

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-87-006

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/27/2025

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

All other items not listed below remain active


SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 20 (6) superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)

Item 357 superseded by DAA-GRS-2013-0002-0016 (GRS 4.1, item 010)

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK	
TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO. N1-58-87-6	
1. FROM (Agency or establishment) Treasury Department		DATE RECEIVED 5-27-87	
2. MAJOR SUBDIVISION Internal Revenue Service		NOTIFICATION TO AGENCY	
3. MINOR SUBDIVISION Facilities and Information Management Support Division		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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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.	
4. NAME OF PERSON WITH WHOM TO CONFER Marcella Weston	5. TELEPHONE EXT. 535-9874	DATE 3/2/88	ARCHIVIST OF THE UNITED STATES 
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.

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

B. DATE 5/20/87	C. SIGNATURE OF AGENCY REPRESENTATIVE Susan E. Bahama	D. TITLE Chief, Records Administration Section
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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)
RCS 206	The records covered by this request (Records Control Schedule 206 - Service Centers) are created or maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collection and accounting; processing, analysis and disposition of tax returns, tax information documents and related records; mailing of tax forms, transcription of statistical information, and preparation of special reports.		
8	Language clarified.		
15	New item added for "Cooperative Effort Inactive Pay Reports".	N1-58-80-6 New	Item 8
20	New Sub-Item (6) added for Service Center Collection Branch, Quality Review Record, Form 8509, Part 2.	N1-58-85-10 New	
38	Sub-Item (2)(a) Provision added to retire to Federal Records Center 4 years after end of processing year.	N1-58-85-10 New	
48	Sub-Item (1) Provision to retire to the Federal Records Center is added.	N1-58-85-10 New	
	Sub-Item (2) Disposition changed to destroy 6 years after the end of the processing year. Language clarified.	N1-58-85-10 Item 48	

*Copies sent to Agency
NCP
NFA*

3/7/88

7. ITEM NO.	DESCRIPTION (With Inclusive Dates, if Applicable)	CITATION	REMARKS (MESSAGE ONLY)
50	New item added for "Tax Equity and Fiscal Responsibility Act (TEFRA) Tip Income Study" (ANSC only).	New	
51	Reinstated for "Closed 100 Percent Penalty File (Form 2749). (Erroneously deleted in last revision of RCS 206.)	New	
52	New item added for "Notice of Action for Entry on Payer Master File (PMF) (Form 8423) and Payer Master File Entity Changes Entry (Form 8487).	New	
53	New item added for "self-Assessed Penalties Return (Form 8210)".	New	
58	Language clarified.	NC1-58-81-14 Item 58	
60	Item description clarified and disposition changed to "destroy immediately once determination has been made that the return is unidentifiable.	NC1-58-80-6 Item 60	
61	Language clarified.	NC1-58-83-10 Item 1	
62	Language clarified.	NC1-58-82-9 Item 62	
66	Provision to retire to Federal Records Center is added.	NC1-58-85-10 Item 66	
67	Sub-Item (3) is deleted.		
68	Language clarified.	NC1-58-85-10 Item 68	
69	Sub-Item (1) CP Notices added.	NC1-58-85-10 Item 69	
	Sub-Item (9) added for "100 Percent Penalty Assessment Statute Expiration Date (ASED)."	NC1-58-85-10	
74	New item added for "Certification and Election Form (Form 6458)".	New	
75	Sub-Item (1)(a) Language clarified.	NC1-58-85-10 Item 75	
79	New item added for "Returns Delinquency Notice Review Register".	New	
80	New item added for "Pre-note Problem Register and Non-Pay Problem Register".	New	
57	Sub-Item (b)1 Disposition changed to retire to Federal Records beginning January 2, 1 year after the end of the year in which numbered and processed,	NC1-58-85-10 Item 57	

