AUG 20 1982

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

| LEAVE BLANK |
|---|
| JOB NO NC1-58-82-9 |
| DATE RECEIVED AUG 20 1982 |
| 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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10 |
| 11-26-82 (Date) — Archivist of the United States (acting) |

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 38 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 | D. SIGNATURE OF AGENCY REPRESENTATIVE | E. TITLE |
|---|---|---|
| 8-17-82 | [signature] | Acting 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 |
|---|---|---|---|
| | 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. | | |
| | Mass Data Change Sheet will be forwarded w/ printed change | 10/14/82 | 81 items |

115-107 Agency copy delivered to R. Shiflett, 11/29/82
Closed out: 11-30-82 : cm

**STANDARD FORM 115**
Revised April, 1975
Prescribed by General Services Administration
FPMR (41 CFR) 101-11.4

PURPOSE

This transmits a complete revision of Tables of Contents, Text, and Exhibits for IRM 1(15)59.26, Records Control Schedule 206 for Service Centers.

NATURE OF CHANGES

Text 110 is revised to reflect new disposal authority granted by the Archivist of the United States.

Exhibit 100-1 is revised as follows:

Item 4. Sub-Item (1)(a) Language clarified. Disposition changed to destroy 6 years after the end of the processing year.

Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Sub-Item (2) deleted.

Item 10. Sub-Item (2) Title changed to read "Performance Evaluation Reporting System (PERS) Listings". Disposition changed to destroy after 1 year.

Item 19. Title, language and disposition changed.

Item 29. Provision to retire to Federal Records Center changed to 2 years after termination or revocation of authority.

Item 30. New Item for "Identification Badges".

Item 38. Sub-item (2)(b) Provision to retire to Federal Records Center deleted.

Item 47. Sub-Item (2) Title changed. Disposition changed to destroy 90 days after receipt or after post review, whichever is later.

Sub-Item (3) Title and disposition changed.

Item 48. Deleted, reserved for future use.

Item 50. New Item for "Four-Phase/Prototype Error Correction System (PECOS) (AUSC)".

Item 51. New Item for "Closed Penalty File (Form 2749)".

Item 52. New Item for "Information Returns Program - Schedules K-1 Edit Sheet (Form 6035)".

Item 53. New Item for "Unit Command Code Authorization".

Item 54. New Item for "Power of Attorney (POA)/Tax Information Authorization (TIA), Centralized Authorization File (CAF)".

Item 55. Language clarified.

Item 59. Sub-Item (2)(c) Title clarified. Disposition changed from "RETAIN" to destroy 75 years after end of procesing year. Provision added to retire to the Federal Records Center 5 years after end of processing year.

Item 62. Sub-Item (2) added for "File Folders" with disposition instructions.

Item 66. Language clarified.
Sub-Item (2) Provison to retire to the Federal Records Center deleted.
Sub-Item (3) deleted.

Item 67. Sub-Item (2)(b) Provison to retire to the Federal Records Center deleted.
Sub-Item (3) New Sub-Item for "Forms 720 filed in accordance with the United States/United Kingdom Tax Treaty".

Item 68. Sub-Item (2) Provison to retire to the Federal Recors Center deleted.

Item 69. Language clarified and disposition changed.

Item 73. Sub-Item (2) Provison to retire to the Federal Records Center changed to 3 years after end of processing year beginning January 2.

Item 76. Sub-Item (2) Provison to retire to the Federal Records Center changed to retire5 years after end of procesing year.

Item 78. Language and disposition changed.

Item 80. Sub-Item (2) Provison to retire to the Federal Records Center deleted.

Item 81. Sub-Item (1)(b) Provison to retireto the Federal Records Center deleted.
Sub-Item (2)(b) Provison to retire to the Federal Records Center deleted.

Item 83. Disposition changed from "RETAIN" to destroy 75 years after end of processing year.

Item 85. Sub-Item (1)(d) added for "Loose W-2's".
Sub-Item (2)(b) Language clarified and disposition changed.
Sub-Item (5)(a) Disposition changed to "Do Not Destroy until further notice". Provison to retire to the Federal Records Center deleted.
Sub-Item (5)(b) Disposition changed to "Do Not Destroy until further notice". Provison to retire to the Federal Records Center deleted.

Item 89. Sub-Item (2) Provison to retire to the Federal Records Center changed to 1 year after end of processing year.
Item 93. Sub-item (4)(b) language changed.
Item 95. Sub-Item (2) Provison to retire to the Federal Records Center changed to 1 year after end of processing year.

Item 101. Sub-Item (2)(c)1 Disposition changed to destroy after film verification.

Item 102. Title changed.
Sub-Item (1) Title and disposition changed.
Sub-Item (3) Language clarified.

Item 117. Title clarified.

Item 118. Sub-Item (1)(a)2 Disposition changed to destroy 2 years after end of processing year.
Sub-Item (1)(c) Deleted and renumbered Sub-Item (3).
Sub-Item (2) New Sub-Item for "Document/Remittance Register".
Old Sub-Item (2) Renumbered Sub-Item (4).

Item 119. Provision to retire to the Federal Records Center deleted.

Item 122. Sub-Item (2) Provision to retire to the Federal Records Center deleted.
Sub-Item (3) New Sub-Item added for "EPMF Microfiche, 1977".
Sub-Item (4) New Sub-Item added for "EPMF Microfiche, 1988".

Item 124. Disposition changed to destroy after completing the match of HUT leads.

Item 125. Sub-Item (3) New Sub-Item for "Notice Data for CP-2000 Form 5812".

Item 139. Title and Disposition changed. ~~approved for maintenance~~

Item 144. Provision to retire to Federal Records Center deleted.

Item 151. Sub-Item (3) Provision to retire to Federal Records Center deleted.

Item 152. Provision to retire to Federal Records Center deleted.

Item 157. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 161 - Accounting Journals and Abstracts : GRS 6/1 disposition.

Item 162. Item description and disposition changed. 162/3 added per IRS approval & return current disposition on FRC accessions prior to 10/1/82 JH 10/4/82

Item 163. Item description and disposition changed.

Item 164. Provision to retire to Federal Records Center deleted.

Item 165. Item description and disposition changed.

Item 168. Provision to retire to Federal Records Center changed to retire beginning July 1, 18 months after end of processing year.

DAH Item 170. Title changed to add "No Longer Accumulating". Provision to retire to Federal Records Center changed to retire 3 years after end of processing year.

Item 173. Sub-Item (1)(b) Provision to retire to Federal Records Center changed to retire 5 years after end of processing year.
Sub-Item (2)(b) Provision to retire to Federal Records Center changed to retire 5 years after end of processing year.
Sub-Item (3)(b) Provision to retire to Federal Records Center changed to retire 5 years after end of processing year.

Item 187. Provision to retire to Federal Records Center is changed to retire 3 years after close of case.

Item 194. Disposition changed to destroy at the end of June and at the end of December those closed forms and related documents over 6 months old.

Item 196. New Item for "Information Notice (Form 5970)".

Item 197. New Item for "Reject Registers".

Item 198. New Item for "Reject Control Listings".

Item 199. New Item for "Service Center Control File Adjustment Records".

Item 200 Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 201. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 202. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 203. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 204. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

DAH Item 206. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

DAH Item 207. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 208. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 209. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 210. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 211. Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 212. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 213. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center deleted.

Item 214. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of procesing year.
Sub-Item (1)(b) Provision to retire to Federal Records Center is changed to retire 5 years after end of the processing year.

Item 215. Sub-Item (1)(b) Provision to retire to Federal Records Center is changed to retire 3 years after end of processing year.

Item 216. Delete, reserved for future use.

Item 218. Sub-Item (1)(b) Provision to retire to Federal Records Center is changed to retire 5 years after end of processing year.

Item 219. Language and disposition changed. [6 mos. instead of 3 yrs. retirement.]

Item 220. Provision to retire to Federal Records Center deleted.

Item 229. Disposition changed to destroy after transcription and error correction processing.

Item 230. New Item for "Systems Audit Trail Report".

Item 231. New Item for "Account Verification File Listing".

Item 232. New Item for "ENAF Aged Account Listing".

Item 233. New Item for "Annual Information Return of Windfall Profit Tax Return".

Item 234. New Item for "Problem Resolution Information Sheet".

Item 235. New Item for "Computer Program Development Request".

Item 243. Sub-Item (2)(b) Changes the Retirement to Federal Records Center from 18 months to 3 years after end of processing year.

Item 254. Disposition changed to destroy 6 years after end of processing year.

Item 255. Changes Form Number to read "5081".

Item 270. Provision to retire to Federal Records Center deleted.

Item 278. New Item for "IDRS Review Notice Register".

Item 279. New Item for "Installment Agreement Accounts List (IAAL)".

Item 301. Sub-Item (2)(a) Disposition reduced from 1 year to 6 months after date of listing.

Item 303. Sub-Item (1)(a) Disposition changed to destroy 1 year after end of processing year or 6 months after internal audit of operations and accounts, whichever is later.

Item 304. Sub-Item (1) Disposition changed to destroy 12 months after end of processing year.

Item 305. Sub-Item (3)(a) Disposition changed to destroy 6 months after reports are produced.
Sub-Item (4) deleted.

Item 306. Sub-Item (1)(e) deleted.

Item 315. Disposition changed to destroy 30 days after date of listing or when no longer needed in current operation, whichever is later.

Item 316. Disposition changed, to destroy 12 months after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period.

Item 317. Disposition changed to destroy 12 months after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period.

Item 322. Sub-Item (2)(a) Disposition changed to destroy 7 years after close of processing year.

Item 323. Sub-Item (1)(a) Disposition changed to destroy 6 months after date of listing unless the Supervisory Auditor at the service center requests that they be retained for a longer period.

Item 324. Sub-Item (1) Disposition changed to destroy 1 year after the month prepared.
Sub-Item (2) Provision to retire to Federal Records Center deleted.

Item 325. Disposition changed to destroy 1 year after the month prepared or when no longer needed in current operations, whichever is later.

Item 326. Sub-Item (1)(a) Disposition changed to destroy 2 years after date of listing.

Item 334. Disposition changed to destroy 3 days after applicable block is processed.

Item 335. New Item for "Taxpayer/Employee/Financial (TEF) Data Request".

Item 336. New Item for "Taxpayer/Employee/Financial (TEF) Data Request Log".

Item 337. New Item for "DORMS Source Documents".

Item 338. New Item for "DORMS Output Documents".

Item 339. New Item for " DORMS Data Files".

Item 400. New Item for U.S. Savings-Type Securities 9/23/82

The Alphabetical Index (Exhibit 100-2) and the Forms Index (Exhibit 100-3) for Records Control Schedule 206 have been updated to include new items and changes set forth in this revision.

EFFECT ON OTHER DOCUMENTS

Manual Supplement 1(15)G-137, dated July 16, 1981, is superseded with respect to Chapter 1(15)59.26 as the changes are incorporated in Item 47 of this revision.

The following Manual Transmittals are obsolete:
1(15)59.26-1, dated April 2, 1981,
1(15)59.26-2, dated May 12, 1981,
1(15)59.26-3, dated July 16, 1981,
1(15)59.26-4, dated September 24, 1981, and
1(15)59,26-5, dated March 29, 1982.

Richard E. Simko
Richard E. Simko
Director,
Facilities Management Division

FILING INSTRUCTIONS

| Remove: | Insert: |
|---|---|
| 1(15)59.26-1 through 1(15)59.26-61 | 1(15)59.26-1 through 1(15)59.26-_____ |

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General 110

**EXHIBITS**
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Exhibit 100-2
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Exhibit 100-3
Forms Listing for Records Control Schedule 206

# Description and Authorities

**110** *(3-29-82)* 1(15)59.26

## General

(1) 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.

(2) The records consist of seven major groups which represent administrative and program functions. They include:

(a) Administrative Records pertaining to the administration, work planning and control, and operation of the service centers;

(b) 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);

(c) Cashier, Accounting and Adjustment Records pertaining to the processing of tax returns and related data; and

(d) Microfilm Registers, Indexes and Directories produced by service centers.

(e) Integrated Data Retrieval System Computer Outputs and Related Records produced or maintained by service centers.

(f) Federal Tax Deposit (FTD) Program.

(g) Audit Information Management Systems (AIMS).

(Next page is 1

(3) To facilitate reference, this Schedule contains a numerical listing of forms and a limited alphabetical listing of record series cross-indexed to specific items.

(4) The records disposition authorizations in the Schedule are based on administrative determinations of the Internal Revenue Service; and disposal authorities as follows:

*Congressional 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 |

*Dates of Approval by the Archivist of the United States*

| *Month* | *Date* | *Year* |
|---|---|---|
| June | 18 | 1970 |
| March | 8 | 1973 |
| May | 6 | 1974 |
| January | 27 | 1976 |
| July | 29 | 1976 |
| April | 19 | 1977 |
| May | 30 | 1978 |
| April | 20 | 1979 |
| July | 17 | 1980 |
| July | 7 | 1981 |
| January | 13 | 1982 |

Latest NARS Approval to be added: ___

(5) See Exhibit 100–1 for Records Control Schedule 206.

(6) See Exhibit 100–2 for Alphabetical Listing for Records Control Schedule 206.

(7) See Exhibit 100–3 for Forms Listing for Records Control Schedule 206.

# Exhibit 100-1

## Records Control Schedule 206

[Amended and Supplemented by MS CR 1(15)G-137]

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

### Administrative Records

1. *General Correspondence Files.* 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) **Destroy** 2 years after the end of the year.
2. *Administrative Files.* 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) **Destroy** 6 months after the end of the year.
3. *Delegations of Authority Files.* Record [illegible]ions of authority.
   (1) 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.)
   (a) **Destroy** 1 year after close of the calendar year in which delegation of authority was terminated.
   (2) Statutory Notices. Delegations of Authority for signing statutory notices.
   (a) **Destroy** 10 years after end of processing year in which delegation of authority was terminated.
4. *Computer Run Books* developed by the service center for operations under the ADP system.
   ~~(1) Original Run Books with supporting documents.~~
   ~~(a) **Destroy** 30 years after books are superseded.~~
   ~~(b) **Retire to Federal Records Center when no longer needed in current operations.~~
   ~~(2) Copies of Run Books.~~
   ~~(a) **Destroy** when superseded, or no longer needed in current operations, whichever is earlier.~~
5. *Evaluation, Assistant and Internal Audit Reports.* Reports submitted by the office of Regional Inspector, regional office, and

DAY 8/24/82

(4) What has happened to the series of original computer run books w/ supporting documents? 4(1)(a)

Never were original items says Ray Shiflett.
All sub items can be scheduled for 6 yrs. 9-1-82

(1) Copies of Run Books.
(a) DESTROY 6 years after the end of the processing year.

4/1 in FARC as of 8/10/82
FARC "P"; 124 cu.ft.

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

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) **Destroy** 3 years after completion or issuance of report.
(2) All other copies.
(a) **Destroy** after 3 years or when no longer needed in current operations, whichever is later.

6. *Minutes or Summaries of Conferences and Meetings.* 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) **Destroy** 1 year after the end of year.
(2) All other copies.
(a) **Destroy** 1 year after the end of the year.

7. *Management Survey and Project Reports.* Narrative reports prepared for local implementation.
(1) Record copy.
(a) **Destroy** 2 years after close of file.
(2) All other copies.
(a) **Destroy** when no longer needed in current operations.

8. *Narrative and Statistical Reports.* Recurring narrative, statistical, progress and production reports (not covered elsewhere in this schedule).
(1) Record copy.
(a) **Destroy** after 1 year.
(2) All other copies.
(a) **Destroy** when no longer needed in current operations.

9. *Production and Work Control Transmittals, etc.*
(1) **Destroy** after completion of each annual program.

10. *Production and Work Control Schedules, Registers and Reports.*
(1) **Destroy** 1 year after completion of annual program.
~~(2) Individual Production Report (IPR).~~
~~(a) **Destroy** after 30 days.~~
(2) Performance Evaluation Reporting System (PERS) Listings.
(a) DESTROY after 1 year.

11. *Systems Change Requests* and supporting documents.
(1) **Destroy** 1 year after approval or rejection.

12. *Worksheets* used as source documents to prepare punch cards.
(1) **Destroy** after related punch cards are destroyed.

