

**REQUEST FOR AUTHORITY
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

37 items

RG 58

LEAVE BLANK	
DATE RECEIVED	JOB NO.
MAR 11 1974 NC	174-162
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.	
Date <u>5-6-74</u> <u>James E. O'Neill</u> Acting 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
Service Centers

4. NAME OF PERSON WITH WHOM TO CONFER
Ross H. Thomson

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 6 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified

3-8-74

Ross H. Thomson

Acting
Program Manager, Records
Management Program

(Date)

(Signature of Agency Representative)

(Title)

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	The records covered by this request are created or maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collecting and accounting; processing, analysis and disposition of tax returns, tax information documents and related records; mailing of tax forms, transcription of statistical information, and preparation of special reports.		
1.	Barred Deficiencies. Copies of Form 3999 used to report statute expiration of barred deficiencies and over-assessments and on certain no change and survey cases to the regional office. DISPOSE after 3 years.		
2.	Presidential Election Campaign Fund Statement. DISPOSE 6 years after end of processing year.		
3.	Annual Employer's Return for Employee's Pension or Profit-Sharing Plans, including all related schedules, documents, correspondence and exhibits, filed by the employer who maintains a plan or plans for his employees or for himself. DISPOSE 6 years after end of processing year.		

42 items

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
4.	<p>Installment Billing Closed Case Files. Includes Service Center notices, computer paragraphs 191 and 480 printed on Form 4179, blank form, used as posting documents to manually update installment cases. An installment case file is closed when the account is timely and fully paid or when the account is transferred to TDA status.</p> <p>DISPOSE 1 year after calendar year in which case was closed.</p>		
5.	<p>Transaction Registers:</p> <p>(a) Remittances Added to Unidentified Remittance File (URF). Listing of all new items added daily to the URF. Items are listed by district office, UR control number and amount.</p> <p>(b) Restricted Application from the URF. Daily listing of voids, dishonored checks and corrected money amounts for the URF. Items are listed by district and show the UR Control Number, amount before change, amount as corrected and type of correction.</p> <p>(c) Non-Master File (NMF) Application from the URF. Daily listing of all applications of money from the URF to NMF. Items are listed by district and show the UR Control Number, name and address of taxpayer and amount of money applied.</p> <p>(d) Transfer from URF to Excess Collections. Monthly listing of unidentified items which are a year old. Items are listed by district office, UR Control Number and show amount transferred to excess collections.</p> <p>(e) Transfer Application from the URF. Daily listing of all items being transferred to the General Fund. Items are listed by district office, UR Control Number and show amount transferred.</p> <p>(f) URF Application to IMF, BMF and RMF. Daily listing of applications from the URF to the master files. Item counts and amounts are listed by file designation.</p> <p>(1) Accounting Branch, Unidentified Function copy. DISPOSE after end of month balancing operations.</p> <p>(2) Accounting Branch, Journal Function copy. DISPOSE 1 year after end of processing year.</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
6.	<p>^d Unidentified Remittance File Analysis. Daily inventory, cumulative for the month, of activity on URF. Items are listed by district and show the previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete.</p> <p>(a) Accounting Branch, Unidentified Function copy.</p> <p>(1) Daily Analysis. DISPOSE after end of month balancing operations.</p> <p>(2) Monthly Analysis. DISPOSE after completion of the next month's balancing operation.</p> <p>(b) Accounting Branch, Journal Function copy.</p> <p>(1) Daily Analysis. DISPOSE after end of month balancing operations.</p> <p>(2) Monthly Analysis. DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.</p>		
7.	<p>Unidentified Remittances.</p> <p>(a) Added in last 15-45 days. Register reflects all items added to the file and no action has been taken. This register, which served as a follow-up tool, was not produced after January 1, 1974. DISPOSE after 60 days.</p> <p>(b) Aged 10 Months. Monthly printout used as a last attempt to apply money from URF before being aged to Excess Collections. DISPOSE after 60 days.</p>		
8.	<p>Unidentified Remittance File Dropped Listing. A permanent record of the URF produced as items are aged from the URF after closing action. The Dropped Listing is used to purge the open alphabetical (paper) backup file of unidentified remittances.</p> <p>(a) Accounting Branch, Unidentified Function copy. DISPOSE 5 years after end of processing year.</p> <p>(b) Accounting Branch, Journal Function copy. DISPOSE after 60 days.</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
9.	Alphabetic File of Unidentified Remittances, consisting of miscellaneous documents, correspondence, photocopies of checks and money orders, etc. DISPOSE 5 years after end of processing year.		
10.	Excess Collection Posting Document. Computer Paragraph 550 (Form 4830). (a) Used as an open excess collection document. DISPOSE after money is applied. (b) Used as a closed excess collection document. DISPOSE 5 years after end of processing year.		
11.	IDRS Collection Listing of Unreserved Transaction Code 594 and 599. Weekly listing becomes obsolete when cases unresolved within 20 weeks generate a transcript. DISPOSE after 6 months or after all research is completed whichever is sooner.		
12.	Remittance Register (Daily). A daily printout, by area office, of the payments received and input on-line through the IDRS terminals. The original is mailed to the area office, with one copy maintained in the Accounting Branch for researching payment tracers and one copy maintained by the Accounting Branch Ledger Function for notations and adjustments. (a) Accounting Branch copy. DISPOSE 1 year after end of processing year. (b) Accounting Branch Ledger Function copy. DISPOSE 20 years after end of processing year.		
13.	Document Register. Listing by district showing EI or SSN of Taxpayer, name control, tax period and amount. (a) Accounting Branch copy. DISPOSE 1 year after end of processing year. (b) Research Branch copy. DISPOSE 2 years after end of processing year.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
14.	Cumulative Register. Listing of IDRS input documents by document locator number and total volume received. Used with block proof summary. This register was not produced after January 1, 1974. DISPOSE 1 year after end of processing year.		
15.	IDRS Daily Total of Document Requests. Lists total volume of requests (Form 4251) by document code and tax class. DISPOSE 1 year after end of processing year.		
16.	IDRS Service Center Control Case Inventory and Service Center Control Inventory Recap. Listings are by age and category of the total cards controlled on IDRS which are still open and assigned to each Section, listed by Unit. (a) Original. DISPOSE 2 years after end of processing year. (b) Copies. DISPOSE upon receipt of new listing.		
17.	IDRS Service Center Control Case Overage Listing. Complete listing by taxpayer identification number, tax period, category of open cases more than 30 days old based on the IRS received date, assigned to each tax examiner. DISPOSE when new listing received.		
18.	IDRS Pre-Journalized Recap. Contains data to journalize applications from the URF Credit Transfers and Area Office Payment. DISPOSE 10 years after end of processing year.		
19.	RMF Accounts and Adjustments. Memorandums from IRS areas requesting credit transfers or adjustments. DISPOSE 2 years after end of processing year.		
20.	NMF Account Adjustments. Memorandums or copies of unit ledger cards from IRS areas requesting credit transfers or adjustments. DISPOSE 2 years after end of processing year.		
21.	Letter to Taxpayer Concerning Refund. Form RSC 253 for March 1972 and prior and Form 4728 beginning March 1972, Erroneous Refund letters and related history sheets. The statute for collection of erroneous refunds expires two years after the refund date. DISPOSE 2 years after end of processing year.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
22.	Remittance Documents Input to IDRS by Area Offices. Various documents used by area offices to input on-line remittances. Documents are then mailed to service center in the accounting package with the certificates of deposit and other accounting documents. DISPOSE 5 years after end of processing year.		
23.	IDRS Change Notification (Employee Profile Security File), Form 5031. Used to add or delete an employee on the EPSF, verify employment, and to verify background investigation has been initiated. DISPOSE after employee is no longer on the EPSF and completion of internal audit operation.		
24.	NMF Unit Ledger Card Transcription Sheet. Used to enter the NMF ULC record on IDRS. DISPOSE 60 days after entering into IDRS.		
25.	Request for Delinquency Notice or TDI (IDRS), Form 4864. Used to establish a delinquency record on the TDI Notice File. DISPOSE 60 days after record has been input to the TDI Notice File.		
26.	Quality Review Records. DISPOSE record copy 1 year after date entry on form.		
27.	Quality Review Defect Lists. DISPOSE record copy 1 year after date entry on published document.		

