

REQUEST FOR RECORDS DISPOSAL AUTHORITY
(See Instructions on reverse)

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| LEAVE BLANK | |
| JOB NO | <i>NCL-58-83-5</i> |
| DATE RECEIVED | <i>3-9-83</i> |
| NOTIFICATION TO AGENCY | |
| In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10 | |
| FEB 27 1984 Date | <i>Robert W. Harwood</i> Archivist of the United States |

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

1. FROM (AGENCY OR ESTABLISHMENT)
U.S. Department of the Treasury

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER
Raymond A. O'Brien, Jr.

5. TEL EXT.
566-9711
276-0593

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 9 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 <i>2-14-83</i> | D. SIGNATURE OF AGENCY REPRESENTATIVE <i>James L. Shanahan</i> | E. TITLE Manager, Records and Reports Management Program |
|---------------------------|---|---|

| 7. ITEM NO | 8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods) | 9. SAMPLE OR JOB NO. | 10. ACTION TAKEN |
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1. This request covers records created and maintained by the Regional Commissioners, Assistant Regional Commissioners (Resources Management, and Centralized Services) - IRS Records Control Schedule 212. All references to the organization "Administration" have been changed to "Resources Management".

1. Internal Audit Reports. (Item 11 of Records Control 212) NN-169-10
(a) Deleted. Transferred to Item 22 of General Records schedule 16 of IRM 1(15)59.31.

~~2. Federal/State Agreements on Coordination of Tax Administration. (Item 16 of RCS 212). Documents and correspondence relating to agreements between states and the Internal Revenue Service for the exchange of tax information and the carrying out of joint arrangements to improve compliance with the tax laws of their respective jurisdictions. NN-169-10
(a) Destroy 2 year after the termination or revision of the agreement.~~

Withdrawn at request of IRS per conversation between R. O'Brien and J. Harwood 8/8/83

Note: RCS 1212/16 Delegations of authority, is scheduled under RCS 301/16/1/2A as:

"Destroy after 30 years." All FRC's sent 3-28-84 DML

NO MASS DATA CHANGE SHEET REQUIRED

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| 3. | <u>Training Program Files.</u> (Item 20 of Records Control Schedule 212). (a) Deleted. Transferred to Item 30 of General Records Schedule 1 of IRM 1(15)59.31. | NN-169-10 | |
| 4. | <u>Protective Programs Files.</u> (Item 25 of RCS 212). (a) Deleted. Transferred to Item 1 of General Records Schedule 18 of IRM 1(15)59.31. | NN-169-10 | |
| 5. | <u>Security Program Files.</u> (Item 26 of RCS 212). (a) Deleted. Transferred to Items 10, 12, 15 and 32 of General Records Schedule 18 of IRM 1(15)59.31. | NN-169-10 | |
| 6. | <u>Identification Media and Related Records.</u> (Item 27 of of RCS 212). (a) Deleted. Transferred to Item 4 of General Records Schedule 11 of IRM 1(15)59.31. | NN-169-10 | |
| 7. | <u>Security Clearance Files.</u> (Item 28 of RCS 212). (a) Deleted. Transferred to Items 22 through 26 of General Records Schedule 18 of IRM 1(15)59.31. | NN-169-10 | |
| 8. | <u>Accident Case Files.</u> (Item 32 of RCS 212). Case files containing personal injury, investigative, and motor vehicle accident reports, exhibits, statements of fact and related correspondence. (a) Motor vehicle accident records maintained by Regional Facilities Management Branch. (1) Destroy 1 year after case is closed. (b) Motor vehicle accident reports maintained in all other offices. (1) Destroy at end of year in which case is closed. (c) Employee personal injury case file maintained by Regional Facilities Management Branch. (1) Destroy 5 years after end of processing year. (2) Retire to Federal Records Center 2 years after end of processing year. (d) Employee personal injury records maintained in all other offices. (1) Destroy at end of calendar year in which accident occurred. | NN-169-10 | <p><i>checked by OIA 12/19/83 & approved by MG of NARS & R.O.B. of IR 52-15-84</i></p> |

