

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> <i>(See instructions on reverse)</i>		LEAVE BLANK (NARA use only) JOB NUMBER <b>NI-58-97.5</b>	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		DATE RECEIVED <b>11/20/96</b>	
1. FROM (Agency or establishment) <b>Department of the Treasury</b>		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION <b>Internal Revenue Service</b>		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION <b>Facilities Systems Management Office M:S:RE:FS</b>			
4. NAME OF PERSON WITH WHOM TO CONFER <b>Helen A. Seibert</b> <b>Records Management Team</b>	5. TELEPHONE <b>202-</b> <b>535-3936</b>	DATE <b>9-5-01</b>	ARCHIVIST OF THE UNITED STATES <b>WITHDRAWN</b>

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, <input type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.		
DATE <b>10/30/96</b>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Bobbee DeLusmeire</i>	TITLE <b>IRS Records Officer</b>

7. ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<b>Records Control Schedule 120 for Servicewide Compliance Research</b>  The records covered by this schedule are created and/or accumulated by the Compliance Research Division in the National Office and field offices. This division was formerly known as Research Division.  The Compliance Research Division generates a number of records that are unique to the Service and are presently covered under the existing RCS 120. This SF 115 includes new records of the National Office Research and Analysis (NORA) office and District Office Research and Analysis (DORA). These new items were discussed during the NARA's evaluation of the office.  (SEE ATTACHMENT FOR DESCRIPTION OF ITEMS AND PROPOSED DISPOSITION)		

# Records Control Schedule for Servicewide Compliance Research

## Records Control Schedule 120

Item No.	Description	Authorized Disposition
1. New Item	<b>CORRESPONDENCE FILES. (JOB NO. NC-58-75-1, Item 2).</b> Routine correspondence covering day-to-day operations, transmittals, facsimiles, and requisitions that relate to administrative housekeeping and facilitative roles of the organization and not procedural in nature	<b>DESTROY</b> after two years
2 New Item	<b>COMPLIANCE RESEARCH INFORMATION SYSTEM (CRIS) TASK FORCE REPORT.</b> Documents the establishment and implementation of National Office Research and Analysis (NORA), District Office Research and Analysis (DORA) and CRIS  Volume Less than 1 cubic foot Annual Accumulation None One time report	<b>PERMANENT.</b> <b>RETIRE</b> to the Washington National Records Center when seven years old. <b>TRANSFER</b> to National Archives when ten years old
3 New Item	<b>COMPLIANCE RESEARCH COOPERATIVE STRATEGY REPORT (1994).</b> Documents the establishment of the Compliance Research Cooperative Strategy as the means to manage the corporate research structure.  Volume Less than 1 cubic foot Annual Accumulation None One time report	<b>PERMANENT.</b> <b>RETIRE</b> to the Washington National Records Center when five years old. <b>TRANSFER</b> to National Archives when ten years old.
4 New Item	<b>COOPERATIVE STRATEGY WORKING GROUP FILES.</b> Documentation surrounding the activities of various Compliance Research Cooperative Strategy Working Groups. Records include agenda, minutes, and working papers  Volume Less than 1 cubic foot Annual Accumulation One-half cubic foot per NORA/DORA site	<b>DESTROY</b> when five years old
5 New Item	<b>REQUESTS FOR INFORMATION SERVICES (RIS).</b> Documents user requirements for CRIS and research data models. The system and data are used to conduct compliance research. These records consist of memoranda requesting	<b>RETIRE</b> to the Washington National Records Center when six years old. <b>DESTROY</b> when twelve years old.