MANUAL TRANSMITTAL 1(15)59-

INTERNAL REVENUE SERVICE

Purpose

This transmits a complete revision of Chapter 1(15)59-206, Service Centers, of the Records Disposition Handbook, IRM 1(15)59.

Removal and Insertion of Pages

Remove

Records Control Schedule 206:
Pages 1 through 37

Insert

Records Control Schedule 206:
Pages 1 through

Nature of Changes and Additions

Records Control Schedule 206 is revised as follows:

Introduction. A new group of records, Integrated Data Retrieval System computer outputs and related records, described and new disposal authority granted by the Archivist of the United States added.

#26 ✓ Item 20. Retention period changed.

#27 ✓ Item 21. Retention period changed.

Item 37. Note clarified.

#1. Item 46. New item covering barred deficiencies.

Item 55. New disposal authorization covering returns in potential refund litigation case files.

Item 56. New disposal authorization covering returns in potential refund litigation case files.

Item 58. New disposal authorization covering returns in potential refund litigation case files.

Item 91. No change, but now covers Form 4298 by reference change in Forms Index.

Item 93. Words "copies of tax returns" deleted from (1).

#2 Item 121. New item covering Presidential Election Campaign Fund Statement.

#3 Item 122. New item covering Annual Employer's Return for Employees' Pension or Profit-Sharing Plan.

#4 Item 123. New item covering Installment Billing Closed Case Files.

#5-25 Items 236 to 247. New items covering Integrated Data Retrieval System Computer Outputs and Related Records.

Alphabetical Index. New item added for Potential Refund Litigation Case Files.

Forms Index. Revised to include currently applicable information on forms covered by the schedule.

Effect on Other Documents

Manual Transmittal 1(15)59-137, dated August 20, 1973, is obsolete.

Ray Astumian
Acting Director,
Facilities Management Division

Service Centers

~~(Supplemented by MS 1(15)G-24 (Rev. 1))~~
~~(Supplemented by MS 1(15)G-61)~~

Introduction

The records covered by this schedule are created or maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collecting and accounting; processing, analysis and disposition of tax returns, tax information documents and related records; mailing of tax forms; transcription of statistical information; and preparation of special reports.

The records consist of ~~four~~ ^{five} major groups which represent administrative and program functions. They include:

1. Administrative Records pertaining to the administration, work planning and control, and operation of the service centers;

2. Examination, Data Conversion and Taxpayer Service Records, pertaining to receiving, sorting, controlling, error correction, transcription, unpostable and entity control, research, and taxpayer contact operations (Returns Processing Records);

3. Cashier, Accounting and Adjustment Records pertaining to the processing of tax returns and related data; and

4. Machine (Paper) Printouts and Microfilm Registers, Indexes and Directories produced by service centers. To facilitate reference, this schedule contains a numerical listing of forms and a limited alphabetical listing of record series cross-indexed to specific items.

The records disposition authorizations in this schedule are based on administrative determinations of the Internal Revenue Service, disposal authority dated June 18, 1970, and March 8, 1973, granted by the Archivist of the United States, and Congressional authorities contained in the following House Reports:

No.	Congress	Session
2285	84th	2nd
819	85th	1st
1620	85th	2nd
690	86th	1st
1256	86th	2nd
1740	86th	2nd
1600	88th	2nd
221	89th	1st
236	89th	1st
637	90th	1st
1547	90th	2nd
1895	90th	2nd

5. Integrated Data Retrieval System
 Computer Outputs and Related Records
 Produced or maintained by service centers.

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
ADMINISTRATIVE RECORDS			
1.	<i>General Correspondence Files.</i> Correspondence and related documents (not covered elsewhere in this schedule) to or from the National Office, regional offices, district offices (including Area, Zone or local Office) pertaining to service center operations, instructional material, and data concerning organization and staffing, practices, and achievements. (Excludes records documenting significant procedural and organizational matters, and selected records determined to have reference value which shall be retained.) (1) DISPOSE 6 years after the end of the year. (2) RETIRE to Federal Records Center 3 years after the end of the year.	(2)	All other copies. (a) DISPOSE when no longer needed in current operations, but no later than 3 years after close of file.
2.	<i>Administrative Files.</i> Correspondence and related documents (not covered elsewhere in this schedule) pertaining to housekeeping or facilitative functions of the over-all administration and operation of the service center. (1) DISPOSE 2 years after the end of the year.	6.	<i>Minutes or Summaries of Conferences and Meetings.</i> Documentation of minutes or summaries of conferences and meetings, including information or decisions reached and actions taken, or to be taken. (1) Record copy. (a) DISPOSE 3 years after the end of the year. (2) All other copies. (a) DISPOSE 1 year after the end of the year.
3.	<i>Delegations of Authority Files.</i> Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the Internal Management Document System. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are a part of the Internal Management Document System.) (1) DISPOSE 1 year after close of the calendar year in which delegation of authority was terminated.	7.	<i>Management Survey and Project Reports.</i> Narrative reports prepared for local implementation. (1) Record copy. (a) DISPOSE 2 years after close of file. (2) All other copies. (a) DISPOSE when no longer needed in current operations.
4.	<i>Computer Run Books</i> developed by the service center for operations under the ADP system. (1) Original Run Books with supporting documents. (a) RETAIN. (b) RETIRE to Federal Records Center when no longer needed in current operations. (2) Copies of Run Books. (a) DISPOSE when superseded, or no longer needed in current operations.	8.	<i>Narrative and Statistical Reports.</i> Recurring narrative, statistical, progress and production reports (not covered elsewhere in this schedule). (1) Record copy. (a) DISPOSE after 3 years. (2) All other copies. (a) DISPOSE when no longer needed in current operations.
5.	<i>Evaluation, Assistance and Internal Audit Reports.</i> Reports submitted by the office of Regional Inspector, regional office, and service center, together with related correspondence and work papers. Reports cover special studies, internal audits of operations, evaluation of program activities, conformance or variation to existing procedures and regulations for management purposes. (1) Record copy. (a) DISPOSE 3 years after close of file.	9.	<i>Production and Work Control Transmittals, etc.</i> (1) DISPOSE after completion of each annual program.
		10.	<i>Production and Work Control Schedules, Registers and Reports.</i> (1) DISPOSE 1 year after completion of annual program.
		11.	<i>Systems Change Requests</i> and supporting documents. (1) DISPOSE 2 years after approval or rejection.
		12.	<i>Worksheets</i> used as source documents to prepare punch cards. (1) DISPOSE after related punch cards are destroyed.
		13.	<i>Daily Production and Batch Control Cards</i> and related forms and documents used in the preparation of production control reports. (1) DISPOSE 30 days after reports are printed.
		14.	<i>Work Measurement Reports.</i> Employee time records, reports, schedules, machine control docu-