# Exhibit 100-1 Cont. (1)

## Records Control Schedule 206

◇

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

13. *Daily Production and Batch Control Cards* and related forms and documents used in the preparation of production control reports.
    (1) **Destroy** 30 days after reports are printed.
14. *Work Measurement Reports.* Employee records, reports, schedules, machine control documents, worksheets, and equivalent documents.
    (1) Copies used by Service Center Management Staff Reports Unit.
        (a) **Destroy** 1 year after data has been recorded and balanced.
    (2) Other copies provided to supervisors and other working copies than in (1) above.
        (a) **Destroy** 60 days after data has been recorded and balanced.
15. *Work Measurement Job Requests and Input/Output Schedules, etc.*
    (1) **Destroy** 1 year after completion of program.
16. *Machine Logs* and related documents used to record machine use on each program.
    (1) **Destroy** 1 year after date of last entry.
17. *Work Measurement Master Cards.* Employee Master Cards, Organization, Function and Program Master Cards; Machine Master Cards; and equivalent forms and documents.
    (1) **Destroy** dropout or discontinued cards 6 months after end of each 6-month reporting period (June 30 and December 31).
18. *Work Measurement Work Planning and Control Cards.* Job Record Detail Card, Machine Hour Card, Employee Performance Card, and equivalent forms and documents used for input and output in preparing staff-hour and machine-hour reports.
    (1) **Destroy** 60 days after related reports are printed.
19. *Magnetic Tape Maintenance Records.*
    (1) Incident Reports.
        (a) Record copy
            1 **Destroy** after 3 years.
        (b) All other copies.
            1 **Destroy** when no longer needed in current operations.
    (2) Tape Operations Records.
        (a) **Destroy** 1 year after completion of action.
20. *Quality Review Forms, Reports and Records.*
    (1) Forms 3926 and 4687
        (a) **Destroy** at end of current quarter, plus one year.

19. Magnetic Media Management Records.
    (1) Semiannual and Annual Inventory Records and Reports, Monthly Inventory Reports, Missing and Destroyed Media Records (including Forms 3220 used with Transaction Code 1 for addition or deletion of tapes and disks).
        (a) DESTROY 2 years after end of processing year.
    (2) Forms 3220 (except Transaction Code 1), Expired Retention Notifications.
        (a) DESTROY 1 year after end of processing year.
    (3) Weekly Master Listings, Weekly Job-Run-File Listings.
        (a) DESTROY 1 month after the end of the processing month.
    (4) Scratch Lists, Tape Cleaning Lists, Unpostabe Lists.
        (a) DESTROY 1 month after completion of action.
    (5) Daily Master Listings.
        (a) DESTROY 1 week after processing week.

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

(2) Weekly Summary Report, Weekly Unit/Group Report, and Periodic Defect Frequency List.
(a) **Destroy** weekly listings at end of current quarter, plus one quarter
(b) **Destroy** quarterly listing at end of current quarter, plus two years.

(3) Individual Review Validation (IRV) and Alpha—Individual Review Validation Listings.
(a) **Destroy** old listing when new one is received.

(4) Sample Control, Error Logs and Error Notices.
(a) **Destroy** 1 year after the end of the current quarter.

(5) Forms 3926, 3927 Invalid Data Listings.
(a) **Destroy** after corrections post.

(6) Selected Cum Records and Master ID File.
(a) **Destroy** old one when new one is printed.

(7) DDES or Keypunch Input Forms 3927 and 3927A.
(a) **Destroy** after data has posted to the Master ID and Cum Data File.
(b) Other DDES or Keypunch Quality Review Input Documents can generally be disposed of after the data posts.

(8) Quality Review Index and DDE Mismatch Listing.
(a) Destroy after review is completed.

*Sheets.*

Computer Printout Sheets containing data relating to reel numbers and tape runs.
(1) **Destroy** after 9 months or when no longer needed to resolve computer problems, whichever is earlier.

22. *Audit Technical Time Report (Form 4502).*, or related documents, containing case and time listings of audit technical personnel.
(1) **Destroy** after 6 years.
(2) **Retire** to Federal Records Center after 1 year.

23. *Training Program Files.* 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).
(1) Records covering courses held in parts.
(a) **Destroy** 2 years after completion of the entire course.
(2) All other records (except selected overall records of training which may be retained until no longer needed in current operations).

* NC 80-239
(New series not in 1978 RCS but in 1980 revision)

OK WB

9/27/82

# Exhibit 100-1 Cont. (2)

## Records Control Schedule 206

◊

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

(a) **Destroy** 2 years after close of the year.

24. *Training and Development Records of Individuals.* 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) **Destroy** when no longer needed in current operations.
25. *Evaluations of Classroom Instructors.* Forms or memorandums used to evaluate the performance and effectiveness of classroom instructors.
    (1) Record Copy.
        (a) **Destroy** after completion of course or 1 year after end of instructor's assignment.
    (2) All other copies.
        (a) **Destroy** after 1 year.
26. *Training Course Status Notices.*
    (1) Master copy.
        (a) **Destroy** when superseded or obsolete.
    (2) All other copies.
        (a) **Destroy** when no longer needed in current operations.
27. *Training Material Status Notice Transmittals.*
    (1) **Destroy** upon receipt of subsequent transmittal notice.
28. *Check and Bond Issue Lists.* Memorandum copies of lists and related documents.
    (1) Check Issue Lists.
        (a) **Destroy** 3 months after date of receipt.
    (2) Bond Issue Lists.
        (a) **Destroy** 1 year after date of receipt.
29. *Designations of Certifying Officers.* 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) **Destroy** 6 years after revocation.
    (2) Retire to Federal Records Center ~~1~~ 2 years after termination or revocation of authority.
30. ~~Item No. 30 is reserved for future additions to the "Administrative Records" portion of this schedule.~~ Identification Badges. Worn to permit building access.
    (1) DESTROY after employee discharge and verification against issuing and receipt records. GRS/18/20a

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

31. *Documentation of Membership in Professional Organizations.* 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) **Destroy** 6 years after the end of the year, or when no longer needed in current operations.
32. *Protective Program Files.* 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) **Destroy** after 3 years.
33. *Identification Media and Related Records.*
    (1) IRS Employee Identification Card, (Forms 6054, 6055, and 6056) and Civil Defense Card.
        (a) **Destroy** upon final turn-in by person to whom issued.
    (2) Numerical Records of Identification Media.
        (a) **Destroy** 3 years after last entry for turn-in is made.
    (3) Alphabetical Identification Media Requests.
        (a) **Destroy** 3 years after being placed in the dead file.
    (4) [illegible] Authorized Access to Restricted/Secured Areas.
        (a) **Destroy** after 6 months.
    (5) All other records and correspondence pertaining to identification media.
        (a) **Destroy** after 3 years.
34. *Emergency Planning Files.* 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) **Destroy** after 2 years.
35. *Relocation Plans and Lists.* Records pertaining to the emergency relocation plan, and emergency relocation cadre assignment.
    (1) **Destroy** whensuperseded by new plan and lists, or when declared obsolete.

# Exhibit 100-1 Cont. (3)

## Records Control Schedule 206

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

36. *Safety Program Files.* Correspondence and related documents (not covered elsewhere in this Schedule) pertaining to safety program progress, comparative safety and accident data, etc.
    (1) **Destroy** after 2 years.
37. *Accident Case Files.* Case files containing personal injury, investigative, and motor vehicle accident reports; exhibits, statements of fact and related correspondence. (Note: Record copies of no lost time injury reports maintained in regional Facilities Management Branch; those of lost time injury and motor vehicle accident reports maintained in National Office Protective Programs Branch.)
    (1) Motor Vehicle Accident Records.
        (a) **Destroy** 1 year after case is closed.
    (2) Employee Personal Injury Records.
        (a) **Destroy** 1 year after date of accident.
38. *Certified and Registered Mail Records.*
    (1) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.
        (a) Destroy after 4 years.
    (2) [illegible]ized certified mailing lists.
        (a) **Destroy** 10 years after end of processing year.
        ~~(b) Retire to Federal Records Center 6 months after end of processing year.~~ delete
39. *ZIP Code Directory.*
    (1) **Destroy** after receipt of revised edition or when no longer needed in current operations.
40. *Records Disposition Files.* 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 **Destroy** when related records are destroyed, or when no longer needed for administrative or reference purposes, whichever is later.
        (b) All other copies.
            1 **Destroy** when no longer needed in current operations, or when certification of destruction is received.
    (2) Disposal Authorization Documents.
        (a) Record copy.
            1 **Destroy** when related records are destroyed, or when no longer needed for administrative or reference purposes, whichever is later.

38/2A - ?

* NC 80-239. Revision retiring to 1978 RCS retirement. OK WB

DAU (3)

DAU GRS16 language

DAU GRS16 language

8-24-82

9/22/82

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

(b) All other copies.
1 **Destroy** when no longer needed in current operations.

(3) Disposition and Holdings Reports and other related material.
(a) Record copy.
1 **Destroy** after 3 years.
(b) All other copies.
1 **Destroy** when no longer needed in current operations.

41. *Numerical History Forms Files.* 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, conference notes and documentation relating to final approval of forms.
(1) **Destroy** 1 year after form becomes obsolete.

42. *Internal Control Files.* Card files, tickler files, and other types of files used to record action taken and control workflow (not covered elsewhere in this Schedule).
(1) **Destroy** after 1 year or when no longer needed in current operations.

43 *Management Document Distribution Control,* or equivalent records used in the control and distribution of internal management documents.
d and the
one that immediately precedes current card.

44. *Reference Files.* Extra copies of correspondence and reports, reference copies of computer-produced reports, directives and internal management documents, walk-in contact cards, or other material retained solely for reference purposes in current operations.
(1) **Destroy** when obsolete or superseded, or when no longer needed in current operations.

45. *Resident Programmer Analysts (RPA) Records.*
(1) **Destroy** 1 year after superseded or when no longer needed in current operations.

46. *Records Relating to Disclosure.* Form 5394, Request for Notifications and Access—System(s) of Records Privacy Act of 1974, and Forms 5466 and 5466A, Individual Records of Disclosure.
(1) **Destroy** 6 years after end of processing year.
(2) **Retire** to Federal Records Center 1 year after end of processing year.

47. *Information Items.* Tax related communications and information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service.

50. Four-Phase/Prototype Error Correction System (PECOS) (AUSC). Forms AUSC 30, Four-Phase/PECOS Change Notifications prepared by Security Supervisors and submitted to the Security Officer.
(1) DESTROY 2 years after the employee is removed from the applicable Security File.

51. Closed 100% Penalty File (Form 2749).
(1) DESTROY at the end of June and at the end of December those forms over 6 months old.

52. Information Returns Program - Schedules K-1 Edit Sheet (Form 6035). Used to process Schedule K-1 information when there are more than 10 Schedules K-1s attached to Form 1065.
(1) DESTROY 6 months after end of processing year.

53. Unit Command Code Authorization. The authorized command codes for each unit in the Service Centers.
(1) DESTROY 6 years after year in which information is outdated.

54. Power of Attorney (POA)/Tax Information Authorization (TIA), Centralized Authorization File (CAF). Authorization for a third party to act in behalf of a taxpayer before IRS or to receive or inspect certain tax information for the taxpayer.
(1) POA's and TIA's (Hard Copy) used as input documents to the CAF.
~~(a) DESTROY 3 years after the data has been converted to magnetic tape and the tape verified unless the Supervisor Auditor at the service center requests that they be retained for a longer period.~~

Y during the purge year which is the first two digits of the SDLN on the POA or TIA.

New Items formerly reserved, 50-54

"new page"

5-29-8

# Exhibit 100-1 Cont. (4)

## Records Control Schedule 206

| Item No. | Description of records and disposition authorizations |
|---|---|
| (47) cont. | |
| | (1) Transmittal Memorandums of "information items" and "other information" from district offices to service centers. |
| | (a) **Destroy** after 1 year. |
| | (2) Non-tax related ~~information items.~~ and insignificant tax items. |
| | (a) **Destroy** ~~60 days after receipt.~~ 90 days after receipt or after post review, whichever is later. NOTE: All must receive post review before destroying. |
| | (3) ~~Closed tax related items, Currency Transaction Reports and Currency Monetary Instrument Reports, sent to files:~~ |
| | ~~(a) Destroy 3 years after closing date.~~ |
| | (4) Other closed tax related items sent to files. |
| | (a) **Destroy** 1 year after closing date. |
| | (5) Closed tax related items, transferred to another service center. |
| | (a) **Destroy** 2 years after closing date. |
| | (6) Closed tax related items sent to Examination, Collection, Employee Plans and Exempt Organizations, Criminal Investigation. |
| | (a) **Destroy** 2 years after closing date. |
| | (7) Closed tax related items to Prior Investigations. |
| | (a) **Destroy** 10 years from closing date. |
| | (8) Tape File (Form 4789) Criminal Investigation Program (Back-Up Tape). |
| | (a) **Destroy** 1 year after shipment date. |
| 48. | ~~"At-Risk" Edit Sheet. Used to separate Tax Shelter data from the Form 1065 return prior to examination.~~ delete 48. (Reserved). New Items 50, 51, 52, 53, and 54 (see attachment) |
| | ~~(1) Destroy 6 months after end of processing year.~~ |
| 49. | *All Other Taxpayer Case Files* (not covered in this Schedule). |
| | (1) **Destroy** 3 years after case is closed. delete |
| | ~~(NOTE: Item Nos. 50 through 54 are reserved for future additions to the "Administrative Records" portion of this Schedule.)~~ (Insert Heading) skip to new page |
| | RETURNS PROCESSING RECORDS |
| 55. | *Individual Income Tax Returns (Forms 1040A)* 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.)~~ delete |
| | (1) Return 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) **Destroy** 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. |

| Item No. | Description of records and disposition authorizations |
|---|---|
| DAU | (a) **Destroy** 6 years after numbering and processing beginning July 1.<br>(b) **Retire** to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.<br>(3) Returns filed, numbered or renumbered in document locator number sequence July 1 through December 31. |
| DAU | (a) **Destroy** 6 years after end of processing year.<br>(b) **Retire** to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.<br>(4) Returns in penalty files. Returns on which a penalty of 50% or more has been assessed, and cases for which the Criminal Investigation Division has requested longer retention. |
| DAU | (a) **Destroy** 6 years and 9 months after the end of the Calendar year in which case closed.<br>(b) **Retire** to Federal Records Center July 1 through September 30 following the year in which returns were renumbered in the penalty or supplemental series.<br>(5) Returns in potential refund litigation case files. Returns and all related documents. |
| DAU | (a) **Destroy** 7 years after establishment of file.<br>(b) **Retire** to Federal Records Center 3 years after establishment of file. |
| 56 | *Individuals, Partnerships and Fiduciaries* (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.<br>(1) Returns filed in original blocks in account number, original document locator number sequence, or renumbered in document locator sequence on or before December 31. |
| DAU | (a) **Destroy** on or after January 16, 6 years and 9 months after April 15 of the processing year.<br>(b) **Retire** to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. |

55/2A-Z ? " "

55/4A-Z ?
55/42A ? } DAU of 8/9/82



8-24-82

# Exhibit 100-1 Cont. (5)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
|---|---|
| | (2) Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention. |
| DAU | (a) **Destroy** 6 years and 9 months after end of calendar year in which 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. |
| | (3) Returns in potential refund litigation case files. Returns and all related documents. |
| DAU | (a) **Destroy** 7 years after establishment of file. |
| | (b) **Retire** to Federal Records Center 3 years after establishment of file. |
| 57. | *Declaration of Estimated Individual Income Tax or Equivalent Forms.* |
| | (1) Taxable Declaration of Estimated Income Tax or equivalent forms with remittance. |
| DAU | (a) **Destroy** 4 years after end of processing year filed. |
| | (b) Declarations numbered and processed December 31. |
| | 1 Retire to Federal Records Center beginning January 2, 1 year after the end of the year in which numbered and processed. |
| | (2) Non-taxable Declarations. |
| | (a) **Destroy** upon receipt. |
| | (3) Taxable Non-remittance Declarations. |
| | (a) **Destroy** upon receipt. |
| 58. | *Corporation and Excess Profit Tax Returns,* including all related documents, correspondence and exhibits. |
| DAU | (1) **Destroy** 75 years after end of processing year. |
| | (2) Returns numbered and processed January 1 through June 30. |
| DAU | (a) **Retire** to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed. |
| | (3) Returns numbered and processed July 1 through December 31. |
| DAU | (a) **Retire** to Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed. |
| | (4) Returns and related documents in potential refund litigation case files. |
| DAU | (a) **Retire** to Federal Records Center 3 years after establishment of file. |

56/2A-Z ?
56/2A2 ?
56/4A2 ?
} DAU of 8/3/82

58/4A-Z ?



8-24-82

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

(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).

(1) **Destroy** 75 years after end of processing year.

(6) Election to be treated as a DISC (Form 4876).

(1) Filed a 1120 DISC for any taxable year for which the election is effective.

(a) **Destroy** 75 years after end of processing year.

(b) **Retire** to Federal Records Center July 1 through September 30 following the year in which numbered and processed.

(2) Revoked or Terminated and has filed a 1120 DISC during any taxable year for which the election is effective.

(a) **Destroy** 75 years after end of processing year.

(b) **Retire** to Federal Records Center July 1 through September 30 following the year in which numbered and processed.

(3) Has not filed a 1120 DISC during any of the taxable years that the election was effective.

(a) **Destroy** 6 years after the election is effective.

(b) **Retire** to Federal Records Center July 1 through September 30 following the year in which numbered

(3) Returns in penalty files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation Division has requested longer retention.

