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
   All functions in National Office and in the Field

4. NAME OF PERSON WITH WHOM TO CONFER
   Allen Szott

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, Χ is not required; ☐ is attached; or ☐ has been requested.

   DATE 5/7/97
   SIGNATURE OF AGENCY REPRESENTATIVE
   Title IRS Records Officer

7. ITEM NO.

8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION

   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.

9. GRS OR SUPERSEDED JOB CITATION

10. ACTION TAKEN (NARA USE ONLY)

   STANDARD FORM 115 (REV. 3-91)
   Prescribed by NARA
   36 CFR 1228
TAX FILING SYSTEMS

1. Individual Taxpayer Identification Number (ITIN)
   
   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.

   Program Office supported by the system: A/C (International)

   B. Input Records: IRS Form W-7 completed by applicants

   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.

2. Service Center Recognition/Image Processing System (SCRIPS)

   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.

   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: SCRIPS Project Office

B. Input Records: These records include 1040EZs, Federal Tax Deposits and IRP documents

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.

3. Telefile

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.

Program Office Supported by the system: Telefile Project Office

B. Input Records: These records include Individual and Business Tax data and is archived.

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 end of year processing or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Delete FTDs seven years after processing.

Delete archived data after two years.

Delete archived data after two years.

Delete six years, three months after processing.
<table>
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<td>queries, audit trail, or equivalent documentation in electronic or hard copy formats.</td>
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4. **Electronic Filing System (EFS)**

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. Program Office supported by the system: Chief Taxpayer Service, Electronic Tax Administration, Operations Office

B. Input Records: These records include electronic returns transferred via the Data Communications Subsystem.

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.

5. **Applicants Database/District Office**

Applicants Database (ADB/DOADB)

A. The ADB/DOADB programs support the electronic filing program. The databases maintain information specific to the

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
Item No. Description of Record

electronic participants that transmit electronic tax returns for taxpayers.

Program Office supported by the system:
Chief Taxpayer Service,
Electronic Tax Administration,
Operations Office

B. Input Records: These records include Form 8633 - Application to Participate in the Electronic Filing Program.

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.

6. Remittance Processing system (RPS)

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.

Program Office supported by the system:
Chief Taxpayer Service, Cash Management Office

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.
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.

Remittance Processing System II - Optical Character Recognition/Remittance Processing System (RPS II - OCR/RPS II)

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.

Program Office supported by the system: Chief Taxpayer Service, AC(Forms and Submission Processing), National Director, Submission Processing.

B. Input records: These records include scannable payment vouchers and checks.

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.

Dispose/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Rec'd May 5, 1997
Electronic Management System (EMS)

8. 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.

Program Office supported by the system: Chief Information Officer

B. Input records: These records include electronically submitted tax returns, information returns, payment data, and currency transaction reports.

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.

9. System Documentation Records

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.

Delete after seven years.

Delete after seven years.

Delete after seven years.

Destroy when superseded or obsolete.
TAX PROCESSING SYSTEMS

10. Archive and Retrieval Facility (ARF)

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.

Program Office supported by the system:
Chief Taxpayer Service,
Electronic Tax Administration,
Operations Office

B. Input Records: These records include electronically filed and TeleFile individual tax returns, and business returns filed on Forms 941, 1041 and 1065.

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.

11. Automated Non-Master File, combined Annual Wage Reporting and Federal Unemployment Tax Act (ANMF/CAWR/FUTA)

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.

Disposition Authorization

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Rec'd January 15, 1998
Program Office supported by the system:
Chief Taxpayer Service,
AC (Forms and Submissions Processing,
National Director, Submission Processing

B. Input Records: These records include Federal Tax Deposits daily wire backups.

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.

12. **Automated Quarterly Excise Tax Listing (A-QETL)**

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.

Program Office supported by the system:
Chief Taxpayer Service,
AC (Forms and Submission Processing),
National Director, Submissions Processing

B. Input Records: These records include taxpayers liability transactions downloaded from the MCC.
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.