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
	ments, worksheets and equivalent documents. (1) DISPOSE 60 days after data has been recorded and balanced.		(1) Records covering courses held in parts. (a) DISPOSE 2 years after completion of the entire course.
15.	<i>Work Measurement Job Requests and Input/Output Schedules, etc.</i> (1) DISPOSE 2 years after completion of program.		(2) All other records (except selected over-all records of training which may be retained until no longer needed in current operations). (a) DISPOSE 2 years after close of the year.
16.	<i>Machine Logs</i> and related documents used to record machine use on each program. (1) DISPOSE 1 year after date of last entry.	24.	<i>Training and Development Records of Individuals.</i> Forms, memorandums, and reports pertaining to participation, progress and grades; evaluations and summaries of the performance and effectiveness of individuals in courses, training or career development projects; and applications and records of students in correspondence courses. (1) DISPOSE when no longer needed in current operations.
17.	<i>Work Measurement Master Cards.</i> Employee Master Cards; Organization, Function and Program Master Cards; Machine Master Cards; and equivalent forms and documents. (1) DISPOSE of dropout or discontinued cards 6 months after end of each 6-month reporting period (June 30 and December 31).	25.	<i>Evaluations of Classroom Instructors.</i> Forms or memorandums used to evaluate the performance and effectiveness of classroom instructors. (1) Record copy. (a) DISPOSE after completion of course or 1 year after end of instructor's assignment. (2) All other copies. (a) DISPOSE after 1 year.
18.	<i>Work Measurement Work Planning and Control Cards.</i> Job Record Detail Card, Machine Hour Card, Employee Performance Card, and equivalent forms and documents used for input and output in preparing man-hour and machine-hour reports. (1) DISPOSE 60 days after related reports are printed.	26.	<i>Training Course Status Notices.</i> (1) Master copy. (a) DISPOSE when superseded or obsolete. (2) All other copies. (a) DISPOSE when no longer needed in current operations.
19.	<i>Magnetic Tape Maintenance Records.</i> (1) Incident Reports. (a) Record copy. 1 DISPOSE after 3 years. (b) All other copies. 1 DISPOSE when no longer needed in current operations. (2) Tape Operations Records. (a) DISPOSE 1 year after completion of action.	27.	<i>Training Material Status Notice Transmittals.</i> (1) DISPOSE upon receipt of subsequent transmittal notice.
20.	<i>Quality Review Records.</i> (1) DISPOSE 3 weeks ^{record copy 1 year} after date entry on form.	28.	<i>Check and Bond Issue Lists.</i> Memorandum copies of lists and related documents. (1) Check Issue Lists. (a) DISPOSE 3 months after date of receipt. (2) Bond Issue Lists. (a) DISPOSE 1 year after date of receipt.
21.	<i>Quality Review Defect Lists.</i> ^{record copy 1 year} after date entry on (1) DISPOSE when published document is obsolete by transmittal.	29.	<i>Designations of Certifying Officers.</i> Forms, lists and correspondence relating to the designation of Internal Revenue Service Officers and employees to certify vouchers to disbursing officers for payment from appropriated funds. Also includes records pertaining to recommendations for appointments and revocations; and revocations and notices of appointments and revocations. (Note: Segregate terminated delegations of authority on a continuous basis.) (1) DISPOSE 6 years after revocation.
22.	<i>Quality Alert Notices.</i> (1) DISPOSE 1 year after date entry of final action.		
23.	<i>Training Program Files.</i> Schedules, timetables, evaluations, and plans of training courses; documents and reports pertaining to participation, instructions, attendance, progress and examinations; requests for material, services and information; data relating to training task forces; estimates of need for training; and related data (not made a part of personnel files and not covered elsewhere in this schedule).		

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
	(2) RETIRE to Federal Records Center terminated or revoked delegations of authority after 2 years.		parative safety and accident data, etc. (1) DISPOSE after 2 years.
30.	Item No. 30 is reserved for future additions to the "Administrative Records" portion of this schedule.	37.	<i>Accident Case Files.</i> Case files containing personal injury, investigative, and motor vehicle accident reports; exhibits, statements of fact and related correspondence. (Note: Record copies maintained in Regional Facilities Management Branch.) (1) Motor Vehicle Accident Records. (a) DISPOSE 1 year after case is closed. (2) Employee Personal Injury Records. (a) DISPOSE 1 year after date of accident.
31.	<i>Documentation of Membership in Professional Organizations.</i> Correspondence, reports, copies of speeches, minutes of meetings, publications, newsletters, and other material related to membership and participation of Service officials and supervisory employees in professional societies and organizations. (Participation authorized by the Service.) (1) DISPOSE 6 years after the end of the year, or when no longer needed in current operations.	38.	<i>Certified and Registered Mail Records.</i> Registers and receipts of incoming and outgoing certified and registered mail. (1) DISPOSE after 3 years.
32.	<i>Protective Program Files.</i> Correspondence, reports and plans reflecting implementation of Service policies and procedures developed in the administration of the Accident Prevention, Emergency Planning and Security Programs. Includes Boards of Inquiry and evaluation surveys or inspections in these three areas. (1) DISPOSE after 3 years.	39.	<i>ZIP Code Directory.</i> (1) DISPOSE after receipt of revised edition or when no longer needed in current operations.
33.	<i>Identification Credentials and Related Documents.</i> Records pertaining to receipt and issuance of credit cards, pocket commissions, identification cards, badges, transportation requests, parking permits, property and building passes, Civil Defense identification cards, motor vehicle operator identifications, etc. (Note: Maintain separate file of revoked or accounted for documents.) (1) Accountable records. (a) DISPOSE 2 years after the end of calendar year after separation of employee, revocation, or after listed credentials are accounted for. (2) All other records. (a) DISPOSE 3 months after return to issuing officer, or revocation.	40.	<i>Records Disposition Files.</i> Includes descriptive inventories, disposal authorizations, schedules for retirement of records, records transmittal and receipt forms for retirement to Federal Records Centers, reports of disposition, and related documents. (1) Records Transmittal and Receipt Documents. (a) Record copy. 1 RETAIN. (b) All other copies. 1 DISPOSE when no longer needed in current operations, or when certification of destruction is received. (2) Disposal Authorization Documents. (a) Record copy. 1 RETAIN. (b) All other copies. 1 DISPOSE when no longer needed in current operations. (3) Disposition and Holdings Reports and other related material. (a) Record copy. 1 DISPOSE after 3 years. (b) All other copies. 1 DISPOSE when no longer needed in current operations.
34.	<i>Emergency Planning Files.</i> Records relating to the day-to-day administration and operation of the emergency planning program, such as program memorandums, correspondence and instructions relating to test exercises, tests of emergency communications equipment, and copies of reports. (1) DISPOSE after 2 years.	41.	<i>Numerical History Forms Files.</i> Form History Requests for a new or revised form; Form Status Notices; copies of current forms; information on completed and contemplated changes or revisions, including notes, rough drafts or work papers; copies of regulations, administrative issuances, or other instructions. Includes correspondence, con-
35.	<i>Relocation Plans and Lists.</i> Records pertaining to the emergency relocation plan, and emergency relocation cadre assignment. (1) DISPOSE when superseded by new plan and lists, or when declared obsolete.		
36.	<i>Safety Program Files.</i> Correspondence and related documents (not covered elsewhere in this Schedule) pertaining to safety program progress, com-		