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| 9. | <u>Record Transmittal.</u> (Item 37 of RCS 212) (1) Deleted. Transferred to Item 3 of General Records Schedule 16 of IRM 1(15)59.31. | NN-169-10 | |
| 10. | <u>Regional Office Machine Logs (Form 3082).</u> Regional Office Four-Phase Computer System that produces hardcopy outputs which varies from public information to Privacy Act and Criminal Investigation data. Logs are maintained to show disposition of all hardcopy output. (1) Destroy logs 1 year after the date of last entry. | NEW Item | |
| 11. | <u>Employee's Withholding Allowance Certificate. (W-4 case files).</u> Maintained in closing date order. Maintained in closing date order. (1) Destroy 6 months from date of closing. | NEW Item | |
| 12. | <u>Receipts for Payment of Taxes.</u> Memo (record) copies maintained for control purposes. (1) Destroy 3 years after issuance, or 3 years after issuance of last receipt in book, whichever is applicable. | II-NNA- 2107 | |
| 13. | <u>Document Remittance and Assessment Registers.</u> Copies of registers, related documents, and journals prepared for the control, classification, and application of payment received for deposit by the teller area. (a) Destroy 1 year after end of processing year. | II-NNA- 2107 | |
| 14. | <u>Daily Record of Teller Remittances (Form 2679).</u> Daily accounting and recapitulation of individual teller receipts, including cash, checks and money orders with related papers (cash register or adding machine tapes) used in connection with the teller's daily balancing. (a) Original with tapes attached. (1) Destroy 2 years after end of processing year. (b) Teller's copy (duplicate). (1) Destroy after 1 month. | II-NNA- 2107 | |
| 15. | <u>Armored Car Messenger Receipts.</u> Receipts from carriers for cash and checks received for deposit in banks. (a) Destroy 1 year after end of processing year. | II-NNA- 2107 | |
| 16. | <u>Discovered Remittance Lists (Form 4287).</u> | II-NNA- 2107 | |

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115-203


Four copies, including original, to be submitted to the National Archives

STANDARD FORM 115-A
Revised July 1974
Prescribed by General Services
Administration
FPMR (41 CFR) 101-11.4

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| | Record used to control cash received through the mail and discovered at the point of mail extraction. (a) Destroy 2 years after end of processing year. | | |
| 17. | <u>Statement of Advance of Change - Making Funds.</u> Annual accounting by tellers and the Agent Cashier (Director of all advances of change funds to the Regional Disbursing Office). (a) Destroy 2 years after end of processing year. | RCS 204 Item 56 | |
| 18. | <u>Certificates of Deposits and related documents.</u> (a) Destroy 3 years after end of processing year. | II-NNA- 2107 | |
| 19. | <u>Reports of Deposit.</u> Deposit fund records of offers in compromise, property sales and deposits, miscellaneous deposit funds, etc. (a) Records created prior to July 2, 1975. (1) Destroy 10 years, 3 months after the period of account. (2) Retire to the Federal Records Center after audit, or after 1 full fiscal year, whichever is earlier. (b) Records created on or after July 2, 1975. (1) Destroy 6 years, 3 months after the period of the account. (2) Retire to the Federal Records Center after audit, or after 1 full fiscal year, whichever is earlier. | NN-169- 129 NCI-58-83-5 item 50 <i>Per conversation of R. O'Brien 8/8/83</i> | |
| 20. | <u>Collection Internal Control Files.</u> Card files and other types of internal control files (not covered elsewhere in this schedule) developed to control assignments and work flow, to record action taken; or to serve as receipts for records borrowed or loaned. (This item includes: other Investigations records, Forms 2209 and 2990). (a) Disclosure program. (1) Destroy when 5 years old. (b) All other areas. (1) Destroy 1 year after end of year, or after case is closed, whichever is applicable. | New Item NCI-58-83-5 item 51 | |
| 21. | <u>Recurring Reports.</u> Progress and production reports and related work papers, the original of which are maintained in the district offices or area, zone, and local offices (Not covered elsewhere in this schedule). | NCI-58- 77-1 NCI-58-83-5 item 52 | |