82	Language clarified.	NC1-58-85-10 Item 82
87	Language clarified.	NN-170-16 Item 49
88	Language clarified.	NC1-58-76-9 Item 9
11/2/87 * 98	Forms 8596 and 8596A, Information Returns for Federal Contracts, added to narrative.	
* 98	Item reformatted to reflect disposition for microfilmed records, as well as paper records.	NC1-58-85-10 Item 98
8/25/87 102	New Sub-Items 2 thru 10. Sub-Item 3 renumbered Sub-Item 11. →	NC1-58-80-6
106	Language clarified.	Congressional No. 1895 90th Congress 2nd Session
107	Language clarified.	NC1-58-85-10 Item 107
108	Deleted.	
109	Language clarified.	Congressional No. 1895 90th Congress 2nd Session
110	Deleted.	
111	Language clarified.	NC1-58-85-10 Item 111
112	New item added for "Backup Withholding Program".	New
113	Language clarified.	NC1-58-85-10 Item 113
* 118	Sub-Item (3) "Lockbox Lister Tapes" added to narrative.	NC1-58-82-9, Item 118
122	Sub-Item (1)(a) & (b) added for disposition of Form 5500EZ.	NC1-58-80-6 Item 122
	Sub-Item (2)(a) & (b) revised to include all other Form 5500 series returns and related documents.	
123	Language clarified.	NC-174-162 Item 4
125	Sub-Item (4) added to reflect disposition for "Employee List".	NC1-58-80-6 & NC1-58-82-9
** 114.	New Item added for Form 5353.	Item 125
115.	New Item added for Form 5546.	
* Items added		

ITEM NO.		
127	Deleted.	
146	Language clarified.	NC1-58-85-10 Item 146
161	Language clarified. Sub-Item (2) Retire to Federal Records Center 1 year after internal audit of operations.	NC1-GRS-81-12 Item 1 NC1-58-85-10 Item 162
163	Language clarified.	NC1-58-82-9 Item 163
165	Language clarified.	NC1-58-82-9 Item 165
168	Language clarified.	NC1-58-85-10 Item 168
173	Sub-Item (1) Paper Records Not Converted to Disk Pack * Narrative clarified. Sub-Item (2) Provisions added for disposition of records converted to disk and microform.	NC1-58-85-10 Item 173
178	Sub-Item (1) Disposition changed to destroy 3 years after end of processing year.	NN-170-16 Item 93
185	Sub-Item (1) Provision to "Retire to Federal Records Center 1 year after payment tracer is closed" is added. Sub-Item (2) Disposition changed to destroy 3 years after payment tracer is closed.	NN-173-152 Item 15
186	Language clarified.	NC1-58-85-10 Item 186
*195	Sub-Item (1) Disposition changed to destroy 90 days after data has been transcribed to the TREAS.-95 Report.	NC1-58-80-6, Item 195
199	Sub-Item (1)(a) Disposition changed to destroy 3 years after end of processing year.	NC1-58-82-9 Item 199
213	Language clarified. Sub-Item (1) Disposition changed to destroy 3 years after end of processing year.	NC1-58-82-9 Item 213
*175	Sub-Item (3) Deleted. Sub-Item (1) Provision to "Retire to Federal Records Center 1 year after processing year" is added. Sub-Item (2) Disposition changed to destroy 3 years after end of processing year or after internal audit of operations and accounts, whichever is later.	NC1-58-80-6 Item 175

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7 ITEM NO.	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 OFFICE OR JOB CITATION	10 ACTION TAKEN (NARS USE ONLY)
214	Language clarified. Sub-Item (1) Disposition changed to destroy 3 years after end of processing year.	NC1-58-82-9 Item 214	
*** SEE ATTACHED ADDENDUM	Sub-Item (2) Provision to retire to the Federal Records Center deleted.		
232	Language clarified. Sub-Item (1) Disposition changed to Destroy 3 years after receipt. Sub-Item (2) Deleted.	NC1-58-82-9 Item 232	
233	Language clarified. Sub-Item (1) Disposition changed to destroy 5 years after date of receipt.	NC1-58-82-9 Item 233	
239	Sub-Item (1)(a) Disposition changed to destroy 7 years after end of processing year.	NC-174-162 Item 8	
* 240	Language clarified. Sub-Item (1)(b) Disposition changed to retire to Federal Records Center 2 years after end of processing year.	NC-174-162 NC1-58-85-10 Item 239	
* 246	New item added for SCCF Aged Historical Files	New	
243	Sub-Item (2)(a) Disposition changed to destroy 7 years after end of processing year.	NC1-58-80-6 Item 243	
	Sub-Item (2)(b) Disposition changed to retire to Federal Records Center 3 years after end of processing year.	NC1-58-85-10 Item 243	
300	Sub-Item (2) Disposition changed to destroy after 12 months or when no longer needed in current operations, whichever is later.	NC1-58-85-10 Item 300	
301	Sub-Item (1)(a) Disposition changed to destroy 12 months after data has been converted to good tape.	NC1-58-77-13 Item 2	
	Sub-Item (2)(a) Disposition changed to destroy 12 months after date of listing.	NC1-58-82-9 Item 301	
311	Old item deleted. New item added for "Taxpayer Entity Change Report".	New	
316	Sub-Item (1) Disposition changed to destroy 3 years after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period.	NC1-58-85-10 Item 316	
307	Sub-Item (1) Disposition changed to DESTROY 5 years after processing year.	NC1-58-77-13 Item 8	