(1) **Destroy** 75 years after the end of the calendar year in which penalties were assessed and case closed.

(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.

59. *Income Tax Index Cards* (Official Record Copies). Index cards used as a cross-reference to income tax returns, assessment lists, Unit Ledger Cards (ULC's), and other documents.

(1) Index cards for individual, partnership and fiduciary income tax returns, and other miscellaneous returns.

(a) **Destroy** 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 (1917-1948).

# Exhibit 100-1 Cont. (6)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
|---|---|
| | (a) Index Cards for 1917. |
| DAW | 1 **Retained** by Federal Records Centers for cross-reference to Corporation Income Tax Returns. |
| | (b) Index Cards for 1918-1948. |
| | 1 **Destroy** as they are no longer needed by Federal Records Centers for cross-reference. |
| | (c) Index Cards for Corporation Income Tax Returns (1949-1965). |
| DAW | 1 **Retain.** |
| | 2 RETIRE to Federal Records Center 5 years after end of processing year. |
| | 60. *Unsigned and Undeliverable Tax Returns* which are not processed or numbered. |
| | (1) **Destroy** 1 year after end of processing year. |
| | 1 DESTROY 75 years after end of processing year. |
| | 61. *Estate Tax Returns*, correspondence and documents such as wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax return filed by decedent. |
| DAW | (1) Originals, reviewed and renumbered by Examination. |
| DAW | (a) **Retain.** |
| | (b) **Retire** to Federal Records Center 6 months after Examination closure. |
| | (2) File Folders-set-up to house returns and related documents prior to examination and renumbered DLN. These folders should all be screened to remove any returns or correspondence that should be processed and forwarded to Examination. After screening, dispose as follows. |
| | (a) **Destroy** when related Estate Tax Returns are retired to the Federal Records Center in accordance with (1)(b) above. |
| | 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. |
| DAW | (1) **Retain.** |
| | 63. *Gift Tax Information Card*. Master index of gift tax returns which show name, district, account number, etc. |
| DAW | (1) **Retain.** |
| | 64. *Capital Stock Tax Returns* with related correspondence, records and documents. (Declared Value Profits Tax Act repealed for the years after June 30, 1946.) |
| DAW | (1) **Destroy** 30 years after end of processing year. |
| | 65. *Employment Tax Returns* filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, not agreeing with the amount |

OK WB

and subsequent years).

(2) File Folders-set-up to house returns and related documents prior to examination and renumbered DLN. These folders should all be screened to remove any returns or correspondence that should be processed and forwarded to Examination. After screening, dispose as follows.

(a) DESTROY when Gift Tax Returns are filed in the alpha file or retired to the Federal Records Center per Item 61 above.

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

claimed as credit, and related documents and correspondence.

DAU (1) **Destroy** 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.

66. *Exempt Organization Returns*, including all related documents, correspondence and exhibits. (includes Forms 990,990-AR, 990-C, 990-T, 990-PF, 1041-A, 4720 and 5227).

DAU (1) **Destroy** 7 years after processing year.

DAU ~~(2) Returns numbered and processed January 1 through June 30.~~

~~(a) **Retire** to Federal Records Center beginning January 2, 1 year following the year in which the returns were numbered and processed.~~

~~(3) Returns numbered and processed July 1 through December 31.~~

DAU ~~(a) **Retire** to Federal Records Center beginning July 1, 1 year following the year in which the returns were numbered and processed.~~

delete DAU

67. *Miscellaneous Tax Returns* covering excise tax returns on diesel fuel, gasoline, lubricating oils, telephone, telegraph, transportation, etc., with related correspondence and documents.

DAU (1) Miscellaneous Tax Returns with related

DAU (a) **Destroy** 6 years after end of processing year.

(b) **Retire** to Federal Records Center beginning January 2, 1 year after the end of the year in which the latest returns were numbered and processed.

(2) Alpha and Index Registers for Forms 4638.

(a) **Destroy** 6 years after end of processing year.

~~(b) **Retire to Federal Records Center 1 year after end of processing year.**~~

delete

68. *Extension Records*. 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.

DAU (1) **Destroy** 3 years after end of processing year.

~~(2) **Retire to Federal Records Center beginning January 2, following the processing year.**~~

delete

September 30, 1974, ~~1, 1975~~, until further notice.

(3) Retention of Forms 720 Filed in accordance with the United States/United Kingdom Tax Treaty Ratified April 25, 1980. This treaty provides that retroactive claims for overpayment of the excise tax on foreign insurance premiums may be filed for period starting January 1, 1975, so it will be necessary to retain filed Forms 720s for all periods after ~~January~~

(a) DESTROY - Do not destroy until further notice.

Records Control Schedule 206

| Item No. | Description of records and disposition authorizations |
|---|---|
| 69. | *Notice of Nonreceipt of Tax Returns Including Tax Delinquency Investigations and related correspondence.* Includes records and related documents of closed Taxpayer Delinquent Accounts (TDA's), Taxpayer Delinquency Investigations (TDI's), and Returns Compliance Program (RCP) Leads. |
| | (1) Notice of Nonreceipt of Tax Returns. |
| | (a) **Destroy** 2 years after end of processing year. |
| | (2) Closed TDA's, TDI's and RCP Leads. |
| | (a) **Destroy** 2 years after end of processing year. |
| | (3) False Refund Claims (TDA's)-Closed Files. |
| | (a) **Destroy** 3 years after the end of the processing month in which case was closed. |
| | (4) Installment Agreement (Form 433-M) and related documents. |
| | (a) **Destroy** 1 year after the end of the processing month. |
| | (5) Installment Agreement Accounts List. |
| | (a) **Destroy** 1 year after the end of the |
| 70. | *Employer's Application for Identification Number (EIN).* |
| | (1) Applications and Related Correspondence. |
| | (a) **Destroy** 6 years after the end of year in which processed. |
| | (b) **Retire** to Federal Records Center beginning July of the year following the processing year. |
| | (2) Daily EIN Log of Unassigned EIN's. A generated list of EIN's that have been marked for deletion from the ENAF. |
| | (a) **Destroy** 6 months after print date. |
| 71. | *Application for Exemptions and Register.* 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) **Destroy** 5 years after filing. |
| | (2) **Retire** to Federal Records Center after January 1 of the year following the processing year. |
| 72. | *TDI Supplements.* Contains information about IMF Delinquency Cases transferred between district offices and processed at the service center. |
| | (1) TDI Supplement Request (Form 5115). |

Return Delinquency and Balance Due Notices, Taxpayer Delinquent Accounts (TDAs), Taxpayer Delinquency Investigations (TDIs), Returns Compliance Program (RCP) Leads, Courtesy Investigations, and related documents.

(1) Return Delinquency Notices (Forms 4901, 4902, 4903, and 4904) and other related documents.
  (a) Closed Forms and Related Documents over 6 months old.
    1 DESTROY at the end of June and at the end of December.
  (b) Credit Balance and TC 594/599 Cases Closed and other related documents over 6 months old as a result of research (See Item 242).
    1 DESTROY at the end of June and at the end of December.

(2) Balance Due Notices (CP Notices and Forms 3967(C) 4839, 4840, 4873, and 4905, (Notices 521 and 522)) and related documents.
  (a) DESTROY at the end of June and at the end of December those closed forms and related documents over 6 months old except for those identified in Items 168 and 185.

(3) Closed TDAs, TDIs, RCP Leads, OIs, and related documents.
  (a) DESTROY at the end of June and at the end of December those closed forms and related documents over 6 months old.

(4) Installment Agreements (Form 433-M) and related documents.
  (a) DESTROY Forms 433-M and related documents when required terminal input is completed or when the case is closed if form is retained in the Installment Agreement File.

(5) Report of Trust Fund Tax Violations (Form 2674) and related documents.
  (a) DESTROY at the end of June and at the end of December those closed forms and related documents over 6 months old.

(6) Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax (Form 4768) or related document
  (a) DESTROY after research and terminal input action is completed, if applicable.

(7) Request for Quick and Prompt Assessment (Form 2859) Index File Copy.
  (a) DESTROY at the end of June and at the end of December those forms and related documents over 6 months old.



72/1-2 ?

| Item No. | Description of records and disposition authorizations | |
|---|---|---|
| | (a) **Destroy** after 20 days.<br>(2) Service Center Taxpayer Delinquency Investigation (TDI) Magnetic Tape Files.<br>(a) **Destroy** 2 years after closing date.<br>(3) Failed to Match List (for matching of TDI Supplements with cases).<br>(a) **Destroy** after 30 days. | |
| 73. | *Certificate Waiving Exemption from Taxes Under FICA and related correspondence.*<br>(1) **Destroy** 10 years after the end of year in which processed.<br>~~(2) Retire to Federal Records Center beginning January 2, after end of processing year.~~ | (2) RETIRE to Federal Records Center beginning January 2, 3 years following the year in which processed.<br><br>OK WB |
| 74. | *Public Event Manifests.* Samples of tickets printed along with name of printer, person or organization ordering the tickets and quantity of tickets produced.<br>(1) **Destroy** 1 year after end of calendar year showing date of event. | |
| 75. | *Problem Resolution Records.* Correspondence and Statistical Records created and maintained primarily from contacts with taxpayers who have problems to be resolved.<br>(1) Problem Resolution Correspondence (Form 5543).<br>(a) **Destroy** 1 year after the end of the fiscal year in which the case is closed.<br>(2) Problem Resolution Statistical Records (Form 6016).<br>[illegible] end of the fiscal year in which the report is prepared. | |
| 76. | *Special Taxpayer List.* List of names of all persons, including wagering, who have applied for special tax stamps.<br>(1) **Destroy** 30 years after end of processing year.<br>~~(2) Retire to Federal Records Center beginning January 2, after end of processing year.~~ | NC 80-239. Revision relative to 1978 RCS retirement. OK WB<br><br>(2) RETIRE to Federal Records Center 5 years after end of processing year. |
| 77. | *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.<br>(1) **Retain.** | Social Security Tax Correction Records and Logs or Files Temporary SSN Assigned.<br>(1) Correspondence, forms and documents used to correct discrepancies in Social Security tax account.<br>(a) DESTROY 4 years after end of processing year.<br>(b) RETIRE to Federal Records Center 1 year after corrections are made.<br>(2) Logs or Files on Temporary SSNs Assigned.<br>(a) DESTROY 2 years after end of processing year.<br>(3) Listing of Spouses in SSN sequence.<br>(a) DESTROY old listing when new listing is received. |
| 78. | *Social Security Tax Correction Records.* Correspondence, forms and documents used to correct discrepancies in Social Security tax account.<br>(1) **Destroy** 4 years after end of processing year.<br>(2) **Retire** to Federal Records Center 1 year after corrections are made. | |
| 79. | *Delinquency or Correction Notices.* Social Security Administration form to request District Director to furnish additional information about wages paid to wage earner. | |

9/22/82

# Exhibit 100-1 Cont. (8)

## Records Control Schedule 206

| Item No. | Description of records and disposition authorizations |
|---|---|
| DAA | (1) **Destroy** 5 years after end of processing year.<br>(2) **Retire** to Federal Records Center when no longer needed in current operations. |
| 80. | *Gasoline and Lubricating Oil Bonds.* 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: |
| DAA | (1) **Destroy** 6 years after termination or cancellation of bond. |
| | ~~(2) Retire to Federal Records Center one year after termination or cancellation of bonds.~~ delete |
| 81. | *Employer Appointment of Agent (Form 2678).* Is used when an employer appoints an agent to pay his employee's wages. |
| | (1) Account with agent acting for only one employer. |
| | ~~(a) Destroy 6 years after termination. Retire to Federal Records Center 2 years after termination.~~ delete |
| | (2) Account with agent acting for more than one employer. |
| | (a) **Destroy** 6 years after all accounts have been terminated. |
| | ~~(b) Retire to Federal Records Center 2 years after all accounts have been terminated.~~ delete |
| 82. | *Federal Use Tax Return on Highway Motor Vehicles.* Return of tax due on use of highway motor vehicle. |
| DAA | (1) **Destroy** 6 years after the end of the processing year. |
| | (2) **Retire** to Federal Records Center 1 year after the end of the processing year. |
| 83. | *Election by Small Business Corporations.* Filed by qualifying small business corporations who make election not to be subject to taxes as prescribed in IRC 1372. |
| DAA | (1) ~~**Retain.**~~ DESTROY 75 years after end of processing year. |
| | (2) **Retire** to Federal Records Center 1 year after end of processing year. |
| 84. | *Authorization Registration for Tax-Free Transactions.* Application and certificate form filed by manufacturers, producers or vendees who desire to make tax-free purchases of taxable articles for further manufacture of taxable articles, or for resale to manufacturers for that purpose. |
| DAA | (1) **Destroy** 1 year after termination, revocation or after authorization is no longer required. |

NC 80-239. Revision retains C 1978 RCS retirement. OK WB

NC 80-239. Retirement language unchanged. [redacted] OK language in 80-239 was a clarification WB

83/1 in FARCs as of 8/9/82:
FRC "A": 559 cu.ft.; "B": 349 cu.ft.; "C": 0;
" "D": 269 " "; "F": 740 " "; "K": 570 cu.ft.
" "L": 181 " "; "N": 393 " "; "P": 248 " "
" "S": 127 " "; "U": 544 " "; "V": 698 " "
total for 83/1 is 4,678 cu.ft.

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| Item No. | Description of records and disposition authorizations |
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85. *Information Returns* and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income paid to individuals.
(1) Domestic Filed.
DAY (a) Associated with income tax returns.
1 **Destroy** or **Retain,** as appropriate, when related income tax returns are destroyed or retired.
(b) Residue of Information Returns and Documents not associated with related income tax returns.
1 **Destroy** selected sample 60 days after data has been converted to magnetic tape, the tape verified and sent to National Computer Center (NCC).
2 **Destroy** nonselected documents after sample has been selected, but no earlier than June 30th of current processing year.
(c) Statement of Gambling Winnings and Transmittal (Form W-2G and W-3G)
1 **Destroy** 3 years after processing year.

(d) Loose W-2's, with the exception of Copy C, which will continue to be returned to the taxpayer.
1 DESTROY at the end of the processing year.

(2) Foreign Filed.
(a) Associated with income tax returns.
1 **Destroy** or **Retain,** as appropriate, when related income tax returns are destroyed or retired.
DAY (b) Residue of Information Returns and Documents not associated with related income tax returns.
cessing or conversion to magnetic tape.
2 **Retire** to Federal Records Center 60 days after processing or conversion to magnetic tape.
(3) Creation of or Transfer to Certain Foreign Trusts and Annual Return of Foreign Trust with U.S. Beneficiaries (Forms 3520 and 3520-A)
(a) **Destroy** 7 years after date of filing.

(b) Residue of Information Returns and Documents not associated with related income tax returns.
1 Information Returns and Documents selected for review.
a DESTROY 1 year after processing or conversion to magnetic tape.
2 Information Returns and Documents not selected for review.
a DESTROY January 2, following the year received.

(4) International Boycott Report, (Form 5713).
(a) **Destroy** 7 years after end of processing year.
(b) **Retire** to Federal Records Center 1 year after the date of inclusion in the scheduled triannual listing January 2, July 1 and October 1 of each year.

* NC 80-239. (New series not in 1978 RCS but in 1980 revision.
OK - Transfer period is longer than 1978 version. WB

(5) Questionable Form W-4 Program.
(a) Forms W-4 (Paper Document).
DAY 1 **Destroy** ~~4 years after the end of the processing year.~~
~~2 **Retire** to Federal Records Center 1 year after end of processing year.~~
(b) Form W-4 Case Files.

* NC 80-239 ( " " " " )
Do Not Destroy until further notice.
delete OK WB



9/27/82

# Exhibit 100-1 Cont. (9)

## Records Control Schedule 206

| Item No. | Description of records and disposition authorizations |
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(85/5 B/ cont.)

DAH 1 ~~Destroy 4 years after the end of the processing year.~~ Do Not Destroy until further notice.

~~2 Retire to Federal Records Center 1 year after the end of processing year.~~ delete

Can suggest - "No Transfer to FARC authorized" WB

(6) Schedule K-1 Edit Sheet (Form 6035)
1 DESTROY 6 months after end of processing year.

86. *Public Inspection Files (Hardcopy and Aperture Cards) for Returns of Organizations or Fiduciaries Exempt from Income Tax* maintained apart from the "return" portion of these forms.
    (1) **Destroy** 4 years after end of processing year.
87. *Undelivered Information Returns (Copy B)* transmitted by employers, payers and nominees to the service center.
    (1) **Destroy** January 2 of the year following the year in which prepared.
88. *Information Returns* received from employees and recipients.
    (1) Information Returns associated with income tax returns.
        (a) **Destroy** or Retain, as appropriate, when related income tax returns are destroyed or retired.
    (2) Information Returns not associated with [illegible] income tax returns.
        (a) **Destroy** January 2 of the year following the year in which prepared.
89. *Liquor Tax Assessment Work Sheet (Enforcement).* Used to determine rate of tax and amount of tax and penalties in enforcement cases.
    DAH (1) **Destroy** 7 years after end of processing year.
    ~~(2) Retire to Federal Records Center beginning January 2, following the year in which returns were numbered and filed.~~

NC 80-299. Revision returns to 1978 RCS retirement.

