

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

TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR)  
 WASHINGTON, DC 20408

1. FROM (Agency or establishment)  
 RAILROAD RETIREMENT BOARD (RRB)

2. MAJOR SUBDIVISION  
 BUREAU OF INFORMATION RESOURCES MANAGEMENT

3. MINOR SUBDIVISION

4. NAME OF PERSON WITH WHOM TO CONFER  
 CHARLES MIERZWA

5. TELEPHONE  
 (312) 751-3363

**LEAVE BLANK (NARA use only)**

JOB NUMBER  
 NI-184-92-1

DATE RECEIVED  
 4/24/92

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.

DATE 9/14/92 ARCHIVIST OF THE UNITED STATES  
*Claudia J. Walker*

6. AGENCY CERTIFICATION

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached \_\_\_ 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, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required;  is attached; or  has been requested.

DATE 04/20/92 SIGNATURE OF AGENCY REPRESENTATIVE *Charles Mierzwa* TITLE AGENCY RECORDS OFFICER

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
21-5	<p><u>DESCRIPTION OF RECORDS</u></p> <p>W2P/RRB 1099 Undeliverable Tax Statements</p> <p>File consists of annual tax statements sent to Railroad Retirement annuitants that are returned to the RRB by the U.S. Postal Service as undeliverable. (see attachment)</p> <p><u>PROPOSED DISPOSITION</u></p> <p>Transfer to FRC 6 months after end of tax year in which produced. Destroy when 5 years old.</p>	NEW ITEM	

*Copies sent to agency, NSP 9/24/92*

*1 item*

## EXPLANATORY NOTES

### FUNCTIONAL STATEMENT

The Bureau of Taxation controls the activities associated with the taxation of annuities under the Railroad Retirement Act. The bureau makes the timely and accurate reports required by the Internal Revenue Service (IRS) Code. The bureau ensures that amounts are withheld properly from annuity payments.

### ITEM 21-5

#### **W2P/RRB 1099 Undeliverable Tax Statements**

Series consists of annual tax statements, mailed by the RRB to annuitants for use in income tax preparation, that have been returned by the U.S. Postal Service as undeliverable for various reasons. Series is maintained to document the issuance of the tax statements by the RRB, as required by the IRS Code, and serves to answer potential inquiries regarding non-receipt of forms.

Proposed retention meets bureau reference needs and conforms to statutory requirements of the IRS Code, 26 CFR Chapter 1, Subpart G 31.6051-1 which requires a minimum 4 year retention.