# Records Control Schedule for Servicewide Compliance Research

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Item No.	Description	Authorized Disposition
	Information Systems' support for a particular project. This document includes the scope and objectives, and the type of support requested, including requirements and/or specifications for master file extracts	
	Volume Less than 1 cubic foot Annual Accumulation Less than one cubic foot	
6. New Item	<b>USER GUIDES.</b> Technical documentation for end-users related to the use and operation of hardware, software, and data used for Compliance Research. These guides are in addition to the technical guides provided by hardware and software vendors	<b>DESTROY</b> when superseded or no longer needed for reference purposes.
	Volume Less than 1 cubic foot Annual Accumulation Less than one cubic foot	<i>except for systems accessions</i>
7 New Item	<b>RESEARCH PLAN</b> Developed annually to direct corporate research activities, such as: developing market segment profiles, conducting research studies, and conducting tests of treatments designed to improve compliance with the tax laws	<b>PERMANENT.</b> <b>RETIRE</b> to the Washington National Records Center when five years old <b>TRANSFER</b> to National Archives when ten years old
	Volume Less than 1 cubic foot Annual Accumulation Less than 1 cubic foot	
8 New Item	<b>RESEARCH PROJECT FILES.</b> These records include some or all of the following.  <b>(a) PROFILING PLAN.</b> Documentation of a market that will be profiled; the approach and methodology that will be used; data that will be required; and the measurements that will be taken. Profiling Plans guide the development of a profile or depiction of the tax compliance characteristics of a segment of taxpayers. They are used in conjunction with the Compliance Studies and Tests to identify non-compliance issues and improve overall compliance with the tax law	<b>DESTROY</b> (a) through (f) when ten years old
	Volume Less than 1 cubic foot	

## Records Control Schedule for Servicewide Compliance Research

### Records Control Schedule 120

Item No.	Description	Authorized Disposition
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Annual Accumulation Approximately one-half cubic foot per NORA/DORA site

#### **(b) PROFILING REPORT.** Profiling

Reports document the results of a profiling effort guided by the associated Profiling Plan. They identify the tax compliance characteristics of a segment of taxpayers, provide measures of compliance levels, identify potential compliance issues, and recommend whether the segment of taxpayers that has been profiled, or the compliance issues identified should be further researched. They are used in conjunction with Compliance Studies and Tests to improve compliance with the law.

Volume Less than 1 cubic foot  
Annual Accumulation Approximately one cubic foot

#### **(c) STUDY PLAN.**

Documentation of a market segment or compliance issue that will be further researched or studied, the approach and methodology that will be used, data that will be required, and the measures that will be taken. Study Plans guide the research process and are used to create a better understanding of the cause of non-compliance or the characteristics of a market segment. They are used in conjunction with compliance profiles and tests to identify non-compliance issues and improve overall compliance with the law.

Volume Less than 1 cubic foot  
Annual Accumulation Approximately one-half cubic foot at each NORA/DORA site

#### **(d) STUDY REPORT.**

Documentation of the results of a particular compliance study effort. The reports recommend whether to conclude research or to continue and test a treatment for an identified issue of non-compliance.

Volume Less than 1 cubic foot

# Records Control Schedule for Servicewide Compliance Research

## Records Control Schedule 120

Item No.	Description	Authorized Disposition
	Annual Accumulation Approximately one-half cubic foot per NORA/DORA site	
	(e) <b>TEST PLAN.</b> Documentation of a treatment to improve compliance that will be scientifically tested, the approach and methodology that will be used; data that will be required; and how the test will be measured. They are used in conjunction with Compliance Profiles and Studies to improve overall compliance with the tax law	
	Volume Less than 1 cubic foot Annual Accumulation Approximately one-half cubic foot per NORA/DORA	
	(f) <b>TEST REPORT</b> Test Reports document the results of a treatment to improve compliance that was scientifically tested. Included in the report is a recommendation whether to discontinue the treatment, to limit the treatment to particular geographic areas or to implement the treatment nation-wide.	
	Volume Less than 1 cubic foot Annual Accumulation Approximately one-half cubic foot per NORA/DORA site	
9 New Item	<b>EMPLOYMENT AND CORPORATION TAX GAP ESTIMATES.</b> These documents contain IRS estimates of the gross and net tax gap which reflect tax law changes, recent compliance data and tax gap estimate methods	
	(a) Final report	
	(b) Supporting documentation. Consists of spreadsheets, data, related studies and calculations on methodology	
	Volume One cubic foot Annual Accumulation Less than one cubic foot	

*all a- of kept electronically*

*can be segregated*

*Economic analysis -  
Modeling reports to Congress  
recuring  
automatically  
more analytical - helping  
profile to why  
answer why questions  
lead to TCMP heavily*

*more than 90%  
due to TCMP -  
only recurring  
if TCMPs are used*

**PERMANENT.**  
**RETIRE** to the Washington National Records Center when ten years old.  
**TRANSFER** to National Archives when 15 years old  
**DESTROY** when two years old

