

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

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

1. FROM (AGENCY OR ESTABLISHMENT)

Department of the Treasury

2 MAJOR SUBDIVISION

Internal Revenue Service

3 MINOR SUBDIVISION

Facilities Management Division

4 NAME OF PERSON WITH WHOM TO CONFER

Nancy R. Gloss

5 TEL EXT

566-9711

LEAVE BLANK	
JOB NO	Nc1-58-84-13
DATE RECEIVED	5-30-84
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
6-12-84 <i>Date</i>	 <i>Archivist of the United States</i>

6 CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records, that the records proposed for disposal in this Request of 1 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

A Request for immediate disposal.

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

C DATE	D SIGNATURE OF AGENCY REPRESENTATIVE	E TITLE
5/7/84		Section Manager Records and Reports Management Section

7 ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
1	<p>This request covers records of the Collection Division in all IRS District Offices and subordinate field offices (RCS-204) pertaining to the receipt and transmittal of tax returns and documents received in the district office; the deposit of tax remittances received; the collection of delinquent accounts and securing of delinquent returns; and the conduct of a year - around taxpayer service program.</p> <p>Federal Tax Deposit (FTD) Alerts. Closed FTD Alerts with copies of history, "back-up" reports, correspondence, and related data accumulated during the processing of the FTD Alert.</p> <p>(1) Destroy 6 months after the case is closed.</p>		1 item

No MASS data change sheet REQUIRED

115-107
Agency + NNF sent 6-27-84 by DMW.

Exhibit 100-1 Cont. (1)

RECORDS CONTROL SCHEDULE 204

Item No	Description of records and disposition authorization	Item No	Description of records and disposition authorization
	(1) Destroy 2 years after the end of the reporting year	17	<i>Certified and Registered Mail Records</i> Registers and receipts of incoming and outgoing certified and registered mail (1) Destroy 2 years after end of processing year
13	<i>Recurring Reports</i> Progress and production reports and related work papers, the originals of which are retained in the district offices or Area, zone and local offices (not covered elsewhere in this Schedule) (1) Record copy. (a) Destroy 2 years after the end of year in which submitted. (2) All other copies (a) Destroy when no longer needed in current operations, but no later than 2 years after submission.	18	<i>Certification of Document Files</i> Records supporting request and use of the seal (1) Destroy 2 years after end of processing year
14	<i>Inventory, Production and Time Reports</i> Recurring progress and production reports and related work papers (not covered elsewhere in this Schedule) that reflect inventories of assigned work, production records and time reports, the original of which are submitted to the district office, regional office or National Office (1) Record copy (a) Destroy 2 years after end of year (2) All other copies (a) Destroy when no longer needed in current operations but no later than 1 year after end of year, whichever occurs first.	19	<i>Reference Files.</i> Internal management documents, copies of correspondence, reports and related documents retained solely for convenience of reference (1) Destroy when obsolete, superseded, or no longer needed for reference
15	<i>Type "X" and "E" Award Report Files</i> Copies of teletypes, correspondence and reports concerning inquiries and requests from the National Office for tax check investigations and reports on prospective Presidential appointees, or nominees for Presidential "E" Awards established by Executive Order 10978, and on certain other persons (1) Destroy 7 years after year in which report or investigation was requested (2) Retire to the Federal Records Center 2 years after year in which report or investigation was requested.	20	<i>General Assistance Program Determination</i> For purposes of the targeted jobs tax credit (Form 6177). (1) Destroy on January 2, 1984
16	<i>Delegation of Authority Files</i> (except DAR) Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the internal management document system (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are part of the Internal Management Document System) (1) Destroy 1 year after close of calendar year in which delegation of authority was terminated	21	(Reserved)
		22	(Reserved)
		23	<i>Litigation Files in connection with suits against the United States.</i> (1) Destroy 2 years after the proceedings are terminated
		24	<i>Special Procedures Staff Index Cards</i> (1) Destroy 4 years after the end of the processing year, or after cases are closed, whichever occurs first
		Note: Item Nos. 25 through 28 are reserved for future additions to the "Administrative Records" portion of this Schedule	
		Delinquent Accounts and Returns Records	
		29	<i>Administrative Summons Reporting System.</i> Forms 5534, Administrative Summons District Summary, and 5535, Administrative Summons Use (1) Form 5535 (Part 2) (1) Destroy after 1 month after Final Action copy transmitted (2) Form 5535 (Parts 1 and 3) and 5534 (Part 2) maintained by Special Procedures Staff (a) Destroy after 2 years
		30	<i>Records of Taxpayer Delinquency Investigations (TDI's) and Returns Compliance Program (RCP) Leads</i> (1) RCP Leads (Matched) (a) Destroy immediately after match is completed (2) Closed TDI's and RCP leads with copies of history, "back-up" reports and TDI Supplement sheets Copies of transfer documents, courtesy investigations, correspondence and related data accumulated during the processing of a TDI or RCP lead (a) Destroy 1 year after case is closed
		31	<i>100% Penalty Case Files</i>

