

**REQUEST AUTHORITY
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

| | |
|---|--------|
| LEAVE BLANK | |
| DATE RECEIVED NOV 25 1974 | JOB NO |
| NC - 58-75 - 1 | |
| NOTIFICATION TO AGENCY | |
| In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "with-drawn" in column 10. | |
| 3-13-75 <i>James P. O'Keefe</i> Date <i>acting</i> Archivist of the United States | |

**TO: GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, D.C. 20408**

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department
2. MAJOR SUBDIVISION
Internal Revenue Service
3. MINOR SUBDIVISION **Office of Assistant Commissioner
Accounts, Collection and Taxpayer Service**
4. NAME OF PERSON WITH WHOM TO CONFER
Mrs. Virginia Cooper
5. TEL. EXT.
184-6711
6. CERTIFICATE OF AGENCY REPRESENTATIVE:

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records, that the records proposed for disposal in this Request of _____ page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified

11-21-74
(Date)

[Signature]
(Signature of Agency Representative)

**Program Manager, Records, Mail and
Transportation Management Program**
(Title)

| 7. ITEM NO. | 8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods) | 9. SAMPLE OR JOB NO. | 10. ACTION TAKEN |
|----------------|--|----------------------------|---------------------|
| | <p>The records described herein are created and accumulated in the Office of Assistant Commissioner (Accounts, Collection, and Taxpayer Service) including the Accounts and Data Processing Division, Collection Division, and Taxpayer Service Division.</p> <p>The Assistant Commissioner (ACTS) is the principal Assistant to the Commissioner on all matters pertaining to the development of programs, systems, methods, and procedures for implementation and operation of the IRS Automatic Data Processing Plan, the accounting for the Internal Revenue, the receipt and integrated processing of tax returns and other documents, the review and coordination of all reports, the collection of delinquent accounts, detaining delinquent returns and providing responsive service to taxpayers.</p> <p>This schedule consists of two major groups which represent the General Administrative and Program functions.</p> <p>Some items previously evaluated by NARS have been combined in this schedule. Appropriate job references are noted beside these items.</p> <p>Specific records series and requested disposition authorities are attached.</p> | | <i>84 items</i> |

*Final draft received 27 Jan 75
Copy to Agency & WIVRC & Field 3/31/75*

RECORDS CONTROL SCHEDULE 116

Accounts, Collection, and Taxpayer Service - National Office

INTRODUCTION

The records covered by this schedule are created and accumulated in the office of Assistant Commissioner, Accounts, Collection, and Taxpayer Service (ACTS), Internal Revenue Service, and includes the Accounts and Data Processing Division, Collection Division, and Taxpayer Service Division.

The Assistant Commissioner (ACTS) is the principal assistant to the Commissioner on all matters pertaining to the development of programs, systems, methods, and procedures for implementation and operation of the Internal Revenue Service Automatic Data Processing Plan, the accounting for the Internal Revenue, the receipt and integrated processing of tax returns and other documents, the review and coordination of all reports, the collection of delinquent accounts, obtaining delinquent returns, and providing responsive services to taxpayers.

Reference is to the copy maintained by the office of record within the ACTS organization. All other copies should be disposed of when no longer needed. Method of disposal should be in accordance with subsection 520 of 001 of this handbook.

This schedule consists of three major groups which represent the

administrative and program functions:

1. General administrative records.
2. Program and Functional records.
3. Alphabetic and numeric indices.

Unless otherwise indicated, full records to be cut off annually

The records disposition authorizations in this schedule are based on administrative determinations of the Internal Revenue Service and disposal authority dated _____, 1974, granted by the Archivist of the United States.

GENERAL ADMINISTRATIVE RECORDS

1. Administrative Management and Organization Records

(1) Records, whether studies, analyses, or correspondence, which establish the policies, practices, and programs for the management of the ACTS organization. Included are organizational changes, functional realignments and responsibilities, long and short range planning

documents. *Record copies are to be included in item 1(2) and are not authorized for destruction. MD 3-3-75*
 (Note: Cutoff correspondence annually; studies and case files,

upon completion of study or at appropriate phase).