46. Statute expiration of barred deficiencies and overassessments and on certain no change and survey cases to the regional office
 (a) DISPOSE after 3 years. Records Control Schedule 206

(b) RETURNS in potential return litigation case files. Returns and all related documents.
 (a) DISPOSE 7 years after establishment of file.
 (b) RETIRE to Federal Records Center 3 years after establishment of file. Page 6

Item No.	Description of records and disposition authorization
	ference notes and documentation relating to final approval of forms. (1) DISPOSE 6 years after form becomes obsolete. (2) RETIRE obsolete forms files to Federal Records Center after 1 year.
42.	<i>Internal Control Files.</i> Card files, tickler files, and other types of files used to record action taken and control workflow (not covered elsewhere in this Schedule). (1) DISPOSE after 2 years or when no longer needed in current operations.
43.	<i>Management Document Distribution Control,</i> or equivalent records used in the control and distribution of internal management documents. (1) DISPOSE except current card and the one that immediately precedes current card.
44.	<i>Reference Files.</i> Extra copies of correspondence and reports, reference copies of computer-produced reports, directives and internal management documents, or other material retained solely for reference purposes in current operations. (1) DISPOSE when obsolete or superseded, or when no longer needed in current operations.
45.	<i>Resident Programmer Analysts (RPA) Records.</i> (1) DISPOSE 1 year after superseded or when no longer needed in current operations. (Note: Item Nos. 46 through 54 are reserved for future additions to the "Administrative Records" portion of this Schedule.)

RETURNS PROCESSING RECORDS

55.	<i>Individual Income Tax Returns (Forms 1040A)</i> with related documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file. (Forms 1040A consolidated with Forms 1040 beginning with Tax Year 1969 and reinstated beginning with Tax Year 1972.) (1) Returns filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator number sequence on or before April 15. (a) DISPOSE 6 years after date of filing. (b) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. (2) Returns filed, numbered or renumbered in document locator number sequence April 16 through June 30. (a) DISPOSE 6 years after numbering and processing beginning July 1.
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Item No.	Description of records and disposition authorization
(b)	RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.
(3)	Returns filed, numbered or renumbered in document locator number sequence July 1 through December 31. (a) DISPOSE 6 years after end of processing year. (b) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.
(4)	Returns maintained in supplemental and deficiency numbered files. (a) DISPOSE 6 years after the end of the calendar year in which the deficiencies were processed and case closed. (b) RETIRE to Federal Records Center July 1 through September 30 following the year in which the returns were numbered in the supplemental or deficiency series.
(5)	Returns in penalty files. Returns on which a penalty of 50% or more has been assessed, and cases for which the Intelligence Division has requested longer retention. (a) DISPOSE 20 years after the end of the calendar year in which penalties were assessed and case closed. (b) RETIRE to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.
(6)	
56.	<i>Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries</i> (excludes Forms 1040A), with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file. (1) Returns filed in original blocks in account number, original document locator number sequence, or renumbered in document locator sequence on or before April 15. (a) DISPOSE 7 years after date of filing. (b) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. (2) Returns filed, numbered or renumbered in document locator number sequence April 16 through June 30.

(6) RETURNS in potential refund litigation case files. Returns and all related documents.
(a) DISPOSE 7 years after establishment of file.
(b) RETIRE to Federal Records Center 3 years after establishment of file

Records Control Schedule 206

(5) RETURNS in potential refund litigation case files. Returns and related documents.
(a) RETIRE to Federal Records Centers 3 years after establishment of file. Page 7

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
	(a) DISPOSE 7 years after numbering and processing beginning July 1. (b) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.	(2)	Returns numbered and processed January 1 through June 30. (a) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed.
(3)	Returns filed, numbered or renumbered in document locator number sequence July 1 through December 31. (a) DISPOSE 7 years after end of processing year. (b) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.	(3)	Returns numbered and processed July 1 through December 31. (a) RETIRE to Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed.
(4)	Returns filed in supplemental or deficiency numbered files. (a) DISPOSE 7 years after the end of the calendar year in which the deficiency was processed and case closed. (b) RETIRE to Federal Records Center beginning July 1 through September 30 following the year in which returns were numbered in the supplemental or deficiency series.	(4)	Returns in penalty and supplemental files. (a) RETIRE to Federal Records Center beginning July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.
(5)	Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Intelligence Division has requested longer retention. (a) DISPOSE 20 years after end of calendar year in which penalties were assessed or case closed. (b) RETIRE to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.	(5)	
57. Declaration of Estimated Individual Income Tax or Equivalent Forms.	(1) Taxable Declaration of Estimated Income Tax or equivalent forms with remittance. (a) DISPOSE 4 years after date filed. (b) Declarations numbered and processed January 1 through December 31. 1 RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed. (2) Non-taxable Declarations. (a) DISPOSE upon receipt. (3) Taxable Non-remittance Declarations. (a) DISPOSE upon receipt.	59. Income Tax Index Cards. Master index cards used as a cross-reference to income tax returns, assessment lists, ledger account cards (ULC's), and other documents. (1) Index Cards for Individual, Partnership and Fiduciary Income Tax Returns. (a) DISPOSE 30 years after end of processing year. (b) RETIRE to Federal Records Center 5 years after end of processing year. (2) Index Cards for Corporation Income Tax Returns. (a) RETAIN. (b) RETIRE to Federal Records Center 5 years after end of processing year.	
58. Corporate Income Tax and Excess Profits Tax Returns including all related documents, correspondence and exhibits. (1) RETAIN.		60. Unsigned and Undeliverable Tax Returns which are not processed or numbered. (1) DISPOSE 3 years after end of processing year.	
		61. Estate Tax Returns (originals). Includes related schedules, correspondence and documents such as wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax returns filed by decedent. (1) RETAIN. (2) RETIRE to the Federal Records Center 4 years after end of processing year.	
		62. Gift Tax Returns. Form 709, United States Gift Tax Return; Form 710, Gift Tax Donee's or Trustee's Information Return of Gifts; Form 882, Statement of Gift Tax Due; and all related correspondence and documents not associated with Estate Tax Returns. (1) RETAIN.	