* Added 11/18/87

Request for Records Disposition Authority - Continuation

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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
222	New Item added for Form 1066	New	
223	New Item added for Forms 8288 and 8288-A	New	
224	New Item added for Form 8612	New	
225	New Item added for Form 8613	New	

REQUEST FOR RECORDS DISPOSITION AUTHORITY - CONTINUATION

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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. GPO OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
317	Sub-Item (1) Disposition changed to destroy 3 years after the month generated unless the Supervisory Auditor at the service center requests that they be retained a longer period.	NC1-58-85-10 Item 317	
318	New Item added for FTD-PEL Insert Delete List.	New	
319	New Item added for FTD-PEL Insert Default List.	New	
320	Sub-Item (1) Disposition changed to destroy 3 years after close of processing year unless Supervisory Auditor at the service center requests that they be retained for a longer period.	NC1-58-78-4 Item 320	
321	Sub-Item (1) Disposition changed to destroy 3 years after close of processing year unless the Supervisory Auditor at the service center requests that they be retained for a longer period.	NC1-58-78-4 Item 321	
322	Language clarified.	NC1-58-85-10 Item 322	
323	Sub-Item (1)(a) Disposition changed to destroy 12 months after date of listing unless the Supervisory Auditor at the service center requests that they be retained for a longer period.	NC1-58-82-9 Item 323	
327	Sub-Item (1)(a) Disposition changed to destroy 90 days after microfilming and films verified correct.	NC1-58-85-10 Item 327	
356	Deleted.		
357	Sub-Item (1) Disposition changed to destroy after 6 months.	NC1-58-78-4 Item 357	
363	Deleted.		
364	Deleted.		
370	New item added for Centralized Revenue Agent Report File.	New	
371	New item added for Miscellaneous Civil Penalty Assessment File.	New	
372	New item added for Rewards Claim Cases.	New	
405	Language clarified.	NC1-58-85-10 Item 405	

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and regulations for management purposes
(Job No. NC1-58-80-6, Item 5)

(1) Record copy.

(a) **Destroy** 3 years after completion or
issuance of report.

(2) All other copies.

(a) **Destroy** after 3 years or when no
longer needed in current operations,
whichever is earlier. (Job No.
NC1-58-85-10)

6. *Minutes or Summaries of Conferences
and Meetings.* Documentation of minutes
or summaries of conferences and meetings,
including information or decisions reached
and actions taken, or to be taken. (Job No.
NC1-58-85-10, Item 6)

(1) **Destroy** 1 year after the end of year.

7. *Management Survey and Project Reports.*
Narrative reports prepared for local imple-
mentation. (Job No. NN-170-16, Item 6)

(1) Record copy.

(a) **Destroy** 2 years after close of file.

(2) All other copies.

(a) **Destroy** when no longer needed in
current operations.

8. *Narrative and Statistical Reports.* Recur-
ring narrative, statistical, progress ~~and~~ pro-
duction reports ~~(not covered elsewhere in~~
this schedule). (Job No. NC1-58-80-6, Item
8)

(1) Record copy.

(a) **Destroy** after 1 year.

(2) All other copies.

(a) **Destroy** when no longer needed in
current operations.

9. *Production and Work Control Transmits,
etc.*

(1) **Destroy** after completion of each an-
nual program.

10. *Production and Work Control Schedules,
Registers and Reports.* (Job No.
NC1-58-85-10, Item 10)

(1) **Destroy** 6 months after completion of
annual program.

(2) Performance Evaluation Reporting Sys-
tem (PERS) Listings.

(a) **Destroy** 6 months after completion
of annual program.

11. *Systems Change Requests* and supporting
documents. (Job No. NC1-58-80-6, Item
11)

(1) **Destroy** 1 year after approval or
rejection.

