

Rec'd NCO 6 Nov 79 AP

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

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| LEAVE BLANK | |
| JOB NO NCL-58-80-2 | |
| DATE RECEIVED 11-6-79 | |
| 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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10 | |
| 11-23-79 <i>Walter W. Steudel</i> Date <i>acting</i> Archivist of the United States | |

TO GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER
Roy Shiflett

5. TEL EXT
376-0593

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

A Request for immediate disposal.

B Request for disposal after a specified period of time or request for permanent retention.

| | | |
|---------------------|---|---|
| C. DATE 10-31-79 | D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross H. Johnson</i> | E. TITLE Program Manager Records Management Program |
|---------------------|---|---|

| 7. ITEM NO | 8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods) | 9. SAMPLE OR JOB NO | 10. ACTION TAKEN | | | | | | | | | | | | | | | | | | | | |
|---------------|---|---|------------------|-------------------|-----|----|---|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|--|--|
| | Request that Job No. NCL-58-79-5 be changed as follows: <table border="1"> <thead> <tr> <th>RCS-204 ITEMS</th> <th>SF-115 ITEMS</th> <th>REQUESTED CHANGES</th> </tr> </thead> <tbody> <tr><td>100</td><td>32</td><td rowspan="9">Disposition changed from 1 year to 3 years.</td></tr> <tr><td>101</td><td>33</td></tr> <tr><td>102</td><td>34</td></tr> <tr><td>103</td><td>35</td></tr> <tr><td>104</td><td>36</td></tr> <tr><td>107</td><td>39</td></tr> <tr><td>108</td><td>40</td></tr> <tr><td>109</td><td>41</td></tr> </tbody> </table> | RCS-204 ITEMS | SF-115 ITEMS | REQUESTED CHANGES | 100 | 32 | Disposition changed from 1 year to 3 years. | 101 | 33 | 102 | 34 | 103 | 35 | 104 | 36 | 107 | 39 | 108 | 40 | 109 | 41 | | |
| RCS-204 ITEMS | SF-115 ITEMS | REQUESTED CHANGES | | | | | | | | | | | | | | | | | | | | | |
| 100 | 32 | Disposition changed from 1 year to 3 years. | | | | | | | | | | | | | | | | | | | | | |
| 101 | 33 | | | | | | | | | | | | | | | | | | | | | | |
| 102 | 34 | | | | | | | | | | | | | | | | | | | | | | |
| 103 | 35 | | | | | | | | | | | | | | | | | | | | | | |
| 104 | 36 | | | | | | | | | | | | | | | | | | | | | | |
| 107 | 39 | | | | | | | | | | | | | | | | | | | | | | |
| 108 | 40 | | | | | | | | | | | | | | | | | | | | | | |
| 109 | 41 | | | | | | | | | | | | | | | | | | | | | | |
| | These registers have now been transferred to the Centralized Services Function of the District Office and are needed for a longer period of time. | | | | | | | | | | | | | | | | | | | | | | |

115-107 sent to Agency 12-4-79 WDS 8 items

Manual Transmittal

Internal
Revenue
Service

1(15)59-215

August 16, 1979

Purpose

This transmits a ~~complete revision~~ ^{partial revision} of Chapter 1(15) 59-204, Collection, Taxpayer Service and Problem Resolution Program--District Offices, of the Records Disposition Handbook, IRM 1(15)59.

Removal and Insertion of Pages

Remove:

Records Control Schedule 204:

Pages 1, ~~3 through 23~~ 9 through 10
~~MT 1(15)59-184~~

Insert:

Records Control Schedule 204:

Pages 1, ~~3 through~~ 9 through 10

Nature of Changes

Records Control Schedule 204 is revised as follows:

INTRODUCTION. New disposal authority granted by the Archivist of the United States added.

Item 100. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 101. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 102. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 103. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 104. Sub-Item (2)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 107. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 108. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

Item 109. Sub-Item (1)(a) Disposition changed from 1 year to 3 years after end of processing year.

James A. Weeks
Acting Director,
Facilities Management Division

Distribution:
IRM 1(15)59-204

MT 1(15)59-212 (6-20-79) IR Manual 1(15)59-

204

RECORDS CONTROL SCHEDULE 204
COLLECTION, TAXPAYER SERVICE AND
PROBLEM RESOLUTION PROGRAM—
DISTRICT OFFICES

Introduction

This Schedule covers records of the Collection Activity and the Taxpayer Service Activity in all district offices and subordinate field offices pertaining to the receipt and transmittal of tax returns and documents received in the district office; the deposit of tax remittances received; the collection of delinquent accounts and securing of delinquent returns; the conduct of a year-round taxpayer service program, and the Problem Resolution Program.