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
63.	<i>Gift Tax Information Card.</i> Master index of gift tax returns which show name, district, account number, etc. (1) RETAIN.	(2)	RETIRE to Federal Records Center 3 years after end of processing year.
64.	<i>Capital Stock Tax Returns</i> with related correspondence, records and documents. (Declared Value Excess Profits Tax Act repealed for the years after June 30, 1946.) (1) DISPOSE 30 years after end of processing year.	70.	<i>Employer's Application for Identification Number (EIN).</i>
65.	<i>Employment Tax Returns</i> filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, including Schedule A (Form 940) not agreeing with the amount claimed as credit, and related documents and correspondence. (1) DISPOSE 6 years after end of processing year. (2) RETIRE to Federal Records Center beginning January 2, 1 year after the end of the year in which returns were numbered and processed.	(1)	DISPOSE 6 years after the end of year in which processed.
66.	<i>Schedule A (Form 940)</i> certified as agreeing with records of the states, or falling within the prescribed tolerances. (1) DISPOSE 30 days after receipt.	(2)	RETIRE to Federal Records Center beginning July of the year following the processing year.
67.	<i>Miscellaneous Tax Returns</i> covering excise tax returns on diesel fuel, gasoline, lubricating oils, telephone, telegraph, transportation, etc., with related correspondence and documents. (1) DISPOSE 6 years after end of processing year. (2) RETIRE to Federal Records Center beginning January 2, 1 year after the end of the year in which the latest included returns were numbered and processed.	71.	<i>Application for Exemptions and Register.</i> Applications for exemption from tax responsibilities and regulations applying to restricted or specially controlled businesses such as amusements, narcotics, firearms, etc.; applications for registry as person liable for admission tax after a change in ownership; or equivalent forms with related correspondence and documents. (1) DISPOSE 5 years after filing. (2) RETIRE to Federal Records Center after January 1 of the year following the processing year.
68.	<i>Extension Records.</i> Correspondence and forms (not associated with related tax returns) allowing or disallowing taxpayers to extend time in which to file a return or make a tax payment due and taxpayers' applications for a change in accounting period. (1) DISPOSE 3 years after end of calendar year in which request for extension or change in accounting period was filed. (Parent corporations file consolidated applications at service centers. Information copies on subsidiaries filed by such corporations at district offices and subsequently forwarded to service centers may be disposed of upon receipt.)	72.	<i>Exemption Application Files</i> with related documents and correspondence. (1) DISPOSE 15 years after termination or revocation of exemption status. (2) RETIRE to Federal Records Center following the year in which exempt status was terminated or revoked.
69.	<i>Notice of Nonreceipt of Tax Returns</i> including tax delinquency investigations and related correspondence. (1) DISPOSE 5 years after end of processing year.	73.	<i>Federal Insurance Contributions Act Tax Exemption Waivers</i> and related correspondence. (1) DISPOSE 10 years after the end of year in which processed. (2) RETIRE to Federal Records Center beginning January of the third year following the year in which processed.
		74.	<i>Public Event Manifests.</i> Samples of tickets printed along with name of printer, person or organization ordering the tickets and quantity of tickets produced. (1) DISPOSE 1 year after end of calendar year showing date of event.
		75.	<i>Report of Occupation Subject to Special Taxes.</i> (1) DISPOSE 5 years after date of report. (2) RETIRE to Federal Records Center 2 years after date of report.
		76.	<i>Special Taxpayer List.</i> List of names of all persons, including wagering, who have applied for special tax stamps. (1) DISPOSE 30 years after end of processing year. (2) RETIRE to Federal Records Center 5 years after end of processing year.

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization	
77.	<i>Waiver Certificate to Collect Social Security Coverage, Exemption from Self-Employment Tax for Ministers, Members of Religious Orders and Christian Science Practitioners, Public Officers, State or Political Subdivision Employees, etc.</i>		ther manufacture of taxable articles, or for resale to manufacturers for that purpose.	
(1)	RETAIN.	(1)	DISPOSE 1 year after termination, revocation or after authorization is no longer required.	
78.	<i>Social Security Tax Correction Records.</i> Correspondence, forms and documents used to correct discrepancies in Social Security tax account.	85.	<i>Information Returns</i> and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income, other than salary, paid to individuals.	
(1)	DISPOSE 4 years after end of processing year.	(1)	Information Returns associated with income tax returns.	
(2)	RETIRE to Federal Records Center 1 year after corrections are made.	(a)	DISPOSE or RETAIN, as appropriate, when related income tax returns are destroyed or retired.	
79.	<i>Delinquency or Correction Notices.</i> Social Security Administration form to request District Director to furnish additional information about wages paid to wage earner.	(2)	Residue of Information Returns not associated with related income tax returns.	
(1)	DISPOSE 5 years after end of processing year.	(a)	DISPOSE concurrently with selection of the specified sample returns but not later than 3 months after the total sample is selected, or after notification that sample will not be made.	
(2)	RETIRE to Federal Records Center when no longer needed in current operations.	86.	<i>Public Inspection Files of Returns of Organizations or Fiduciaries Exempt from Income Tax,</i> maintained apart from the "return" portion of these forms.	
80.	<i>Gasoline and Lubricating Oil Bonds.</i> Bonds previously executed by manufacturers or producers of lubricating oil and by producers or importers of gasoline as required by IRC 4101, and which have since been terminated as in the case of discontinued businesses or businesses no longer requiring a bond. Bonds may also have been cancelled by the insurety.	(1)	DISPOSE 4 years after end of processing year.	
(1)	DISPOSE 6 years after termination or cancellation of bond.	87.	<i>Undelivered Forms W-2, Withholding Tax Statement,</i> transmitted by employers to the service center.	
81.	<i>Envelopes</i> held for postmark cross-reference purposes after normal statutory filing dates have passed.	(1)	DISPOSE January 2 of the year following the year in which prepared.	
(1)	DISPOSE 6 years after end of processing year.	88.	<i>Wages and Tax Statements, Forms W-2, Copy B (Withholding Tax Statement),</i> received from taxpayers.	
(2)	RETIRE to Federal Records Center 3 years after end of processing year.	(1)	Wage and Tax Statements associated with tax returns.	
82.	<i>Federal Use Tax Return on Highway Motor Vehicles.</i> Return of tax due on use of highway motor vehicle.	(a)	DISPOSE when related tax returns are destroyed.	
(1)	DISPOSE 6 years after the end of the taxable fiscal year in which return was processed.	(2)	Wage and Tax Statements not attached or not associated with the related tax return when received in the service center or through subsequent prescribed procedures.	
(2)	RETIRE to Federal Records Center 2 years after the end of the taxable fiscal year in which return was processed.	(a)	DISPOSE after end of processing year in which statements were received.	
83.	<i>Election by Small Business Corporations.</i> Filed by qualifying small business corporations who make election not to be subject to taxes as prescribed in IRC 1372.	89.	<i>Wage and Tax Statements and Reconciliation of Income Tax Withheld, and Transmittal of Wages and Tax Statements</i> received from employers.	
(1)	RETAIN.	(1)	DISPOSE concurrently with selection of the specified sample (if sample is made) but not later than 3 months after the total sample is selected, or after notification that sample will not be made.	
84.	<i>Authorization Registration for Tax-Free Transactions.</i> Application and certificate form filed by manufacturers, producers or vendees who desire to make tax-free purchases of taxable articles for fur-	MT 1(15)59-137 (8-20-73) IR Manual 1(15)59-206		