12. *Worksheets* used as source documents to
prepare punch cards. (Job No. NN-170-16,
Item 9)

and Run No. GUF 83-40, Deleted Database
Records

Records Control Schedule 206

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| | (1) Destroy after related punch cards are destroyed. |
| 13. | Daily Production and Batch Control Cards and related forms and documents used in the preparation of production control reports. (Job No. II-NNA-2729, Item 5)
(1) Destroy 30 days after reports are printed. |
| 14. | Work Measurement Reports. Employee records, reports, schedules, machine control documents, worksheets, and equivalent documents. (Job No. NC1-58-76-9, Item 4)
(1) Record copies used by Service Center Management Staff Reports Unit.
(a) Destroy 1 year after data has been recorded and balanced.
(2) Other copies provided to supervisors and other working copies than in (1) above.
(a) Destroy 60 days after data has been recorded and balanced. |
| 15. | Reserved. |
| 16. | Machine Logs and related documents used to record machine use on each program. (Job No. NN-170-16, Item 10)
(1) Destroy 1 year after date of last entry. |
| 17. | Work Measurement Master Cards. Employee Master Cards; Organization, Function and Program Master Cards; Machine Master Cards; and equivalent forms and documents. (Job No. NN-170-16, Item 11)
(1) Destroy dropout or discontinued cards 6 months after end of each 6-month reporting period (June 30 and December 31). |
| 18. | Work Measurement Work Planning and Control Cards. Job Record Detail Card, Machine Hour Card, Employee Performance Card, and equivalent forms and documents used for input and output in preparing staff-hour and machine-hour reports. (Job No. II-NNA-2729, Item 8)
(1) Destroy 60 days after related reports are printed. |
| 19. | Magnetic Media Management Records. (Job No. NC1-58-82-9, Item 19)
(1) Semiannual and Annual Inventory Records and Reports, Monthly Inventory Reports, Missing and Destroyed Media Records (including Forms 3220 used with Transaction Code 1 for addition or deletion of tapes and disks).
(a) Destroy 1 year after end of processing year. (Job No. NC1-58-85-10, Item 19)
(2) Forms 3220 (except Transaction Code 1), Expired Retention Notifications.
(a) Destroy 1 year after end of processing year. |

Cooperative Effort Inactive Pay Reports. Incentive pay forms, reports and records (including Job/Operator Statistics and Analysis, as well as the Run 092-65 Option Reports) used by the Local Incentive Pay Committee. (Job No. (1) DESTROY 1 year after end of the current quarter.

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- (3) Weekly Master Listings, Weekly Job-Run-File Listings.
 - (a) Destroy 1 month after the end of the processing month.
 - (4) Scratch Lists, Tape Cleaning Lists, Unpostable Lists.
 - (a) Destroy 1 month after completion of action.
 - (5) Daily Master Listings.
 - (a) Destroy 1 week after processing week.
 - 20. *Quality Review Forms, Reports and Records.* (Job No. NC1-58-85-10, Item 20)
 - (1) Sample Control, Error Logs and Error Notices.
 - (a) Destroy 1 year after the end of the current quarter.
 - (2) Invalid 3926 Listing and Invalid 3927 Listing.
 - (a) Destroy after corrections post.
 - (3) Selected Cum Records and Defect List File.
 - (a) Destroy old one when new one is printed.
 - (4) DDES or Keypunch Input Forms 3927 and 3927A.
 - (a) Destroy after data has posted to the Defect List and Cum Data File.
 - (b) Other DDES or Keypunch Quality Assurance Input Documents can generally be disposed of after the data posts.
 - (5) Quality Review Index and DDE Mismatch Listing. (Job No. NC1-58-78-4, Item 20)
 - (a) Destroy after review is completed.
 - 21. *All Computer Systems Console Typewriter Sheets.* Computer Printout Sheets containing data relating to reel numbers and tape runs.
 - (1) Destroy after 9 months or when no longer needed to resolve computer problems, whichever is earlier.
 - 22. *Audit Technical Time Report (Form 4502).*, or related documents, containing case and time listings of audit technical personnel. (Job No. NC1-58-85-10, Item 22)
 - (1) Destroy after 2 years.
 - 23. *Training Program Files.* Schedules, timetables, evaluations, and plans of training courses; documents and reports pertaining to participation, instructions, attendance, progress and examinations; requests for material, services and information; data relating to training task forces; estimates of need for training; and related data (not made a part of personnel files and not covered elsewhere in this schedule). (Job No. NC1-58-85-10, Item 23)
 - (1) Records covering courses held in parts.
 - (a) Destroy 1 year after completion of the entire course.
- (6) Service Center Collection Branch, Quality Review Record, Form 8509, Part 2.
(a) DESTROY after data has been input to computerized reports system.