The records consist of four major groups which represent administrative and program functions of the Collection, Taxpayer Service and Problem Resolution activities. They include:

1. Administrative Records (including certain operating records) accumulated by one or more collection offices;
2. Delinquent Accounts and Returns Records;
3. Taxpayer and Office Services Records; and
4. Machine (Paper) Printouts and Microfilm Registers, Indexes and Directories.

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 disposition authorizations in this Schedule are based on administrative determinations of the Internal Revenue Service; Congressional authority contained in House Reports 2285 (84th Congress, 2d Session), 1294 (89th Congress, 2d Session), and 91-145 (91st Congress 1st Session); and disposal authorities granted by the Archivist of the United States dated June 18, 1970; September 8, 1972; April 9, 1975; July 7, 1976; March 9, 1977; and July 17, 1979; and

(Date of Approval
SF 115 by the
Archivist of the
United States)

| Item No. | Description of records and disposition authorization |
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|----------|--|

- (a) Destroy 2 years after the end of the year report is prepared.

Note: Item Nos. 83 through 99 are reserved for future additions to the "Taxpayer and Office Services Records" portion of this Schedule.

Machine (Paper) Printouts and Microfilm Registers, Indexes and Directories

(Note: Prior to conversion to microfilm and transfer of returns processing and revenue accounting functions to service centers, district offices were responsible for maintaining and retiring the record (official) copies of machine (paper) printouts of registers, indexes, and directories. Except as specifically noted in this Schedule, effective with the conversion to microfilm and transfer of these functions to service centers, service centers are responsible for maintaining and retiring all record (official) copies of registers, indexes, and directories in accordance with Records Control Schedule 206.) District Offices should have transferred all record copies to the Federal Records Centers, in accordance with this schedule, that were retained during the conversion and transfer to service centers.

100. *Individual Master File (IMF) Accounts Register.* Weekly printout on microfilm, replacing the Index Registers, Settlement Registers, and Outstanding Balance List as of January 1, 1968. Generally, each time some activity occurs in an entity or tax module, all postings to that module will appear on the weekly accounts register. Each accounts register record is, in effect, a specific transcript of the module. The accounts register is in order by account number within district office and is printed for each district within a region in Social Security Number order and within validity digit sequence. Weekly registers, for a variable number of cycles, are combined into a cumulative accounts register on a four-week basis. (Record copy maintained in service center.)

(1) Copies of IMF Monthly Cumulative Accounts Register required for research.

(a) Destroy ~~1~~ year after end of processing year. 3

(2) Copies of IMF Weekly Accounts Register.

(a) Destroy upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.

101. *Individual Master File (IMF) Reference Register.* Microfilm index to the Cumulative IMF Accounts Register. Register contains references pertaining to entities and tax period on the Master Files by indicating the cycle number of the last cumulative accounts register on which an entity or tax period was last shown. Register is printed for each district within a region in Social Security validity digit sequence. Reference register is updated every four weeks on a cumulative basis.

| Item No. | Description of records and disposition authorization | |
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| (1) | Copies of last IMF Cumulative Reference Registers required for research. | |
| (a) | Destroy <input checked="" type="checkbox"/> year after end of processing year. | 3 |
| (2) | Copies of IMF Reference Registers produced during a year other than the last produced for year. | |
| (a) | Destroy upon receipt of the next cumulative register four cycles later. | |
| 102. | <i>Individual Master File (IMF) Taxpayer Name Directory.</i> Entity data for taxpayers on the Master Files, such as name, address and location codes listed by region, district, and Social Security Number. (Microfilm) | |
| (1) | Copies of Annual Cumulative Directories required for research. | |
| (a) | Destroy <input checked="" type="checkbox"/> year after end of processing year. | 3 |
| (2) | Interim Directories. | |
| (a) | Destroy after receipt of subsequent interim or cumulative directory covering same tax periods and taxpayers. | |
| 103. | <i>Individual Master File (IMF) Retention Register.</i> Contains all entity and tax modules removed from the Master File. | |
| (1) | Copies required for research. | |
| (a) | Destroy <input checked="" type="checkbox"/> year after end of processing year. | 3 |
| 104. | <i>Assessment Record, Register of Returns and IMF Settlement Register.</i> The Assessment Record and Register of Returns lists all income tax returns and shows final settlement on each; and was superseded by the Weekly IMF Settlement Register. Each weekly register contains transactions posted to the Master File accounts during the preceding week and was identified with the type of file, assessment date, cycle number, and refund schedule number. Production of this register was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. | |
| (1) | Record copy (paper printout). | |
| (a) | Destroy 30 years after the end of the processing year. | |
| (b) | Retire to the Federal Records Center. | |
| (2) | Microfilm copies required for research. | |
| (a) | Destroy <input checked="" type="checkbox"/> year after end of processing year. | 3 |
| (3) | All other copies. | |
| (a) | Destroy when no longer needed in current operations. | |

