

REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

LEAVE BLANK

JOB NO.

NCL-58-85-13

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

DATE RECEIVED

7-30-85

1. FROM (Agency or establishment)

U.S. 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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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

Raymond A. O'Brien, Jr.

5. TELEPHONE EXT.

566-9711

DATE

1-15-86

ARCHIVIST OF THE UNITED STATES

Frank H. Moore

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 6 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.

Concurrence: *J. Moore* Date: *7/24/85*

A. GAO concurrence: is attached; or is unnecessary.
(See attached letter.)

Frank Moore
Chief, ADIP Section

B. DATE

7-24-85

C. SIGNATURE OF AGENCY REPRESENTATIVE

James T. ...

D. TITLE

Chief, Records and Reports Management

7. ITEM NO.

8. DESCRIPTION OF ITEM
(With Inclusive Dates or Retention Periods)

9. GRS OR SUPERSEDED JOB CITATION

10. ACTION TAKEN (NARS USE ONLY)

1.

This request for disposal authority pertains to textual series of records being converted to an optical disk medium. A description of the optical disk system is attached.

Employment Tax Returns (Forms 941) filed by employers and covering withholding, social security, railroad retirement, and unemployment taxes not agreeing with the amount claimed as credit. Includes related documents and correspondence.

NCL-58-78-4, Item 65

- A. Textual records not converted to optical disk.
 - 1) Retire to the Federal Records Center beginning January 2, 1 year after the end of the year in which returns were numbered and processed.
 - 2) Destroy 6 years after end of processing year.
- B. Records converted to optical disk.
 - 1) Paper records.
 - a. Destroy after images have been written to optical disk and verified.
 - 2) Optical disk images.
 - a. Destroy 6 years after end of processing year.

Individual Income Tax Returns (Forms 1040A and 1040EZ) with related documents attached to the return or considered a part of the administrative case file, regardless of whether the documents are physically with the returns or maintained in an attachment file.

32 items

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7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
2.	<p><u>Return filed in original blocks in account number, document locator number (DLN) sequence on or before April 15.</u></p> <p>A. Textual records not converted to optical disk</p> <ol style="list-style-type: none"> 1) Retire to the Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. 2) Destroy 6 years after date of filing. <p>B. Records converted to optical disk.</p> <ol style="list-style-type: none"> 1) Paper records. <ol style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ol style="list-style-type: none"> a. Destroy 6 years after date of filing. 	NCL-58-85-10, Item 55	
3.	<p><u>Returns filed, numbered or renumbered in document locator number sequence April 16 through June 30.</u></p> <p>A. Textual records not converted to optical disk.</p> <ol style="list-style-type: none"> 1) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. 2) Destroy 6 years after numbering and processing beginning July 1. <p>B. Records converted to optical disk.</p> <ol style="list-style-type: none"> 1) Paper records. <ol style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ol style="list-style-type: none"> a. Destroy 6 years after numbering and processing beginning July 1. 	NCL-58-85-10, Item 55	
4.	<p><u>Returns filed, numbered, or renumbered in document locator number sequence July 1 through December 31.</u></p> <p>A. Textual records not converted to optical disk.</p> <ol style="list-style-type: none"> 1) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. 2) Destroy 6 years after end of processing year. <p>B. Records converted to optical disk.</p> <ol style="list-style-type: none"> 1) Paper records. <ol style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ol style="list-style-type: none"> a. Destroy 6 years after end of processing year. 	NCL-58-85-10, Item 55	
5.	<p><u>Returns in Penalty Files.</u> Returns on which a penalty of 50% or more has been assessed, and cases for which the Criminal Investigation function has requested longer retention.</p> <p>A. Textual records not converted to optical disk.</p> <ol style="list-style-type: none"> 1) Retire to Federal Records Center July 1 through September 30 following the year in which returns were renumbered in the penalty or supplemental series. 2) Destroy 6 years and 9 months after the end of the calendar year in which case was closed. 	NCL-58-85-10, Item 55	

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	<p>B. Records converted to optical disk.</p> <ol style="list-style-type: none"> 1) Paper records. <ol style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ol style="list-style-type: none"> a. Destroy 6 years and 9 months after the end of the calendar year in which case was closed. <p>Income Tax Returns Filed by Individuals, Partnerships, and Fiduciaries (excludes Forms 1040A and 1040EZ) with related schedules, correspondence, audit reports, work papers, and other documents attached to the return or considered a part of the administrative case file regardless of whether the documents are physically with the return or maintained in an attachment file.</p>		
6.	<p><u>Returns filed in original blocks in account number, original document locator number sequence, or renumbered in document locator sequence on or before December 31.</u></p> <p>A. Textual records not converted to optical disk.</p> <ol style="list-style-type: none"> 1) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed. 2) Destroy on or after January 16, 6 years and 9 months after April 15 of the processing year. <p>B. Records converted to optical disk.</p> <ol style="list-style-type: none"> 1) Paper records. <ol style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ol style="list-style-type: none"> a. Destroy on or after January 16, 6 years and 9 months after April 15 of the processing year. 	<p>NC1-58-79-4, Item 1</p>	
7.	<p><u>Returns in Penalty File.</u> Returns on which a penalty of 50% or more has been assessed, and cases for which the Criminal Investigation function has requested longer retention.</p> <p>A. Textual records not written to optical disk.</p> <ol style="list-style-type: none"> 1) Retire to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series. 2) Destroy 6 years and 9 months after end of year in which case was closed. <p>B. Records converted to optical disk.</p> <ol style="list-style-type: none"> 1) Paper records. <ol style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ol style="list-style-type: none"> a. Destroy 6 years and 9 months after end of year in which case closed. 	<p>NC1-58-79-4, Item 1</p>	
8.	<p><u>Returns in Potential Refund Litigation case files.</u> Returns and all related documents.</p> <p>A. Textual records not converted to optical disk.</p> <ol style="list-style-type: none"> 1) Retire to Federal Records Center 3 years after establishment of file. 2) Destroy 7 years after establishment of file. 	<p>NC1-58-79-4, Item 1</p>	