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
90.	<i>Magnetic Tape Correspondence Files</i> relating to the receipt, processing, and return of magnetic tapes containing Forms W-2, Wage and Tax Statement; Form 1087, Nominee's Information Returns; and Form 1099, U.S. Information Return; payment data filed by Government and non-Government organizations in lieu of paper documents and the processing of paper documents that have been filed to supplement or amend the tape files. (Note: Disposal of the information returns and payment data documents are covered elsewhere in this Schedule.) (1) DISPOSE 3 years after end of processing year.		other lists of business firms used to perfect the master file.
91.	<i>Transmittal, Receipt and Control Records.</i> Correspondence, teletype, transmittal letters, reports, and transmittal receipt and control documents, etc., (not covered elsewhere in this Schedule) pertaining to receiving, controlling and transmitting tax returns, taxpayer account registers, and related documents. (1) DISPOSE 1 year after end of processing year.	(1)	DISPOSE 60 days after data has been converted to magnetic tape, the tape verified and corrected, and master file established.
92.	<i>Advice of Transmittal</i> used to transmit schedules to the Social Security Administration. (1) DISPOSE 1 year after end of processing year.	95.	<i>Notice of Action for Entry on Master File</i> or equivalent forms. (1) DISPOSE 5 years after end of processing year.
93.	<i>Taxpayer Correspondence Files.</i> (1) Correspondence to and from the public requesting information, copies of tax returns , blank forms, or publications; notification of change of address; or letters of general inquiry from taxpayers or their representatives which do not involve substantive tax liability questions, and which when answered or noted, complete the cycle of correspondence and have no value for a more extended reference. (a) DISPOSE after reply is made, information is furnished, or appropriate changes are made in Service's records.	(2)	RETIRE to Federal Records Center 1 year after end of processing year.
	(2) Loose schedules; Form 1310, Statements of Claimant to Refund Due Deceased Taxpayer; copies of death certificates; etc., not associated with applicable return. (a) DISPOSE 1 year after due filing date of tax return.	96.	<i>Master File Entity Change</i> , or equivalent forms not associated with case files. (1) DISPOSE 5 years after end of processing year.
	(3) Correspondence maintained in suspense file not associated with returns or other documents, or covered elsewhere in this schedule. (a) DISPOSE 30 days after file is closed.	(2)	RETIRE to Federal Records Center 3 years after end of processing year.
	(4) Correspondence requesting copies of tax returns. (a) DISPOSE 4 months after request has been filed.	97.	<i>Block Control Cards</i> , and equivalent forms used as a card control for documents introduced through the processing cycle. (1) Master Control Cards. (a) DISPOSE 14 days after Control Data Recap and required balancing have been completed.
94.	<i>Source Documents</i> used for the establishment of master files, consisting of mail slips, addressograph plate lists, alphabetical listings by districts and	(2)	Other Cards. (a) DISPOSE 30 days after data has been converted to magnetic tape and tape balanced and verified.
		98.	<i>BMF and IMF Entity Change Cards</i> used in the preparation and maintenance of the Business Master File (BMF) and the Individual Master File (IMF). (1) DISPOSE 14 days after data has been converted to magnetic tape and tape balanced and verified.
		99.	<i>BMF and IMF Data Cards</i> and related worksheets and transcripts, used to transcribe data to the master files. (1) DISPOSE 14 days after data has been converted to magnetic tape and tape balanced and verified.
		100.	<i>Document Reject Cards and Transmittals</i> used in processing transactions to the IMF and BMF programs. (1) DISPOSE 60 days after removal from Reject File.
		101.	<i>Unpostable Cards</i> and equivalent records used as source documents to facilitate the correction of unpostable transactions. Used in all research, especially in payment tracing and Social Security Number (SSN) and Employer Identification Number (EIN) changes. (Includes nullified unpostable cards.)

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
	(1) DISPOSE 3 years after end of processing year in which closed, or when no longer needed for internal audit.		(1) DISPOSE after completion of each annual or other periodic program upon notification by Statistics Division, National Office.
	(2) RETIRE to Federal Records Center 1 year after end of processing year in which closed.	109.	<i>Sample Selection Sheets.</i>
102.	<i>Unpostable, Error and Reject Registers and Listings</i> prepared and used at service centers to perfect the master file and resolve errors made in processing and perfecting operations.		(1) DISPOSE 1 year after completion of annual program unless notified otherwise by Statistics Division, National Office.
	(1) DISPOSE after 60 days, or when no longer needed in current operations whichever is the longer period, unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.	110.	<i>Sample Receipts Control Cards</i> used to key punch Sample Selection Sheets.
103.	<i>Blocks Out of Balance Listings.</i>		(1) DISPOSE after completion of each annual program upon notification by Statistics Division, National Office.
	(1) Blocks Out of Balance Listings and Source Documents Reflecting Corrective Action Taken.	111.	<i>Sample Selection Sheets and Data Identification Records</i> issued in the Taxpayer Compliance Measurement Program.
	(a) DISPOSE 90 days after data has been converted to magnetic tape and tape has been balanced and verified.		(1) DISPOSE 6 months after completion of annual program upon notification by Statistics Division, National Office.
	(2) Blocks Out of Balance Card Check List.	112.	<i>Block Proof Cards</i> used as block proof control card for statistical processing of selected corporation tax returns.
	(a) DISPOSE 90 days after end of processing year.		(1) DISPOSE after completion of each annual program.
104.	<i>Block Proof Listing Register.</i> Register is printed each cycle reflecting each document "input" in that cycle separated as to IMF and BMF in DLN sequence. Used daily to furnish information to the district offices, other service centers, and taxpayers.	113.	<i>Document Control Slips</i> used to control and route statistical documents in service centers and which are not returned with the documents or returns processed.
	(1) DISPOSE 2 years after end of processing year.		(1) DISPOSE 1 year after end of processing year upon notification by Statistics Division, National Office.
105.	<i>Notice Registers.</i> List by DLN, EIN (BMF) or SSN (IMF), master file tax code, tax period, name control by type of tax return and computer paragraph number.	114.	<i>Statistical Processing Progress Reports</i> on completed documents each week.
	(1) DISPOSE 3 years after end of processing year.		(1) DISPOSE 4 years after end of processing year.
	(2) RETIRE to Federal Records Center 1 year after end of processing year.		(2) RETIRE to Federal Records Center 2 years after end of processing year.
106.	<i>Transcript Edit Sheets</i> used in extracting data from returns for statistical processing programs.	115.	<i>Validation Certificates of Prior American Ownership and Interest Equalization Tax Compliance.</i> (Retained in Andover Service Center.)
	(1) DISPOSE after completion of each annual program upon notification by Statistics Division, National Office.		(1) RETAIN.
107.	<i>Quality Assurance Sample Selection Sheets and Assurance Control Sheets</i> used to select and examine a group of returns for National Office quality assurance review.		(2) RETIRE to Federal Records Center 6 months after completion of matching and verification operations.
	(1) DISPOSE 1 year after completion of annual program upon notification by Statistics Division, National Office.	116.	<i>Social Security Tax Record Card, Title IX.</i> Record Card or equivalent records pertaining to wage and excise tax returns.
108.	<i>Statistics of Income Program Tabulating Cards</i> used for statistical processing of selected tax returns.		(1) DISPOSE 10 years after end of processing year.
			(2) RETIRE to Federal Records Center when no longer needed in current operations.