Records Control Schedule 206

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	exercises, tests of emergency communications equipment, and copies of reports. (Job No. NC1-58-85-10, Item 34)
	(1) Destroy when superseded by new plan and lists, or when declared obsolete.
35.	Relocation Plans and Lists. Records pertaining to the emergency relocation plan, and emergency relocation cadre assignment.
	(1) Destroy when superseded by new plan and lists, or when declared obsolete. (Job No. NC1-58-85-10, Item 35)
36.	Safety Program Files. Correspondence and related documents (not covered elsewhere in this Schedule) pertaining to safety program progress, comparative safety and accident data, etc.
	(1) Destroy when superseded by new plan and lists, or when declared obsolete. (Job No. NC1-58-85-10, Item 36)
37.	Accident Case Files. Case files containing personal injury, investigative, and motor vehicle accident reports; exhibits, statements of fact and related correspondence. (Note: Record copies of no lost time injury reports maintained in regional Facilities Management Branch; those of lost time injury and motor vehicle accident reports maintained in National Office Protective Programs Branch.) (Job No. NN-170-16, Item 29)
	(1) Motor Vehicle Accident Records.
	(a) Destroy 1 year after case is closed.
	(2) Employee Personal Injury Records.
	(a) Destroy 1 year after date of accident.
38.	Certified and Registered Mail Records. (Job No. NC1-58-85-10, Item 38)
	(1) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.
	(a) Other Than Tax Related.
	1 DESTROY after 1 year.
	(b) Tax Related (except Statutory Notices).
	1 DESTROY after 3 years.
	(2) Statutory Notices. Computerized certified mailing lists.
	(a) Destroy 7 years after end of processing year.
39.	(Reserved).
40.	Records Disposition Files. Includes descriptive inventories, disposal authorizations, schedules for retirement of records, records transmittal and receipt forms for retirement to Federal Records Centers, reports of disposition, and related documents.
	(1) Records Transmittal and Receipt Documents. (Job No. NC1-58-80-6, Item 40)

(a) Retire to Federal Records Centers 4 years after end of processing year.
(b)

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| | (1) Destroy when obsolete or superseded, or when no longer needed in current operations. |
| 45. | Resident Programmer Analysts (RPA) Records. (Job No. NN-173-152, Item 6) |
| | (1) Destroy 1 year after superseded or when no longer needed in current operations. |
| 46. | Records Relating to Disclosure. Form 5394, Request for Notifications and Access—System(s) of Records Privacy Act of 1974, and Forms 5466 and 5466A, Individual Records of Disclosure. (Job No. NC1-58-80-6, Item 46) |
| | (1) Destroy 6 years after end of processing year. |
| | (2) Retire to Federal Records Center 1 year after end of processing year. |
| 47. | Information Items. Tax related communications and information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service. |
| | (1) Transmittal Memorandums of "information items" and "other information" from district offices to service centers. (Job No. NC1-58-76-9, Item 32) |
| | (a) Destroy after 1 year. |
| | (2) Non-tax related and insignificant tax items. (Job No. NC1-58-82-9, Item 47) |
| | (a) Destroy 90 days after receipt or after post review, whichever is later. NOTE: All must receive post review before destroying. |
| | (3) Currency Transaction Records. |
| | (a) Destroy 6 years after end of processing year. |
| | (b) RETIRE to the Federal Records Center 2 years after the end of the processing year. (Job No. NC1-58-85-10, Item 47) |
| | (4) Other closed tax related items sent to files. (Job No. NC1-58-76-9, Item 32) |
| | (a) Destroy 1 year after closing date. |
| | (5) Closed tax related items, transferred to another service center. |
| | (a) Destroy 2 years after closing date. |
| | (6) Closed tax related items sent to Examination, Collection, Employee Plans and Exempt Organizations, Criminal Investigation. |
| | (a) Destroy 2 years after closing date. |
| | (7) Closed tax related items to Prior Investigations. (Job No. NC1-58-78-4, Item 47) |
| | (a) Destroy 10 years from closing date. |
| | (8) Tape File (Form 4789) Criminal Investigation/Customs Tape Exchange Program (Back-Up Tape). (Job No. NC1-58-80-6, Item 47) |
| | (a) Destroy 1 year after shipment date. |
| 48. | Employer's Annual Return of Allocated Tips (Form 8027). Includes Attachments Form 8027, determination letters, copies of |
- , Form 8027 (ANSC Only). Includes Form 8027, Form 8027-T, attachments, and determination letters.

