

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO. NC1-58-85-11	DATE RECEIVED 7-22-85
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service		In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.	
3. MINOR SUBDIVISION Facilities Management Division			
4. NAME OF PERSON WITH WHOM TO CONFER Anthony B. Cincotta	5. TELEPHONE EXT. 566-9711	DATE 12-19-85	ARCHIVIST OF THE UNITED STATES <i>Frank B. Bunker</i>
6. CERTIFICATE OF AGENCY REPRESENTATIVE			

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 2 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: is attached; or is unnecessary.

B. DATE	C. SIGNATURE OF AGENCY REPRESENTATIVE	D. TITLE	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
7-16-85	<i>James A. Durham</i>	Chief, Records and Reports Management Section		
7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>		9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
	The records covered by this request (Records Control Schedules 204 are created and maintained by the Collection Activity and the Taxpayer Service Activity in all district offices and subordinate field offices pertaining to the receipt and transmittal of tax returns and documents received in the district offices. The Special Procedures Function accumulates closed cases as described below.			
1.	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. (1) Retire to Federal Records Center at the end of each month, or when no longer needed, whichever is earlier. A minimum of 1 (one) cubic foot of records must be retired. (2) Destroy after 3 years.		NC1-58-84-13 Item 1 (IRM 1(15) 59.24, RCS 204 Item 25)	
2.	Records of Taxpayer Delinquency 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. (1) Retire to Federal Records Center at the end of each month, or when no longer needed, whichever is earlier. A minimum of 1 (one) cubic foot of records must be retired. (2) Destroy after 3 years.		NC1-58-83-5 Item 23 (IRM 1(15) 59.2(12) RCS 212 Item 54)	

REQUEST FOR RECORDS DISPOSITION AUTHORITY - CONTINUATION

7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GPO OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
3.	<p>Records of Taxpayer Delinquency Investigations (TDI's) and Returns Compliance Program (RCP) Leads. 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.</p> <p>(1) Retire to Federal Records Center at the end of each month, or when no longer needed, whichever is earlier. A minimum of 1 (one) cubic foot of records must be retired.</p> <p>(2) Destroy after 3 years.</p>	<p>NC1-58-83-5 Item 22 IRM 1(15) 59.2(12) RCS 212 Item 53</p>	
4.	<p>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: (a) Retire to Federal Records Center at the end of each month, or when no longer needed, whichever is earlier. A minimum of 1 (one) cubic foot of records must be retired. (b) Destroy after 3 years.</p> <p>(2) Forms 53 - Mandatory Follow-Up: (a) Retire to Federal Records Center at the end of the month, after the latest mandatory follow-up date has passed, or when mandatory follow-up is no longer necessary, whichever is earlier. A minimum of 1 (one) cubic foot of records must be retired. (b) Destroy after 3 years.</p>	<p>NC1-58-83-5 Item 24 IRM 1(15) 59.2(12) RCS 212 Item 55</p>	