

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: N1-058-99-005**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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

### **ACTIVE ITEMS**

These items, unless subsequently superseded, may be used by the agency to disposition records.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

ALL ITEMS EXCEPT THE ONES LISTED BELOW ARE ACTIVE

### **SUPERSEDED AND OBSOLETE ITEMS**

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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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

ITEM 56/4C WAS SUPERSEDED BY DAA-0058-2021-0007-0002

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See Instructions on reverse)

DO NOT WRITE IN THESE SPACES (NARA-use only)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIRA)  
WASHINGTON, DC 20408

JOB NUMBER NI-058-99-5

DATE RECEIVED 7-8-99

1. FROM (Agency or establishment)  
Department of Treasury

NOTIFICATION TO AGENCY

2. MAJOR SUBDIVISION  
Internal Revenue Service (IRS)

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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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  
IRS Service Centers

4. NAME OF PERSON WITH WHOM TO CONFER  
Adria A. Lipka

5. TELEPHONE  
202-535-4920 x372

DATE 11-5-99 ARCHIVIST OF THE UNITED STATES [Signature]

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 1 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required;  is attached; or  has been requested.

DATE  
6/28/99

SIGNATURE OF AGENCY REPRESENTATIVE  
[Signature]  
Adria A. Lipka

TITLE  
IRS Records Officer  
National Office, M:S:RE  
Washington, DC

7 ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1	<p>Records Control Schedule 22 - Service Center Operations</p> <p>The records covered by this schedule are created and issued Servicewide as part of the IRS Service Center Operations. This item, once approved, will be published as a part of RCS 22, item 56, sub-item (4) and will apply Servicewide.</p> <p>This item is a proposed disposition authority for Form 8863 - Education Credits (Hope and Lifetime Learning Credits) filed with forms 1040/1040A. These records are maintained as part of the file for each taxpayer within the Service Center Operations.</p> <p>This new form was created in 1998. (OMB approval #1545-1022)</p>		

Item No.	Series Description	Authorized Disposition	NARA Job No
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56. (4) **Education Credits (Hope and Lifetime Learning Credits) Form 8863**

This form is used to compute allowable education credits and is filed with Individual Tax Return Forms 1040/1040A.

NEW

a. Filed with returns in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator sequence on or before December 31.

RETIRE to FRC beginning January 2 through March 31 following the year in which returns were numbered and processed.

DESTROY on or after January 16, 6 years after the end of the processing year unless needed for the Collection Statue Expiration Date (CSED) Extract.

b. Filed with returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention.

RETIRE to FRC July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series

DESTROY 6 years after the end of the processing year in which case is closed.

c. Filed with returns in potential refund litigation case files. Returns and all related documents

RETIRE to FRC 3 years after establishment of file.

DESTROY 7 years after establishment of file.  
*see attached email*