(1) **RETIRE** to Federal Records Center beginning January 2, 1 year after the end of the year in which the returns were numbered and processed.

(2) **DESTROY** 6 years after the end of the processing year.

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~~W-2 Forms and listings of employees (Job No. NC1-58-85-10, Item 48)~~

~~(1) DESTROY 7 years after end of the current processing year.~~

49. All Taxpayer Case Files.

(1) Destroy 3 years after case is closed, or when no longer needed, whichever is earlier. (Job No. NC1-58-85-10, Item 49)

50. (Reserved)

51. (Reserved)

52. (Reserved)

53. (Reserved)

54. Power of Attorney (POA)/Tax Information Authorization (TIA), Centralized Authorization File (CAF). Authorization for a third party to act in behalf of a taxpayer before IRS or to receive or inspect certain tax information for the taxpayer.

(1) POA's and TIA's (Hard Copy) used as input documents to the CAF.

(a) Destroy after January 2 of the year following the purge year which is identified by the first 2 digits of the SDLN on the POA or TIA. (Job No. NC1-58-85-10, Item 54)

Documentation of the Tax Equity and Fiscal Responsibility Act (TEFRA) Tip Income Study (ANSC only). The study is congressionally mandated under the TEFRA of 1982.

Documentation includes Forms 8027, transcripts of Forms 8027 and associated workpapers.

(1) RETIRE to Federal Records Center after December 31, 1991.

(2) DESTROY after December 31, 1999.

Closed 100 Percent Penalty File (Form 2749).

(1) DESTROY at the end of June and at the end of December those forms over 6 months old.

SEE ATTACHED INSERT FOR ITEMS 52 and 53.

RETURNS PROCESSING RECORDS

55. Individual Income Tax Returns (Forms 1040A and 1040EZ) with related documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file. (Job No. NC1-58-82-9, Item 55 & Job No. NC1-58-85-10, Item 55)

(1) Return filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator number sequence on or before April 15.

(a) Destroy 6 years after date of filing.

(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.

(2) Returns filed, numbered or renumbered in document locator number sequence April 16 through June 30

(a) Destroy 6 years after numbering and processing beginning July 1.

(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.

(3) Returns filed, numbered or renumbered in document locator number sequence July 1 through December 31.

(a) Destroy 6 years after end of processing year.

52. Notice of Action for Entry on Payer Master File (PMF) (Form 8423) and Payer Master File Entity Change Entry (Form 8487) used in resolving unpostable cases.
(1) DESTROY 1 year after the end of the processing year.
53. Self-Assessed Penalties Return (Form 8210).
(1) RETIRE to Federal Records Center 1 year after the end of the processing year.
(2) DESTROY 4 years after the end of the processing year.

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(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.

(4) Returns in penalty files. Returns on which a penalty of 50% or more has been assessed, and cases for which the Criminal Investigation Division has requested longer retention.

(a) Destroy 6 years and 9 months after the end of the Calendar year in which case closed.

(b) Retire to Federal Records Center July 1 through September 30 following the year in which returns were renumbered in the penalty or supplemental series.

(5) Returns in potential refund litigation case files. Returns and all related documents.

(a) Destroy 7 years after establishment of file.

(b) Retire to Federal Records Center 3 years after establishment of file.

56. *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 file, regardless of whether the documents are physically with the return or maintained in an attachment file. (Job No. NC1-58-79-4, Item 1)

(1) Returns filed in original blocks in account number, original document locator number sequence, or renumbered in document locator sequence on or before December 31.

(a) Destroy on or after January 16, 6 years and 9 months after April 15 of the processing year.

(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.

(2) Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention. (Job No. NC1-58-82-3, Item 2)

(a) Destroy 6 years and 9 months after end of calendar year in which case closed.

(b) Retire to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.

(Textual series of records transmitted electronically pertain only to PILOT being conducted.)

(a) Records not transmitted electronically.

1

2

(b) Records transmitted electronically. (Job No. NC1-58-85-15, Item 1(c))

1 Data stored on magnetic tape.

a DESTROY on or after January 16, 6 years and 9 months after April 15, of the processing year.

2 Textual Forms 8453, U.S. Individual Income Tax Declaration for Electronic Filing; W-2, Wage and Tax Statements; and related schedules not conducive to electronic transmission.

a RETIRE to the Federal Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed.

b DESTROY on or after January 16, 6 years 9 months after April 15, of the processing year.