| Item No. | Description of records and disposition authorization |
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| 105. | <p><i>Alphabetic Index Register</i> Listing of all individual taxpayers whose returns were indexed, and showing address, Social Security Account Number, Document Locator Number (DLN).</p> <p>(1) Annual Consolidated Register (record copy (paper printout)).</p> <p>(a) Destroy 30 years after end of processing year.</p> <p>(b) Retire to the Federal Records Center.</p> <p>(2) All other copies of Annual Consolidated Register.</p> <p>(a) Destroy after end of processing year.</p> <p>(3) Semi-Annual Consolidated Register.</p> <p>(a) Destroy after receipt of annual consolidated index register covering same taxpayers and tax periods.</p> <p>(4) Interim Registers.</p> <p>(a) Destroy after receipt of subsequent consolidated index register covering same taxpayers and tax periods.</p> |
| 106. | <p><i>Individual Master File (IMF) Index or Directory.</i> Production of this index was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. This index, prepared in Social Security Number sequence by district office, lists each entity filing tax returns and provides key to Register of Settlements; current and complete means of identifying taxpayer entities; and complete record of all documents relating to one tax period together with one entity reference identification.</p> <p>(1) Annual Director (record copy) (paper printout).</p> <p>(a) Destroy 30 years after end of processing year.</p> <p>(b) Retire to the Federal Records Center.</p> <p>(2) All other copies of Annual Directory or Index.</p> <p>(a) Destroy after end of processing year.</p> <p>(3) Supplemental Directory or Index.</p> <p>(a) Destroy after receipt of subsequent supplemental directory or index covering same taxpayers and tax periods, or when no longer needed in current operations.</p> <p>(4) Cumulative Directory or Index.</p> <p>(a) Destroy after receipt of subsequent cumulative or annual directory or index covering same taxpayers and tax periods.</p> <p>(5) Monthly Directory or Index.</p> <p>(a) Destroy after receipt of subsequent cumulative or annual directory covering same taxpayers and tax periods.</p> |
| 107. | <p><i>Business Master File (BMF) Accounts Register.</i></p> |

| Item No. | Description of records and disposition authorization |
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Microfilm printout on a weekly basis starting July 1, 1968. The BMF Accounts Register replaces the BMF Index Register, Settlement Register, and the Outstanding Balance List. Each cycle an entity or tax period is active, all postings to that period will appear on the weekly accounts register. The accounts register for that cycle is merged with the next cycle's account register. These cycles are accumulated for a series until a final accumulation is made on a four-week basis. Each taxpayer on the register is listed by a tax period, within Master File Tax (MFT) Code, within Employer Identification (E I.) Number. The sequence is by region, district, E I. Number, MFT and tax period.

(1) Microfilm copy of Monthly Cumulative Accounts Register required for research.

(a) Destroy year after end of processing year. 3

(2) Microfilm copy of Weekly Accounts Register.

(a) Destroy upon receipt of the next week's register merging prior registers with all of the active accounts for the current week.

108. *Business Master File (BMF) Reference Register.* Microfilm index to the Cumulative BMF Accounts Register. Reference register is produced in account number with district office sequence and lists the cycle number in which a tax module last appeared in a cumulative register. The reference register is updated every four weeks on a cumulative basis.

(1) Microfilm copy of last BMF Reference Register required for research.

(a) Destroy year after end of processing year. 3

(2) Microfilm copy of Reference Register produced during a year other than the last produced for the year.

(a) Destroy upon receipt of the next cumulative register four cycles later.

109. *Business Master File (BMF) Taxpayer Name Directory.* Entity data for taxpayers on the Master File, such as name, address and location codes listed by region, district, name, and Employer Identification Number.

(1) Microfilm copy of Annual Cumulative Directory required for research.

(a) Destroy year after end of processing year. 3

(2) Microfilm copies of Cumulative (Temporary) and Monthly Indexes.