a tax return or transcript of return information accompanied with a remittance. These records are the Service Centers' Accountable Officer's official copy of receipts for payments received from the taxpayer. (Job No. NC1-58-86-1, Item 93)</p> <p>1 Paper records without remittance.</p> <p>2 Paper records with remittance (converted to magnetic tape and tape verified or converted to microfilm or microfiche).</p> <p>3 Paper records with remittance (not converted to magnetic tape, microfilm, or microfiche).</p> <p>4 Magnetic tape, microfilm, or microfiche.</p>	<p>DESTROY 45 days after the request is closed.</p> <p>DESTROY 45 days after the request is closed.</p> <p>RETIRE to the Federal Records Center one year after the processing year.</p> <p>DESTROY 6 years, 3 months after the processing year.</p> <p>RETIRE to the Federal Records Center one year after the processing year.</p> <p>DESTROY 6 years, 3 months after the processing year.</p>
	(b) Correspondence requesting copies of other types of tax returns.	DESTROY 45 days after the request is closed.

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Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
11 Cont.	(c) Request by or for third parties must be forwarded for association with the related returns when there is a reason to believe that the validity of the request may be questioned at a later date.	DESTROY when related returns are destroyed.
12. (111)	<u>Sample Selection Sheets and Data Identification Records issued in the Taxpayer Compliance Measurement Program.</u> (Job No. NC1-58-85-10, Item 111)	DESTROY after completion of annual program upon notification by Research Division, National Office.
13. (112)	<u>Backup Withholding (BWH) Program.</u> (Job No. NI-58-87-6, Item 112) (1) BWH Manual Transaction Balancing Report, BWH Notice Report, and BWH Error List Summary. (2) BWH-NCC Report NO-5000-86) (3) Notice of Action for Entry on BWH File (Form 8408), and related documents.	DESTROY when next report is received or when no longer needed in current operations. DESTROY one year after the fiscal year ends. DESTROY when three years old.
14. (113)	<u>Document Control Slips</u> used to control and route statistical documents in service centers and which are not returned with the documents or returns processed. (Job No. NC1-58-85-10, Item 113)	DESTROY upon completion of the annual program.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
15. (118)	<p><u>Document Register -- Block and Selection.</u> Used to establish and maintain control of documents (block listings) for returns and related documents.</p> <p>(1) Document Register (Form 813). (Job No. NC1-58-82-9, Item 118) Identifies documents with remittance and those without remittance for assessment.</p> <p>(a) Master File:</p> <p>1. Original copy.</p> <p>2. Duplicate copy.</p>	<p>DESTROY when related returns are destroyed.</p> <p>RETIRE to the Federal Records Center three years after the end of the processing year.</p> <p>DESTROY six years after end of the processing year.</p>
	<p>(b) Non-Master File</p> <p>1. Original copy.</p> <p>2. Duplicate copy.</p>	<p>DESTROY when related returns are destroyed.</p> <p>RETIRE to the Federal Records Center two years after end of the processing year.</p> <p>DESTROY 30 years after end of the processing year.</p>

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Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
15. Cont.	<p>(2) Document/Remittance Register (Form RPS 813). Identifies documents and remittances processed through the Remittance Processing System. (Job No. NC1-58-82-9, Item 118)</p> <p>(a) Original copy.</p> <p>(b) Duplicate copy.</p> <p>(3) Encoder Tapes and Logs and Lockbox Lister Tapes. (Job No. N1-58-87-6, Item 118)</p> <p>(4) Block and Selection Record (Form 1332). Identifies returns and related documents without remittance.</p> <p>(a) Original copy.</p> <p>(b) Duplicate copy used to transmit SS-4 Forms.</p>	<p>DESTROY when related returns are destroyed.</p> <p>RETIRE to the Federal Records Center one year after the end of the processing year.</p> <p>DESTROY six years after the end of the processing year.</p> <p>DESTROY six years after end of the processing year.</p> <p>DESTROY when related returns are destroyed.</p> <p>DESTROY when related SS-4 Forms are destroyed.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
16. (146)	<u>Certificates of Deposits and Debit Vouchers.</u>	
	(1) Deposit Tickets (marked "Bonds"). (Job No. NC1-58-85-10, Item 146)	DESTROY seven years after close of list year.
	(2) Deposit Tickets (others). (Job No. NC1-78-4, Item 146)	RETIRE to the Federal Records Center three years after the end of the list year or GAO audit. DESTROY six years and three months after period covered by the account.