Exhibit 100-1 Cont. (2)

RECORDS CONTROL SCHEDULE 204

Item No	Description of records and disposition authorization	Item No	Description of records and disposition authorization
	<p>(1) Closed 100% Penalty Taxpayer Delinquent Accounts (TDA's), with copies of data accumulated in the collection process</p> <p>(a) Destroy 3 years after the liability is satisfied or the statutory period, as extended, for collection has expired, whichever occurs first.</p> <p>(2) 100% Penalty Case Files, with copies of all forms and/or documents required by Form 5013, 100% Penalty File Transmittal</p> <p>(a) Destroy 8 years after assessment year</p> <p>(b) Retire to the Federal Records Center 2 years after assessment year</p> <p>(3) 100% Penalty Case Files including any claim for refund and/or abatement and/or adjudication by a court of competent jurisdiction</p> <p>(a) Destroy 2 years after year 100% Penalty Case File is closed.</p>	34	<p>Proof of Claim Investigations. Maintained by Special Procedures Staff. Case files developed as the result of investigations made in instances of insolvencies or decedent estate cases, regardless of whether a proof of claim is filed; or investigations made prior to issuance of a TDA relating to such cases; or as the result of the Government establishing claim as a creditor against a bankrupt, other insolvent or decedent for the purpose of assessing and collecting taxes due. The file may contain copies of legal documents, account readings, evidence of proofs of debt and related correspondence.</p> <p>(1) Destroy 2 years after court proceedings have been closed.</p>
	<p>32 Records of Taxpayer Delinquent Accounts (TDA's) Closed TDA's (excluding currently not collectible accounts reported on Form 53) with copies of Revenue Officer's "back-up" reports; copies of transfer documents, where applicable, correspondence, financial statements and related data accumulated during the processing and collection of a TDA, or equivalent records used to document the history of payments made in satisfying TDA's; request for deferment of income taxes because of military service, with related correspondence</p> <p>(1) Destroy 1 year after the end of the year in which the case was closed</p>	35	<p>Receipts for Payment of Taxes Memo (record) copies retained for control purposes.</p> <p>(1) Destroy 3 years after issuance or 3 years after issuance of last receipt in book, whichever is applicable.</p>
	<p>33 Records of Currently Not Collectible Taxpayer Accounts. Case files on accounts that have been reported as currently not collectible</p> <p>(1) Forms 53 other than those identified for mandatory follow-up</p> <p>(a) Destroy 3½ years after the year Form 53 was initiated</p> <p>(b) Retire to the Federal Records Center 1 year after the year Form 53 was initiated</p> <p>(2) Form 53—Mandatory Follow-Up.</p> <p>(a) Destroy 3½ years after the year the latest date for mandatory follow-up has passed</p>	36	<p>Lien and Discharge Records (maintained by Special Procedures Staff). Copies of notices of tax lien filed with the appropriate recording official; certificates of discharge and reports thereon, certificates of release from tax liens and related data; certificates of non-attachment; Notices of Non-judicial sale, Release of Right of Redemption and Revolving Fund redemptions and sales</p> <p>(1) Destroy 2 years after the account on which the lien arose has been satisfied or after the statutory period for collection has expired, whichever occurs first</p>
		37	<p>Lien, Discharge and Revolving Fund Redemptions Work Papers Pertaining to Discharge of Lien or redemption under the lien.</p> <p>(1) Destroy 2 years after granting discharge.</p>
		38	<p>Suits to Foreclose Federal Tax Liens. Bills of interpleader, bills in equity or civil actions.</p> <p>(1) Destroy 2 years after the proceedings are terminated.</p>
		39	<p>Records of Seizure and Sale of Property (maintained by Special Procedures Staff) Reports, documents and related data pertaining to the sale of seized property</p> <p>(1) Record copy of Record 21, "Record of Seizure and Sale of Real Estate," or equivalent</p> <p>(a) Retain.</p> <p>(b) Retire to Federal Records Center 10 years after processing year.</p>

Centralized Services
Division IRM Procedures

(12)(10)25 (3-30-82)
Federal Tax Deposit Alert Closed
File

(12)(10)25 1 (3-30-82)
General

Federal Tax Deposit Alerts (FTD Alerts) are printed on four-part computer stationary on service center high speed printers. The service center issues the FTD Alerts quarterly in March, June, September, and December. Alerts are received from the Collection function for filing and will have a red letter "C" on the front to indicate the Alert is closed.