^ (a) DISPOSE after 25 years.

(b) RETIRE to Federal Records Center after 5 years.

(2) Records which document the history of the ACTS organization.

Correspondence and case files of this type documentation may contain analyses, coordinations, approvals and disapprovals, recommendations, plans and implementing instructions for the plans, and any background materials which contribute to an understanding of or provide an explanation for complete documents.

(Note: Cutoff annually or upon completion of study).

(a) ~~RETAIN~~. *PERMANENT.*

(b) RETIRE to Federal Records Center after five years or when no longer needed.

(c) Offer to NARS after 10 years.

(3) Reference copies of records listed in (1) and (2).

(a) DISPOSE after 2 years.

2. General Administrative and Housekeeping Correspondence

Routine correspondence, transmittals, teletypes, and requisitions that relate to administrative, housekeeping, and facilitative roles of the organization and not procedural in nature.

(1) DISPOSE after 2 years.

3. Office Services Records. Records pertaining to internal service operations, acquisitions, allocations and administration of space, building maintenance, safety and protection, printing and reproduction, building passes, telephone services, equipment and equipment inventory, furniture and equipment repairs and services, replacement and repairs of utilities. Also includes studies and reports of supply and equipment needs.

(1) DISPOSE after 2 years.

4. Communication Management Files. Records consisting of correspondence, telecommunications, envelopes, mail and messenger management programs; procedures and general management pertaining to control and routing of mail, establishing and revising the mail and messenger service, and envelope development; studies and analyses of efficiency and cost of operations listed, and all associated recommendations, concurrences, approvals, and follow-up correspondence.

(1) DISPOSE after 5 years.

(2) RETIRE to Federal Records Center after 2 years.

5. Transitory Records. Requests for information and copies of replies which involve no administrative action, policy decision, special compilation, or research; requests for and transmittals of publications, photos, and other informational literature; acknowledgements and transmittals of inquiries and requests transferred elsewhere for reply.

(1) DISPOSE after 3 months.

6. Reference Files. Extra copies of memos, letters, forms, reports, etc., in convenience files, chronological files, and spindle copies.

(1) DISPOSE after 1 year.

7. Incentive Awards Suggestion File. Closed file of employee suggestions, evaluations, replies to the suggesters and incentive Awards Coordinators. Includes suggestions on the Forms Idea Bank.

(1) DISPOSE after 2 years.

8. ACTS Employee Checklists. Reference copies of payroll checklists and related certification sheets.

(1) DISPOSE after 1 year.

9. ESRR - Employee Service Record Report. Monthly recaps of the current personnel and pay status of ACTS employees. Includes withholding data such as bonds, insurance, retirement, etc.

(1) DISPOSE after 2 years.

10. National Office Review Program (NORP) Reports

(1) Program review evaluations and associated correspondence on the operations and activities of IRS regional offices, service centers and district offices.

(a) Record copy

1. DISPOSE after 25 years.
2. RETIRE to Federal Records Center after 5 years.

(b) All other copies

1. DISPOSE after 2 years.

(2) Case files of feeder reports, analysis, and correspondence as inputs to the NORP. Also includes ~~miscellaneous~~ miscellaneous visitation and team evaluations reports and correspondence.

(a) DISPOSE after 10 years.

(b) RETIRE to Federal Records Center after 5 years.

(3) Project Officers' files of NORP inputs.

(a) DISPOSE after 2 years or when no longer needed in current operations, whichever is earlier.

11. Internal Audit Reports.

Narrative reports prepared by Internal Audit Division and related correspondence.

(1) DISPOSE 6 years after closed.

(2) RETIRE to Federal Records Center 3 years after closed.

(Record copies are maintained in the Internal Audit Division.)

12. Forms and Form Letter Files pertaining to the development of internal and external use forms and form letters, revision, instructions for preparation and distribution, justifications and coordinations. (Form is placed in inactive file when rescinded, superseded, or rendered obsolete.)

(1) DISPOSE after 10 years.

(2) RETIRE to Federal Records Center after 2 years.