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Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
17. (151)	<p><u>Notices of Refund Checks or Bonds Returned.</u></p> <p>Notices and forms supporting closed, undelivered refund check or bond cases, or equivalent forms used as a follow-up to locate taxpayers.</p> <p>(1) Closed cases (after taxpayer is located or check redeposited) (Job No. NC1-58-76-9, Item 18)</p>	<p>DESTROY after the calendar year in which the taxpayer was located and case closed, or in which undelivered check was cancelled and credited back to the taxpayer's account.</p>
	<p>(2) Open cases (all notices reflecting unresolved Pre-ADP undelivered refund checks and all unresolved NMF undelivered refund checks). (Job No. NC1-58-80-6, Item 151)</p>	<p>DESTROY 20 years following the end of the tax period involved.</p>
	<p>(3) Returns Files Copy with related documents. (Job No. NC1-58-85-10, Item 151)</p>	<p>DESTROY three years after processing year.</p>
18. (153)	<p><u>Refund Stop Payment or Reissuance of Replacement Check or Bond</u> records relating to refunds, stop payments, errors in name or designation of payee, remailing of checks or bonds, etc. (Job No. NC1-58-85-10, Item 153)</p>	<p>DESTROY three years after case is closed.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
19. (157)	<p><u>Returned Taxpayers' Uncollectible Checks, Debit Vouchers and Related Correspondence, and Dishonored Check File (DCF) Documentation.</u> (Job No. NC1-58-85-10, Item 157)</p> <p>(1) Copies introduced through the processing system to post debit transactions to the master file.</p> <p>(2) All other copies, including worksheets.</p>	<p>RETIRE to the Federal Records Center after GAO audit or three full years after the close of the list year, whichever is later.</p> <p>DESTROY six years and three months after the period covered by the account.</p> <p>DESTROY one year after the end of the processing year in which ledger account is closed.</p>
20. (160)	<p><u>Trial Balance Registers.</u> (Job No. NN-170-16, Item 86)</p> <p>(1) Where audit is required.</p> <p>(2) Where audit is not required by Regional Inspector's Office.</p>	<p>DESTROY two years after completion of audit by Regional Inspector's Office.</p> <p>DESTROY four years after the end of the processing year.</p>

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Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
21. (162)	<p><u>Tax Transfer Vouchers and Excess Collection Posting Document.</u> (Forms 514-B, 2424, 3413, 3456, 3552, 3731, and 3809 for other than transfer to the Unidentified Remittance File {Account 4620}). Vouchers and Posting Documents 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.</p> <p>(1) Open or unapplied excess collection documents. (Job No. NC1-58-82-9, Item 162)</p> <p>(2) Closed excess collection documents. (Job No. NC1-58-82-9, Item 162)</p>	<p>RETIRE to the Federal Records Center five years after the end of the processing year.</p> <p>DESTROY 30 years after the end of the processing year.</p> <p>RETIRE to the Federal Records Center one year after the end of the processing year.</p> <p>DESTROY five years after the end of the processing year.</p>
	<p>(3) Tax Transfer Vouchers (Forms 514-B) and Excess Collection Posting Documents. (Job No. NC1-58-80-6, Item 162)</p>	<p>DESTROY eight years after the end of the processing year.</p>

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
21. Cont.	(4) Credit Transfer Voucher (Form 2158). Credit Transfer Vouchers used to transfer NMF Form 1042 transactions to other service centers. (Job No. NC1-58-85-10, Item 162)	RETIRE to the Federal Records Center one year after internal audit of accounts. DESTROY six years after internal audit of accounts.
22. (166)	<u>Revenue Reports and Accounting Control Records</u> relating to the collection and processing of remittances. (Job No. NC1-58-85-10, Item 166) (1) Official file or record copy. (2) Accounting work copies.	DESTROY after audit by General Accounting Office or when three years old, whichever is earlier. RETIRE to the Federal Records Center two <i>one</i> year after the end of the reporting year. DESTROY three years after the end of reporting year.

