

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 NI-58-97-13	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED MAY 6 1997	
2. MAJOR SUBDIVISION Internal Revenue Service		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION All functions in National Office and in the Field			
4. NAME OF PERSON WITH WHOM TO CONFER Allen Szott	5. TELEPHONE 535-3936	DATE 2-9-98	ARCHIVIST OF THE UNITED STATES <i>[Signature]</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, <input checked="" type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.		
DATE 5/7/97	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i>	TITLE IRS Records Officer

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	The Internal Revenue Service uses electronic systems to process tax returns and remittances and to track and manage instances of non-compliance. This new Records Control Schedule contains disposition authority for those electronic systems used by the IRS in its tax administration activities.		

Item No.	Description of Record	Disposition Authorization
<u>TAX FILING SYSTEMS</u>		
1.	<u>Individual Taxpayer Identification Number (ITIN)</u>	
	<p>A. ITIN is used to issue unique, permanent taxpayer identification numbers to individuals who must file tax returns and their dependents, but are unable to obtain social security numbers. The database contains the ITIN, and taxpayer information.</p> <p>Program Office supported by the system: A/C (International)</p>	Delete seven years after end of processing year.
	<p>B. Input Records: IRS Form W-7 completed by applicants</p>	Destroy after one year or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner..
	<p>C. Output Records: These records include printed Identity Cards and "Computer Paragraph" Notices, system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats.</p>	Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
2.	<u>Service Center Recognition/Image Processing System (SCRIPS)</u>	
	<p>A. SCRIPS is used to scan, number and image certain paper documents such as 1040EZs, Federal Tax Documents, and IRP documents. The database contains an image of the scanned data allowing users to process tax return data.</p>	Delete when one year old or when no longer need for administrative, legal, audit, or other operational purposes whichever is sooner.

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	Program Office supported by the system: SCRIPS Project Office	See RCS 206, Items 56, 327, 85, and 88 for disposition authorizations.
	B. Input Records: These records include 1040EZs, Federal Tax Deposits and IRP documents	Delete six years, three months after end of year processing or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	C. Output Records: The FTD and IRP imaged data is electronically transferred to the SCRIPS system or FTD Mainline System (for mainframe processing) and then to Optical Disks for storage plus system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats. 1040EZs images are not stored on optical disks.	Delete FTDs seven years after processing.
3.	<u>Telefile</u>	
	A. Telefile permits eligible taxpayers to file certain individual and business tax returns utilizing a touch-tone telephone. The database contains taxpayer information and is archived.	Delete archived data after two years.
	Program Office Supported by the system: Telefile Project Office	
	B. Input Records: These records include Individual and Business Tax data and is archived.	Delete archived data after two years.
	C. Output Records: The tax returns data are transferred to Electronic Filing for processing plus system backups, management information reports, ad hoc	Delete six years, three months after processing.

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	queries, audit trail, or equivalent documentation in electronic or hard copy formats.	
4.	<p data-bbox="386 527 784 562"><u>Electronic Filing System (EFS)</u></p> <p data-bbox="386 604 948 783">A. EFS provides a means of accepting and storing electronic returns for individual, and to some extent, business and employee plan returns. The database contains taxpayer return information.</p> <p data-bbox="386 825 906 972">Program Office supported by the system: Chief Taxpayer Service, Electronic Tax Administration, Operations Office</p> <p data-bbox="386 1014 924 1119">B. Input Records: These records include electronic returns transferred via the Data Communications Subsystem.</p> <p data-bbox="386 1234 948 1566">C. Output Records: The electronic returns are transferred to the Returns Processing System (for mainframe processing) and then stored on the Archive and Retrieval Facility for subsequent retrieval and or printing plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p data-bbox="1052 604 1438 783">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 1014 1438 1192">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 1234 1438 1413">Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
5.	<p data-bbox="386 1644 870 1717"><u>Applicants Database/District Office Applicants Database (ADB/DOADB)</u></p> <p data-bbox="386 1759 948 1860">A. The ADB/DOADB programs support the electronic filing program. The databases maintain information specific to the</p>	<p data-bbox="1052 1759 1438 1860">Delete when one year old or when no longer needed for administrative, legal, audit or</p>