Delete when one year old or when no longer needed for Administrative, legal, audit or other operational purposes whichever is sooner.

13. Corporate Files On-Line (CFOL)

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.

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 taxpayer information from the IMF, BMF, IRAF, & EPMF, and reflect data from those files.

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 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.

14. Distributed Input System (DIS)

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

Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.

Rec’d January 15, 1998
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.

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.

15. **Electronic Federal Tax Payment System (EFTPS)**

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.

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.

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<td>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.</td>
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<tr>
<td>16. Error Resolution System (ERS)</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>A. ERS consists of records contain error conditions. The database contains raw error records and unpostable records.</td>
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<td>Program Office supported by the system: Chief Taxpayer Services</td>
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<tr>
<td>B. Input Records: These records include raw error records electronically transferred from the Generalized Mainline Framework, and unpostable records from the Generalized Unpostable Framework.</td>
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<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<td>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.</td>
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<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>17. Federal Tax Deposits (FTD)</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>A. FTD processes Federal Tax Deposit payments made through commercial banks</td>
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<td>and passes them to MCC for posting to the business master file. The database contains taxpayer payment information.</td>
<td>administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>Program Office supported by the system: Chief Taxpayer Service, Cash Management Office</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td></td>
<td>B. Input records: These records include taxpayer payment information.</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td></td>
<td>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.</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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18. **FTD Buldata Transfer Project**

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.  

Program Office supported by the system: Chief Taxpayer Service, Cash Management Office  

B. Input records: These records include taxpayer payment information.  

C. Output records: The taxpayer payment data electronically exchanged between the

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<td>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.</td>
<td>administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>19.</td>
<td><strong>Generalized Mainline Framework (GMF)</strong></td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<td>Program Office supported by the system: Chief Taxpayer Service</td>
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<td></td>
<td>B. Input records: These records include taxpayer information received from other systems used in pipeline processing.</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<td></td>
<td>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.</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>20.</td>
<td><strong>Generalized Unpostable Framework (GUF)</strong></td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<td></td>
<td>A. GUF routes unpostable transactions for correction. The database contains unpostable taxpayer records.</td>
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<td>Program Office supported by the system: Chief Taxpayer Service, Submission</td>
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Item No. | Description of Record | Disposition Authorization
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Processing | | 

B. Input records: These records include taxpayer information that does not post to any master file.

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.

21. Management Error Reports (MER)

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

B. Input records: These records include electronic transfer of data from GMF error files and the error resolution system.

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.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

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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<td>22.</td>
<td>Service Center Controls Processing System (SCF)</td>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
</tr>
</tbody>
</table>

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.

Program Office supported by the system:
Chief Taxpayer Service, Revenue Accounting

B. Input records: These records include electronic transfer of data from various systems used in service center 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 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.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

23. State Retrieval Subsystem (SRS)

A. SRS stores state return information for

Delete when one year old or
Item No. | Description of Record | Disposition Authorization
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| retrieval by participating state revenue agencies. The database contains state returns. | when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. 

Program office supported by the system: Chief Taxpayer Service, Electronic Tax Administration, Operations Office

B. Input records: These records include state return information electronically filed from RPS.

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.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

24. Integrated Case Processing (ICP)

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.

Program Office supported by the system: Chief Taxpayer Service

B. Input records: These records include data electronically transferred from various systems including IDRS, ACS, AUR, and others.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

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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<td>C. Output records:</td>
<td>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.</td>
<td>when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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25. **System Documentation Records**

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.

Rec'd January 15, 1998
TAX COMPLIANCE/CUSTOMER SERVICE SYSTEMS

26. Discriminant Index Function Ordering System (DIF)

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.

Program Office supported by the system: Service Center Examination

B. Input Records: These records include tape file from Generalized Mainline Framework.

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.