(Historical copies are maintained in Facilities Management Division, Publishing Services Branch.)

13. Substitute Forms Files. Correspondence with practitioners, firms and individuals relating to substitute forms for IRS official forms. Includes approvals and disapprovals.

(1) DISPOSE after 2 years.

14. Internal Management Issuances and clearance documents with the supporting case file prepared and issued by ACTS divisions. Includes manual issuances, handbook supplements, etc. (Note: File is cut off when inactive or obsolete.)

(1) DISPOSE after 10 years.

(2) RETIRE to Federal Records Center after 2 years.

(Historical copies are maintained in the Office of Assistant Commissioner (Planning and Research.))

15. ACTS Career Management Program

(1) Case files documenting the selection of incumbents for positions in the program. Files consist of Roster of Eligibles for Promotion and Promotion Certificate, such as Form 4537, with copies of applicants' evaluations and board members' evaluation and criteria used in the selection.

(a) DISPOSE after 2 years.

(2) Case files of individual applicants for positions in the program. Files consist of current application, evaluations and other pertinent documents as required.

(a) DISPOSE two years after latest year of update.

(NOTE: Items 16 through 19 are reserved for future additions to the General Administrative Records portion of this schedule.)

PROGRAM AND FUNCTIONAL RECORDS

and

20. Case files with background/reference material pertaining to the collection of taxes and securing voluntary compliance which may be a basis to establish or change regulations, policies, and/or procedures. Includes ^{correspondence} advisory opinions, key area summary briefs, field recommendations and related material, internal audit findings and comments indicative of required revisions in procedures.

(1) Files which serve to set a precedent and/or document policy and procedure

(a) DISPOSE after 10 years.

(b) RETIRE to Federal Records Center when no longer needed in current operations, or after 3 years whichever is earlier.

(2) All other case files. *not covered in (1)*

(a) DISPOSE when obsolete or outdated, or *after 3 years, whichever is earlier*

21. Sensitive Case Files including reports and related correspondence containing confidential information on matters pertaining to individual taxpayers. These include matters involving irregularities of all kinds that become known to the IRS.

(1) DISPOSE after 3 years.

22. All other Taxpayer Case Files not covered in items 20 and 21:

(1) DISPOSE after 3 years.

23. Monthly summary of sensitive case reports (provided to Assistant Commissioner (ACIS))

(1) DISPOSE after 2 years.

24. Miscellaneous internal memoranda including records of telephone calls pertaining to individual taxpayers but not considered part of a taxpayer case file (such as items 21 or 22).

(1) DISPOSE after 2 years.

*IRS
Disposition
3-10-75*

25. Offers In Compromise. Case files which include data concerning offers in compromise by cash, instalment, transmittals, and acceptance of offers with related correspondence. (NOTE: If a compromise case file contains an instalment offer, or if an offer involves a collateral agreement, the date of closing the case shall be the date the offer in compromise is accepted or rejected, after payment in full has been received, or the date on which full compliance has been made with the terms of the collateral agreement, whichever is the later date.)

(1) DISPOSE closed case files after 3 years.

26. Public Use Files of Offers In Compromise. Edited copies of the Abstract and Statement which refers to the Offers In Compromise. Includes statement of the case and a summary of the investigative report which serves as the justification for acceptance of the offer.

(1) DISPOSE after 3 years.

27. IME and FME Weekly Edit Controls of Notices and TDA's.

(Computer generated at NCC).

(1) DISPOSE after 3 years.

28. Correspondence, requirements and specifications relating to TCMP, covering progress reporting and control of document flow (PR&C), input consistency checks, SAT plans for input and output, general and specific instructions for table output, agreements, coordinations and validation. (NOTE: IS cutoff at end of survey.)

(1) DISPOSE after 15 years.

(2) RETIRE to Federal Records Center after 2 years.

29. Taxpayer Compliance Measurement Program (TCMP). Statistical output whether the operational plans of the Service are attaining and maintaining the objectives of tax administration. *The retained copy is to be maintained in the IRS Data Center records and is not authorized for disposal.*

- (1) Official record copy (microfilm or hard copy) *110 33-75*
 - (a) DISPOSE after 15 years.
 - (b) RETIRE to Federal Records Center after end of cycle

proofing.