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	<p>electronic participants that transmit electronic tax returns for taxpayers.</p>	<p>other operational purposes whichever is sooner.</p>
	<p>Program Office supported by the system: Chief Taxpayer Service, Electronic Tax Administration, Operations Office</p>	
	<p>B. Input Records: These records include Form 8633 - Application to Participate in the Electronic Filing Program.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include information provided to the district offices so that they can perform the necessary checks on each applicant to determine suitability plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
6.	<p><u>Remittance Processing system (RPS)</u></p>	
	<p>RPS encodes, endorses, and prepares audit trails for checks received from taxpayers. The database provides documentation for preparation of the deposit of receipts, and generates payment posting information to update IDRS.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>Program Office supported by the system: Chief Taxpayer Service, Cash Management Office</p>	
	<p>B. Input Records: These records include magnetic tapes from the Distributed Input System and report files which contain returns, non-scannable payment vouchers and checks.</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes</p>

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	<p>B. Output Records: These records include audit trails for checks received from taxpayers, documentation for preparation of the deposit of receipts, and payment posting information to update IDRS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>whichever is sooner.</p> <p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
7.	<p><u>Remittance Processing System II - Optical Character Recognition/Remittance Processing System (RPS II - OCR/RPS II)</u></p> <p>RPS II, also known as OCR/RPS II, augments RPS and provides the capability of optically scanning notices, turn-around documents, and payment vouchers. The database contains taxpayer entity and taxpayer payment information.</p> <p>Program Office supported by the system: Chief Taxpayer Service, AC(Forms and Submission Processing), National Director, Submission Processing.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>B. Input records: These records include scannable payment vouchers and checks.</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>B. Output records: These records include tapes transferring data to RPS and DIS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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8.	<p><u>Electronic Management System (EMS)</u></p> <p>A. EMS allows return, remittances, information returns, federal/state exchanges and public access to be processed and archived electronically. The database receives and exchanges electronically submitted tax returns, information returns, payment data, and currency transaction reports.</p> <p>Program Office supported by the system: Chief Information Officer</p> <p>B. Input records: These records include electronically submitted tax returns, information returns, payment data, and currency transaction reports.</p> <p>C. Output records: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete after seven years.</p> <p>Delete after seven years.</p> <p>Delete after seven years.</p>
9.	<p><u>System Documentation Records</u></p> <p>These records include, but are not limited to, computer program books, functional specifications, user manuals, reference guides, data dictionaries, file layouts, training manuals, system design and analysis manuals, or equivalent documentation, for all of the above systems.</p>	<p>Destroy when superseded or obsolete.</p>

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<u>TAX PROCESSING SYSTEMS</u>		
10.	<p data-bbox="386 380 857 417"><u>Archive and Retrieval Facility (ARF)</u></p> <p data-bbox="386 457 943 674">A. The ARF stores all electronically filed and TeleFile returns from individuals and Forms 941, 1041 and 1065 from businesses. This allows for electronic retrieval of a return so that corrections can be made or copies printed.</p> <p data-bbox="386 716 906 863">Program Office supported by the system: Chief Taxpayer Service, Electronic Tax Administration, Operations Office</p> <p data-bbox="386 905 932 1041">B. Input Records: These records include electronically filed and TeleFile individual tax returns, and business returns filed on Forms 941, 1041 and 1065.</p> <p data-bbox="386 1125 927 1304">C. Output Records: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p data-bbox="1052 457 1403 674">Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 905 1438 1083">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 1125 1438 1304">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
11.	<p data-bbox="386 1423 889 1570"><u>Automated Non-Master File, combined Annual Wage Reporting and Federal Unemployment Tax Act (ANMF/CAWR/FUTA)</u></p> <p data-bbox="386 1612 954 1791">A. This system is an electronic database that provides on-line, non-master file information and updated taxpayer non-master file data. The database contains tax processing and tax related applications.</p>	<p data-bbox="1052 1612 1409 1822">Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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	<p>Program Office supported by the system: Chief Taxpayer Service, AC (Forms and Submissions Processing, National Director, Submission Processing</p> <p>B. Input Records: These records include Federal Tax Deposits daily wire backups.</p> <p>C. Output Records: These records include taxpayer notices, internal reports and documents such as TDAs and TDIs, plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats..</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
12.	<p><u>Automated Quarterly Excise Tax Listing (A-QETL)</u></p> <p>A. A-QETL is used to review and correct and compute amount to be certified to respective trust funds. The database contains taxpayers detailed liability transaction postings.</p> <p>Program Office supported by the system: Chief Taxpayer Service, AC (Forms and Submission Processing), National Director, Submissions Processing</p> <p>B. Input Records: These records include taxpayers liability transactions downloaded from the MCC.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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13.	<p data-bbox="386 415 922 596">C. Output Records: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p> <p data-bbox="386 674 808 707"><u>Corporate Files On-Line (CFOL)</u></p> <p data-bbox="386 751 950 932">A. CFOL provides users on-line, read-only access to current Master Files. It allows IRS case workers access to the most current tax account information. The database contains taxpayer information.</p> <p data-bbox="386 974 906 1079">Program Office supported by the system: Chief Information Officer, Corporate Systems Division</p> <p data-bbox="386 1121 950 1268">B. Input records: These records include taxpayer information from the IMF, BMF, IRAF, & EPMF, and reflect data from those files.</p> <p data-bbox="386 1346 922 1528">C. Output records: These records include system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p data-bbox="1052 380 1437 560">Delete when one year old or when no longer needed for Administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 751 1437 932">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 1121 1437 1302">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 1346 1437 1528">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
14.	<p data-bbox="386 1608 787 1642"><u>Distributed Input System (DIS)</u></p> <p data-bbox="386 1684 950 1856">A. DIS is the primary data entry system used to capture data submitted by taxpayers and other tax information used in Service Center processing. The database contains tax return information, records checks and</p>	<p data-bbox="1052 1684 1437 1856">Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>