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Per attached
memo from
JES 5/29/96
ZWH

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
23. (168)	<p><u>Posting, Payment and Adjustment Documents</u>, which are associated with remittances. (Job No. N1-58-87-6, Item 168)</p> <p>These records are used to process payments and other miscellaneous adjustments.</p>	
	<p>(1) TDA/TDI Transfer (Form 2650) used for IDRS/ACS terminal research.</p>	<p>DESTROY after IDRS/ACS terminal research unless associated with hard copy TDA/TDI.</p>
	<p>(2) Forms 4349, Computation of Estate Tax Due with Return and Annual Installment, and 4351, Interest Computation - Estate Tax Deficiency on Installment Basis.</p>	<p>RETIRE to the Federal Records Center 18 months after end of processing year.</p> <p>DESTROY 7 years after the end of the processing cycle.</p>
	<p>(3) All other posting, payment and adjustment documents (other than original tax returns).</p>	<p>RETIRE to the Federal Records Center beginning July 1, 18 months after the end of the processing year.</p> <p>DESTROY five years after the end of the processing year.</p>

7 cubic feet

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
24. (173)	<p><u>Unit Ledger Account Cards, Documents, Registers and Recaps, Remittance Registers and Recaps, Lockbox Remittance Registers and Electronic Funds Transfers.</u> (Job No. N1-58-87-6, Item 173)</p> <p>(1) Paper records not converted to disk pack.</p>	
	<p>(a) Account Cards that are closed (Paid in full, subsequently abated, and small debit write-offs).</p> <p>(b) All other account cards after the collection statute expiration date has expired.</p>	<p>RETIRE to the Federal Records Center three years after the end of the processing year.</p> <p>DESTROY 20 years after the end of the processing year.</p> <p>RETIRE to the Federal Records Center three years after the end of the processing year.</p> <p>DESTROY 20 years after the end of the processing year.</p>
	<p>(c) Document Registers and Recaps, Remittance Registers and Recaps and Electronic Funds Transfers.</p>	<p>RETIRE to the Federal Records Center three years after the end of the processing year.</p> <p>DESTROY 20 years after the end of the processing year.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
24. Cont.	<p>(2) Paper records converted to disk pack.</p> <p>(a) Account cards that are open or closed but loaded onto the database (Paid in full, subsequently abated, and small debit write-offs as needed). Document Registers and Recaps, and Remittance Registers and Recaps.</p> <ol style="list-style-type: none"> 1. Paper Records. 2. Disk. 3. Microform 	<p>RETIRE to the Federal Records Center 18 months after conversion to disk.</p> <p>DESTROY 20 years after conversion to disk.</p> <p>WRITE disk pack to microform five years after the end of the processing year, erase and reuse disk.</p> <p>RETIRE to the Federal Records Center immediately after microfilming and film verification.</p> <p>DESTROY 20 years after conversion to disk.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
24. Cont.	<p>(b) All other account cards after the collection statute expiration date has expired.</p> <p>1. Paper Records.</p> <p>2. Disk.</p>	<p>RETIRE to the Federal Records Center 18 months after conversion to disk.</p> <p>DESTROY 20 years after the end of the processing year.</p> <p>WRITE disk pack to microform five years after the end of the processing year in which expired, erase and reuse disk.</p>
	3. Microform.	<p>RETIRE to the Federal Records Center immediately after microfilming and film verification.</p> <p>DESTROY 20 years after the end of processing year in which expired.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
25. (174)	<p><u>Accounting Reports</u> not covered elsewhere in this schedule and which are not subject to GAO onsite audit.</p> <p>(1) Record copy. (Job No. NC1-58-85-10, Item 174)</p> <p>(2) Duplicate copies. (Job No. NN-170-16, Item 89)</p>	<p>RETIRE to the Federal Records Center two years after the end of the reporting year.</p> <p>DESTROY three years after the end of reporting year.</p> <p>DESTROY one year after the end of the reporting year or when no longer needed in current operations, whichever is sooner.</p>
26. (178)	<p><u>Historic Transcripts related to closed accounts.</u> (Job No. N1-58-87-6, Item 178)</p>	<p>DESTROY five years after the end of the processing year.</p>
27. (183)	<p><u>Transcripts of Accounts</u> requests and related documents. (Job No. NC1-58-80-6, Item 183)</p>	<p>DESTROY five years after the end of the processing year, or when no longer needed in current operations, whichever is sooner.</p>
28. (185)	<p><u>Payment Tracers.</u> (Job No. N1-58-87-6, Item 185)</p>	<p>RETIRE to the Federal Records Center two years after payment tracer is closed.</p> <p>DESTROY six years and three months after payment tracer is closed.</p>

Annual
Vol.
10 cubic
ft.

283
cubic
feet

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
29. (245)	<p><u>Special Activity Report.</u> (Job No. NC1-58-85-10, Item 245)</p> <p>A periodic report which shows any action taken by an IDRS user to the account of any IRS employee or his or her spouse.</p>	<p>DESTROY two years after the end of the processing year.</p>
30. (246)	<p><u>Block Completion Lists (EPMF).</u> (Job No. N1-58-87-1, Item 246, Job No. NC1-58-85-10, Item 227, and Job No. N1-58-87-6, Item 307)</p> <p>These records include Block Completion Lists for EPMF, IMF, BMF, NMF, and IRAF; and documentation of closed aged Service Center Control File (SCCF) historics related to Form 6752 (Return Non-Refile Flag).</p> <p>(1) Listing</p> <p>(2) Microfiche</p>	<p>DESTROY 30 days after receipt of microfiche.</p> <p>DESTROY seven years after end of processing year.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
31. (254)	<p><u>IDRS Audit Trail -- History Record of Command Codes (Magnetic Tape) and Extracts.</u> (Job No. NC1-58-85-10, Item 254)</p> <p>An audit trail produced daily by the IDRS Security System Weekly and monthly cum files are produced. The daily and weekly audit trail files may be disposed of in accordance with existing procedures once the monthly cum file is produced and retained. It contains records of all command codes input to IDRS and includes pertinent reference information, e.g. TIN, MFT, Tax Period Date, Time, Terminal ID and Employee Number.</p>	<p>DESTROY six years after the end of the processing year.</p>
32. (261)	<p><u>Employee Profile Security File/Unit Command Code Profile Report.</u> (Job No. NC1-58-80-6, Item 261)</p> <p>A record of IDRS employee security profiles compared to their unit's profile. Those profiles in excess of the units profile are highlighted. Used to monitor IDRS capabilities. Must be produced at least monthly.</p>	<p>DESTROY one year after the date of the listing.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
33. (271)	<p data-bbox="358 457 899 548"><u>Master Record of Employee Numbers.</u> (Job No. NC1-58-80-6, Item 271)</p> <p data-bbox="358 583 919 898">A permanent record that associates the IDRS user employee's name and SSN with the employee number for the purpose of maintaining an audit trail. The record will include the date that the employee number was assigned and the date that assignment was terminated.</p> <p data-bbox="358 934 919 1052">(1) Hold each page current until all the employee number assignment(s) have been terminated.</p>	<p data-bbox="951 934 1398 1052">DESTROY six years after the latest number assignment(s) termination.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
34. (306)	<p><u>FTD System Transmittals</u> (Job No. NC1-58-85-10, Item 306)</p> <p>(1) Missing FRB Transmittals. A daily listing printed after seven days lag from SC received date indicating the SC record had posted to SCCF but the FRB record has not.</p> <p>(2) Missing Depository Transmittals. A daily listing printed after seven days lag from the FRB Day Batch date indicating the FRB verification record has established a SCCF module but the related SC record has not yet posted.</p> <p>(3) FRB/Depository Transmittal Amounts Difference. A listing indicating that both a SC record and an FRB record have posted to SCCF but transmittal amounts are not equal.</p>	<p>DESTROY all transmittals three months after date of listing or when no longer needed in current operations, whichever is earlier.</p>

Records Control Schedule 206 for Service Centers

Records Control Schedule 206 for Service Centers

<p>35 (312)</p>	<p><u>FTD TEP Good Tape Release List Summary.</u></p> <p>A daily listing identifying each TLN and the related count and amount for transactions placed on the transaction tape to be sent to the National Computer Center. The Revenue Receipts Summary is used as a tape release.</p> <p>(1) List. (Job No. NC1-58-85-10, Item 312)</p> <p>(2) Summary. (Job No. NC1-58-77-13, Item 13)</p>	<p>DESTROY 18 months after end of processing year or 1 year after internal audit of operations, whichever is earlier.</p> <p>DESTROY 3 years after the end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.</p>
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Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
36. (316)	<p><u>FRB Classified Reports.</u> (Job No. N1-58-87-6, Items 316, 317, 320 and 321)</p> <p>(1) FRB Day Classified Report: A computer generated report that reflects the matching of FRB verification records for a specific day with the commercial bank transmit tals input. The report lists the tax classification of those items matched and classified, each item where adjstments to the block are required, the verification cards input where there is no matching commercial bank transmittal on the SCCF, and the amount the SCCF not et classified.</p> <p>(2) Subsequently Classified for FRB Day Report: A report reflecting subsequent classification of those items reported as unclassified on the FRB Day Classified Report.</p> <p>(3) Federal Reserve Bank Day Classified Report Balancing Proof (Form 5804): A verified record attached to the report showing it was a balanced report.</p> <p>(4) Subsequent Day Classified Report Balancing Proof (Form 5805): A form used if there is any classified amount shown on the report of if there is any change to unclassified totals.</p>	<p>DESTROY <u>all</u> reports three years after the close of the processing year unless the Supervisory Auditor at the service center requests that they be retained for a longer period.</p>

Records Control Schedule 206 for Service Centers

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
37. (323)	<p><u>FRB Verification List</u> <u>Received from the FRB's.</u> (Job No. N1-58-87-6, Item 323)</p> <p>List showing individual advices of credit which total to their related deposit ticket.</p>	<p>DESTROY 12 months after date of listing unless the Supervisory Auditor at the service center requests that they be retained for a longer period.</p>
38. (355)	<p><u>Statute Cards.</u> (Job No. NC1-58-85-10, Item 355)</p> <p>Forms 895 or equivalent (including automated systems) showing statute period cases in Examination.</p>	<p>DESTROY after one year or when no longer needed in current operations, whichever is earlier.</p>
39. (363)	<p><u>AIMS Duplicate Record Report</u> <u>(ADRR)</u></p> <p>A weekly computer printed listing identifying taxpayer accounts currently under AIMS control, that have been received again from the Master File.</p>	<p>DESTROY after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.</p>

Revision to Records Control Schedule 206 for Service Centers

Item Nr.	Description	Actions	Vol./ Cu.Ft
1	Work Measurement Records	Renumbered. New sub-para 3.	
2	Magnetic Media Management Records	New sub-para (1) and (2).	
3	U.S. Corporation Income Tax Returns	Title changed per our Chief Counsel's Office. Renumbered. Destruction disposition added to item (4) Sub-para (5)(c) unchanged.	Very Low
4	Estate Tax Returns	Sub-para (2) - Title revised and forms reference deleted. Retirement provisions added. Sub-para (4) - disposition is system-wide.	-1 cu.ft per year 2 cu.ft
5	Taxpayer Application for a Change in Accounting Period	New Item 55.	11 cu.ft
6	Employment Tax Returns	Reference to forms numbers deleted.	
7	Special Taxpayer List	New sub-para (2).	
8	Social Security Tax Correction Records and Logs or Files Temporary SSN Assigned	Form SSA 7010 added. New sub-paras (a) and (b) and disposition added.	
9	Information Returns	Sub-para (b) disposition for selected sample reduced from 60 days to 30 days. Disposition for nonselected documents remains. Sub-para (c), items (1),(2), and (3) deleted - requires further research by Taxpayer Service.	
10	Undelivered Information Returns (Copy B)	Renumbered. New sub-para (2).	
11	Taxpayer Correspondence Files	Sub-para (4)(a), items 1,2,3 and 4 reworded.	280 cu.ft Service- wide
12	Sample Selection Sheets and Data Identification Records	Responsible office is now Research Division.	
13	Backup Withholding (BWH) Program	Sub-para (3) edited and disposition changed from 6 years to 3 years.	
14	Document Control Slips	Job number added.	
15	Document Register	Sub-para (1)(a), items 1 and 2 numbered.	16 cu.ft
16	Certificate of Deposits and Debit Vouchers	Sub-para (2) adds retirement to the FRC and increases destruction from 3 years to 6 years.	30 cu.ft
17	Notices of Refund Checks or Bonds Returned	Sub-para (2) - disposition changed from RETAIN.	
18	Refund Stop Payment or Reissuance of Replacement Check or Bond	Destruction increased from 1 year to 3 years.	
19	Returned Taxpayers' Uncollected Checks, Debit Vouchers, and Dishonored Check File (DCF) Documentation	DCF added to title. Retirement to FRC added. Destruction changed and reworded from 3 years to 6 years, 3 months.	150 cu.ft

Revision to Records Control Schedule 206 for Service Centers

Title Nr.	Description	Actions	Vol/ Cu.Ft
20	Trial Balance Registers	Sub-para (2) - retirement provision added. Destruction increased from 2 years to 4 years.	15 cu.ft
21	Tax Transfer Vouchers and Excess Collection Posting Documents	Sub-para (3) and (4) - extraneous language removed - word processing glitch.	
22	Revenue Reports and Accounting Control Records	Job Number corrected. Sub-para (2) edited. Destruction increased from 1 year to 3 years.	16 cu.ft
23	Posting, Payment and Adjustment Documents	New sub-para (2).	7 cu.ft
24	Unit Ledger Account Cards, documents, Registers and Recaps, Remittance Registers and Recaps, Lockbox Remittance Registers, and Electronic Funds Transfers	Electronic Funds Transfers added to title and sub-para (1) (c). Sub-para (2)(a)3 - WRITE and ERASE deleted (word processing glitch). Sub-para (2)(b)3 - destruction disposition remains.	
25	Accounting Reports	Sub-para (1) - edited. Sub-para (2) changed to "Duplicate" copies. Retirement provision deleted. Destruction changed from 3 years to 1 year and edited.	10 cu.ft
26	Historic Transcripts related to closed accounts	Destruction disposition increased to 5 years from 3 years.	
27	Transcripts of Accounts	Destruction disposition increased to 5 years from 6 months.	
28	Payment Tracers	Destruction disposition increased to 6 years from 3 years.	283 cu.ft
29	Special Activity Report	Destruction disposition increased from 1 year to 2 years.	
30	Block Completion Lists (BCL)	Completely revised to include items 227 and 307, which will be deleted.	
31	IDRS Audit trail - History Record of Command Codes (Magnetic Tape) and Extracts	"Extracts" added to the title. Destruction disposition increased from 3 years to 6 years.	
32	Employee Profile Security File/Unit Command Code Profile Report	Destruction disposition increased from 6 months to 1 year.	
33	Master Record of employee Numbers	Destruction disposition edited.	
34	FTD System Transmittals	Job number corrected. Former sub-para (c) deleted. Items renumbered.	
35	FTD TEP Good Tape Release List Summary	No change. Deleted from this submission.	
36	FRB Classified Reports	Job Number added. "Day" deleted from title. Items 317, 320 and 321 included and will be deleted from schedule. Destruction remains the same.	

Revision to Records Control Schedule 206 for Service Centers

Item Nr.	Description	Actions	Vol./ Cu.Ft
37	FRB Verification List Received from the FRB's	Title changed. Sub-para (2) deleted. Text edited. No change in disposition.	
38	Statute Cards	Text edited. Destruction disposition decreased from 2 years to 1 year.	
39	AIMS Duplicate Record Report (ADRR)	New item. Destruction disposition decreased from 90 days to 60 days.	