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
117.	<i>Exempt Organization Master File and Pension Trust Entity Changes and Transmittals.</i> (1) DISPOSE 2 years after end of processing year.		(a) DISPOSE 2 years after end of processing year. (2) Teller's Copy (duplicate). (a) DISPOSE after 1 month.
118.	<i>Miscellaneous Listings.</i> (1) Block Listings for Master File Returns. (a) Original Copy. 1 DISPOSE when related returns are destroyed. (b) Duplicate copy used as source document for service center control file. 1 DISPOSE 3 years after end of processing year. (2) Block Listings for Non-Master File Returns. (a) Original Copy. 1 DISPOSE when stripped from return filed in alpha sequence or when return filed in DLN sequence is destroyed. (b) Duplicate copy with assessment information on reverse side. 1 DISPOSE 30 years after end of processing year. 2 RETIRE to Federal Records Center 5 years after end of processing year. (c) Triplicate copy used as source document for service center control file. 1 DISPOSE 3 years after end of processing year.	132.	<i>Block Number Control.</i> Daily record maintained by each district and service center for each type of return or document which serves as a control for the assignment of block numbers. (1) DISPOSE 1 year after end of processing year.
	<i>INSERT:</i> 121. 122. 123.	133.	<i>Distribution Ledgers.</i> Records maintained showing the distribution of change-making funds to all sub-agents by the Agent Cashier. (1) DISPOSE 2 years after end of processing year.
119.	<i>Examination Records Processed for Non-Master File Returns, no returns attached.</i> (1) DISPOSE 3 years after end of processing year.	134.	<i>Statements of Advance of Change-Making Funds.</i> An annual accounting by sub-agents (tellers) and the Agent Cashier (Director) of all advances of change funds to the regional disbursing office. (1) DISPOSE 2 years after end of processing year.
120.	<i>Declarations of Receipts of Political Contributions.</i> (1) DISPOSE on April 15, 5 years following the year date on upper right hand side of forms. (Note: Items 121 through 129 are reserved for future additions to the "Returns Processing Records" portion of this schedule.)	135.	<i>Armored Car Messenger Receipts</i> from carriers for cash and checks, etc., received for deposit in banks. (1) DISPOSE 1 year after end of processing year.
		136.	<i>Receipts for Payment of Taxes.</i> Duplicates of receipts issued to taxpayers for payments received. (1) DISPOSE 5 years after end of processing year.
		137.	<i>Discovered Remittance Lists.</i> Listing used to record and control cash remittances discovered in mail extraction and remittance documents (including cash) discovered in areas outside of mail extraction. (1) DISPOSE 1 year after end of processing year.
		138.	<i>Special Tax Assemblies.</i> (1) Unused Assemblies. (a) DISPOSE 60 days after receipt of new issue. (2) Voided Assemblies. (a) DISPOSE concurrently with the processing of valid special tax stamps.
		139.	<i>Records of Stamp Transactions.</i> Forms and records relating to the requisitioning, sale, inventory and accountability of stamps. (1) DISPOSE 3 years after the close of year in which the stamps were sold.
		140.	<i>Cover Certificates</i> in lieu of lost or destroyed special tax stamps. (1) DISPOSE 1 year after issuance of last certificate in book.
		141.	<i>Punch Card Requests</i> for taxpayer address information.
CASHIER, ACCOUNTING AND ADJUSTMENT RECORDS			
130.	<i>Document Remittance and Assessment Registers, Certificates of Deposit.</i> Copies of registers and related documents and journals prepared for the control, classification and applications of tax payments received for deposit retained in the Clearing and Deposit Section, Receipt and Control Branch, Examination Division. (1) DISPOSE 1 year after end of processing year.		
131.	<i>Daily Record of Teller Remittances.</i> Daily accounting and recapitulation of individual teller receipts including cash, checks and money orders, with related papers (NCR or adding machine tapes) used in connection with the teller's daily balancing. (1) Original with tapes attached.		

Records Control Schedule 206

121. Presidential Election Campaign Fund Statement.
- (1) DISPOSE 6 years after end of processing year.
 - (2) RETIRE to Federal Records Center beginning January 2 following the end of processing year.
122. Annual Employer's Return for Employee's Pension or Profit-Sharing Plans, including all related schedules, documents, correspondence and exhibits, filed by the employer who maintains a plan or plans for his employees or for himself.
- (1) DISPOSE 6 years after end of processing year.
 - (2) RETIRE to Federal Records Center 20 months after end of processing year.
123. Installment Billing Closed Case Files. Includes Service Center notices, computer paragraphs 191 and 480 printed on Form 4179, blank form, used as posting documents to manually update installment cases. An installment case file is closed when the account is timely and fully paid or when the account is transferred to TDA status.
- (1) DISPOSE 1 year after calendar year in which case was closed.

RECORDS CONTROL SCHEDULE 206

Note following Item No. 220:

(Note: Items 221 through 225 are being reserved for future additions to the Machine (Paper) Printouts and Microfilm Registers, Indexes and Directories portion of this Schedule.)

Integrated Data Retrieval System Computer Outputs and Related Records.