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	remittances.	
	Program Office supported by the system: Chief Information Officer, Input Systems Division	
	B. Input records: These records include tax returns information received on paper, internal adjustments, and remittances.	See RCS 206, Items 56 and 253 for Service Centers.
	C. Output records: These records include electronic data transferred to IDRS and the master files plus system backups, management information reports, ad hoc queries, audit trail, and equivalent documentation in electronic and hard copy formats.	Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.
15.	<u>Electronic Federal Tax Payment System (EFTPS)</u>	
	A. EFTPS electronically processes remittance data from individual and business tax payments. The database contains payment information from authorized financial agents that collect taxpayer payment requests, perform upfront validity checks, and initiate the funds transfer from the taxpayers' accounts to Treasury's account.	Delete 7 years after end of processing year.
	Program Office supported by the system: Chief Taxpayer Service, Cash Management Office	
	B. Input records: These records include taxpayer data, remittance amounts and how payments should be applied.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes

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		whichever is sooner.
	C. Output records: These records include electronic transfer of data to the master files, the Revenue Accounting Control System, Collection, IDRS, Notice of Review Processing System and CFO plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
16.	<u>Error Resolution System (ERS)</u>	
	A. ERS consists of records contain error conditions. The database contains raw error records and unpostable records.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	Program Office supported by the system: Chief Taxpayer Services	
	B. Input Records: These records include raw error records electronically transferred from the Generalized Mainline Framework, and unpostable records from the Generalized Unpostable Framework.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	C. Output Records: These records include the corrected records that are electronically transferred to TEP and IDRS plus system backups, management information reports, ad hoc queries, audit trails, or equivalent documentation in electronic or hard copy formats.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
17.	<u>Federal Tax Deposits (FTD)</u>	
	A. FTD processes Federal Tax Deposit payments made through commercial banks	Delete when one year old or when no longer needed for

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	<p>and passes them to MCC for posting to the business master file. The database contains taxpayer payment information.</p> <p>Program Office supported by the system: Chief Taxpayer Service, Cash Management Office</p>	<p>administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>B. Input records: These records include taxpayer payment information.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output records: These records include electronic transfer of data to the Master File tape file transfer with collection, NRPS, IDRS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
18.	<p><u>FTD Bulkdata Transfer Project</u></p>	
	<p>A. This project is a joint effort with the Federal Reserve Banks to replace the magnetic exchange of data with electronic exchange of data. The database contains taxpayer payment information.</p> <p>Program Office supported by the system: Chief Taxpayer Service, Cash Management Office</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>B. Input records: These records include taxpayer payment information.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output records: The taxpayer payment data electronically exchanged between the</p>	<p>Delete when one year old or when no longer needed for</p>