Delete in 30 days or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

27. International Case Management System (ICMS)

A. ICMS is used to track cases referred and assigned to International Examination groups. The ICMS database contains taxpayer return information

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Rec'd January 15, 1998
Program Office supported by the system: Assistant Commissioner (International)

B. Input Records: These records include electronic transfer of data from BMF, IMF, AIMS and ERCS databases.

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.

Inventory Delivery System (IDS)

28.

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.

Program Office supported by the system: Collection

B. Input Records: This records include electronic transfer of data from IDRS, CFOL, and ACS.

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 trail, or equivalent documentation in electronic or

Disposition Authorization

Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

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<td>29.</td>
<td><strong>Integrated Collection System (ICS)</strong></td>
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<td></td>
<td>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.</td>
<td><strong>Delete</strong> 3 years after processing or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.</td>
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<td>Program Office supported by the system: Collection</td>
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<td>B. Input Records: These records include electronic transfer of data from IDRS or manual input by revenue officers on the status of each case.</td>
<td><strong>Delete</strong> when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</td>
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<td></td>
<td>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.</td>
<td><strong>Delete</strong>/<strong>destroy</strong> when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.</td>
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<td>30.</td>
<td><strong>Automated Work Control System (AWCS)</strong></td>
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<td>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.</td>
<td><strong>Delete</strong> when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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</table>
Program Office Supported by the system: Collection

B. Input Records: These records include source documents describing the case which are used by Collection employees to manually input data into system.

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.

31. Automated Underreporter (AUR)

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.

Program Office supported by the system: Executive Office for Customer Service

B. Input Records: These records include electronic transfer of data from IMF, IRTF, and IRMF.

C. Output Records: These records include electronic transfer of data to IMF, plus CP 2000 and CP2501 Notices, letters to

Disposition Authorization

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.

Delete 10 years after assessment.

Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.

Delete/destroy when one year old or when no longer needed for administrative,
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<td></td>
<td>taxpayers, plus system backups, management information reports, program-related reports, ad hoc queries, audit trail, or equivalent documentation.</td>
<td>legal, audit, or other operational purposes whichever is sooner.</td>
</tr>
</tbody>
</table>

**Automated Lien System (ALS)**

32. A. ALS provides a Servicewide database of all notices of Federal tax liens.

Program Office supported by the system: Collection

B. Input Records: These records include electronic transfer of data from the Master File.

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.

Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is first.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

**Automated Offer in Compromise (AOIC)**

33. 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.

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.
Item No. | Description of Record | Disposition Authorization
---|---|---

Program Office supported by the system: Collection

B. Input Records: These records include user input of taxpayer return data, balance due amounts, terms and conditions of installment agreement.

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 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.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

34. Trust Fund Recovery Program (TFRP)

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.

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: Collection

B. Input Records: These records include electronic transfer of data from ICS and IDRS.

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 assessment amount data fed to ACS, plus system backups, management information reports, program-related reports, ad hoc

Delete/destroy when one year old or when no longer needed for administrative, legal, audit, or other operational purposes

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queries, audit trial, or equivalent documentation in electronic or hard copy formats. | whichever is sooner.

35. **Automated Insolvency System (AIS)**

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.

Program Office Supported by the system: Collection

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.

Delete 6 years after case is closed.

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.

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

36. **Electronic Fraud Detection System (EFDS)**

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

Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes
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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

B. Input Records: These records include electronic transfer of data from masterfile extracts and other information transferred from other systems.

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.

37. **Electronic Filing -- Questionable Refund Project (ELF-QRP)**

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.

Program Office supported by the system: Criminal Investigation

Delete when one year old or when no longer needed for administrative, legal, audit, or other operational purposes whichever is sooner.

Delete 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.

Delete when no longer needed for administrative, legal, audit or other operational purposes. See the QRP Computer Programmers Handbook and Computer Operator’s handbook.