(12)(10)25 2 (3-30-82)
Filing Closed FTD Alerts

Closed FTD Alerts will be filed alphabetically by the quarter in which they were issued. The period ending date on the alert will identify the quarter in which the closed Alerts are to be filed.

(12)(10)25 3 (3-30-82)
Disposition of the Closed FTD
Alert File

FTD Alerts may be removed and destroyed in accordance with IRM 1(15)59 24 Records Control Schedule 204, for Collection Taxpayer Service and Problem Resolution Program—District Offices.

Field Collection Techniques

5510 (11-9-78) Federal Tax Deposit Alerts

5511 (12-15-78) General

The Federal Tax Deposit (FTD) system provides a vehicle for better ensuring that Federal taxes will be paid on a current basis. Taxpayer compliance with FTD requirements also assures the taxpayer against having to pay a large accrued tax balance later with the tax return. The FTD Alert provides us with the opportunity to prevent the issuance of a TDA or TDI through early contact with taxpayers who have failed to make timely Federal Tax Deposits. We are able to make contacts prior to the due date of the return to assure that the delinquency is corrected early and all trust funds due are paid prior to the filing of Form 941, 941PR, or CT-1.

5512 (G-10-83) FTD Alert Issuance Criteria

Service centers will issue FTD Alerts in March, June, September and December. Issuance criteria are in LEM 511. Exhibit 5500-32 explains the information on the alert. Alerts on taxpayers with open cases in the Automated Collection System (ACS) will be entered onto ACS. All others will be assigned to district offices.

5513 (12-19-78) District Office Processing

5513.1 (11-20-81) (eff. 12-20-81) Receipt, Control, and Initial Processing

(1) Upon receipt of FTD Alerts each quarter, the Centralized Services Function will:

(a) verify the count received from the service center,

(b) immediately send to Special Procedures function (SPF) alerts systemically coded INTEL (Criminal Investigation). See Exhibit 5500-32 for an explanation of where the INTEL coding appears on the alert.

(c) check IDRS to determine if there are open TDAs or TDIs on the taxpayer.

1. If there are open cases in the field, assign the alert to the revenue officer assigned the open cases or

2. If there are open cases in the Collection Office function, request association of the cases with the FTD Alert for assignment to the field.

(d) screen current alerts against the closed alert files and associate prior closed alerts with the current alert.

5513.2 (11-3-80) Assigning Alerts to the Collection Field Function

(1) The Centralized Services Branch/Section will:

(a) process alerts and forward them to either the Field Branch Chief or Division Chief, as appropriate, or directly to the appropriate group manager within 5 working days of receipt.

(b) forward alerts to the Collection Field function with two copies of Form 1976, Assignment Slip.

(c) retain a third copy of Form 1976 and Part 4 of the alert for control purposes.

(d) in districts where alerts are forwarded directly to the group manager, prepare a fourth copy of Form 1976 and forward it to the Field Branch Chief or Division Chief, as appropriate, for information purposes.

(2) The Collection Field function will return one copy of the Form 1976 to the Centralized Services Branch/Section acknowledging receipt of the alerts.

(3) The Centralized Services Branch/Section can destroy the control copy of Forms 4179 and 1976 when the acknowledged Form 1976 is returned from the Collection Field function.

5514 (12-19-78) Collection Field Function Procedures

5514.1 (12-19-78) Receipt of Alerts

(1) The Collection Field function will:

(a) receive alerts under cover of original and duplicate Form 1976,

(b) verify the number of alerts received and return an acknowledged copy of Form 1976 to the Centralized Services Branch/Section, and

(c) contact the Centralized Services Branch/Section to resolve any discrepancies

5514 2 (12-15-80)

Assignment to Revenue Officers

(1) In keeping with the guidelines for assignments set forth in the Case Assignment Guide for Revenue Officers, group managers should assign alerts to GS-11 or 12 revenue officers

(2) The Centralized Services Branch/Section may assign alerts based on IDRS research. The pre-assigned revenue officer should generally receive the FTD Alert. However, group managers may change assignments consistent with the guidelines in (1) above.

(3) The group manager should establish a control to ensure timely disposition of alerts (e.g., maintain a copy of the alert or a listing by taxpayer).

5514 3 (4-14-78)

Taxpayer Contacts

5514 31 (12-15-80)

General

(1) The FTD Alert identifies taxpayers who require personal contact for the purpose of preventing the issuance of a TDA or TDI. Therefore, revenue officers must contact taxpayers prior to the due date of the applicable return.

(2) Revenue officers should make contact with taxpayers as soon as possible after receipt of an alert. If initial contact is delayed for more than 15 calendar days, the revenue officer should note the case history with the reasons for the delay.

(3) SPI will process alerts on taxpayers under a Criminal Investigation (INTEL) in accordance with IRM 5141. Revenue officers will work INTEL coded alerts issued for field contact in accordance with SPI instructions.

(4) Alerts with a selection code of 'A' or 'R' identify repeater taxpayers.

5514 32 (11-20-81) (eff. 12-20-81)

Required Actions

(1) The revenue officer should conduct a full compliance check, including a determination whether the taxpayer is in compliance with the deposit requirements.

(2) If the taxpayer is in full compliance, no further action is necessary, and the alert should be closed immediately.

(3) If the taxpayer is no longer required to deposit (i.e., out of business or no employees), the revenue officer should immediately prepare Form 2363 (Master File Entity Change) to request that the appropriate filing requirements be deleted. A change in filing requirements should be documented in the alert history sheet.

(4) If the taxpayer is not in compliance, the revenue officer should:

(a) secure any delinquent returns with payment

(b) deliver Notice 109 and review the deposit requirements with the taxpayer.

(c) explain the applicable civil and criminal penalties:

1 5% FTD Penalty

2 100% Penalty

3 IRC 7512 and 7215

(d) discuss monthly filing under Treasury Regulations 31.6011(a)-5.

(e) consider issuance of Letter 903(DO) if the taxpayer is a repeater. Since Letter 903(DO) no longer involves current monitoring, also consider more stringent actions, such as prompt assessment and enforcement, if warranted by the facts in a particular case.

(f) if Letter 903(DO) is not issued, the revenue officer should, prior to closing the alert:

1 secure the current quarterly return and take appropriate action to secure any balance due; and

2 verify the taxpayer's compliance with the deposit requirements for the first month of the succeeding quarter.

(5) for CT-1 taxpayers, if compliance cannot be secured, consider securing a jeopardy assessment to minimize revenue loss and protect the interests of the government. See IRM 5213 for jeopardy assessment procedures.

5514 4 (11-20-81) (eff. 12-20-81)

Alert Closing Procedures

(1) Revenue officers should close FTD Alerts within 60 calendar days of the date received in the group.

(2) Close an alert when the actions in IRM 5514 32 are completed.

(3) The group manager should follow up on alerts to ensure timely closure.

5500 Field Collection Techniques

(4) Each closed alert must have a history sheet attached describing all actions taken. The history sheet should document that the required actions outlined in IRM 5514.32 were taken. In accordance with IRM 5154, the received date should be the first entry followed by entries in chronological order.

(5) The revenue officer should prepare Form 4844, Request for Terminal Action, requesting input of TC 136 (input of TC 136 suppresses future alerts) when closing an alert on a taxpayer who meets the alert issuance criterion and

(a) is in bankruptcy and a check with SPI verifies that the taxpayer's current compliance is being monitored, or

(b) has irregular payrolls which cause alert issuance, or

(c) is being monitored under BMF Installment Agreement procedures.

(6) The TC 136 suppresses alerts indefinitely. Therefore, when monitoring of a taxpayer's current compliance in any of the above circumstances is no longer warranted, TC 137 must be input so that the taxpayer will be included in future alert analyses.

(7) Forms 4844, requesting input of TC's 136 and 137 will be forwarded to the Centralized Services function.

5514.5 (12-15-80)

Processing Closed Alerts

(1) Centralized Services function will maintain the closed alert files.

(2) A designated employee should file the alerts in the appropriate files as they are closed.

(3) See IRM 5(14)51 for revenue officer instructions on processing alerts on Form 795, Daily Report of Collection Activity.

(4) District Collection function is required to report the number of alerts received and staff hours used to work alerts on Form 4872 Collection Activities Monthly Report. SEE IRM 5(14)71.7.

(5) Districts can remove and destroy Forms 479 six months after closure.

(6) Charge time expended by the Collection Field function on FTD Alerts to operation 707.