- (2) All other copies
 - (a) DISPOSE when no longer needed in current operations or after 5 years, whichever is earlier.

30. Work Planning and Control (WP&C) Records. Computer-generated reports for determining manpower needs and preparing plans to justify the needs, for distributing the workload, for appraising performance and for determining the status of actual workload accomplished and manpower expended.

- (1) Administrative Report, Managers Report, and Abstract Report (weekly).

(NOTE: One current year of weekly reports is always maintained.)

- (a) DISPOSE every six months in 6-month increments.
- (2) Quarterly Performance and Cost Reports
 - (a) DISPOSE after 2 years

(3) Semiannual Cumulative Performance and Cost Reports and Semiannual Program Analysis Reports.

(a) DISPOSE after 5 years.

(4) Extra copies of reports listed in (1), (2), and (3).

(a) DISPOSE after 2 years or when no longer needed in current operations, whichever is earlier.

31. Program Requirements Packages (PRP) Records consist of input and output data specifications and related processing formula involved in each procedure of a data processing system which are required and prepared for the development of computer programs for the Service Center and National Computer Center.

(1) IMF and BMF PRP's - include many sections each of which pertains to a particular project in the data processing system.

(a) DISPOSE after 9 years.

(b) RETIRE to Federal Records Center 1 year after the new PRP is received.

(2) IDRS PRP - contains many sections each of which deal with a subject area of the Integrated Data Retrieval System data processing system.

(NOTE: Superseded pages or sections are placed in inactive file; superseded PRP is placed in inactive file when complete.)

(a) DISPOSE after 9 years

(b) RETIRE to Federal Records Center 1 year after revision or supersession.

(3) Special Project PRP's (IMF and BMF related) - Includes PRP's for Residual Master File (RMF). These are of a continuing nature and are updated periodically with page changes and occasionally with a complete rewrite.

(NOTE: Superseded pages or superseded PRP's are placed in inactive file.)

(a) DISPOSE after 9 years.

(b) RETIRE to Federal Records Center 1 year after revision or supercession.

(4) Working and reference copies of PRP's.

(a) DISPOSE when no longer needed for current operations.

32. Computer Program Books (CPB) for the IMF, BMF, RMF and the Master File and Service Center related program. (Requirements as contained in the PRP's)

(Original (camera copy) is maintained for updating.)

(1) CPB 1 including run descriptions and schematic diagrams (narrative and picture of flow of data through the programs in the system).

(a) DISPOSE 3 months after the last program in CPB has been discontinued.

(2) CPB 3 including Core Record Layouts. (Hard copy picture of the tape, card, printout and microfilm record).

(a) DISPOSE 3 months after the last program in CPB has been discontinued.

(3) CPB 4 including assembly listings, patch sheets, card record ~~xxxxxx~~ transcript sheets, computer-generated listing of program instructions, listings of patches to computer programs (current edition is held two years).

(a) DISPOSE after 2 years.

(4) CPB 5 detailed instructions for console operators running the computer programs. Includes operating instructions for I/O Units, Set-up, Switches, Halt List, and Message List.

(a) DISPOSE 3 months after last program in the CPB has been discontinued.

(5) Source decks (card, disc or tape) of the computer programs for the Service Centers and NCC. (feeder material for CPB⁴)

(a) DISPOSE 3 months after program is discontinued

(6) Object tape, disc or card deck run daily, monthly, and semi-annually. (NOTE: cutoff when program is obsolete).

(a) DISPOSE after 3 months.

(7) Project Work Schedules containing description of work requested, planning summary of resources required and management approval. (NOTE: Cutoff when project work schedule is inactive)

(a) DISPOSE inactive file after 1 year.

(8) Run Phasing Sheets used for planning the development of a program

(a) DISPOSE after 1 year

(9) Run Status Report prepared by the programmer/supervisor as a feeder to the Run Status Summary

(a) DISPOSE after 1 year

(10) Run Status Summary - a consolidated summary of run development.