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	FRB's system and the FTD system plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy.	administrative, legal, audit or other operational purposes whichever is sooner.
19.	<u>Generalized Mainline Framework (GMF)</u>	
	A. The GMF is a standardized framework for batch processing returns and non-returns for all master file systems through the Service Center pipeline. The database contains taxpayer information.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	Program Office supported by the system: Chief Taxpayer Service	
	B. Input records: These records include taxpayer information received from other systems used in pipeline processing.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	C. Output records: These records include electronic transfer of taxpayer information to other systems used in pipeline processing plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
20.	<u>Generalized Unpostable Framework (GUF)</u>	
	A. GUF routes unpostable transactions for correction. The database contains unpostable taxpayer records.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	Program Office supported by the system: Chief Taxpayer Service, Submission	

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	Processing	
	B. Input records: These records include taxpayer information that does not post to any master file.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	C. Output records: These records include corrected taxpayer information posted to the master files plus system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
21.	<u>Management Error Reports (MER)</u>	
	A. The MER system counts all errors identified by mainline processing which are accumulated for each tax class/ document code. The database contains error types. Program Office supported by the system: Chief Taxpayer Service	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	B. Input records: These records include electronic transfer of data from GMF error files and the error resolution system.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	C. Output records: These records include counts and types of errors created by the taxpayers plus system backups, management information reports, ad hoc queries, audit trails, or equivalent documentation, in electronic or hard copy formats.	Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

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22.	<p><u>Service Center Controls Processing System (SCF)</u></p> <p>A. SCF provides common control of all blocks of tax returns and related documents processed in the various systems that comprise the service center pipeline. The database contains control records for SCF to establish control of the block, indicate the number of documents in the block for good master file posting and allows adjustments to rectify block discrepancies. The system also records and accounts for all revenue received and disbursed within the service center pipeline system.</p> <p>Program Office supported by the system: Chief Taxpayer Service, Revenue Accounting</p> <p>B. Input records: These records include electronic transfer of data from various systems used in service center pipeline processing.</p> <p>C. Output records: These records include control reports, adjustments data, reactivation data and revenue receipts plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy format.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
23.	<p><u>State Retrieval Subsystem (SRS)</u></p> <p>A. SRS stores state return information for</p>	<p>Delete when one year old or</p>

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	<p>retrieval by participating state revenue agencies. The database contains state returns.</p> <p>Program office supported by the system: Chief Taxpayer Service, Electronic Tax Administration, Operations Office</p>	<p>when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>B. Input records: These records include state return information electronically filed from RPS.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output records: These records include state return information retrieved by participating states plus system backups, management information systems, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
24.	<p><u>Integrated Case Processing (ICP)</u></p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>A. ICP is an umbrella system that implements components of the CIMS, CPS, TRIS, and provides access to the SERP system. The database contains taxpayer information.</p> <p>Program Office supported by the system: Chief Taxpayer Service</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>B. Input records: These records include data electronically transferred from various systems including IDRS, ACS, AUR, and others.</p>	<p>Delete when one year old or</p>

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	C. Output records: These records include the electronic transfer of data to CIMS, CPS, and TRIS plus system backups, management information reports, ad hoc queries, audit trails, or equivalent documentation in electronic or hard copy formats.	when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
25.	<u>System Documentation Records</u> These records include, but are not limited to, computer program books, functional specifications, user manuals, reference guides, data dictionaries, file layouts, training manuals, system design and analysis manuals or equivalent documentation, for all of the above tax processing systems.	Destroy when superseded obsolete.

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<u>TAX COMPLIANCE/CUSTOMER SERVICE SYSTEMS</u>		
26.	<p data-bbox="381 373 873 445"><u>Discriminant Index Function Ordering System (DIF)</u></p> <p data-bbox="381 487 958 781">A. DIF enables Service Center Examination personnel to order IMF returns from the following inventories: amended returns, unreported income, potential returns, self-employment income returns, correspondence criteria returns, and regular returns. The database contains information on the IMF DIF inventory orders.</p> <p data-bbox="381 823 906 894">Program Office supported by the system: Service Center Examination</p> <p data-bbox="381 936 906 1041">B. Input Records: These records include tape file from Generalized Mainline Framework.</p> <p data-bbox="381 1159 941 1375">C. Outputs Records: These records include an error register, internal run control report, system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p data-bbox="1052 487 1437 667">Delete in 30 days or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.</p> <p data-bbox="1052 936 1437 1117">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1052 1159 1404 1375">Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
27.	<p data-bbox="381 1570 893 1642"><u>International Case Management System (ICMS)</u></p> <p data-bbox="381 1684 941 1827">A. ICMS is used to track cases referred and assigned to International Examination groups. The ICMS database contains taxpayer return information</p>	<p data-bbox="1052 1684 1437 1858">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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	<p>Program Office supported by the system: Assistant Commissioner (International)</p>	
	<p>B. Input Records: These records include electronic transfer of data from BMF, IMF, AIMS and ERCS databases.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
28.	<p><u>Inventory Delivery System (IDS)</u></p> <p>A. IDS analyzes IDRS Notice Accounts to determine the extent of research or perfection and directs cases to the precise process where it can best be worked or closed. The IDS database contains taxpayer return information, balance due amounts, and taxpayer delinquent account information.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.</p>
	<p>Program Office supported by the system: Collection</p>	
	<p>B. Input Records: This records include electronic transfer of data from IDRS, CFOL, and ACS.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.</p>
	<p>C. Output Records: These records include closing transactions or reassignments via IDRS to the MasterFile, system backups, management information reports, program-related reports, ad hoc queries, audit trial, or equivalent documentation in electronic or</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>

