

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

30 June 81

**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

LEAVE BLANK
JOB NO <i>NCI-58-81-14</i>
DATE RECEIVED <i>June 30, 1981</i>
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10
<i>July 7, 81</i> <i>[Signature]</i> <i>Archivist of the United States</i>

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 2 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 6-24-81	D SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross A. Thomson</i>	E TITLE Program Manger Records Management Program
--------------------------	---	--

7 ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
------------------	--	----------------------------	-------------------------

RCS-206:

58.	<p>The records covered by this request (Records Control Schedule 206) are created or maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collection 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.</p> <p><u>Corporation and Excess Profit Tax Returns</u>, including all related documents, correspondence and exhibits.</p> <p>(1) DESTROY 75 years after end of processing year.</p> <p>(2) Returns numbered and processed January 1 through June 30.</p> <p>(a) RETIRE to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed.</p> <p>(3) Returns numbered and processed July 1 through December 31.</p> <p>(a) RETIRE to Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed.</p> <p>(4) Returns and related documents in potential refund litigation case files.</p> <p>(a) RETIRE to Federal Records Center 3 years after</p>	NCI-58-80-6	
-----	--	-------------	--

115-107

Roy Shiflett of IRS picked up the agency

copy on 7-13-81
Closed Out: 7-22-81: K.T.D.

6 items

Copy to All FLCs

Request for Records Disposition Authority—Continuation

JOB NO

PAGE OF
2 of 2

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
	<p>establishment of file.</p> <p>(5) Return by an Officer, Director, or Shareholder with respect to the Organization or Reorganization of Foreign Corporation and Acquisition of its stock, (Form 959).</p> <p>(1) DESTROY 75 years after end of processing year.</p> <p>(2) RETIRE to Federal Records Center July 1 through September 30 following the year in which returns were numbered and processed.</p> <p>(6) Election to be treated as a DISC (Form 4876).</p> <p>(1) Filed a 1120 DISC for any taxable year for which the election is effective.</p> <p>(a) DESTROY 75 years after end of processing year.</p> <p>(b) RETIRE to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>(2) Revoked or Terminated and has filed a 1120 DISC during any taxable year for which the election is effective.</p> <p>(a) DESTROY 75 years after end of processing year.</p> <p>(b) RETIRE to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>(3) Has not filed a 1120 DISC during any of the taxable years that the election was effective.</p> <p>(a) DESTROY 6 years after the election is effective.</p> <p>(b) RETIRE to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>(7) Returns in penalty files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation Division has requested longer retention.</p> <p>(1) DESTROY 75 years after the end of the calendar year in which penalties were assessed and case closed.</p> <p>(2) RETIRE to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.</p>		