(a) DISPOSE after 1 year

(11) ADP System change requests. Formal notification of systems problems and requests for action, such as Form 3548, TWX's, phone call reports, other evaluation forms and reports. (NOTE: Placed in inactive file when request has been answered).

(a) DISPOSE after 1 year, IN INACTIVE FILE

(12) Control log for System change requests, replies, and related correspondence.

(a) DISPOSE after 1 year.

(13) Work files including logic diagrams accumulated in the development of a program or special project.

(a) DISPOSE 3 months after termination of program or special project.

(14) Error listing from production run for supervisors and programmer analysis.

(a) DISPOSE when no longer needed in current operations.

(15) Control records for PRP and CPB control of transmittals and the updating of tapes; production controls for programmed run control printouts.

(a) DISPOSE after 1 year.

(16) Program and Batch transmittals forwarding programs, patches and documentation to the service centers and National Computer Center; patch control records which are a quality check of program patches in production for pipe line and new pipe line programs.

(a) DISPOSE 1 year after program becomes inactive.

(17) Key punch requests for key punching programs, patch instructions and test data.

(a) DISPOSE when job is completed.

(18) All other miscellaneous processing records such as narrative reports and estimates. (NOTE: Cut off when inactive or annually, whichever is appropriate.

(a) DISPOSE after 1 year.

(19) File search records.

(a) DISPOSE when inactive or after 6 months, whichever is earlier.

(20) *Log of file search requests*
(a) DISPOSE after 6 years

33. Statistical and Narrative Reports documenting the Accounting Revenue Receipts and Refund Activities of the National Office and all field activities. These files contain comparative analyses, work sheets, certifications, etc. All material which creates an audit trail is maintained with the file. These reports, forms, or equivalents are included:

(1) Report of U. S. Internal Revenue Receipts, such as A-18, (computer-generated report of all IRS collections, includes cash and federal tax deposits);

-Forms 1965, used to report OIO and the territories and used exclusively prior to computer generated reports;

-Revenue Receipts Recap such as Forms 3996;

-Quarterly Report of Tentative Carryback Applications and Offers in Compromise for individuals, such as Report A-21 and report for corporations such as A-202;

-Summary of Assessment Certificates Issued, such as Report A-28, and Consolidated Summary of Assessment Certificates Issued, such as Report A-26, and Consolidated Summary of Assessment Certificates Issued such as Report A-49 and Forms 2162;

- Report of Gasoline and Lubricating Oil Credits Claimed on Income Tax Returns, such as Report A-68;
- Report of Corporate Collections, such as Report A-80(s-2);
- Summary of Excise Tax Liability, such as Report A-84 (includes SC Submission and US summary);
- Summary of Employer Tax Liabilities, such as Report A-187, covering the 941, 942 and 943 and including the 941 Liabilities Report to Treasury;
- Specified Corporation Quarterly Excise Tax, such as Report A-25;
 - (a) DISPOSE after 13 years.
 - (b) RETIRE to Federal Records Center after 3 years.
- (2) -Statements of Differences received from Bureau of Accounts; Transactions of the disbursing office;
- Statement of Transactions, such as Form 224, Classification of Disbursements and Collections (N.O. and S. C. submissions to Bureau of Accounts);
- Statement of Accountability, such as Form 2353, Statement of Classified Collections;
- General Ledger Trial Balances showing transfer of funds for Revenue Accounts, such as Forms 3267 and 2025.
- Monthly Reconciliation of General Ledger Accounts, such as Forms 3997.
- Report of Selected Balances for stating results on the Accrual Basis Appropriation and Fund Accounts, such as Forms BA 6727 and 6728 (includes backup material such as Forms 133 - Report of Budget Execution and Analysis of Appropriation and Fund Balances such as Form 2366);