*TCMP will probably be continued*

*how tell what - tax gap*

# Records Control Schedule for Servicewide Compliance Research

## Records Control Schedule 120

Item No.	Description	Authorized Disposition
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10. New Item	<b>REVENUE ESTIMATES FOR LEGISLATIVE PROPOSALS</b> Descriptions of legislative proposals, documentation, explanations of estimating methodology, data sources, revenue estimates	<b>DESTROY</b> after ten years.
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*Legislation affairs keep*

Volume Less than 1 cubic foot  
Annual Accumulation Less than one cubic foot

11 New Item	<b>NON-TAXPAYER COMPLIANCE MEASUREMENT PROGRAM (TCMP) ANALYSES.</b> Analyses not based on TCMP data. Includes requests for computer outputs, reports, memoranda and other documentation	<b>DESTROY</b> after ten years
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*Congress sup don't do any more - under 88 - done every 5 years*

Volume One cubic foot  
Annual Accumulation Less than one cubic foot

12 New Item	<b>TAXPAYER COMPLIANCE MEASUREMENT PROGRAM (TCMP) ANALYSES)</b> Analyses of TCMP data, requests for computer output, reports, memoranda, and other documentation	<b>DESTROY</b> after ten years
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*dup. in States Loss of Income ?*

Volume Less than 1 cubic foot  
Annual Accumulation Less than 1 cubic foot

13. New Item	<b>INFLATION ADJUSTMENTS FILES AND RECORDS.</b> Documentation includes computer disks which contain memoranda, correspondence related to indexing tax parameters and generating withholding and tax tables, methodology used to generate the parameters and tables, earned income tax credit tables, and advanced earned income tax credit tables	<b>DESTROY</b> after ten years.
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Volume 2 cubic feet  
Annual Accumulation Less than 1 cubic foot

# Records Control Schedule for Servicewide Compliance Research

## Records Control Schedule 120

Item No.	Description	Authorized Disposition
14 New Item	<b>REFUND OFFSET PROJECT RECORDS.</b> A Research project designed to determine whether refund offsets for non-tax debts has a subsequent impact on voluntary compliance; estimate lost revenue, and determine the ability and cost of collecting delinquent taxes  (a) Final report  (b) Working papers  Volume 27 cubic feet Annual Accumulation None (Project completed)	<b>PERMANENT.</b> <b>TRANSFER</b> to National Archives when five years old  <b>DESTROY</b> when final report is transferred to National Archives
15. New Item	<b>RETURN PROJECTIONS AND TAX GAP ESTIMATES.</b> These annual and semi-annual documents contain statistical information on return projections for IRS budget submissions and workload planning Included are return projections and tax gap estimates for the United States, Service Centers, District and Regions spanning a period of five to seven years Also included are projections for Individual Returns, Information and Withholding Documents, Federal Tax Deposits and Business Refunds  (a) Final report  (b) Supporting documentation	<i>Research from group - forecasting Projections - Compliance + Filings compare to + 9</i>  <i>purpose - more enumeration count</i>  <i>uses TCMP + SOI data</i>  <i>people who do strategic planning - new data</i>  <b>DESTROY</b> after five years or when no longer needed for reference purposes  <b>DESTROY</b> after printing of publication
16 New Item	<b>RESEARCH BULLETIN.</b> This publication presents major IRS research findings and external trends impacting tax administration. Revised bi-annually	<b>DESTROY</b> after five years or when no longer needed for reference purposes

(Administrative)

SOI tied to returns concerning IN  
TCMP over large data set - gather data of sample then analyze (research)

Permanent?  
Anyone keeping record set -  
Mark doesn't recognize till -

# Records Control Schedule for Servicewide Compliance Research

## Records Control Schedule 120

Item No.	Description	Authorized Disposition
17. Existing Item. Disposi- tion Changed.	<p><b>TRADITIONAL TABLES. (Job No. NC1-58-85-2, Item 57)</b></p> <p>Tables that are two-dimensional having both stubs and columns. These tables are designed to evaluate compliance in relation to selected characteristics. Analysis of the tables are used for program changes.</p> <p>a Tables (Microfilm)</p> <p>Current volume Less than one cubic foot Annual Accumulation None Microfilming by Detroit Data Center has ceased</p> <p>b Tables (Paper)</p> <p>Current volume 30 cubic feet Annual accumulation One cubic foot</p>	<p><i>give us a paper long</i></p> <p><b>DESTROY 30 years after end of survey</b></p> <p><b>DESTROY 30 years after end of survey</b></p>