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| | <p>MACHINE (PAPER) PRINTOUTS AND MICROFILM REGISTERS, INDEXES AND DIRECTORIES</p> <p>(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 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.)</p> <p>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.</p> | | |
| 25. | <p><u>Individual Master File (IMF) Accounts Register.</u> Weekly printout on microfilm, replacing the index Registers, Settlement Registers, and Outstanding Balance List as of January 1, 1968. Generally, each time some activity occurs in an entity or tax module, all postings to that module will appear on the weekly accounts register. Each accounts register record is, in effect, a specific transcript of the module. The accounts register is in order by account number within district office and is printed for each district within a region in Social Security Number order and within validity digit sequence. Weekly registers, for a variable number of cycles, are combined into a cumulative accounts register on a four-week basis. (Record copy maintained in service center.)</p> <p>(a) Copies of IMF Monthly Cumulative Accounts Register Required for research.</p> <p>(1) Destroy 3 years after end of processing year.</p> <p>(b) Copies of IMF Weekly Accounts Register.</p> <p>(1) Destroy upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.</p> | <p>RCS 204 MT 1(15) 59-215</p> | <p><i>deleted per M.G. of NARS R.O.B. of FR 52-15-84</i></p> |
| 26. | <p><u>Individual Master File (IMF) Reference Register.</u> Microfilm index to the Cumulative IMF Account Register. Register contains references pertaining to entities and tax period on the Master Files by indicating the cycle number of the last cumulative accounts register on which an entity or tax period was last shown. Register is printed for each district within a region in Social</p> | <p>RCS-204 MT 1(15) 59-215</p> | |

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| | Security validity digit sequence. Reference register is updated every four weeks on a cumulative basis. (a) Copies of last IMF Cumulative Reference Registers required for reasearch. (1) Destroy 3 years after end of processing year. (b) Copies of IMF Reference Registers produced during a year other than the last produced for year. (1) Destroy upon receipt of the next cumulative register four cycles later. | | |
| 27. | <u>Individual Master File (IMF) Taxpayer Name Directory.</u> Entity data for taxpayers on the Master Files, such as name, address and location codes listed by region, district, and Social Security Number. (Microfilm) (a) Copies of Annual Cumulative Directories required for research. (1) Destroy 3 years after end of processing year. (b) Interim Directories. (1) Destroy after receipt of subsequent interim or cumulative directory covering same tax periods and taxpayers. | RCS 204 MT 1(15) 59-215 | |
| 28. | <u>Individual Master File (IMF) Retention Register.</u> Contains all entity and tax modules removed from the Master File. (a) Copies required for research. (1) Destroy 3 years after end of processing year. | RCS 204 MT 1(15) 59-215 | |
| 29. | <u>Business Master File (BMF) Accounts Register.</u> Microfilm printout on a weekly basis starting July 1, 1968. The BMF Accounts Register replaces the BMF Index Register, Settlement Register, and the Outstanding Balance List. Each cycle an entity or tax period is active, all postings to that period will appear on the weekly accounts register. The accounts register for that cycle is merged with the next cycle's account register. These cycles are accumulated for a series until a final accumulation is made on a four-week basis. Each taxpayer on the register is listed by a tax period, within Master File Tax (MFT) Code, within Employer Identification (E.I.) Number. The sequence is by region, district, E.I. Number, MFT and tax period. (a) Microfilm copy of Monthly Cumulative Accounts Register required for research. | RCS 204 MT 1(15) 59-215 | |