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	hard copy formats.	
29.	<p><u>Integrated Collection System (ICS)</u></p> <p>A. ICS provides data on Taxpayer Delinquent Accounts (TDA) and Taxpayer Delinquent Investigations (TDI) which is used to work collection cases in the field. The database contains tax return information, TDA and TDI case data, Centralized Authorization File data, levy sources, transaction data, status and history information.</p> <p>Program Office supported by the system: Collection</p> <p>B. Input Records: These records include electronic transfer of data from IDRS or manual input by revenue officers on the status of each case.</p> <p>C. Output Records: These records include system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete 3 years after processing or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.</p> <p>Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p> <p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
30.	<p><u>Automated Work Control System (AWCS)</u></p> <p>A. AWCS provides a case control index and also tracks asset seizures. The database contains taxpayer entity information, information on the type of case, date opened, value of seizure, seizure number, date closed, and value received.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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	<p>Program Office Supported by the system: Collection</p>	
	<p>B. Input Records: These records include source documents describing the case which are used by Collection employees to manually input data into system.</p>	<p>Destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include weekly reports on seizure cases transmitted to the Revenue Accounting and Control System, system backups, management information reports, ad hoc queries, audit trial, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
31.	<p><u>Automated Underreporter (AUR)</u></p>	
	<p>A. AUR assists tax examiners in working underreporter cases, i.e., controls and tracks cases throughout the underreporter process, plus generates notices and letters to taxpayers. The database contains taxpayer account data, information return data, and bad payer data.</p>	<p>Delete 10 years after assessment.</p>
	<p>Program Office supported by the system: Executive Office for Customer Service</p>	
	<p>B. Input Records: These records include electronic transfer of data from IMF, IRTF, and IRMF.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include electronic transfer of data to IMF, plus CP 2000 and CP2501 Notices, letters to</p>	<p>Delete/destroy when one year old or when no longer needed for administrative,</p>

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	taxpayers, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation.	legal, audit, or other operational purposes whichever is sooner.
32.	<p data-bbox="386 562 781 596"><u>Automated Lien System (ALS)</u></p> <p data-bbox="386 638 933 709">A. ALS provides a Servicewide database of all notices of Federal tax liens.</p> <p data-bbox="386 751 906 823">Program Office supported by the system: Collection</p> <p data-bbox="386 865 933 970">B. Input Records: These records include electronic transfer of data from the Master File.</p> <p data-bbox="386 1087 933 1417">C. Output Records: These records include notices of Federal tax lien sent to local filing jurisdictions electronically or via hard copy, notices of levy used in the collection process, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy format.</p>	<p data-bbox="1053 638 1409 709">Delete one year after lien is paid in full.</p> <p data-bbox="1053 865 1437 1045">Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is first.</p> <p data-bbox="1053 1087 1409 1306">Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
33.	<p data-bbox="386 1570 917 1604"><u>Automated Offer in Compromise (AOIC)</u></p> <p data-bbox="386 1646 933 1856">A. AOIC controls all offers in compromise from receipt of the offer through the monitoring of the terms and conditions of the taxpayer's installment agreement. The database contains taxpayer return data and balance due amounts.</p>	<p data-bbox="1053 1646 1437 1822">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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	<p>Program Office supported by the system: Collection</p>	
	<p>B. Input Records: These records include user input of taxpayer return data, balance due amounts, terms and conditions of installment agreement.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include transaction code upload from AOIC to EOD10, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
34.	<p><u>Trust Fund Recovery Program (TRFP)</u></p>	
	<p>A. TRFP is an enforcement tool used to collect unpaid trust fund taxes when a business fails to pay. The database contains taxpayer account data, trust fund assessments, balance and payment information.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.</p>
	<p>Program Office supported by the system: Collection</p>	
	<p>B. Input Records: These records include electronic transfer of data from ICS and IDRS.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include assessment amount data fed to ACS, plus system backups, management information reports, program-related reports, ad hoc</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes</p>