3 Textual tax return facsimiles, if created.

a RETIRE to the Federal Records Center 3 months after facsimiles are produced.

b DESTROY on or after January 16, 6 years 9 months after April 15, of the processing year.

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- (3) Returns in potential refund litigation case files. Returns and all related documents (Job No. NC1-58-80-6, Item 56)
 (a) Destroy 7 years after establishment of file.

(b) Retire to Federal Records Center 3 years after establishment of file.

57. Declaration of Estimated Individual Income Tax or Equivalent Forms. (Job No. NC1-58-78-4, Item 57)

- (1) Taxable Declaration of Estimated Income Tax or equivalent forms with remittance.

(a) Destroy 4 years after end of processing year filed.

(b) Declarations numbered and processed January 1 through December 31.

1 Retire to Federal Records Center 1 month after end of processing year.

[beginning January 2, 1 year after the end of the year in which numbered and processed.

- (2) Non-taxable Declarations.

(a) Destroy upon receipt.

- (3) Taxable Non-remittance Declarations.

(a) Destroy upon receipt.

58. Corporation and Excess Profit Tax Returns, including all related documents, correspondence and exhibits. (Job No. NC1-58-81-14, Item 58)

- (1) Destroy 75 years after end of processing year.

[(includes U.S. Small Business Corporation Return of Income, Forms 1120S).

- (2) Returns numbered and processed January 1 through June 30.

(a) Retire to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed.

- (3) Returns numbered and processed July 1 through December 31.

(a) Retire to Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed.

- (4) Returns and related documents in potential refund litigation case files.

(a) Retire to Federal Records Center 3 years after establishment of file.

- (5) Return by an Officer, Director, or Shareholder with respect to the Organization or Reorganization of Foreign Corporation and Acquisition of its Stock. (Form 959).

(1) Destroy 75 years after end of processing year.

- (6) Election to be treated as a DISC (Form 4876).

(1) Filed a 1120 DISC for any taxable year for which the election is effective.

(a) Destroy 75 years after end of processing year.

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	<p>(b) Retire to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>(2) Revoked or Terminated and has filed a 1120 DISC during any taxable year for which the election is effective.</p> <p>(a) Destroy 75 years after end of processing year.</p> <p>(b) Retire to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>(3) Has not filed a 1120 DISC during any of the taxable years that the election was effective.</p> <p>(a) Destroy 6 years after the election is effective.</p> <p>(b) Retire to Federal Records Center July 1 through September 30 following the year in which numbered and processed.</p> <p>(7) Returns in penalty files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation Division has requested longer retention.</p> <p>(1) Destroy 75 years after the end of the calendar year in which penalties were assessed and case closed.</p> <p>(2) 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>
59.	<p>Income Tax Index Cards (Official Record Copies). Index cards used as a cross-reference to income tax returns, assessment lists, Unit Ledger Cards (ULC's), and other documents. (No longer accumulating at the service center)</p> <p>(1) Index cards for individual, partnership and fiduciary income tax returns, and other miscellaneous returns.</p> <p>(a) Destroy as the referenced tax returns have been destroyed. (Job No. NC1-58-85-5, Item 59)</p> <p>(2) Index Cards for Corporation Income Tax Returns (1917-1948).</p> <p>(a) Index Cards for 1917.</p> <p>1 Destroy 75 years after end of processing year. (Job No. NC1-58-85-5, Item 59)</p> <p>(b) Index Cards for 1918-1948.</p> <p>1 Destroy as they are no longer needed by Federal Records Centers for cross-reference.</p> <p>(c) Index Cards for Corporation Income Tax Returns (1949 and subsequent years). (Job No. NC1-58-82-9, Item 59)</p> <p>1 Destroy 75 years after end of processing year.</p>

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2 Retire to Federal Records Center 5 years after end of processing year.

60. ~~Unsigned and Undeliverable Tax Returns~~ which are not processed or numbered. (Job No. NC1-58-80-6, Item 60)

Unidentifiable Tax Returns (Signed/Unsigned) which do not contain sufficient entity information to identify the taxpayer and/or taxpayer can not be determined by the signature and tax return can not be processed.

immediately once determination has been made that the return is unidentifiable.

(1) Destroy 1 year after end of processing year.

61. Estate Tax Returns. Includes related schedules, correspondence and documents such as wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax return filed by decedent. (Job No. NC1-58-83-10, Item 1)

(Forms 706, 706-A, 706-B, 706-B(1), 706-B(2), 706-CE, 706-NA, and 712),

(1) Originals, reviewed and renumbered by Examination.