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| 30. | <p>(1) Destroy 3 years after end of processing year.</p> <p><u>Business Master File (BMF) Reference Register.</u> Microfilm index to the Cumulative BMF Accounts Register. Reference register is produced in account number with district office sequence and lists the cycle number in which a tax module last appeared in a cumulative register. The reference register is updated every four weeks on a cumulative basis.</p> <p>(a) Microfilm copy of last BMF Reference Register required for research.</p> <p>(1) Destroy 3 years after end of processing year.</p> <p>(b) Microfilm copy of Reference Register produced during a year other than the last produced for the year.</p> <p>(1) Destroy upon receipt of the next cumulative register four cycles later.</p> | RCS 204 MT 1(15) 59-215 | <p>Item 29 (RCS204/107/2) Business Master File (BMF) Accounts Register</p> <p>Add subitem (b) Microfilm copy of Weekly Accounts Register.</p> <p>(a) Destroy on receipt of the next week's register merging prior registers with all of the active accounts for the current week.</p> <p>Added per conversation between R. O'Brien and J. Harwood, 8/8/83</p>  |
| 31. | <p><u>Business Master File (BMF) Taxpayer Name Directory.</u> Entity data for taxpayers on the Master File, such as name, address and location codes listed by region, district, name, and Employer Identification Number.</p> <p>(a) Microfilm copy of Annual Cumulative Directory required for research.</p> <p>(1) Destroy 3 years after end of processing year.</p> <p>(b) Microfilm copies of Cumulative (Temporary) and Monthly Indexes.</p> <p>(1) Destroy after receipt of subsequent cumulative or annual index covering same taxpayers and tax periods.</p> | RCS 204 MT 1(15) 59-204 | |
| 32. | <p><u>Business Master File (BMF) Retention Register.</u> Contains all entity and tax modules removed from the Master File.</p> <p>(a) Copies required for research.</p> <p>(1) Destroy 3 years after end of processing year.</p> | New Item | |
| 33. | <p><u>Individual Retirement Account File (IRAF).</u></p> <p>(a) Destroy 3 years after end of processing year.</p> | New Item | |
| 34. | <p><u>Exempt Organization Master File (EOMF) Outputs.</u> Copies of registers, rosters, and special listings produced by the EOMF System as a result of ADP manipulation of magnetic tape records.</p> <p>(a) Microfilm national registers and rosters.</p> | New Item | |

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| | (1) Quarterly registers 1 Destroy after receipt of cumulative supplements. (2) Annual registers. 1 Destroy 3 years after end of processing year. | | |
| | (8) Microfilm Transaction History Lists (Annual). (1) Retain. | Disposition not approved. | <i>JH 8/8/83</i> |
| 35. | <u>Exempt Organization Master File (EOMF) Employer Identification Number (EIN) Register.</u> (a) Annual Register. (1) Retain. (2) Retire to Federal Records Center 5 years after end of processing year. | New Item | Disposition not approved. <i>JH 8/8/83</i> |
| | (b) Supplemental Registers - Master. (1) Destroy after receipt of annual register. (c) Duplicate Copies. (1) Destroy upon receipt from the field. | | |
| 36. | <u>Employee Plans Master File (EPMF) Name Directory.</u> (a) Weekly Register (1) Obsolete after Cycle 7728. (2) DESTROY Cycle 7728 after 6 years | New Item | |
| 37. | <u>Employee Plans Master File (EPMF) Taxpayer Index.</u> (a) Weekly Register (1) Obsolete after Cycle 7728. (2) DESTROY Cycle 7728 after 6 years. | New Item | |
| 38. | <u>Employee Plans Master File (EPMF) Removed Accounts Index Record.</u> (a) This record will be printed once and should be retained with the last EPMF Taxpayer Index. (b) DESTROY after 6 years. | New Item | |
| 39. | <u>Employee Plans Master File (EPMF) National Alphabetic Directory.</u> (a) Retain latest annual register until superseded. (b) DESTROY previous registers | New Item | <i>Per conversation w/ R. O'Brien</i> <i>JH 8/8/83</i> |

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| 40. | <u>Individual Master File (IMF) Spouse Social Security Number (SSN) Directory.</u> (a) Annual Register (1) DESTROY 3 years after end of processing year. | New Item | |
| 41. | <u>Partnership Name Directory.</u> (a) Annual Directory (1) DESTROY 3 years after end of processing year. | New Item | |
| 42. | <u>Residual Master File (RMF) Accounts Register and Name Directory.</u> (1) DESTROY when no longer needed in current operations. | New Item | |