(2) RETIRE to Federal Records Center 1 year after end of processing year.

OK new item. WB

90. *Magnetic Tape Correspondence Files* relating to the receipt, processing, and return of magentic tapes containing tax statements on wages, gambling winnings, recipients of annuities, pensions or retired pay, and information returns. Payment data filed by Government and non-Government organizations using magnetic tape files 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) **Destroy** 2 years after end of processing year.
91. *Transmittal, Receipt and Control Records.* Correspondence, teletype, transmittal letters, reports, and transmittal receipt and

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control documents, etc., (not covered elsewhere in this Schedule) pertaining to receiving, controlling and transmitting tax returns, taxpayer account registers, and related documents.

(1) **Destroy** after 1 year.

92. *Advice of Transmittal* used to transmit schedules to the Social Security Administration.

(1) **Destroy** 1 year after end of processing year.

93. *Taxpayer Correspondence Files.*

(1) Correspondence to and from the public requesting information, 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) **Destroy** after reply is made, information is furnished, or appropriate changes are made in Service's records.

(2) Loose schedules; Form 1310, Statements of Claimant to Refund Due Deceased Taxpayer; copies of death certificate; etc., not associated with applicable return.

(a) **Destroy** 1 year after due filing date of tax return.

(3) Correspondence maintained in systems or other documents, or covered elsewhere in this Schedule.

(a) **Destroy** 30 days after file is closed.

(4) Correspondence requesting copies of tax returns.

(a) Request from taxpayers as shown in the address area of the return.

1 **Destroy** 3 months after request has been filled.

(b) Request by or for third parties must be forwarded for association with the related return(s) after the request has been filled.

1 **Destroy** when related returns are destroyed.

94. *Source Documents* used for the establishment of master files, consisting of mail slips, addressograph plate lists, alphabetical listings by districts and other lists of business firms used to perfect the master file.

(1) **Destroy** 60 days after data has been converted to magentic tape, the tape verified and corrected, and master file established.

# Exhibit 100-1 Cont. (10)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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| 95. | *Notice of Action for Entry on Master File* or equivalent forms. |
| | (1) **Destroy** 5 years after end of processing year. |
| | ~~(2) Retire to Federal Records Center starting January 2, after end of processing year.~~ |
| 96. | *Master File Entity Change*, or equivalent forms not associated with case files. |
| | (1) **Destroy** 1 year after end of processing year. |
| 97. | *Block Control Cards*, and equivalent forms used as a card control for documents introduced through the processing cycle. |
| | (1) Master Control Cards. |
| | (a) **Destroy** 14 days after Control Data Recap and required balancing have been completed. |
| | (2) Other Cards. |
| | (a) **Destroy** 30 days after data has been converted to magnetic tape and tape balanced and verified. |
| 98. | *BMF and IMF Entity Change Cards* used in [illegible] of the Business Master File (BMF) and the Individual Master File (IMF). |
| | (1) **Destroy** 14 days after data has been converted to magnetic tape and tape balanced and verified. |
| 99. | *BMF and IMF Data Cards* and related worksheets and transcripts, used to transcribe data to the master files. |
| | (1) **Destroy** 14 days after data has been converted to magnetic tape and tape balanced and verified. |
| 100. | *Document Reject Cards and Transmittals* used in processing transactions to the IMF and BMF programs. |
| | (1) **Destroy** 60 days after removal from Reject File. |
| 101. | *Unpostable and Nullified Unpostable Cards* 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. |
| | (1) Paper Records (Not Microfilmed). |
| | (a) **Destroy** 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later. |
| | (b) **Retire** to Federal Records Center 1 year after end of processing year in which closed. |
| | (2) Microfilm and Hard Copy of Records (applicable for service centers which are microfilming these records). |

NC 80-239. Revision returns to 1928 RCS retirement.

(2) RETIRE to Federal Records Center 1 year after end of processing year.

OK WB

| Item No. | Description of records and disposition authorizations |
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| | (a) Microfilm Record Copy not intended for reference use, but to make additional copies, as required. |
| | 1 **Destroy** 3 years after end of processing year in which closed. |
| | 2 **Retire** to Federal Records Center 90 days after creation and verification. |
| | (b) Research Microfilm. |
| | 1 **Destroy** 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later. |
| | (c) Hard Copy. |
| | 1 **Destroy** ~~90 days after microfilming and~~ film verification. after |
| 102. | ~~*Unpostable, Error and Reject Registers and Listings*~~ Unpostable and Error Registers and Listings prepared and used at service centers to perfect the master file and resolve errors made in processing and perfecting operations. |
| | (1) ~~Error/Reject Registers and Listings.~~ Error Registers and Listings. |
| | (a) **Destroy** ~~when no longer needed in current operations, unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.~~ after data have been inputed by Direct Data Entry (DDE), unless the Supervisory Auditor at the service center asks for them to be retained for a longer period. |
| | (2) Unpostable Listings. |
| | (a) **Destroy** after 30 days, or when no longer needed in current operations, whichever is the longer period, unless [illegible] the service center asks for them to be retained for a longer period. |
| | (3) Accounts Maintenance Claim Pending (06–W) Transcripts, Forms 4179A, with an unreversed TC 470 and Closing Codes 00, 90, ~~or 93.~~ 93, or 94. |
| | (a) **Destroy** when no longer needed in current operation. |
| 103. | *Blocks Out of Balance Listings.* |
| | (1) Blocks Out of Balance Listings and Source Documents Reflecting Corrective Action Taken. |
| | (a) **Destroy** 90 days after data has been converted to magnetic tape and tape has been balanced and verified. |
| | (2) Blocks Out of Balance Card Check List. |
| | (a) **Destroy** 90 days after end of processing year. |
| 104. | *Block Proof Listing Register.* 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 services centers and taxpayers. |
| | (1) **Destroy** 1 year after end of processing year. |

# Exhibit 100-1 Cont. (11)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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| 105. | *Notice Registers.* 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. |
| | (1) **Destroy** 1 year after end of processing year. |
| 106. | *Transcript Edit Sheets* used in extracting data from returns for statistical processing programs. |
| | (1) **Destroy** after completion of each annual program upon notification by Statistics Division, National Office. |
| 107. | *Quality Assurance Sample Selection Sheets and Assurance Control Sheets* used to select and examine a group of returns for National Office quality assurance review. |
| | (1) **Destroy** 1 year after completion of annual program upon notification by Statistics Division, National Office. |
| 108. | *Statistics of Income Program Tabulating Cards* used for statistical processing of |
| | (1) **Destroy** after completion of each annual or other periodic program upon notification by Statistics Division, National Office. |
| 109. | *Sample Selection Sheets.* |
| | (1) **Destroy** 1 year after completion of annual program unless notified otherwise by Statistics Division, National Office. |
| 110. | *Sample Receipts Control Cards* used to key punch Sample Selection Sheets. |
| | (1) **Destroy** after completion of each annual program upon notification by Statistics Division, National Office. |
| 111. | *Sample Selection Sheets and Data Identification Records* issued in the Taxpayer Compliance Measurement Program. |
| | (1) **Destroy** 6 months after completion of annual program upon notification by Statistics Division, National Office. |
| 112. | *Block Proof Cards* used as block proof control card for statistical processing of selected corporation tax returns. |
| | (1) **Destroy** after completion of each annual program. |
| 113. | *Document Control Slips* used to control and route statistical documents in service centers and which are not returned with the documents or returns processed. |
| | (1) **Destroy** 1 year after end of processing year upon notification by Statistics Division, National Office. |
| 114. | *Statistical Processing Progress Reports* on completed documents each week. |
| | (1) **Destroy** 4 years after end of processing year. |

| Item No. | Description of records and disposition authorizations |
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(2) **Retire** to Federal Records Center 2 years after end of processing year.

115. *Validation Certificates of Prior American Ownership and Interest Equalization Tax Compliance.* (Retained in Andover Service Center.)
DAU (1) **Retain.**
(2) **Retire** to Federal Records Center 6 months after completion of matching and verification operations.

116. *Social Security Tax Record Card, Title IX.* Record Card or equivalent records pertaining to wage and excise tax returns.
(1) **Destroy** 10 years after end of processing year.
(2) **Retire** to Federal Records Center when no longer needed in current operations.

117. *Exempt Organizations ~~Master File~~ Vouchers and Employee Plans Entity Changes.* BMF Entity
DAU (1) **Destroy** 4 years after end of processing year.
(2) **Retire** to Federal Records Center 2 years after end of processing year.

118. *Document Register—Block and Selection.* Used to establish and maintain control of documents (block listings) for returns and related documents.
(1) Document Register (Form 813). Identifies documents with remittance and those
(a) Master File
1 Original Copy
a **Destroy** when related returns are destroyed.
DAU 2 Duplicate Copy 2
a **Destroy** 6 years after end of processing year.
(b) Non-Master File
1 Original Copy
a **Destroy** when related returns are destroyed.
DAU 2 Duplicate Copy 30
a **Destroy** ~~6~~ years after end of processing year.
b **Retire** to Federal Records Center 2 years after end of processing year.
(3)(c) Encoder Tapes and Logs.
DAU (a) 1 **Destroy** 6 years after end of processing year.
* 2 ~~**Retire** to Federal Records Center 2 years after end of processing year.~~
(4)
(2) Block and Selection Record (Form 1332). Identifies returns and related documents without remittance.
(a) Original Copy
1 **Destroy** when related returns are destroyed.

(2) Document/Remittance Register (Form RPS 813). Identifies documents and remittances processed through the Remittance Processing System.
(a) Original Copy
1 DESTROY when related returns are destroyed.
(b) Duplicate Copy
1 DESTROY 6 years after end of processing year.
2 RETIRE to Federal Records Center 2 years after end of processing year.

*(3)(a) (formerly item 144 in 1978 RCS) Revision returning to 1978 RCS ~~retirement~~. NC 80-239

OK wb

9/27/82

# Exhibit 100-1 Cont. (12)

## Records Control Schedule 206

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| | (b) Duplicate Copy Used To Transmit SS-4 Forms. |
| | 1 **Destroy** when related SS-4 Forms are destroyed. |
| 119. | *Examination Records Processed for Non-Master File Returns*, no returns attached. |
| | (1) **Destroy** 3 years after end of processing year. |
| | ~~(2) Retire to Federal Records Center 6 months after end of processing year.~~ delete |
| 120. | *Declaration of Receipts of Political Contributions.* |
| | (1) **Destroy** on April 15, 5 years following the year date on upper right hand side of forms. |
| | (2) **Retire** to Federal Records Center beginning January 2 following the end of processing year. |
| 121. | *Presidential Election Campaign Fund, Statement.* |
| | (1) **Destroy** 6 years after end of processing year. |
| | (2) Retire to Federal Records Center beginning 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. The EPMF processing year is July 1 to June 30. |
| | (1) **Destroy** 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, bank 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) **Destroy** 1 year after calendar year in which case was closed. |
| 124. | *Vehicle Registrant Records.* Used for the Highway Use Tax (HUT) Compliance Program. |
| | (1) **Destroy** ~~14 months~~ after completing the match of HUT leads (Vehicle Registrant Records) against the 2290 Alpha Listing. |

*NC 80-239. Revision returns to 1978 RCS retirement.

JK WB

(3) EPMF Microfiche (Working Copy), 1977, filed in Film Accession Number (FAN) sequence.
  (a) DESTROY 3 years after retirement to Federal Records Center.
  (b) RETIRE to Federal Records Center July, 1982.

(4) EPMF Microfiche (Working Copy), 1978, filed in Box Identifier Number (BIN) sequence.
  (a) DESTROY 3 years after retirement to Federal Records Center.
  (b) RETIRE to Federal Records Center July, 1983.

NOTE: All 1977 and 1978 Returns and Master Copies of Microfiche were retired to the Dayton Federal Records Center after being processed by the IRS Data Center.

* 122. (2) NC 80-239. Revision returns to 1978 RCS retirement.

OK WB

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125. *Information Returns Program.* Payee Tax Identification Number (TIN) Perfection Match Lists (CP 2010, Form 4906); Requests for Verification of Name and SSN (CP 2011, Form 5332); Payee TIN Perfection Research Notices (CP 2013, Form 5502); Payer Correction Transcripts (CP 2016, Form 5437); Payee TIN Perfection Update Reject Records (CP 2014, Form 3728); and Payer Correction Update Reject Records (CP 2017, Form 3624).
   (1) Information Returns.
      (a) **Destroy** 30 days after data has been converted to magnetic tape, the tape verified, and the tape used to update the service center Payee TIN Perfection File or Payer Correction File, as appropriate.
   (2) Underreporter ~~Select~~ and Non-Select SSN List (Form 3624); ~~Notice Data for CP-2000 (Form 5812)~~:
      (a) **Destroy** as classified documents when program completed.
   (3) Notice Data for CP-2000 (Form 5812). DESTROY when correct Underreporter Notices are generated.
126. *Audit and ADP Records of the Information Returns Program Discrepancy and Underreporter Related Documents:*
   (1) Transcript Limiting Card, Specific Transcript Card, and Audit Finder Card.
      (a) **Destroy** 30 days after successful input to Magnetic Tape for selected case cards or simultaneously with disposal of transcripts for non-selected case cards.
   (2) Non-select Audit (Discrepancy and Underreporter) Transcripts
      (a) **Destroy** non-select Audit Transcripts 60 days after final action.
   (3) Unmatched Audit Finder Card Listing.
      (a) **Destroy** listing 1 week after successful corrective action has been taken for finder cards indicated on the list.
127. *Actuary Mailing List Information.* Form 5398 (accumulated in Andover Service Center only).
   (1) **Destroy** after 3 years.
128. *Employee Plans-Plan Case Control Input Record.* Form 4646A.
   (1) **Destroy** 9 months after processing date. (Processing date is Julian date, 4th, 5th, and 6th digits of control number.)
129. *Statement for Recipients of Interest Income (Form 1099–INT Copy C).* Issued by the Service Center for interest payment in excess of $10.00.
   (1) **Destroy** 6 years and 3 months after the calendar year issued.

# Exhibit 100-1 Cont. (13)

## Records Control Schedule 206

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### CASHIER, ACCOUNTING AND ADJUSTMENT RECORDS

130. *Document Remittance and Assessment Registers, Certificates of Deposit.* 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) **Destroy** 1 year after end of processing year.
131. *Daily Record of Teller Remittances.* 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.
      (a) **Destroy** 2 years after end of processing year.
   (2) Teller's Copy (duplicate).
      (a) **Destroy** after 1 month.
132. *Block Number Control Daily Record* main- [illegible] center for each type of return or document which serves as a control for the assignment of block numbers.
   (1) **Destroy** 1 year after end of processing year.
133. *Distribution Ledgers.* Records maintained showing the distribution of change-making funds to all subagents by the Agent Cashier.
   (1) **Destroy** 2 years after end of processing year.
134. *Statement of Advance of Change-Making Funds.* An annual accounting by subagents (tellers) and the Agent Cashier (Director) of all advances of change funds to the regional disbursing office.
   (1) **Destroy** 2 years after end of processing year.
135. *Armored Car Messenger Receipts* from carriers for cash and checks, etc., received for deposit in banks.
   (1) **Destory** 1 year after end of processing year.
136. *Receipts for Payment of Taxes.* Duplicates of receipts issued to taxpayers for payments received.
   (1) **Destroy** 5 years after end of processing year.
137. *Discovered Remittance Lists and Forms 4287.* Documents used to record and control cash remittances discovered in mail

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extraction, and remittance documents (including cash) discovered in areas outside of mail extraction.
(1) Lists.
(a) **Destroy** 1 year after the end of the processing year.
(2) Forms 4287.
(a) **Destroy** 2 years after the end of the processing year.

138. *Special Tax Assemblies.*
(1) Unused Assemblies.
(a) **Destroy** 60 days after receipt of new issue.
(2) Voided Assemblies.
(a) **Destroy** concurrently with the processing of valid special tax stamps.

139. *Records of Stamp Transactions.* ~~Forms and records relating to the requisitioning, stamps~~
~~(1) Destroy~~ 3 years after the close of year in which the stamps were sold.

140. *Cover Certificates* in lieu of lost or destroyed special tax stamps.
(1) **Destroy** 1 year after issuance of last certificate in book.

141. *Punch Card Requests* for taxpayer address information from the IMF.
(1) **Destroy** after mailing information to requester.

Control Records for Receipts for Payment of Taxes (Including Form 97). Certification of Transfer or Destruction of Receipts for Payment of Taxes, inventory control records, and inventory accountability reports.
(1) Orignal File Copy.
(a) DESTROY 3 years after end of processing year.
(2) Duplicate Copies.
(a) DESTROY 2 years after end of processing year..