(a) Destroy 75 years after end of processing year.

(b) Retire to Federal Records Center 6 months after Examination closure, except for those estate tax returns which contain generation skipping transfers.

(2) Generation-Skipping Transfer Tax Return (Form 706-B), Information Return by Trustee for a Distribution (Form 706-B(1) and Beneficiary's Share of a Taxable Distribution from a Generation Skipping Trust (Form 706-B(2)).

(a) Disposition not approved.

(3) File folders—set-up to house returns and related documents prior to examination and renumbered DLN. These folders should all be screened to remove any returns or correspondence that should be processed and forwarded to Examination. After screening, dispose as follows:

(a) Destroy when related Estate Tax Returns are retired to the Federal Records Center in accordance with (1)(b) above.

62. Gift Tax Returns. Form 709, United States Gift Tax Return; Form 710, Gift Tax Donee's or Trustee's Information Return of Gifts; Form 882, Statement of Gift Tax Due; and all related correspondence and documents not associated with Estate Tax Returns. (Job No. NC1-58-82-9, Item 62)

[Form 709-A, United States Short Form Gift Tax Return;

[Form 712, Life Insurance Statement for a Decedent (Insured);

(1) Gift Tax Returns for 1966 and following years.

(a) Disposition not approved.

(2) Inactive Gift Tax Returns for years 1916-1965.

(a) Destroy.

(3) File Folders—set-up to house returns and related documents prior to examination and renumbered DLN. These folders should all be screened to remove any returns or correspondence that should be

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- processed and forwarded to Examination. After screening, dispose as follows.
- (a) **Destroy** when Gift Tax Returns are filed in the alpha file or retired to the Federal Records Center per Item 61 above.
63. **Gift Tax Information Card. Master index of gift tax returns which show name, district, account number, etc.** (Job No. NC1-58-85-10, Item 63)
- (1) **DESTROY** after related case becomes inactive. Transfer to an FRC is not authorized.
64. (Reserved).
65. **Employment Tax Returns** filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, not agreeing with the amount claimed as credit, and related documents and correspondence. (Job No. NC1-58-78-4, Item 65)
- (1) **Destroy** 6 years after end of processing year.
- (2) **Retire** to Federal Records Center beginning January 2, 1 year after the end of the year in which returns were numbered and processed.
66. **Exempt Organization Returns**, including all related documents, correspondence and exhibits (includes Forms 990, 990-AR, 990-BL, 990-C, 990-T, 990-PF, 1041-A, 4720 and 5227). (Job No. NC1-58-85-10, Item 66)
- (1) **DESTROY** 6 years after processing year.
67. **Miscellaneous Tax Returns** covering excise tax returns on diesel fuel, gasoline, lubricating oils, telephone, telegraph, transportation, etc., with related correspondence and documents.
- (1) **Miscellaneous Tax Returns** with related correspondence and documents. (Job No. NC1-58-80-6, Item 67)
- (a) **Destroy** 6 years after end of processing year.
- (b) **Retire** to Federal Records Center beginning January 2, 1 year after the end of the year in which the latest returns were numbered and processed.
- (2) **Alpha and Index Registers** for Forms 4638. (Job No. NC1-58-82-9, Item 67)
- (a) **Destroy** 6 years after end of processing year.
- (3) **Retention of Forms 720 Filed in accordance with the United States/United Kingdom Tax Treaty Ratified April 25, 1980.** This treaty provides that retroactive claims for overpayment of the excise tax on foreign insurance premiums may be filed for period starting January 1, 1975.

- (1) **RETIRE** to Federal Records Center beginning January 2, 2 years after the end of the year in which the returns were numbered and processed.
- (2) **DESTROY** 6 years after ^{end of} processing year.

Delete

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~~se it will be necessary to retain filed Forms 720s for all periods after September 30, 1974, until further notice. (Job No. NC1-58-82-9, Item 67)~~
(a) ~~Destroy~~—Do not destroy until further notice.

68. Extension Records. Correspondence and forms (not associated with related tax returns, allowing or disallowing taxpayers to extend time in which to file a return or make a tax payment due and taxpayers' applications for a change in accounting period. (Job No. NC1-58-85-10, Item 68) nor associated with a remittance)

(NOTE: Extension Records associated with remittance see Item 168.)

(1) Destroy 1 year after end of processing year.
69. Return Delinquency and Balance Due Notices, Taxpayer Delinquent Accounts (TDAs), