Schedule Number: N1-058-95-001

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 9/12/2022

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These items, unless subsequently superseded, may be used by the agency to disposition records.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

ITEMS 55/3 AND 55/4 ARE ACTIVE

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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

ITEM 56/3 WAS SUPERSEDED BY DAA-0058-2021-0007-0001

CROSSED OUT ITEMS ARE NOT ACTIVE
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
Real Estate Management
and Support - Facilities Systems

4 NAME OF PERSON WITH WHOM TO CONFER
Richard Schutz

5 TELEPHONE
535-3936

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 10/3/94
SIGNATURE OF AGENCY REPRESENTATIVE Bobbi DeCarmine
TITLE Records Management Officer

7 ITEM NO

8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION
RECORDS CONTROL SCHEDULE (RCS) 206 FOR SERVICE CENTERS

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.

9 GRS OR SUPERSEDED JOB CITATION

10 ACTION TAKEN (NARA USE ONLY)

LEAVE BLANK (NARA use only)

JOB NUMBER:

DATE RECEIVED:

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 10-5-95
ARCHivist OF THE UNITED STATES

STANDARD FORM 115 (REV 3-91)
Prescribed by NARA
36 CFR 1228
### Exhibit 100-1

<table>
<thead>
<tr>
<th>55.</th>
<th>Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Includes all tax returns which are filed with the Service through any type of electronic means. (Job No. N1-58-85-10, Item 1(c))</td>
</tr>
<tr>
<td></td>
<td>(1) Tax return records filed electronically and maintained on magnetic tape, laser optical disk, magnetic disk or other such paperless medium.</td>
</tr>
<tr>
<td></td>
<td>(2) Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing; W-2, Wage and Tax Statements; and related schedules not conducive to electronic transmission.</td>
</tr>
</tbody>
</table>

**DESTROY on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration (CSED) program due to a balance due.**

**RETIRE to the Federal Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed.**

**DESTROY on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration (CSED) program due to a balance due.**
### Records Control Schedule 206 for Service Centers

#### Exhibit 100-1

<table>
<thead>
<tr>
<th>55. cont.</th>
<th>(3) Form 8633, Application to Participate in the Electronic Filing Program.</th>
<th>DESTROY three years after participant is removed from the program.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(4) Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.</td>
<td>DESTROY three years after participant is removed from the program.</td>
</tr>
<tr>
<td></td>
<td>(5) Paper images of tax returns created from electronic storage medium.</td>
<td>DESTROY after the need for the creation of the paper image has been satisfied.</td>
</tr>
</tbody>
</table>
| 56. | **Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries.**  
(Job No. N1-58-89-2, Item 56) |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>These records include the Forms 1040 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.</td>
</tr>
<tr>
<td></td>
<td>(1) Returns filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator sequence on or before December 31.</td>
</tr>
<tr>
<td></td>
<td><strong>RETIRE</strong> to the Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.</td>
</tr>
<tr>
<td></td>
<td><strong>DESTROY</strong> on or after January 16, six years after the end of the processing year.</td>
</tr>
</tbody>
</table>
### Exhibit 100-1

<table>
<thead>
<tr>
<th>56. cont.</th>
<th>(2) Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention. (Job No. NC1-58-82-3, Item 2)</th>
<th>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 six years and nine months after the end of the calendar year in which case is closed. RETIRE to the Federal Records Center three years after establishment of file. DESTROY seven years after establishment of file.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(3) Returns in potential refund litigation case files. Returns and all related documents.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>