142. *Narcotic Registrants, Inventory Records and Purchase Orders.*
DAA
(1) **Destroy** 1 year after the end of the processing year.
(2) **Retire** to Federal Records Center after January 1 of the year following the processing year.

143. *Records of Receipts and Disposal of Narcotics.* Monthly reports submitted by registered users and sellers of narcotics including all related correspondence.
(1) **Destroy** 2 years following the year in which filed.

144. *Alcohol, Tobacco and Firearms Tax Returns.* Returns filed by taxpayers for deferred payment of taxes on distilled spirits, rectified products, wine, beer, cigars and cigarettes.
DAA
(1) **Destroy** 6 years after end of processing year.
~~(2) Retire to the Federal Records Center 1 year after end of processing year.~~ delete

NC 80-239. (New item not in 1978 RCS but in 1980 revision.)
9/27/82

145. *507 Telephone Call Notices and related Forms 2747.* Notices and Investigative History Sheets for delinquent accounts which have been paid in accordance with the payment agreement.
DAA
(1) **Destroy** 1 year after the account is closed.

145/1 Z?

8-24-82

# Exhibit 100-1 Cont. (14)

## Records Control Schedule 206

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146. *Certificates of Deposits and Tickets.*
(1) Deposit Tickets (marked "Bonds").
(a) **Destroy** 10 years after close of list year.
(2) Deposit Tickets (others).
(a) **Destroy** 3 years after close of list year.

147. *Loose DR Listings.* Registers reflecting all Depositary Receipts (DR's) that have become separated and referred to as Loose DR's. Printed each cycle (when there are Loose DR's) by EIN and district sequence. The DR credit is input to the master file. Used to determine tax payments and to furnish information to district offices and taxpayers.
(1) **Destroy** 10 years after end of processing year.
(2) **Retire** to Federal Records Center 4 years after end of processing year.

148. *DR Transmittal Listings.*
(1) **Destroy** 6 years after end of processing year.
(2) Retire to Federal Records Center 6 [illegible] Sheet date.

149. *Unused DR Listings* furnished by Federal Reserve Bank.
(1) **Destroy** after all items have been closed.

150. *Schedules and Lists of Canceled and Undelivered Checks and Bonds.*
(1) **Destroy** after audit by General Accounting Office (GAO) or when 3 years old, whichever is earlier.

151. *Notices of Refund Checks or Bonds Returned.* Notices and forms supporting closed undelivered refund check or bond cases, or equivalent forms used as a follow-up to locate taxpayers.
(1) Closed Cases (after taxpayer is located or check redeposited).
(a) **Destroy** after the calendar year in which the taxpayer was located and case closed, or in which undelivered check was canceled and credited back to the taxpayer's account.
(2) Open cases (all notices reflecting unresolved Pre-ADP undelivered refund checks and all unresolved NMF undelivered refund checks).
(a) **Retain.**
(3) Returns Files Copy with related documents.
(a) **Destroy** 5 years after processing year.
~~(b) Retire to Federal Records Center 1 year after processing year.~~ delete

NC 80-239. (New series not in 1978 RCS but in 1980 revision with retirement deleted)

OK wb

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| Item No. | Description of records and disposition authorizations |
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152. *Refund Inquiry Control Correspondence Files* relating to refunds, stop payments and remailing of checks (maintained in alpha sequence in one-month blocks).
(1) **Destroy** 6 years after case is closed.
~~(2) **Retire** to Federal Records Center 1 year after the case is closed.~~ delete

NC 80-239. Revision returns to 1978 RCS retirement.
OK WB

153. *Refund Stop Payment or Reissuance of Replacement Check or Bond* records relating to refunds, stop payments, errors in name or designation of payee, remailing of checks or bonds, etc.
(1) **Destroy** 3 years after case is closed.

154. *Record of Refund Checks* issued as a result of overassessment or claims.
(1) **Destroy** 3 years after end of processing year.

155. *Refund Cards* punched from NCC tape for IMF refunds.
(1) **Destroy** after review and initiation of any necessary follow-up actions.

156. *Refund Deletions Listings* prepared from special tape furnished by NCC to itemize deletion transactions to correct erroneous refunds.
(1) **Destroy** 3 years after end of processing year or when no longer needed for reference; whichever is earlier.

157. *Returned Taxpayers' Uncollectible Checks, Debit Vouchers and Related Correspondence.*
processing system to post debit transactions to the master file.
(a) **Destroy** 5 years after end of processing year.
~~(b) **Retire** to Federal Records Center 1 year after end of processing year.~~ delete

NC 80-239. Revision returns to 1978 RCS retirement.
OK "

(2) All other copies, including worksheets.
(a) **Destroy** 3 years after end of processing year in which ledger account is closed.

158. *Unidentified Remittances Records.* Unidentified and excess collection vouchers and related data used to record and control unidentified remittances.
(1) Part 2 (white). Closed.
(a) **Destroy** 5 years after end of processing year.
(2) Part 2 (white). Unapplied Excess Collections.
(a) **Destroy** 30 years after end of processing year.
(b) **Retire** to Federal Records Center 2 years after end of processing year.
(3) Part 3 (yellow).
(a) **Destroy** 5 years after transfer to closed file.



9/27/82

# Exhibit 100-1 Cont. (15)

## Records Control Schedule 206

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

(4) Part 4 (salmon).
(a) **Destroy** 1 year after end of processing year in which the Unidentified Remittance has either been applied or transferred to Excess Collections.

159. *Reports of Deposit.* Deposit fund records of offer in compromise, property sales and deposits, miscellaneous deposit funds, etc.
(1) Records created prior to July 2, 1975:
(a) **Destroy** 10 years, 3 months after the period of the account.
(2) Records created on or after July 2, 1975:
(a) **Destroy** 6 years, 3 months after the period of the account.
(3) All records:
(a) **Retire** to Federal Records Center after 1 year or when no longer needed in current operations, whichever is later.

#159 site audit

160. *Trial Balance Registers.*
(1) Where audit is required.
(a) **Destroy** 2 years after completion of r's Office.
(2) Where audit is not required by Regional Inspector's Office.
(a) **Destroy** 2 years after end of processing year.

161. *Accounting Journals and Abstracts.*
(1) ~~Records created prior to July 2, 1975:~~
~~(a) Destroy 10 years, 3 months after the period of the account.~~
~~(2) Records created on or after July 2, 1975:~~
(a) **Destroy** 6 years, 3 months after the period of the account.
(3) All copies:
(a) **Retire** to Federal Records Center 1 year after internal audit operations.

#161 site audit

162. *Tax Transfer Vouchers.* Vouchers prepared to effect the transfer of an assessment. This item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between District Directors.
(1) **Destroy** 8 years after end of processing year.
(2) **Retire** to Federal Records Center 4 years after end of processing year.

163. *Vouchers and Schedules of Payments.*
~~(1) Paid copies created prior to July 2, 1975:~~
~~(a) Destroy 10 years, 3 months after the period of the account.~~
~~(2) Paid copies created on or after July 2, 1975:~~
(a) **Destroy** 6 years, 3 months after the period of the account.

Tax Transfer Vouchers and Excess Collection Posting Document. Vouchers and Posting Documents prepared to effect the transfer of an assessment. This item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between District Directors.
(1) Open or unapplied excess collection documents.
(a) DESTROY 30 years after end of processing year.
(b) RETIRE to Federal Records Center 5 years after end of processing year.
(2) Closed excess collection documents.
(a) DESTROY 5 years after end of processing year.
(b) RETIRE to Federal Records Center 1 year after end of processing year.
(3) Tax Transfer Vouchers and Excess Collection Posting Documents retired to FRC's prior to 10/1/82. DESTROY 8 years after end of processing year.

#163 site audit

Pmr 10/14/82

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

2 ~~(3)~~ All Paid Copies:
(a) **Retire** to Federal Records Center 3 years from closing date of last period audited.

3 ~~(4)~~ Suspense copies:
(a) **Destroy** when no longer needed in current operations except when used in lieu of "paid" copy.

164. *Assessment Certifications and Lists.*
(1) **Destroy** 30 years after end of processing year.
~~(2) Retire to Federal Records Center 1 year after internal audit of operations.~~

NC 80-239. Revision returns to 1978 RCS ~~retirement~~.

(2) RETIRE to Federal Records Center 3 years after internal audit of operations.

site audit

JK WB

165. *Revenue General Ledgers.* Copies of general and subsidiary ledgers which summarize the financial status of tax accounts with supporting documents and reports.
~~(1) Records created prior to July 2, 1975:~~
~~(a) Destroy 10 years, 3 months after the period of the account.~~
~~(2) Records created on or after July 2, 1975:~~
~~(a)~~ **Destroy** 6 years, 3 months after the period of the account.
~~(3) All copies:~~
(2) (a) **Retire** to Federal Records Center 3 years after internal audit operations.

166. *Revenue Reports and Accounting Control Records* relating to the collection and processing of remittances.
(a) **Destroy** after audit by General Accounting Office or when 3 years old, whichever is earlier.
(2) Accounting work copies.
(a) **Destroy** 2 years after end of reporting year.

167. *Credit Reduction Cards* (from Forms 940 processed in service center).
(1) **Destroy** after audit by General Accounting Office or when 3 years old, whichever is earlier.

168. *Posting, Payment and Adjustment Documents (Other Than Original Tax Returns).* Used to process payments and other miscellaneous adjustments.

NC 80-239. Revision returns to 1978 RCS ~~retirement~~.

(1) **Destroy** 5 years after end of processing year.
(2) **Retire** to Federal Records Center ~~as follows:~~ beginning July 1, 18 months after end of processing year.
~~(a) Those with no more than 1 reference per cubic foot of files per month.~~
~~1 Retire to Federal Records Center beginning January 2, 1 year after end of processing year.~~
~~(b) Those with more than 1 reference per cubic foot of files per month.~~
~~1 Retire to Federal Records Center beginning July 1, 18 months after end of processing year.~~

delete

JK WB

JK
9/27/82

# Exhibit 100-1 Cont. (16)

## Records Control Schedule 206

◊

| Item No. | Description of records and disposition authorizations |
|---|---|
| 169. | *Advance Payment Records.* Used to document and classify advance payments. |
| DAY | (1) **Destroy** 2 years after related unit ledger cards are closed. |
| 170. | *Remittance Registers.* (No Longer Accumulating). |
| DAY | (1) **Destroy** 20 years after end of processing years. |
| | (2) **Retire** to Federal Records Center 3 years after end of processing year. NC 80-239. Revision returns to 1978 RCS retirement. OK WB |
| 171. | *Carryback Adjustment Cases* with related schedules, supporting papers and worksheets. |
| DAY | (1) **Destroy** 10 years after end of processing year. |
| | (2) **Retire** to Federal Records Center 3 years after end of processing year. |
| 172. | *Report of Tentative Carryback Applications and Offers in Compromise.* |
| | (1) **Destroy** 3 years after end of processing year. |
| 173. | *Unit Ledger Account Cards, Documents Registers and Recaps and Remittance Registers and Recaps.* |
| DAY | (1) Account Cards that are closed (Paid in full, subsequently abated, and small debit |
| | (a) Destroy 30 years after end of processing year. |
| | (b) **Retire** to Federal Records Center 5 year after end of processing year. |
| | (2) All other account cards after the collection statute expiration date has expired. |
| DAY | (a) **Destroy** 30 years after end of processing year in which expired. |
| | (b) **Retire** to Federal Records Center 5 year after end of processing year. |
| | (3) Document Registers and Recaps, and Remittance Registers and Recaps. |
| DAY | (a) **Destroy** 30 years after end of processing year. |
| | (b) **Retire** to Federal Records Center 5 years after end of processing year. |
| | NC 80-239. Revision returns to 1978 RCS retirement. OK WB |
| 174. | *Accounting Reports* not covered elsewhere in this schedule and which are not subject to GAO onsite audit. |
| | (1) Record copy. |
| | (a) **Destroy** 3 years after end of reporting year. |
| | (2) All other copies. |
| | (a) **Destroy** when no longer needed in current operations. |
| 175. | *Control Card Listings and Tape Data Control Date Recaps.* |
| | (1) **Destroy** 1 year after end of processing year or 1 year after internal audit of operations and accounts, whichever is later. |
| 176. | *Transmittal Memo Accounting Control Documents.* |
| | (1) **Destroy** 90 days after verification of receipt. |

9/27/82

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

177. *Adjustment Control Listings*—Weekly Adjustment Control Index, Multiple-Duplicate Listing, Weekly Index, Overage Case List, Case Assignment List, Daily Supplemental Index, and New Case Control Number Sequence List.
   (1) **Destroy** upon receipt of new listing or index or when no longer needed in current operations.
178. *Historic Transcripts related to closed accounts.*
   (1) **Destroy** 2 years after end of processing year.
179. *TDA Registers.* Printouts reflecting IMF and BMF payments for last four cycles. (Replaced every 4th cycle.)
   (1) **Destroy** after receipt of new Register.
180. *Tax Claims Files (Except Claims Filed by Corporations) and Record of Claims.* Claims files pertaining to allowances for overassessments, notices of disposition, and notices of refund with related correspondence and records. (Claims filed by corporations are covered in Item 58 of this Schedule.) Claims allowed in full, in part, and disallowed claims.
   (1) **Destroy** after audit by GAO or when 3 years old, whichever is earlier.
   Concurrence of Regional Inspector shall be obtained for any disposal before the three years.
181. *Schedules of Rejected Claims*
   [illegible] processing year.
182. *Technical Section "Closed Sensitive" Case Folders.* Residual papers remaining in the folders such as work papers; transcriptions of tax account or accounts; Form 3870, Request for Adjustment, and 4173, Special Case Referral; and copies of correspondence.
   (1) **Destroy** 18 months after closed date.
183. *Transcripts of Accounts* requests and related documents.
   (1) **Destroy** 6 months after end of processing year, or when no longer needed in current operations, whichever is earlier.
184. *Audit/Appellate Adjustment Advices (IMF and BMF).*
   (1) **Destroy** after internal audit of operations and accounts.
185. *Payment Tracers.*
   (1) **Destroy** 1 year after payment tracer is closed.

# Exhibit 100-1 Cont. (17)

## Records Control Schedule 206

◊

| Item No. | Description of records and disposition authorizations |
|---|---|
| 186. | *Reports of Currently Not Collectible Taxes.* Input master file information, or to notify accounting of uncollectible status of non-master file TDA.<br>(1) **Destroy** after end of processing year, or after posting to the master file. |
| 187. | *Offers in Compromise.* Case files including data concerning offers in compromise by cash, installment, transmittals, and acceptance of offers with related correspondence. (Note: If a compromise case file contains an installment 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.)<br>(1) **Destroy** 6 years after close of case.<br>~~(2) Retire to Federal Records Center 1 year after close of case.~~ (2) RETIRE to Federal Records Center 3 years after close of case. |
| 188. | *Barred Deficiencies.* Copies of Form 3999 used to report statute expiration of barred deficiences and overassessments and on [illegible] to the regional office.<br>(1) **Destroy** 3 years, after end of processing year. |
| 189. | (Reserved.) |
| 190. | *Statement of Account for Participants in Individual Retirement Accounts or Annuities,* Form 5498 (Copy A).<br>(1) **Destroy** 2 years after filing year or year of receipt, whichever is later. |
| 191. | *Closed Problem Inquiry File (Forms 4442 and 4442C).*<br>(1) **Destroy** when no longer needed in current operation. |
| 192. | *Correspondence Suspense File (Accounts Services).*<br>(1) **Destroy** when no longer needed in current operation. |
| 193. | *IRS Employee File—(Employee Delinquency Check.)*<br>(1) **Destroy** when updated or new program filed. |
| 194. | *Closed TC 130 Cross-Reference File.*<br>(1) **Destroy** source documents ~~after 2 years.~~ at the end of June and at the end of December those closed forms and related documents over 6 months old. |
| 195. | *Permanent Work Record—Tentative Carryback Allowance (Form 6902).*<br>(1) **Destroy** when data has been transcribed to the 4821 Report. |

NC 80-239. Revision returns to 1978 RCS retirement.

OK wb



9/27/82

| Item No. | Description of records and disposition authorizations |
|---|---|
| | (NOTE: Item Nos. 196 through 199 are reserved for future additions to the "Cashier, Accounting and Adjustment Records" portion of this Schedule.) |
| | **MACHINE (PAPER) PRINTOUTS AND MICROFILM REGISTERS, INDEXES AND DIRECTORIES** |
| | (Prior to conversion to microfilm and transfer of returns processing and revenue accounting functions to service centers, district offices were charged with the responsibility of maintaining and retiring the record (official) copies of machine (paper) printouts of registers, indexes and directories. Effective with the conversion to microfilm and transfer of these functions to service centers, service centers were charged with the responsibility of maintaining and retiring all record copies of registers, indexes, and directories in accordance with this Schedule.) (Note: Record copies of indexes, registers and directories printed on machine stationery may be retired to Federal Records Centers 5 years after end of processing year.) |
| 200. | *IMF and IRA Account Registers.* Weekly printout on microfilm, replacing the Index Registers, Settlement Registers and Outstanding Balance List as of January 1, 1968. Generally, each time some activity [illegible] 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 SSN 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. |
| | (1) Monthly Cumulative Accounts Register (record copy). |
| | (a) **Destroy** 30 years after end of processing year. |
| | ~~(b) Retire to Federal Records Center after 6 months.~~ delete |
| | (2) Copies of Monthly Cumulative Accounts Registers required for research. |
| | (a) **Destroy** 2 years after end of processing year, or when no longer needed in current operations. |
| | (3) *Weekly Accounts Register.* |
| | (a) **Destroy** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week. |

delete

196. Information Notice (Form 5970) (No Longer Accumulating).
(1) DESTROY 2 years after end of processing year.

New Items 197, 198 and 199 (see attached insert).

NC 80-239. Revision returns to 1978 RCS retirement.

OK WB

9/27/83

197. Reject Registers used to process rejected documents.
(1) Deleted reject registers (records that have been removed from processing).
(a) DESTROY 1 year after processing.
(2) Selected reject registers (corrected records that have not been removed from processing).
(a) DESTROY after 90 days or when verified that record did not appear on aged list, whichever is earlier.

198. Reject Control Listings to monitor and control the reject inventory.
(1) Inventory listings in DLN sequence and Aged Reject Listings.
(a) DESTROY 1 year after processing date.
(2) Inventory listings not in DLN sequence, disposition listings.
(a) DESTROY 6 months after processing date.
(3) Manually prepared routing controls.
(a) DESTROY 6 months after closing date.

199. Service Center Control File Adjustment Records.
(1) Processing Copy.
(a) DESTROY 2 years after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.
(2) File Copy (retained by preparer outside of Accounting Branch).
(a) DESTROY 1 year after preparation.

# Exhibit 100–1 Cont. (18)

## Records Control Schedule 206

◊

| Item No. | Description of records and disposition authorizations |
|---|---|
| 201. | *IMF Reference Register.* Microfilm index to the Cumulative IMF Accounts Register. Register contains references pertaining to entities and tax periods on master files 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 SSN order and within validity digit sequence. Reference register is updated every four weeks on a cumulative basis. |
| | (1) IMF Cumulative Reference Registers (record copies). |
| | (a) **Destroy** 30 years after end of processing year. |
| | ~~(b) **Retire** to Federal Records Center after 6 months.~~ delete |
| | (2) Copies of first and last IMF Cumulative Reference Registers required for research. |
| | (a) **Destroy** 2 years after end of processing year. |
| | (3) IMF Reference Registers produced during [illegible] and last produced for the year. |
| | (a) **Destroy** upon receipt of the next cumulative register four cycles later. |
| 202. | *IMF Taxpayer Name Directory.* Entity data for taxpayer on the master files, such as name, address and location codes listed by region, district, and Social Security Number. |
| | (1) Annual Cumulative Directory (record copy). |
| | (a) **Destroy** 30 years after end of processing year. |
| | ~~(b) **Retire** to Federal Records Center after 6 months.~~ delete |
| | (2) Copies of Annual Cumulative Directories required for research. |
| | (a) **Destroy** 3 years after end of processing year, or when no longer needed in current operations. |
| | (3) Interim Directories. |
| | (a) **Destroy** after receipt of subsequent interim or cumulative directory covering same taxpayers and tax periods. |
| 203. | *IMF Retention Register.* Contains all entity and tax modules removed from the master file. |
| | (1) Record copy. |
| | (a) **Destroy** 30 years after end of processing year. |
| | ~~(b) **Retire** to Federal Records Center after 6 months.~~ delete |
| | (2) Copies required for research. |
| | (a) **Destroy** 2 years after end of processing year, or when no longer needed in current operations. |

NC 80-239. Revision returns to 1978 RCS retirement.

OK WB

OK "

OK "

9/27/86

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

204. *IMF Settlement Register.* Production of this register was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. Each weekly register contained 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.
(1) Record copy (microfilm).
DAA (a) **Destroy** 30 years after end of processing year.
~~(b) Retire to Federal Records Center after 6 months.~~ delete
(2) Copies required for research.
(a) **Destroy** 3 years after end of processing year, or when no longer needed in current operations.

NC 80-239. Revision returns to 1978 RCS ~~retirement~~. OK WB

205. *RMF Accounts Register and RMF Name Directory.* Contains data from Gift, Estate, Federal Use Tax on Highway Motor Vehicles, Tax on Wagering, and Special Tax Returns.
(1) Master copies for prior cycles:
DAA (a) **Destroy** upon receipt and verification of new weekly RMF copies.
(2) All copies produced for research purposes:
(a) **Destroy** when no longer needed in current operations.

206/1
Cl 75 yr. retention for these records seems very long. However, the likely accumulation appears small and the impact unlikely to be significant since COM appears to be the record form. I doubt if the microfilm will last 75 years. 8/24/82

206. *BMF Accounts Register.* Microfilm printout ... 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 accounts register for the next cycle. Thus, 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 tax period, within Master File Tax (MFT) Code, within EIN. The sequence will be by region, district, EIN, MFT and tax period.
(1) BMF Monthly Cumulative Accounts Register (record copy).
DAA (a) ~~Retain.~~ DESTROY 75 years after end of processing year.
~~(b) Retire to Federal Records Center after 6 months.~~ delete
(2) Copies of BMF Monthly Cumulative Registers required for research.
(a) **Destroy** 5 years after end of processing year or when no longer needed in current operations.

206/1 in FARCs as of 8-10-82
FARC "K": 16 cu.ft. ; "L": 12 cu.ft.
" "N": 35 " " ; "P": 8 " "
" "S": 7 " " ; "U": 39 " "
Total for 206/1 is 117 cu.ft.

8/27/82

# Exhibit 100-1 Cont. (19)

## Records Control Schedule 206

◇

| Item No. | Description of records and disposition authorizations |
|---|---|
| | (3) Weekly BMF Accounts Registers. (a) **Destroy** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week. (For Master Copy, see Item No. 219.) |
| 207. | *BMF Reference Register.* Microfilm index to 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. Reference register is updated every four weeks on a cumulative basis. |
| | (1) First and last BMF Reference Register of year (record copies). |
| | (a) ~~**Retain.**~~ DESTROY 75 years after end of processing year. |
| | ~~(b) **Retire to Federal Records Center after 6 months.**~~ delete OK " |
| | (2) Copies of first and last BMF Reference Register of year required for research. |
| | (a) **Destroy** 3 years after end of processing year or when no longer needed |
| | (3) BMF Reference Registers produced during a year other than the first and last produced for the year. |
| | (a) **Destroy** upon receipt of the next cumulative register four cycles later. |
| 208. | *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 EIN. |
| | (1) Annual Cumulative Directory (record copy). |
| | (a) ~~**Retain.**~~ DESTROY 75 years after end of processing year. |
| | ~~(b) **Retire to Federal Records Center after 6 months.**~~ delete OK " |
| | (2) Copies of Annual Cumulative Directories required for research. |
| | (a) **Destroy** 5 years after end of processing year or when no longer needed for current operations. |
| | (3) Interim Directories. |
| | (a) **Destroy** after receipt of subsequent interim or cumulative directory covering same taxpayers and tax periods. |
| 209. | *BMF Settlement Register.* Production of this register was terminated as of July 1, 1968, when the first BMF Accounts Register was produced. Weekly registers contained transactions posted to the master file accounts during the preceding week. There was no consolidation of these weekly registers into cumulative listings. |
| | (1) Record copy. |
| | (a) **Destroy** 30 years after end of processing year. |

207/1 in FARCs as of 8/10/82
NC 80-239, Items 207 - 216. Revision ~~returns to~~ 1978 RCS ~~retirement~~.
OK WB

208/1 in FARCs as of 8/10/82
FARC "A": 23 cu.ft.; FARC "C": 5 cu.ft.; FARC "K": 20 cu.ft.
" "L": 1 " ; " "N": 12 " ; " "S": 2 "
total: 63 cu.ft.
FARC "T": 6 cu.ft.; FARC "U": 4 cu.ft.; FARC "V": 6 cu.ft.

208/2 " " " "
FARC "A": 38 cu.ft.; FARC "N": 4 cu.ft.;
total: 42 cu.ft.

209/2 " " " "
FARC "A": 166 cu.ft.; FARC "G": 14 cu.ft.
" "F": 57 " " ; " "K": 26 " "
" "R": 20 " " ; " "S": 9 " "
" "T": 4 " " ; " "V": 2 " "
total: 298 cu.ft.

9/27/82

| Item No. | Description of records and disposition authorizations | |
|---|---|---|
| | ~~(b) Retire to Federal Records Center after 6 months.~~ | delete 210/1 in FARC. as of 8/10/82 FARC "U": 6 cu.ft. |
| | (2) Copies required for research. | |
| | (a) **Destroy** 3 years after end of processing year, or when no longer needed in current operations. | |
| 210. | *BMF Retention Register.* Contains all entity and tax modules removed from the master file. | |
| | (1) Record copy. | |
| | (a) ~~Retain.~~ | DESTROY 75 years after end of processing year. |
| | ~~(b) Retire to Federal Records Center after 6 months.~~ | delete OK WB |
| | (2) Copies required for research. | |
| | (a) **Destroy** 3 years after end of processing year, or when no longer needed in current operations. | |
| 211. | *Document Locator Number Register.* Listing of Document Locator Numbers and taxes withheld for each 941 return, adjustment 940 return (excluding tax withheld), and each transaction being posted to the 941 file. (Record copy was maintained in districts.) | |
| | (1) Copies of Annual Cumulative Registers required for research. | |
| | (a) **Destroy** 5 years after end of processing year, or when no longer needed in current operations. | |
| | ~~(b) Retire to Federal Records Center after 6 months.~~ | delete OK " |
| | (2) Quarterly Cumulative Registers. | |
| | (a) **Destroy** after receipt of annual cumulative register, or when no longer needed in current operations. | |
| 212. | *BMF Taxpayer Number Directory.* Numeric listing by taxpayer's EIN, name, address, employment code, location code, and filing code. | 212/1 in FARC. as of 8-10-82. FARC "C": 9 cu.ft.; FARC "L": 13 cu.ft. |
| | (1) Annual Directory (record copy). | |
| | (a) ~~Retain.~~ | DESTROY 75 years after end of processing year. |
| | ~~(b) Retire to Federal Records Center after 6 months.~~ | delete OK " |
| | (2) Copies of Annual Directories required for research. | |
| | (a) **Destroy** 5 years after end of processing year, or when no longer needed in current operations. | |
| | (3) Quarterly and Interim Directories. | |
| | (a) **Destroy** after receipt of annual or quarterly directory covering same taxpayers and tax periods. | |
| 213. | *Exempt Organizations ALPHA Registers and Cross-References (National and District—Microfilm/Hardcopy) and EIN Registers (Microfilm).* Containing all entities on the EOMF, i.e., organization name, address, region, district code, and other identifying symbols (produced by Philadelphia Service Center.) | |

9/27/82

# Exhibit 100-1 Cont. (20)

## Records Control Schedule 206

213/1 in FARC as of 8-10-82.
FARC "A": 9 cuft.; FARC "F": 28 cuft.; FARC "P": 8 cuft.
FARC "T": 2 " ; " "U": 4 " ;

| Item No. | Description of records and disposition authorizations | |
|---|---|---|
| | (1) Annual Register—Master. | |
| | (a) ~~Retain.~~ | DESTROY 75 years after end of processing year. |
| | ~~(b) Retire to Federal Records Center 1 year after the end of the processing year.~~ | delete OK WB |
| | (2) Supplemental Registers—Master. | |
| | (a) **Destroy** after receipt of annual register. | |
| | (3) Duplicate Copies. | |
| | (a) **Destroy** upon receipt from the field. | |
| 214. | *Exempt Organization Master File (EOMF) Transaction History Register* (annual) includes all transactions posted in the EOMF for a specified period. | Exempt Organization/BMF Accounts Register. Each cycle an entity or tax period is active all postings to that period will appear on the weekly EO/BMF Accounts Register. The Accounts Register for that cycle is merged with the accounts register for the next cycle. Thus, 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 tax period, within MFT code, within EIN. Entities which contain an EO section will also display the EO entity Status/ Code and Date, Subsection Code, File Folder Number, Foundation Code, Classification Codes and Group Exemption Number. |
| | (1) Masters. | |
| | (a) ~~Retain.~~ | |
| | (b) **Retire** to Federal Records Center 1 year after the end of the processing year. | |
| | (2) Duplicate Copies. | |
| | (a) **Destroy** upon receipt from the field. | |
| 215. | *Tape Index Register and Name Directory* (MID) containing entity data on non-master file returns (Forms 942, 943, 1065, [illegible] ister is in EIN order, the Name Directory is in alphabetic order. | (1) DESTROY 75 years after end of processing year. |
| | | 214/1 in FARC as of 8-10-82. FARC "F": 1 cuft.; FARC "K": 1 cuft.; FARC "V": 2. |
| | (1) Annual Register and Directory (record copies). | |
| | (a) **Destroy** 30 years after end of processing year. | |
| | (b) **Retire** to Federal Records Center ~~after 6 months.~~ | 3 years after end of processing year. OK OK WB |
| | (2) Copies required for research. | |
| | (a) **Destroy** 5 years after end of processing year, or when no longer needed in current operations. | |
| | (3) Temporary Registers and Directories (quarterly). | |
| | (a) **Destroy** upon receipt of subsequent quarterly registers and directories covering same taxpayers as well as all new taxpayers added for the same tax period. | |
| 216. | *Initial Filming and Subsequent Filming (EOMF) Listings.* Listings are generated as part of the EOMF processing. | 216. (Reserved). OK |
| | (1) **Destroy** when the "End of Year Maintenance" listing is received from the Philadelphia Service Center. | delete |
| 217. | *Register of Unapplied Transactions* (Individual and Estimated Returns). Listing of transfers between types of tax between districts, or to list unapplied transactions. | |
| | (1) Record copy. | |
| | (a) **Destroy** 2 years after end of processing year. | |
| | (2) All other copies. | |

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| Item No. | Description of records and disposition authorizations |
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(a) **Destroy** when no longer needed in current operations.

218. *Alphabetic Index Register* (Gasoline Tax Refund Claim).
(1) Record copy.
(a) **Destroy** 30 years after end of processing year.
(b) **Retire** to Federal Records Center ~~after 6 months.~~ 5 years after end of processing year.
(2) Copies required for research.
(a) **Destroy** 2 years after end of processing year, or when no longer needed in current operations.

219. *Master Copies of Microfilm Index, Directories and Registers.* Master copies, other than those in Item 205, from which service centers make copies of indexes, registers and directories. This copy is not intended for reference use, but to make additional copies, as required.
(1) **Retain.**
(2) **Retire** to Federal Records Center after 6 months.

220. *Tax Practitioner and Preparer Register. (Form 5811).*
(1) **Destroy** 10 years after end of processing year in which penalties were assessed.
(2) ~~**Retire** to Federal Records Center 2 years after end of processing year in which penalties were assessed.~~ delete OK
preparers

(Form 5717).
(1) Processed.
(a) **Destroy** 3 years after end of processing year.
(2) Unprocessed—Program Terminated.
(a) **Destroy** as they are no longer needed for research or reference purposes.
(3) Microfilm Directories.
(a) Return Preparer Alpha,
(b) Return Preparer TIN,
(c) Return Preparer Manufactured TIN.
(e) **Destroy** as they are no longer needed for research or reference purposes. Program discontinued.

222. *Outputs on Forms 3624 from RMF Runs:*
(1) RMF Revenue Receipts Controls—Run 961-01, original Form 3624, Weekly Run of Revenue Receipts. TDCS and deleted blocks.
(a) **Destroy** after 1 year.
(2) RMF Control Data—Runs 961-13 and 961-05, original Form 3624. Weekly sort and merge of processing run.
(a) **Destroy** after 1 year.

NC 80-239. Revision returns to 1978 RCS retirement.

OK WB

219.
Master Copies of Microfilm Indexes, Directories and Registers. Master copies, for the preceding Items, other than Items 205, 211, 216 and 217, from which service centers make copies of indexes, registers and directories. These copies are not intended for reference use, but to make additional copies if required.
(1) Master Copies used to produce records described in Items 200, 201, 202, 203, 204, 209, 215 and 218.
(a) DESTROY 30 years after end of processing year.
(b) RETIRE to Federal Records Center after 6 months.
(2) Master Copies used to produce records described in Items 206, 207, 208, 210, 212, 213 and 214.
(a) DESTROY 75 years after end of processing year.
(b) RETIRE to Federal Records Center after 6 months. Note: *

219/1 WB

Done 10/14/82
Change to 6 mos

~~per 1978 Version~~

219/1 in FARC as of 8/10/82.