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B. Input Records: These records include, but are not limited to, electronically filed tax return data and QRP adjusted return selection parameters.

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.

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.

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.

38. Questionable Refund Project (QRP)
   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.

Program Office supported by the system: Criminal Investigation

Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.

Rec’d January 15, 1998
B. Input Records: These records include, but are not limited to, electronically filed tax return data and QRP adjusted return selection parameters.

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.

Program Office supported by the system: Customer Service

Automated Substitute for Return (ASFR)

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.

Delete when three years old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.
<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of Record</th>
<th>Disposition Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Input Records: These records include data downloaded from IRP, IDRS and Undelivered Mail System.</td>
<td>Delete when three years old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>Delete/destroy when three years old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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</tr>
<tr>
<td><strong>40.</strong></td>
<td><strong>Interim Revenue Accounting and Control System (IRACS)</strong></td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>Delete when one year old or when no longer needed for administrative, audit, legal, or other operational purposes whichever is sooner.</td>
<td></td>
</tr>
<tr>
<td>B. Input Records: These records include electronic transfer of data from Revenue General Ledger System and the Electronic Federal Tax Processing System.</td>
<td>Delete when one year old or when no longer needed for administrative, audit, legal or other operational purposes whichever is sooner.</td>
<td></td>
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<tr>
<td>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.</td>
<td>Delete/destroy when one year old or when no longer needed for administrative, audit, legal or other operational purposes whichever is sooner.</td>
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<td><strong>41.</strong></td>
<td><strong>Telephone Routing Interactive System (TRIS)</strong></td>
<td></td>
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Rec'd January 15, 1998
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>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.</td>
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<tr>
<td>Program Office supported by the system: Customer Service</td>
<td></td>
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<tr>
<td>B. Input Records: These records include electronic transfer of data from IDRS and the Master File.</td>
<td></td>
<td></td>
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<tr>
<td>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.</td>
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<td>42. Problem Resolution Office Management Information System (PROMIS)</td>
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<tr>
<td>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.</td>
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<tr>
<td>Program Office supported by the system: Taxpayer Advocate.</td>
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<tr>
<td>B. Input Records: These records include data collected by problem resolution caseworkers and data input through the Integrated Case Processing System.</td>
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<tr>
<td>C. Output Records: These records include weekly and cumulative listings plus system backups, management information reports,</td>
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<tr>
<td>Delete when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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<tr>
<td>Delete/destroy when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner.</td>
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</tbody>
</table>
program related reports, ad hoc queries and reports, audit trail, or equivalent documentation in electronic or hard copy formats.

43. **System Documentation Records.**
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.

**Disposition Authorization**
legal audit or other operational purposes whichever is sooner.

**Destroy** when superseded or obsolete.
<table>
<thead>
<tr>
<th>Item No.</th>
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<tbody>
<tr>
<td></td>
<td>TAX SYSTEMS COVERED IN OTHER RECORD CONTROL Schedules</td>
<td></td>
</tr>
<tr>
<td>46.</td>
<td>Employee Plans Master Files (EPMF)</td>
<td>See RCS 117, Item 31.</td>
</tr>
<tr>
<td>47.</td>
<td>Integrated Data Retrieval System (IDRS)</td>
<td>See RCS 206, Items 236 - 282.</td>
</tr>
<tr>
<td>49.</td>
<td>Automated Collection System (ACS)</td>
<td>See RCS 206, Items 400 - 408.</td>
</tr>
<tr>
<td>50.</td>
<td>Automated Criminal Investigation (ACI)</td>
<td>See RCS 207.</td>
</tr>
<tr>
<td>51.</td>
<td>Criminal Investigation Management Information System (CIMIS)</td>
<td>See RCS 207.</td>
</tr>
<tr>
<td>52.</td>
<td>Criminal Investigation Special Investigative Repository (CISIR)</td>
<td>See RCS 207.</td>
</tr>
</tbody>
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