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	<p>B. Records converted to optical disk.</p> <ul style="list-style-type: none"> 1) Paper records. <ul style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ul style="list-style-type: none"> a. Destroy 7 years after establishment of file. <p>Corporation and Excess Profit Tax Returns, including all related documents, correspondence, and exhibits.</p>		
9.	<p><u>Returns Numbered and Processed January 1 through June 30.</u></p> <p>A. Textual records not converted to optical disk.</p> <ul style="list-style-type: none"> 1) Retire to Federal Records beginning January 2 through March 31 following the year in which numbered and processed. 2) Retain until converted to optical disk. <p>B. Records converted to optical disk.</p> <ul style="list-style-type: none"> 1) Paper records. <ul style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ul style="list-style-type: none"> a. Destroy when 75 years old. 	NCL-58-81-14, Item 58	
10.	<p><u>Returns Numbered and Processed July 1 through December 31.</u></p> <p>A. Textual records not converted to optical disk.</p> <ul style="list-style-type: none"> 1) Retire to Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed. 2) Retain until converted to optical disk. <p>B. Records converted to optical disk.</p> <ul style="list-style-type: none"> 1) Paper records. <ul style="list-style-type: none"> a. Destroy after images have been written to optical disk and verified. 2) Optical disk images. <ul style="list-style-type: none"> a. Destroy when 75 years old. 	NCL-58-81-14, Item 58	
11.	<p><u>Returns and Related Documents in Potential Refund Litigation case files.</u></p> <p>A. Textual records not converted to optical disk.</p> <ul style="list-style-type: none"> 1) Retire to Federal Records Center 3 years after establishment of file. 2) Retain until converted to optical disk. <p>B. Records converted to optical disk.</p> <ul style="list-style-type: none"> 1) Paper records. <ul style="list-style-type: none"> a. Destroy after images have been written to optical disk not verified. 2) Optical disk images. <ul style="list-style-type: none"> a. Destroy when 75 years old. 	NCL-58-81-14, Item 58	
12.	<p><u>Returns by an Officer, Director, or Shareholder with respect to the Organization or Reorganization of Foreign Corporation and Acquisition of its Stock (Form 959).</u></p> <p>A. Textual records not converted to optical disk.</p> <ul style="list-style-type: none"> 1) Retain until converted to optical disk. 	NCL-58-81-14, Item 58	

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13.	<p>B. Record converted to optical disk.</p> <p>1) Paper Records.</p> <p> a. Destroy after images have been written to optical disk and verified.</p> <p>2) Optical disk images.</p> <p> a. Destroy when 75 years old.</p> <p><u>Domestic International Sales Corporation (DISC) Elections (Form 4876) Form 1120 DISC filed for any taxable year for which the election is effective.</u></p>	NCL-58-81-14, Item 58	
14.	<p>A. Textual records not converted to optical disk.</p> <p>1) Retire to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>2) Retain until converted to optical disk.</p> <p>B. Records converted to optical disk.</p> <p>1) Paper records.</p> <p> a. Destroy after images have been written to optical disk.</p> <p>2) Optical disk images.</p> <p> a. Destroy when 75 years old.</p> <p><u>Domestic International Sales Corporation (DISC) Elections Revoked or Terminated for which a Form 1120 DISC was filed during any taxable year for which the election was effective.</u></p>	NCL-58-81-14, Item 58	
15.	<p>A. Textual records not converted to optical disk.</p> <p>1) Retire to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>2) Retain until converted to optical disk.</p> <p>B. Records converted to optical disk.</p> <p>1) Paper records.</p> <p> a. Destroy after images have been written to optical disk and verified.</p> <p>2) Optical disk images.</p> <p> a. Destroy when 75 years old.</p> <p><u>Corporations Not Electing to File a Form 1120 DISC during any of the taxable years that the election was effective.</u></p>	NCL-58-81-14, Item 58	
16.	<p>A. Textual records not converted to optical disk.</p> <p>1) Retire to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>2) Destroy 6 years after the election is effective.</p> <p>B. Records converted to optical disk.</p> <p>1) Paper records.</p> <p> a. Destroy after images have been written to optical disk and verified.</p> <p>2) Optical disk images.</p> <p> a. Destroy 6 years after the election is effective.</p> <p><u>Returns in Penalty Files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation function has requested longer retention.</u></p>	NCL-58-81-14, Item 58	
	<p>A. Textual records not converted to optical disk.</p> <p>1) Retire to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.</p> <p>2) Retain until converted to optical disk.</p>		

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