FARC "A": 638 cuft. ; FARC "B": 952 cuft.
" "C": 576 " " ; " "D": 371 "
" "F": 400 " " ; " "K": 495 "
" "N": 410 " " ; " "P": 1104 "
" "S": 521 " " ; " "U": 39 "
" "V": 251 " "

total: 5,752 cuft.

* 220. NC 80-239. Revision returns to 1978 RCS retirement. OK WB

*219/1-2, "Retire after 6 months", per telephone conversation w/IRS Don Shiflett, 10/14/82

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# Exhibit 100-1 Cont. (21)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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| | (3) RMF Extract Data Controls—Run 961-09, original Form 3624. Weekly printout of delinquency check run.<br>(a) **Destroy** after 1 year.<br>(4) RMF Processing Controls—Run 961-13, original Form 3624. Active entity and active tax modules including unpostable outstanding Balance List.<br>(a) **Destroy** after 1 year.<br>(5) RMF other Data Controls—Run 961-15, original Form 3624. Weekly run of money and count of Notice and TDA's including unpostables.<br>(a) **Destroy** after 1 year.<br>(6) RMF Accounts Register—Run 961-17, duplicate Form 3624, Assessment and Settlement Register.<br>(a) **Destroy** after 1 year. |
| 223. | *Employee Plans Master File (EPMF) Name Directory.* Containing all entities on the EPMF.<br>(1) Weekly Register.<br>(a) Obsolete after Cycle 7728.<br>[illegible] ter after 6 years. |
| 224. | *Employee Plans Master File (EPMF) Taxpayer Index.* Containing all transactions posted to the EPMF for a specified period.<br>(1) Weekly Register.<br>(a) Obsolete after Cycle 7728.<br>(b) **Destroy** Cycle 7728 register after 6 years. |
| 225. | *Employee Plans Master File (EPMF) Removed Accounts Index Record.* Containing all those entities not being moved from the obsoleted registers to the active registers.<br>(1) This record will be printed once and should be retained with the last EPMF Taxpayer Index.<br>(2) **Destroy** after 6 years. |
| 226. | *Control Record List and Summary (EPMF).*<br>(1) **Destroy** 18 months after end of processing year or 1 year after internal audit of operations accounts, whichever is later. |
| 227. | *Block Completions List (EPMF).*<br>(1) **Destroy** 2 years after end of processing year. |
| 228. | *Suspense Release List and Summary (EPMF).*<br>(1) **Destroy** 18 months after end of processing year or 1 year after internal audit of operations accounts, whichever is later. |

| Item No. | Description of records and disposition authorizations |
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229. *Potential Non-Federal Filer Records (Forms 4869).* Records are generated and used in the state/federal matching of federal unemployment tax records.
(1) **Destroy** ~~14 months after the end of the processing year.~~ after transcription and error correction processing

(NOTE: Items 230 through 235 are being reserved for future additions to the Machine (Paper) Print-outs and Microfilm Registers, Indexes, and Directories portion of this Schedule.)

**INTEGRATED DATA RETRIEVAL SYSTEM COMPUTER OUTPUTS AND RELATED RECORDS**

236. *Transaction Registers.*
(1) Includes:
(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) 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 Funds. 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) **Destroy** after end of month balancing operations.
(3) Accounting Branch, Journal Function copy.
(a) **Destroy** 1 year after end of processing year.

230. Systems Audit Trail Report (CDC 3500 Computer Listing).
(1) DESTROY 1 year after date of report.

231. Account Verification File Listing (Honeywell 2050A).
(1) DESTROY after receipt of following months' listing.

232. ENAF " Aged" Account Listing maintained by Entity Control entities that have reached age criteria for removal and have not been established on a Master File.
(1) BMF and EPMF-EM list.
(a) DESTROY 18 months after receipt.
(2) EO-BMF, NMF, and EPMF-AD.
(a) DESTROY 1 year after receipt.

233. Annual Information Return of Windfall Profit Tax Return.
(1) DESTROY ~~6~~ 2 years after date of receipt.

234. Problem Resolution Information Sheet showing modifications made to computer programs.
(1) DESTROY 1 year after implementation.

235. Computer Program Development Request.
(1) DESTROY 1 year after program is no longer in use.

# Exhibit 100–1 Cont. (22)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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237. *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 **Destroy** after end of month balancing operations.
      (b) Monthly Analysis.
         1 **Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.
238. *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) Destroy after 60 days.
   (2) [illegible] ...out used as a last attempt to apply money from URF before being aged to Excess Collections.
      (a) **Destroy** after 60 days.
239. *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) **Destroy** 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) **Destroy** after 60 days.
240. *Alphabetic File of Unidentified Remittances,* consisting of miscellaneous documents, correspondence, photocopies of checks and money orders, etc.
   (1) **Destroy** 5 years after end of processing year.
   (2) **Retire** to Federal Records Center 1 year after closed (listed on URF Dropped Listing).
241. *Excess Collection Posting Documents.* Computer Paragraph 550 (Form 4830).
   (1) Used as an open excess collection document.
      (a) **Destroy** after money is applied.
   (2) Used as a closed excess collection document.

| Item No. | Description of records and disposition authorizations |
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(a) **Destroy** 5 years after end of processing year.

242. *IDRS Collection Unreversed Transaction Code 594/599 Transcripts and associated notices.*
(1) **Destroy** after 6 months, or after all research is completed, whichever is earlier.

243. *Remittance Register (Daily).* A daily printout, by area office, of the payments received and input online 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) **Destroy** 1 year after end of processing year.
(2) Accounting Branch Ledger Function copy.
(a) **Destroy** 5 years after end of processing year.
(b) **Retire** to Federal Records Center ~~18 months after end of processing year.~~ 3 years after end of processing year.

OK WB

NC 80-239. Revision returns to 1978 RCS retirement.

244. *Document Register.* Listing by district showing EI or SSN of Taxpayer, name control, tax period and amount.
(a) **Destroy** 1 year after end of processing year.

245. *Special Activity Report.* A periodic report which shows any action taken by an IDRS user to the account of any IRS employee or his/her spouse.
(1) **Destroy** 2 years after end of processing year.

246. *Command Code Usage Report.* A periodic report detailing which command codes were used by an employee or unit and how many times each command code was used.
(1) **Destroy** 1 year after date of listing.

247. *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) **Destroy** 2 years after end of processing year.
(2) Copies.
(a) **Destroy** upon receipt of new listing.



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# Exhibit 100-1 Cont. (23)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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248. *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) **Destroy** when new listing received.

249. *IDRS Pre-Journalized Recap.* Contains data to journalize applications from the URF Credit Transfers and Area Office Payment.
DAU (1) **Destroy** 10 years after end of processing year.
(2) **Retire** to Federal Records Center 1 year after internal audit of operations.

250. *RMF Accounts and Adjustments.* Memorandums from IRS areas requesting credit transfers or adjustments.
(1) **Destroy** 2 years after end of processing year.

251. *NMF Account Adjustments.* Memorandums or copies of unit ledger cards from IRS areas requesting credit transfers or
(1) **Destroy** 2 years after end of processing year.

252. *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.
(1) **Destroy** 2 years after end of processing year.

253. *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.
DAU (1) **Destroy** 5 years after end of processing year.
(2) **Retire** to Federal records center beginning July 1, 18 months after end of processing year.

254. *IDRS Audit Trail—History Record of Command Codes (Magnetic Tape).* An audit trail produced daily by the IDRS Security System. Weekly and monthly cum files are produced. The daily and weekly audit trail files may be disposed of in acordance with existing procedures once the monthly cum file is produced and retained. It contains records of all command codes input to

| Item No. | Description of records and disposition authorizations |
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IDRS and includes pertinent reference information, e.g., TIN, MFT, Tax Period, Date, Time, Terminal ID, and Employee Number.

DAU (1) **Destroy** 3 years after end of processing year. 6

255. *IDRS Change Notification (Employee Profile Security File, Form 5801)*. Used to add an employee to the EPSF, delete an employee from the EPSF, update an employee security profile, verify employment, and verify initiation of background investigation. 5081
   (1) **Destroy** 2 years after end of year in which employee is removed from the EPSF.
256. *NMF Unit Ledger Card Transcription Sheet*. Used to enter the NMF ULC record on IDRS.
   (1) **Destroy** after entering into IDRS.
257. *Request for Delinquency Notice or TDI (IDRS), Form 4864*. Used to establish a delinquency record on the TDI Notice File.
   (1) **Destroy** after record has been input to the TDI Notice File.
258. *IDRS Employee Number Folder*, containing backup documents for various inputs to IDRS, i.e., Forms 3177, 2424, 2363, 2650, and 4256.

DAU (1) **Destroy** 5 years after end of process-

(2) Retire to Federal Records Center 6 months after end of processing year.
259. *IDRS Daily Security Report*. A record of security violations, terminal lockouts, and other security data. It is produced daily by the IDRS security system and is used to monitor IDRS security.
   (1) **Destroy** 2 years after end of processing year.
260. *IDRS Profile Reports*.
   (1) Includes
      (a) Unit Employee Profile Report. A record of employee security profiles as recorded on the EPSF.
      (b) Unit Terminal Profile Report. A record of terminal security profiles as recorded on the TPSF.
      (c) Unit Command Code Profile Report. A record of the Command Codes authorized for each organizational unit.
   (2) **Destroy** when new copy received.
261. *Employee Profile Security File/Unit Command Code Profile Report*. A record of IDRS employee security profiles compared to their unit's profile. Those profiles in excess of the units profile are highlighted. Used to monitor IDRS capabilities. Must be produced at least monthly.
   (1) **Destroy** 6 months after date of listing.

# Exhibit 100-1 Cont. (24)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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262. *Password Update Status Report.* A listing of those employee records which have caused password mismatches by being added or deleted during the periodic password updating of the EPSF. Used to coordinate resolution of complete password assignment.
   (1) **Destroy** after completion of password assignment resolution.
263. *List of Additional Passwords.* A listing of valid IDRS passwords not assigned to any employee that is produced on the occasion of periodic password updating of the EPSF. Used by the Systems Security Administrators—IDRS to assign new passwords to employees when needed.
   (1) **Destroy** after receipt of the superseding List of Additional Passwords and the periodic password update of the EPSF is completed.
264. *IDRS Terminal Utilization Report.* A report summarizing IDRS terminal usage by a variety of methods such as by command [illegible] IDRS terminal, etc.
   (1) **Destroy** three years after the end of the processing year.
265. *IMF-IDRS Control—Run 761.01.* Controls from a computer run showing items posted to IDRS from mainline Honeywell runs.
   (1) **Destroy** after 30 days.
266. *IDRS Generated Refund Report (Daily).* Contains information used by Accounting to prepare Form 1166, Voucher and Schedule of Payments, which accompanies the IDRS Generated Refund Tape to RDO.
   (1) "Paid" copies
      (a) **Destroy** 10 years after end of processing year.
      (b) **Retire** to Federal Records Center 3 years from closing date of last period audited.
   (2) Suspense copies.
      (a) **Destroy** when no longer needed in current operations except when used in lieu of "paid" copy.
267. *IDRS Net Tax Refund Report (Daily).* Contains total amounts by district and totalled for service center of DONS Generated Refunds Used by Accounting to compile a monthly report.
   (1) Official file copy (record copy).
      (a) **Destroy** after audit by General Accounting Office or when 3 years old, whichever is earlier.
   (2) Accounting work copies.
      (a) **Destroy** 2 years after end of reporting year.

| Item No. | Description of records and disposition authorizations |
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268. *D.O. CHK64 (Release of Undelivered Refund Check) Listing.* Provides the service center a listing of undelivered refund checks released by the district offices.
   (1) **Destroy** as soon as CP31/231 Listings have been annotated.
269. *IDRS Block Proof Listing.* A listing of the blocks of transactions produced each day by IDRS. Used by files to allocate space and insure receipt of the IDRS Transaction Records (Form 5147).
   (1) **Destroy** 1 year after end of processing year.
270. *IDRS Transaction Records.* These records represent many types of transactions processed to the Master File via IDRS.
   (1) **Destroy** 5 years after end of processing year.
   ~~(2) Retire to Federal Records Center 6 months after end of processing year.~~ delete
271. *Master Record of Employee Numbers.* A permanent record that associates the IDRS user employee's name and SSN with the employee number for the purpose of maintaining an audit trail. The record will include the date that the employee number was assigned and the date that assignment was terminated.
   (1) Hold each page current until all the em- [illegible] have been terminated.
   (a) **Destroy** 6 years after the latest number assignment terminated.
272. *Employee Access Processing SSN List.* A listing of those employee records which appeared on the EPSF but not on the new Merged SSN File.
   (1) **Destroy** 1 year after date of listing.
273. *Dishonored Check Records Dropped From the File.* A record of the dishonored checks dropped from the file after closing action.
   (1) Accounting Branch (Dishonored Check Function Copy)
   (a) **Destroy** 5 years after end of processing year.
   (b) **Retire** to Federal Records Center 1 year after end of processing year.
274. *Dishonored Check File Analysis.* Daily inventory, cumulative for the month, of activity on Dishonored Check File Items. Items are listed by district and shows previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete.

OK w/s NC 80-239. Revision returns to 1978 RCS retirement.

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# Exhibit 100-1 Cont. (25)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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(1) Accounting Branch (Dishonored Check Function Copy).
(a) Daily Analysis.
1 **Destroy** after end of month balancing operations.
(b) Monthly Analysis.
1 **Destroy** after completion of the next month's balancing operation.
(2) Accounting Branch (Journal Function Copy).
(a) Daily Analysis.
1 **Destroy** after end of month balancing operations.
(b) Monthly Analysis.
1 **Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

275. *Dishonored Checks*—(15 Day Listing).
(1) Aged 15 days. Daily printout used to help meet the 21 day cycle.
(a) **Destroy** old list when new list is received.

276 *Localized Profiles Authorization.* A record for each unit of the maximum set of employee in that unit. Used in analyzing other security reports for unauthorized codes.
(1) **Destroy** 6 months after record is superseded or unit is discontinued.

277. *Dishonored Check Account Transaction Register.* A daily listing of dishonored checks added to the DCF and balanced daily.
(1) **Destroy** after 60 days.

~~(NOTE: Items 278 through 299 are reserved for future additions to the IDRS portion of this Schedule.)~~

278. IDRS Review Notice Register.
(1) DESTROY after related notices are mailed or as otherwise determined by SCCB Management.

279. Installment Agreement Accounts List (IAAL).
(1) DESTROY at the end of June and at the end of December those closed lists over 6 months old.

Skip to New Page

### FEDERAL TAX DEPOSIT (FTD) SECTION

This gives the disposition for Federal Tax Deposit (FTD) forms or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depositary for Federal Taxes, or with a Federal Reserve Bank (FRB).

300. *FTD Error Registers and Delete Lists.*
(1) Includes:
(a) FTD Error Registers. Prepared and used at the service center to perfect transaction records prior to forwarding to Master File.
(b) FTD Error Delete Lists. A list of items that cannot be corrected from the Error Register and must be deleted for the accounting function to correct and reinput.
(2) **Destroy** after 60 days, or when no longer needed in current operations, whichever is later.

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301. *FTD Block Out of Balance (BOOB) Listing and Summary.* A record of blocks that fail to pass other validity checks.
   (1) Listing.
      (a) **Destroy** 6 months after data has been converted to good tape.
   (2) Summary.
      (a) **Destroy** ~~1 year after date of listing.~~ 6 months after date of listing.
302. *FTD Block Out of Balance (BOOB) Delete List.* A list of blocks that cannot be corrected from the BOOB Register and must be deleted, corrected and reinput.
   (1) **Destroy** 30 days after data has been converted to good tape.
303. *FTD Control Record List and Summary.* Replaces the Control Card List and Tape Data Control Sheet of the BMF Operations.
   (1) List.
      (a) **Destroy** ~~18 months~~ 1 year after end of processing year or ~~1 year~~ 6 months after internal audit of operations and accounts, whichever is later.
   (2) Summary.
      (a) **Destroy** 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.
304. *FTD Invalid Posting Transcripts.* A daily listing of all invalid Control Records which Control File (SCCF).
   (1) **Destroy** 18 months after end of processing year.
305. *Variance Reports.*
   (1) Includes.
      (a) TCR Variance Report. A Listing showing Transmittal Control Records (TCR) extracted whenever the service center's (SC) deposit date is earlier than the FRB's deposit date.
      (b) FTD Variance Report. A report produced to indicate variances between FTD payment dates and the deposit date of the related transmittal.
   (2) Daily Variance Reports.
      (a) **Destroy** after end of month following the month in which the report is produced.
   (3) Monthly Variance Reports.
      (a) **Destroy** ~~after the quarterly report is produced.~~ 6 months after reports are produced.
   ~~(4) Quarterly Variance Reports.~~
      ~~(a) **Destroy** 1 year after date of report.~~ delete
306. *FTD System Transmittals.*
   (1) Includes:
      (a) Missing FRB Transmittals. A daily listing printed after 7 days lag from SC received date indicating the SC record had posted to SCCF but the FRB record has not.