226. (1) Transaction Registers:

- (a) Remittances Added to Unidentified Remittance File (URF). Listing of all new items added daily to the URF. Items are listed by district office, UR control number and amount.
- (b) Restricted Application from the URF. Daily listing of voids, dishonored checks and corrected money amounts for the URF. Items are listed by district and show the UR Control Number, amount before change, amount as corrected and type of correction.
- (c) Non-Master File (NMF) Application from the URF. Daily listing of all applications of money from the URF to NMF. Items are listed by district and show the UR Control Number, name and address of taxpayer and amount of money applied.
- (d) Transfer from URF to Excess Collections. Monthly listing of unidentified items which are a year old. Items are listed by district office, UR Control Number and show amount transferred to excess collections.

(e) Transfer Application from the URF. Daily listing of all items being transferred to the General Fund. Items are listed by district office, UR Control Number and show amount transferred.

(f) URF Application to IMF, BMF and RMF. Daily listing of applications from the URF to the master files. Item counts and amounts are listed by file designation.

(2) Accounting Branch, Unidentified Function copy.

(a) DISPOSE after end of month balancing operations.

^v
(3) Accounting Branch, Journal Function copy.

(a) DISPOSE 1 year after end of processing year.

227. Unidentified Remittance File Analysis. Daily inventory, cumulative for the month, of activity on URF. Items are listed by district and show the previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete.

(1) Accounting Branch, Unidentified Function copy.

(a) Daily Analysis.

1 DISPOSE after end of month balancing operations.

(b) Monthly Analysis.

1 DISPOSE after completion of the next month's balancing operation.

(2) Accounting Branch, Journal Function copy.

(a) Daily Analysis.

1 DISPOSE after end of month balancing operations.

(b) Monthly Analysis.

1 DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

228. Unidentified Remittances.

(1) Added in last 15-45 days. Register reflects all items added to the file and no action has been taken. This register, which served as a follow-up tool, was not produced after January 1, 1974.

(a) DISPOSE after 60 days.

(2) Aged 10 Months. Monthly printout used as a last attempt to apply money from URF before being aged to Excess Collections.

(a) DISPOSE after 60 days.

229. Unidentified Remittance File Dropped Listing. A permanent record of the URF produced as items are aged from the URF after closing action. The Dropped Listing is used to purge the open alphabetical (paper) back-up file of unidentified remittances.

(1) Accounting Branch, Unidentified Function copy.

(a) DISPOSE 5 years after end of processing year.

(b) RETIRE to Federal Records Center 2 years after end of processing year.

(2) Accounting Branch, Journal Function copy.

(a) DISPOSE after 60 days.

230. Alphabetic File of Unidentified Remittances, consisting of miscellaneous documents, correspondence, photocopies of checks and money orders, etc.

(1) DISPOSE 5 years after end of processing year.

(2) RETIRE to Federal Records Center 1 year after closed (listed on URF Dropped Listing).

231. Excess Collection Posting Document. Computer Paragraph 550 (Form 4830)

2

(1) Used as an open excess collection document.

(a) DISPOSE after money is applied.

(2) Used as a closed excess collection document.

(a) DISPOSE 5 years after end of processing year.

232. IDRS Collection Listing of Unreserved Transaction Code 594 and 599.

Weekly listing becomes obsolete when cases unresolved within 20 weeks generate a transcript.

(1) DISPOSE after 6 months or after all research is completed whichever is sooner.

233. Remittance Register (Daily). A daily printout, by area office, of the payments received and input on-line through the IDRS terminals. The original is mailed to the area office, with one copy maintained in the Accounting Branch for researching payment tracers and one copy maintained by the Accounting Branch Ledger Function for notations and adjustments.

(1) Accounting Branch copy.

(a) DISPOSE 1 year after end of processing year.

(2) Accounting Branch Ledger Function copy.

(a) DISPOSE 20 years after end of processing year.

(b) RETIRE to Federal Record Center 3 years after end of processing year.

234. Document Register. Listing by district showing EI or SSN of Taxpayer, name control, tax period and amount.
- (1) Accounting Branch copy.
 - (a) DISPOSE 1 year after end of processing year.
 - (2) Research Branch copy.
 - (b) DISPOSE 2 years after end of processing year.
235. Cumulative Register. Listing of IDRS input documents by document locator number and total volume received. Used with block proof summary. This register was not produced after January 1, 1974.
- (1) DISPOSE 1 year after end of processing year.
236. IDRS Daily Total of Document Requests. Lists total volume of requests (Form 4251) by document code and tax class.
- (1) DISPOSE 1 year after end of processing year.
237. IDRS Service Center Control Case Inventory and Service Center Control Inventory Recap. Listings are by age and category of the total cards controlled on IDRS which are still open and assigned to each Section, listed by Unit.
- (1) Original.
 - (a) DISPOSE 2 years after end of processing year.
 - (2) Copies.
 - (a) DISPOSE upon receipt of new listing.
238. IDRS Service Center Control Case Overage Listing. Complete listing by taxpayer identification number, tax period, category of open cases more than 30 days old based on the IRS received date, assigned to each tax examiner.
- (1) DISPOSE when new listing received.

239. IDRS Pre-Journalized Recap. Contains data to journalize applications from the URF Credit Transfers and Area Office Payment.
- (1) DISPOSE 10 years after end of processing year.
 - (2) RETIRE to Federal Records Center 1 year after internal audit of operations.
240. RMF Accounts and Adjustments. Memorandums from IRS areas requesting credit transfers or adjustments.
- (1) DISPOSE 2 years after end of processing year.
241. NMF Account Adjustments. Memorandums or copies of unit ledger cards from IRS areas requesting credit transfers or adjustments.
- (1) DISPOSE 2 years after end of processing year.
242. ~~Forms 4728 and RSC 253~~, Letter to Taxpayer Concerning Refund. Form ²⁵³RSC_n for March 1972 and prior and Form 4728 beginning March 1972, Erroneous Refund letters and related history sheets. The statute for collection of erroneous refunds expires two years after the refund date.
- (1) DISPOSE 2 years after end of processing year.
243. Remittance Documents Input to IDRS by Area Offices. Various documents used by area offices to input on-line remittances. Documents are then mailed to service center in the accounting package with the certificates of deposit and other accounting documents.
- (1) DISPOSE 5 years after end of processing year.
 - (2) RETIRE to Federal Records Center beginning July 1, 18 months after end of processing year.

244. History Record of Selected Command Codes (microfilm). An audit trail which is a weekly product of the IDRS Security System and contains selected command codes that adjust a taxpayers account, TIN, MFT, Tax Period, Time, Date, Terminal ID and Employee Number. ✓
- (1) RETAIN.
245. IDRS Change Notification (Employee Profile Security File), Form 5081. Used to add or delete an employee on the EPSF, verify employment, and to verify background investigation has been initiated.
- (1) DISPOSE after employee is no longer on the EPSF and completion of internal audit operation.
246. NMF Unit Ledger Card Transcription Sheet. Used to enter the NMF ULC record on IDRS.
- (1) DISPOSE 60 days after entering into IDRS.
247. Request for Delinquency Notice or TDI (IDRS), Form 4864. Used to establish a delinquency record on the TDI Notice File.
- (1) DISPOSE 60 days after record has been input to the TDI Notice File.

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