- Financial Statements, Statements of Financial Condition, Supplementary Statements of Commitment and Contingencies, Narrative Summaries of the Revenue Accounting System and a description of each major IRS Accounting Group;
- Consolidated Semi-Annual Report of Administrative Resolutions of irregularities in accounts of accountable officers (shortages under \$150) including back-up reports, and account 3000 - Summary of Counterfeit Bills;
- Semi-Annual Bank Draft Report, such as Report Symbol No. A-156;
- Accounting Books of Original Entry for Guam, Puerto Rico and Virgin Islands for use by National Office for accounting purposes;
 - (a) DISPOSE after 20 years.
 - (b) RETIRE to Federal Records Center after 5 years.
- (3) ~~Report of Net Tax Refunds, such as Report A-19 and Form 1963;~~
 - Report of Gross Revenue Collections and the monthly Analysis Narrative;
 - Regional and U. S. Consolidated reports, narrative, statistical or analytical;
 - (a) DISPOSE after 10 years.
 - (b) RETIRE to Federal Records Center after 3 years.

(4) -Telegraphic Report #3 - Amount of Individual Income Tax Collections for period April 1 through April 15 (such as Report #36);

-Telegraphic Report #4 - Amount of Individual Income Tax Collections for the period April 1 through April 30 (such as Report #37);

-Telegraphic Report #5 - Amounts of all tax collections received during the period June 1 through June 30 (such as Report #38).

(a) Telegraphic Reports

1 DISPOSE when tabulations have been made.

(b) Tabulations

1 DISPOSE after 4 years.

34. Reports Furnished to Agencies on a monthly basis to facilitate integration of Agency-Treasury accounting results:

-Undisbursed Appropriation Account, such as Form BA 6653 (summary account of each appropriation and fund showing related transactions).

-Report of Unavailable Receipt Transactions, such as Form BA 6655,

-Voucher and Schedule of Withdrawals and Schedules, such as SF 1081 (used within Treasury disbursing area to process expenditure withdrawals and credits between appropriation, fund and receipt accounts):

-Appropriation Warrant, such as Treasury Form 523 (establishes, by appropriation symbol, the individual amounts appropriated by Congress);

-Surplus Warrant, such as Treasury Form 524 (withdraws the unobligated balance of the appropriation remaining at the expiration of the period of availability for obligation);

- (1) DISPOSE after 20 years;
- (2) RETIRE to Federal Records Center after 5 years.

35. Data Processing Management Records consisting of development of policies and procedures governing the conversion to mechanization. Includes control, coordination and operation of program. *Record copies are to be included in item 1(2) and are not authorized for destruction MD 3-3-75*

- (1) DISPOSE after 15 years.
- (2) RETIRE to Federal Records Center after 5 years.

36. Data Processing Equipment and System Feasibility Studies and Evaluations. Case files include studies and analysis, cost analysis, study approvals, coordinations or disapprovals; correspondence, authorities to lease or purchase equipment, and specifications for procurement of equipment. (NOTE: Is cut off annually, or upon completion of project or project phase.)

- (1) DISPOSE after 15 years.
- (2) RETIRE to Federal Records Center after 5 years.

37. Case Files of Data Processing Equipment Acceptability Testing. Contain procedures and guidelines for testing, testing forms, interim and final reports of the test, and related correspondence. (NOTE: Is cut off when test is completed or contractual requirements of the acceptance test have been met.)

- (1) DISPOSE after 6 years.
- (2) RETIRE to Federal Records Center after 3 years.

38. System Program Test Documentation (SAT). Includes system test specifications, test runs, listing of test data, and test results.

(1) DISPOSE 1 year after completion of test.

39. System Effectiveness Case Files. Maintenance information, support capabilities, equipment configurations, requirements for additional capabilities, and analysis of various applications (for on-going systems).

(1) DISPOSE after 10 years.

(2) RETIRE to Federal Records Center after 5 years.

40. Machine Utilization Reports. Monthly computer printed report of four submissions -- Usage, Inventory, Equipment Gains and Losses, and actual ADPE Gains and Losses. (Such as NO-ACTS:A-98).

(1) DISPOSE after 5 years.

(2) RETIRE to Federal Records Center after 2 years.