# Exhibit 100-1 Cont. (26)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations |
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| | (b) Missing Depositary Transmittals. A daily listing printed after 7 days lag from the FRB Day Batch date indicating the FRB verification record has established a SCCF module but the related SC record has not yet posted. |
| | (c) Matched Unclassified Transmittals. A daily listing printed after a 7 days lag from SC received date indicating all transmittals either in BOOB status or transcribed and under control but not processed to completion for which there is also an FRB verification record. |
| | (d) FRB/Depositary Transmittal Amounts Difference. A listing indicating that both a SC record and an FRB record have posted to SCCF but transmittal amounts are not equal. |
| | (e) FTD Advice of Credit, Treasury Tax and Loan Account (Treasury form 2284B). A machine listing of FTD amounts, known as "Bank Tapes," transmitted by banks when money amounts the number of FTD's exceed 40. |
| | (2) **Destroy** 3 months after date of listing or when no longer needed in current operations, whichever is later. |
| 307. | *Block Completion List.* A monthly report of SCCF modules which meet all the criteria for a closed module to be removed from the current SCCF and placed on the historic SCCF. |
| | (1) **Destroy** 2 years after end of processing year. |
| 308. | *Commercial Bank Address File.* A list of all depositaries transmitting FTD forms to that service center. |
| | (1) **Destroy** when an updated listing has been received and verified to be accurate. |
| 309. | *Historic SCCF Analysis Report and Special Transcripts.* A monthly report which provides management information regarding timeliness of processing FTD's |
| | (1) Report. |
| | (a) **Destroy** 1 year after it is produced. |
| | (2) Transcripts. |
| | (a) **Destroy** after review is completed. |
| 310 | *Month End Unconfirmed Classified Report and Summary.* A listing and summary of modules that have been classified but for which no FRB verification record has been received. |
| | (1) List. |
| | (a) **Destroy** 30 days after date of listing. |
| | (2) Summary. |
| | (a) **Destroy** 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period. |

delete

| Item No. | Description of records and disposition authorizations |
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311. *NMF FTD Release List and Summary.* A listing of those FTD's applicable to Form 1042 returns, which is generated in the Tape Edit Processor runs for transaction records to be transferred to the Philadelphia Service Center. The Summary to be used as a tape release.
   (1) List.
      (a) **Destroy** 18 months after end of processing year or 1 year after internal audit of operations, whichever is later.
   (2) Summary
      (a) **Destroy** 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.

312. *FTD TEP Good Tape Release List Summary.* A daily listing identifying each TLN and the related count and amount for transactions placed on the transaction tape to be sent to the National Computer Center. The Revenue Receipts Summary is used as a tape release.
   (1) List.
      (a) **Destroy** 18 months after end of processing year or 1 year after internal audit of operations, whichever is later.
   (2) Summary.
      (a) **Destroy** 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to

313. *FTD TEP Mismatch List.* A list printed for all discrepancies and nonmatches between either release records, delete records, or manual deletion cards and the good tape FTD block. 6
   (1) **Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

314. *FTD SCCF Generated Delete List. A listing of all blocks deleted from the good tape transaction tape because of discrepancies between control records and the SCCF.*
   (1) **Destroy** 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

315. *SCCF Special Transcript List. A transcript of selected SCCF modules used for analysis purposes.* 30 days
   (1) **Destroy** 60 days after date of listing or when no longer needed in current operations, whichever is later.

# Exhibit 100-1 Cont. (27)

## Records Control Schedule 206

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| Item No. | Description of records and disposition authorizations | |
|---|---|---|
| 316. | *FRB Day Classified Report.* A computer generated report that reflects the matching of FRB verification records for a specific day with the commercial bank transmittals input. The report lists the tax classification of those items matched and classified, each item where adjustments to the block are required, the verification cards input where there is no matching commercial bank transmittal on the SCCF and the amount on the SCCF not yet classified. | |
| DAY | (1) **Destroy** ~~after-end-of-processing-year unless the Supervisory Auditor at the service center requests that they be retained for a longer period.~~ | 12 months after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period. |
| 317. | *Subsequently Classified for FRB Day Report.* A report reflecting subsequent classification of those items reported as unclassified on the FRB Day Classified Report. | |
| DAY | (1) **Destroy** ~~after-end-of-processing-year unless Supervisory Auditor at the service center asks for them to be retained for a longer period.~~ | 12 months after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period. |
| 318. | *Credit Transfer Voucher (Form 2158).* [illegible] to transfer NMF Form 1042 transactions to the Philadelphia Service Center. | |
| | (1) **Destroy** 6 years after internal audit of accounts. | |
| | (2) **Retire** to Federal Records Center 1 year after internal audit of accounts. | |
| 319. | *(Reserved.)* | |
| 320. | *Federal Reserve Bank Day Classified Report Balancing Proof (Form 5804).* A verified record attached to the report showing it was a balanced report. | |
| | (1) **Destroy** after close of processing year, unless Supervisory Auditor at the service center requests that they be retained for a longer period. | |
| 321. | *Subsequent Day Classified Report Balancing Proof (Form 5805).* A form used if there is any classified amount shown on the report or if there is any change to unclassified totals. | |
| | (1) **Destroy** after close of processing year unless the Supervisory Auditor at the service center requests that they be retained for a longer period. | |
| 322. | *Microfilm of FTD Cards.* | |
| | (1) Research Microfilm. | |
| | (a) **Destroy** 5 years after close of processing year. | |
| | (2) Record Microfilm ? | |
| DAY | (a) **Destroy** 5 years after close of processing year. | |
| | (b) **Retire** to Federal Records Center 90 days after creation and verification. | |

| Item No. | Description of records and disposition authorizations | |
|---|---|---|
| 323. | *FRB Verification Card List and Cards Received from the FRB's.* Cards and Lists showing individual advices of credit which total to their related deposit ticket. | |
| | (1) Listing. | |
| | (a) **Destroy** ~~3 years after FRB date or when no longer needed in current operations, whichever is later.~~ | 6 months after date of listing ~~after end of processing year~~ unless the Supervisory Auditor at the service center requests that they be retained for a longer period. |
| | (2) Cards. | |
| | (a) **Destroy** after data has been converted to magnetic tape and FRB Batch Day closed. | |
| 324. | *FTD Control Registers.* A number of manually prepared control registers used to isolate the various segments of the FTD System for the statement of classified collections for Revenue Receipts Reporting and for balancing information to insure the integrity of the system. | |
| | DAU (1) **Destroy** ~~6 years 3 months after end of processing year.~~ | 1 year after the month prepared. |
| | ~~(2) Retire to Federal Records Center 3 years after internal audit of the FTD operations.~~ | delete ok wo |
| 325. | *Daily Wire.* Transmitted daily to Treasury reflecting classified data balanced to data reported by the FRB using data from the Classified Reports, confirmed and adjustment Forms 215 and 5504. | |
| | ~~separation or when no longer needed in current operations, whichever is later.~~ | 1 year after the month prepared or when no longer needed in current operations, whichever is later. |
| 326. | *FTD Adjustment Action Request (Form 5526).* A request used to notify the FRB when an adjustment is being made to the commercial banks original advice of credit. | |
| | (1) Regular Adjustments. | |
| | (a) **Destroy** ~~6 months after date of confirmation from the FRB.~~ | 2 years after date of listing. |
| | (2) Other Adjustments. | |
| | (a) **Destroy** 3 years after date of confirmation from the FRB for dishonored checks, credit reversals and credit additions. | |
| 327. | *Federal Tax Deposit (FTD) Forms* or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depositary for Federal Taxes, or with a Federal Reserve Bank. | |
| | (1) FTD Forms or equivalent documents (hard copy). | |
| | (a) **Destroy** 90 days after microfilming and films verified correct. | |
| 328. | *Federal Tax Deposit Registers (FTD).* (Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the National Computer Center are listed in three separate sequences to provide research sources for tracing and identifying FTD payments. | |

# Exhibit 100-1 Cont. (28)

## Records Control Schedule 206

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

(1) Name Control and EIN Registers:
(a) Cumulative Registers (Record Copy).
1 **Destroy** 2 years after end of processing year.
(b) Weekly and Monthly Registers:
1 **Destroy** upon receipt of cumulative quantity register.
(2) Amount Register:
(a) Cumulative Registers (Record Copy).
1 **Destroy** 5 years after end of processing year.
(b) Weekly and Monthly Registers:
1 **Destroy** upon receipt of cumulative quantity register.

329. *FTD NCC Confirmations (Form 3624).* A list prepared weekly by National Computer Center confirming all FTD tape shipments received from Service Centers.
(1) **Destroy** 6 months after end of processing year.

330. *FTD Payment to Depositary Listings.*
(1) Monthly report consists of totals by depositary of the number of FTD's submitted to and processed by the service center period.
(a) **Destroy** 1 year from creation date.
(2) Special report consisting of individual transmittals submitted by a particular depositary during a monthly period.
(a) **Destroy** 60 days from creation date.

331. *FTD BOOB Code 07 Listing.* A listing of transmittals with 500 or more FTD's.
(1) **Destroy** after items have been placed on good tape to NCC for Master File posting.

332. *FTD Microfilm Serial Number Listing.* A daily listing of transmittals with possible errors in the microfilm serial number of the transmittal header record.
(1) **Destroy** 1 year from creation date.

333. *FTD Service Center Received Date Error Listing.* A daily listing identifying errors in the service center received date of a transmittal header record.
(1) **Destroy** after corrective action has been taken.

334. *Bank Adding Machine Tapes (submitted with Form 2284B).* Tapes that list FTD amounts transmitted by banks when FTD card count exceeds 40.
(1) **Destroy** 90 days after applicable block is processed.

335. Taxpayer/Employee/Financial (TEF) Data Request.
(1) DESTROY 1 year after request was responded to.

336. Taxpayer/Employee/Financial (TEF) Data Request Log.
(1) DESTROY 1 year after all requests on log sheet were responded to.

(Note: ~~Item Nos. 335 through 349 are reserved for future additions to the "FTD Records" portion of this schedule.)~~

delete

New Items 337, 338 and 339 (See Attachment)

AUDIT INFORMATION MANAGEMENT SYSTEMS (AIMS) (Replaces Audit's System for Controlling Returns in Inventory and Production—SCRIP)

Skip to New Page

## DIRECT OPERATIONS AND RESOURCES MANAGEMENT SYSTEM (DORMS) FILES

337. DORMS Source Documents.
   (1) Worksheets (Form 6292-X) and copies of Details In/Out (Form 6296) completed by and retained in the originating office.
      (a) DESTROY 3 months after data is reflected on the Monthly Report for the period.
   (2) Worksheet Stubs, copies of Details In/Out (Form 6296) and Input Error Resolution Registers (IERRs) used for computer input.
      (a) DESTROY 3 months after data is reflected on the Monthly Report for the period.

338. DORMS Output Documents.
   (1) Monthly Reports including Input Error Resolution Registers not elsewhere covered.
      (a) DESTROY 1 year after end of reporting year.
   (2) Quarterly and Semi-annual reports.
      (a) DESTROY upon receipt of annual report covering the same period.
   (3) Annual Reports.
      (a) DESTROY 2 years after end of report year.
   (4) Special Reports or reports other than those covered above.
      (a) DESTROY when no longer needed, but no later than 2 years after end of report year, whichever occurs first.

339. DORMS Data Files.
   (1) Record copies of all DORMS files, machine readable or hard
      (a) DESTROY 5 years after end of year to which data pertains.
   (2) All other copies.
      (a) DESTROY when no longer needed.
   (NOTE: Records covering documentation and processing are covered by RCS 301, GRS 20, "Machine Readable Records".
   Items 343 through 349 are reserved for future additions to the DORMS Program.

343. Problem Resolution Information Sheet, showing modifications made to computer programs.
   (1) DESTROY 1 year after implementation.

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

(Add Heading from Previous Page)

The Audit Information Management System (AIMS) is maintained in each service center and is referred to as "AIMS Master File." This file contains information such as name, SSN or EIN, tax period, source code, activity codes, etc., of returns in Examination and Appeals. The following records are created and maintained for this system.

350. *Delivery and/or Inventory Reports.* Computer generated reports used to order tax returns for Examination Program.
   (1) **Destroy** 2 years after processing year or after Internal Audit approval, whichever is later.

351. *Computer Finder Cards for Forms 709, 2290 and 4638.* Cards for all cases awaiting classification. After cases are classified, cards are input to generate labels and charge-out documents.
   (1) **Destroy** after 6 months.

352. *Selected Case Card File.* Cards held for research purposes showing the district to which case was transferred.
   (1) **Destroy** after 6 months.

353. *Multiple Filer Card File.* Multiple filer cross-reference file on open cases in Examination.
   (1) **Destroy** when case is closed.

354. *Audit Unpostable Cards.* Computer cards showing which case is unpostable and the
   (1) **Destroy** 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later.

355. *Statute Cards.* Cards showing statute period cases in Examination.
   (1) **Destroy** after 3 years.

356. *Nullified Unpostable Card.* Record of what action has been taken on nullified unpostables.
   (1) **Destroy** 1 year after end of processing year in which action was taken or when no longer needed for internal audit, whichever is later.

357. *Docketed Case Listings and Card File.* Listings and Cards of all cases appealed to the U.S. Tax Court.
   (1) **Destroy** after 60 days.

358. *Gift, Highway and Airway Use Tax Listing.* A listing received with finder cards for Forms 709, 2290 and 4638 cases.
   (1) **Destroy** after 6 months.

359. *Certified Mail Listing.* Listing showing all cases that have had certified letters sent.
   (1) **Destroy** after 4 years.

# Exhibit 100-1 Cont. (29)

## Records Control Schedule 206 ◊

| Item No. | Description of records and disposition authorizations |
|---|---|
| 360. | *Old Age Listing (IDRS).* A list of cases assigned to employees and the date assigned.<br>(1) **Destroy** after 1 week. |
| 361. | *BMF Listing.* Computer listing showing the BMF selected for district and the date shipped for the week.<br>(1) **Destroy** 1 year after processing year. |
| 362. | *Audit Adjustment Register.* A listing of Audit Adjustments.<br>(1) **Destroy** after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period. |
| 363. | *Audit Unpostable Register.* Computer listing showing the list of unpostable cases for the week.<br>(1) **Destroy** after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to |
| 364. | *Nullified Unpostable Reject Register.* Computer listing showing the nullified unpostable rejects for the week.<br>(1) **Destroy** after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period. |

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

365. *AIMS Reject Backup Register.* Computer listing showing cases rejected on AIMS.
   (1) **Destroy** after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.
366. *AIMS Error Register.* Computer listing showing the cases with errors.
   (1) **Destroy** after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period.
367. *Request for Adjustment (Suspense Copies).* Record of special processing cases worked.
   (1) **Destroy** 18 months after closing date.
368. *Transcript of Account.* Transcripts used for assessment verification.
   (1) **Destroy** 18 months after end of processing year, or when no longer needed in current operations, whichever is later.
369. *Historic File (Service Center) AIMS.* This file contains complete records of closed cases since AIMS implementation in that service center.
   (1) **Destroy** 6 years after end of processing year.

(NOTE: Item Nos. 370 through 399 are reserved for future additions to the [illegible] dule.)

400. (See Attached Insert)

## OTHER GOVERNMENT AGENCY RECORDS

400. United States Savings-Type Securities (E Bonds and Savings Notes). Transferred from the Bureau of Public Debt to IRS for processing and destruction.

(1) Paper "War Bonds" printed on currency type paper - to be processed as Category A.

(a) DESTROY 60 days after data has been converted to magnetic tape, the tape verified and sent to IRS National Computer Center (NCC).

(2) Series E Bonds and Savings Notes printed on card stock type paper. These will be sorted into three categories, processed and disposed of as follows;

(a) Category A - includes all card bonds and notes (both pre and post - 1974 issues) of an individual/related set of individuals where one or more of the bonds/notes has an issue date prior to January, 1974, and the first letter of the last name of any of the parties on the face of the bonds/notes falls within the IRP Alpha Sample. Category A Bonds which are later assigned to Category B or C during returns analysis should be destroyed according to the instructions for the category to which they are transferred.

1 DESTROY 60 days after data has been converted to magnetic tape, the tape verified and sent to IRS National Computer Center (NCC).

(b) Category B - includes all card bonds and notes (both pre and post - 1974 issues) of an individual/related set of individuals where one or more of the bonds/notes has an issue date prior to January, 1974, and none of the first letters of the last names of any of the parties on the face of the bonds/notes fall within the IRP Alpha [illegible]. This categoray also includes the bonds and notes transferred from Category A during the returns analysis process.

1 DESTROY 60 days after data has been converted to magnetic tape, the tape verified and sent to IRS National Computer Center (NCC), or when it is determined that Category B will not be processed, whichever occurs first.

(c) Category C - includes all bonds and notes excluded from Categories A and B during sorting or returns analysis.

1 DESTROY immediately after quality review of sorting or returns analysis.