

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
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ADMINISTRATIVE RECORDS

**1. Correspondence Files.
(NEW ITEM)**

(a) Internal or intra-office.

DESTROY two years after the end of the year.

Correspondence and records relating to the administrative or housekeeping functions of an office.

(b) Interoffice.

DESTROY two years after the end of the year.

Correspondence between the key district offices and the regional or National Office covering program activities involving policy, procedures, rulings, decisions, etc., not made part of a specific case.

(c) External.

DESTROY two years after the end of the year.

Correspondence with the public, Congress and Government activities pertaining to inquiries, complaints, or requests for general information on tax matters and responses to them.

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
2. <u>Data Control and Accounting Records.</u> (Job No. NC1-58-76-8, Item 22)	
(1) <u>Computer Processing Audit Trail</u> Records; Console typeouts; Accounting Control Ledgers, Input Ledgers; Irregularity Checklists; Adjustment Vouchers with backup material and ledgers; ZIP Location Code Ledgers and listings; Auditing PQD Ledgers and listings; Input Transcription Sheets; Questionable Transcripts files; Rejected Transactions files; Systems Acceptability and Parallel Testing materials and other documents which form a part of the audit trail of data flow into, through and out of MCC processing systems.	DESTROY one year after the end of the processing year.
(2) Reciprocal Accounting Records; Master File and Service Center general ledger reconciliations; Reciprocal Accounting Control Records; Revenue Receipts Control Ledgers and other documents pertaining to the reconciliation of the general ledger accounts in the service centers with the money balances of the master files maintained on magnetic tape at MCC.	DESTROY one year after the end of the processing year.
(3) Card files, tickler files and other types of files used to record action taken and control workflow.	DESTROY one year after the end of the processing year.
(4) Microfilm Replacement System (MRS) Chargeouts. These chargeouts are used in describing the input and output for MRS processing.	DESTROY after six months.

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3. Machine Logs and Related Documents.

(Job No. NC1-58-76-8, Item 23)

(1) Machine Utilization Reports.

DESTROY after three years.

Computer performance and utilization reports which provide a record of machine use for each project run.

(2) Machine, Rerun, and Microfilm Edit Board Logs.

DESTROY after one year.

Operational logs which provide a record of machine use and availability.

~~4. System Management Records.~~

~~(Job No. NC1-58-76-8, Item 26)~~

~~Records, reports and memoranda not included in Programming Maintenance Records.~~

~~**DESTROY** one year after superseded or when no longer needed in current operations.~~

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
INFORMATION RETURNS PROCESSING AND MAGNETIC MEDIA MANAGEMENT RECORDS	
5. <u>CTW-01 (1042s) completed jobs.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.
6. <u>CTW-06 (1042s) completed jobs.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.
7. <u>ATM-01 (Allocated Tips) completed jobs.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.
8. <u>QWF-01 (Questionable W4's) completed jobs.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.
9. <u>Transmittal of Magnetic Tape Form W-4; Form 6466; and Continuation Form 6467.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.
10. <u>Incoming media chargeouts, acknowledgments, finished processing, unable to process and test transmittals.</u> (NEW ITEM)	DESTROY one year after the end of the processing year.
11. <u>Waiver Requests (approved and denied), Extension of Time Requests (Forms 8508 and 8809), Penalty Research Documents, Bad Payer Report, and associated correspondence.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.

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12. <u>Transmittal of Information Returns reported on Magnetic Media, Form 4804, and Continuation Sheet, Form 4802.</u> (NEW ITEM)	DESTROY three years after the end of the processing year.
13. <u>Application for Filing Information Returns on Magnetic Media (Form 4419).</u> (NEW ITEM) Application on which an organization requests permission to file information returns on magnetic tape.	DESTROY one year after the end of the processing year.
14. <u>Consent for the Internal Revenue Service to Release Tax Information (Form 6847).</u> (NEW ITEM) This form is completed to release information returns (Forms 1087 and 1099) that were furnished on magnetic media to State tax agencies. Form will be used by organizations filing returns on magnetic media in the Combined Federal/State Information Returns Reporting Program. (Annual Accumulation 1.5 cubic feet.)	DISPOSAL NOT AUTHORIZED.