(NO-ACTS:C-177)

41. Box Score Analysis/ comparing monthly and cumulative major Collection program information to last year's accomplishments, schedules, year end objectives and manpower utilization and effectiveness data. Box Score Trend data listing selected data developed from Box Score information; IDRS Box Score Analysis. (Such as/^{Forms} M-5506, M-5507 and M-5944).

(1) DISPOSE after 20 years.

(2) RETIRE to Federal Records Center after 10 years.

42. IDRS Reports

- IDRS Accounts Receivable Report such as NO-ACTS:C-177, covering issuances, dispositions, and inventories of notice accounts, TDA's and suspended accounts;
- IDRS Delinquent Returns Report such as NO-ACTS:C-177, covering issuances, dispositions and inventories of TDI's and pre-TDI Notice Accounts;
- IDRS Addendum Reports such as NO-ACTS:C-177, containing man-hour data and information about Investigations, Returns Compliance Programs, Enforcement Actions, and Delinquent Returns Secured;
- ~~-Parallel Reports, Form 5044, NO-ACTS:C-170, for verification.~~

(1) DISPOSE after 8 years.

(2) RETIRE to Federal Records Center after 3 years.

43. Collection Division Workload Manpower Schedule, NO-ACTS:C-79, such as Form 3469, received from D.O.'s on fiscal and semi-annual basis.

(1) DISPOSE after 8 years.

(2) RETIRE to Federal Records Center after 3 years.

44. 2450 Manpower Utilization, NO-ACTS:C-100 (such as Form M-4355)

reporting quarterly manpower development to production, overhead and support operations by operational codes.

(1) DISPOSE after 20 years.

(2) RETIRE to Federal Records Center after 10 years.

45. Taxpayer Service Trendax Reports (such as Form M-5284) covering type of service and employee designations by activity.

(1) DISPOSE after 40 years.

(2) RETIRE to Federal Records Center after 10 years.

46. Report of Offer in Compromise Activity, NO-ACTS: C-108.

(1) DISPOSE after 15 years.

(2) RETIRE to Federal Records Center after 10 years.

47. Miscellaneous Reports and Forms

(1) - Quarterly Report of Offer in Compromise Activity, such as USTD Form 4196, covering tax offers, delinquency penalty offers and inventory analysis.

- Report of Delinquency Notices and TDI Activity, such as Report NO-ACTS:C-173, reflecting filing requirement, delinquency notices and TDI's which are issued, suppressed and closed;

- Report of Returns Processed and Notice Activity, such as NO-ACTS:A-193, reflecting counts and amounts of returns categorized by stages, and notice resulting from delinquent accounts;

(2) Microfilm copies of above reports, processed through COM procedure at NTD, are treated as record copies, then paper copy is destroyed).

(1) DISPOSE after 3 years.

(2) RETIRE to Federal Records Center after 3 years.

(2) ~~Collection Division Activity Report, such as Form 2267,~~

~~or~~ Taxpayer Service Feeder Report, such as Form 5176, providing feeder data on monthly and quarterly basis for ACTS reports.

-Collection Activity Recap, such as Report NO-ACTS:C-107, reporting the TDA's issued from the Master File (computer generated);

-Uncollectable Accounts Recap Report, such as Report NO-ACTS:C-149, containing recap of the accounts in 530 status (computer generated);

-Report of Deferred Account Activity (DEF and BMF), such as Report NO-ACTS:C-144, reflecting number and amounts of accounts deferred from collection activity and activated for collection (computer generated).

(a) DISPOSE after 10 years

(b) RETIRE to Federal Records Center after 5 years

48. Computer programs, program documentation, program updates and flow charts for report preparation. (Monroe Equipment) (NOTE: Cut off when program is obsolete.)

(1) DISPOSE after 2 years

49. Reproducible Type from Monroe Equipment used as input for printed reports.

(1) DISPOSE after 2 years.

50. Studies and Analyses based on revenue receipts, contain correspondence, reports, directives, press releases, and working papers relating to research studies in which analysis of revenue receipts is involved. A study results in a one-time report or in a continuing reporting requirement. Included in the file are reports from the Bureau of Customs, Department of Treasury, and other agencies.

- (1) DISPOSE 2 years after report is completed or reporting requirement is removed.

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