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	queries, audit trail, or equivalent documentation in electronic or hard copy formats.	whichever is sooner.
35.	<p data-bbox="381 525 852 556"><u>Automated Insolvency System (AIS)</u></p> <p data-bbox="381 598 950 850">A. AIS contains and processes information on bankruptcy court cases. The database contains information related to bankruptcy and insolvency cases, i.e., basic case and taxpayer account information, case histories, proof of claim data, and payment information.</p> <p data-bbox="381 892 909 966">Program Office Supported by the system: Collection</p> <p data-bbox="381 1008 950 1186">B. Input Records: These records include electronic transfer of data from Masterfile/IDRS, court notices (electronic or hard copy), plus status information entered manually by Collection employees.</p> <p data-bbox="381 1270 950 1564">C. Output Records: Transaction code inputs and voucher payments to IDRS, proof of claims filed with court, letters to taxpayers and attorneys, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p data-bbox="1047 640 1404 703">Delete 6 years after case is closed.</p> <p data-bbox="1047 1050 1404 1260">Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p> <p data-bbox="1047 1312 1404 1522">Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
36.	<p data-bbox="381 1606 941 1638"><u>Electronic Fraud Detection System (EFDS)</u></p> <p data-bbox="381 1680 950 1858">A. EFDS provides on-line capabilities to review Electronically Filed Returns (ELF) that have met QRP scoring criteria. It contains additional information and tools to assist CI tax examiners in evaluating the</p>	<p data-bbox="1047 1711 1437 1858">Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes</p>

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	<p>return as potentially fraudulent as well as to link other returns with similar characteristics. It also controls and tracks the referral to the district for potential criminal prosecution. Program Office supported by the system: Criminal Investigation</p>	<p>whichever is sooner.</p>
	<p>B. Input Records: These records include electronic transfer of data from masterfile extracts and other information transferred from other systems.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include paper and electronic reports, plus system backups, ad hoc queries, audit trail, or equivalent documentation, in electronic or hard copy formats.</p>	<p>Destroy audit trail information transferred to tape after 7 years. Delete/destroy paper or electronic reports when one year old or when the information is obsolete, superseded or no longer needed in current operations whichever is sooner.</p>
37.	<p><u>Electronic Filing -- Questionable Refund Project (ELF-QRP)</u></p>	
	<p>A. ELF-QRP analyzes electronically filed tax returns to determine if a return should be further reviewed by local Questionable Refund Detection Teams (QRDT). The database contains extract, selection and characteristic criteria for identifying potentially fraudulent individual tax returns.</p>	<p>Delete when no longer needed for administrative, legal, audit or other operational purposes. See the QRP Computer Programmers Handbook and Computer Operator's handbook.</p>
	<p>Program Office supported by the system: Criminal Investigation</p>	

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	<p>B. Input Records: These records include, but are not limited to, electronically filed tax return data and QRP adjusted return selection parameters.</p>	<p>Delete electronic media when obsolete, superseded or no longer needed in current operations. Destroy paper when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's handbook.</p>
	<p>C. Output Records: These records include, but are not limited to, electronically filed individual tax return data fed to the Electronic Fraud Detection System, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's handbook.</p>
38.	<p><u>Questionable Refund Project (QRP)</u> A. QRP analyzes, categorizes, codes and scores data on returns to identify potentially fraudulent income tax returns. The database contains taxpayer data and selection criteria identified by the Questionable Refund Detection Team.</p> <p>Program Office supported by the system: Criminal Investigation</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>

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	<p>B. Input Records: These records include, but are not limited to, electronically filed tax return data and QRP adjusted return selection parameters.</p>	<p>Delete electronic media when the information is obsolete, superseded or no longer needed in current operations. Destroy paper when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's Handbook.</p>
	<p>C. Output Records: These records include, but are not limited to, electronically filed individual tax return data fed to the Electronic Fraud Detection System, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>Delete/destroy when one year old or when longer needed for administrative, legal, audit or other operational purposes whichever is sooner. See the QRP Computer Programmers Handbook and the Computer Operator's Handbook.</p>
39.	<p><u>Automated Substitute for Return (ASFR)</u></p> <p>A. ASFR determines and assesses the correct tax liability by securing a valid voluntary income tax return from the taxpayer, computes tax, penalties and interest, based on IRP information. The database contains taxpayer entity information, information return data, and audit data.</p>	<p>Delete when three years old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.</p>
	<p>Program Office supported by the system: Customer Service</p>	

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	B. Input Records: These records include data downloaded from IRP, IDRS and Undelivered Mail System.	Delete when three years old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
	C. Output Records: These records include notices to taxpayers, data downloaded to IDRS, Electronic Filing System, correspondence to Collection Division of each Service Center, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.	Delete/destroy when three years old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
40.	<u>Interim Revenue Accounting and Control System (IRACS)</u>	
	A. IRACS controls, records, and reports all financial revenue activities of the Service's tax processing systems through an expanded general ledger structure. The database includes 180 accounts containing information on revenue receipts, disbursements and assessments.	Delete when one year old or when no longer needed for administrative, audit, legal, or other operational purposes whichever is sooner.
	B. Input Records: These records include electronic transfer of data from Revenue General Ledger System and the Electronic Federal Tax Processing System.	Delete when one year old or when no longer needed for administrative, audit, legal or other operational purposes whichever is sooner.
	C. Output Records: These records include system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats.	Delete/destroy when one year old or when no longer needed for administrative, audit, legal or other operational purposes whichever is sooner.
41.	<u>Telephone Routing Interactive System (TRIS)</u>	

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42.	<p>A. TRIS is an automated telephone call routing application that permits taxpayers to direct themselves to the appropriate source of information and resolve inquiries without assistor intervention.</p> <p>Program Office supported by the system: Customer Service</p> <p>B. Input Records: These records include electronic transfer of data from IDRS and the Master File.</p> <p>C. Output Records: These records include system backups, management information reports, program-related reports, audit trail, or equivalent documentation in electronic or hard copy formats.</p>	<p>SEE disposition authorization for IDRS and IMF in RCS 117 and RCS 206.</p>
	<p><u>Problem Resolution Office Management Information System (PROMIS)</u></p> <p>A. PROMIS is a nationwide database of all problem resolution cases. The database contains complete taxpayer information, case history, major issue codes indicating sources of the case, and function involved.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>Program Office supported by the system: Taxpayer Advocate.</p> <p>B. Input Records: These records include data collected by problem resolution caseworkers and data input through the Integrated Case Processing System.</p>	<p>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
	<p>C. Output Records: These records include weekly and cumulative listings plus system backups, management information reports,</p>	<p>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</p>
		<p>Delete/destroy when one year old or when no longer needed for administrative,</p>

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43.	<p>program related reports, ad hoc queries and reports, audit trail, or equivalent documentation in electronic or hard copy formats.</p> <p><u>System Documentation Records.</u> These records include, but are not limited to, computer program books, functional specifications, user manuals, reference guides, data dictionaries, file layouts, training manuals, system design and analysis manuals, or equivalent documentation, for all of the above systems.</p>	<p>legal audit or other operational purposes whichever is sooner.</p> <p>Destroy when superseded or obsolete.</p>

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TAX SYSTEMS COVERED IN OTHER RECORD CONTROL SCHEDULES

44.	<u>Individual Master File (IMF)</u>	See RCS 117, Item 29.
45.	<u>Business Master File (BMF)</u>	See RCS 117, Item 30.
46.	<u>Employee Plans Master Files (EPMF)</u>	See RCS 117, Item 31.
47.	<u>Integrated Data Retrieval System (IDRS)</u>	See RCS 206, Items 236 - 282.
48.	<u>Audit Information Management Systems (AIMS)</u>	See RCS 206, Items 350 - 372.
49.	<u>Automated Collection System (ACS)</u>	See RCS 206, Items 400 - 408.
50.	<u>Automated Criminal Investigation (ACI)</u>	See RCS 207.
51.	<u>Criminal Investigation Management Information System (CIMIS)</u>	See RCS 207.
52.	<u>Criminal Investigation Special Investigative Repository (CISIR)</u>	See RCS 207.
53.	<u>Exempt Organizations Master File (EOMF)</u>	See RCS 104, Item 25.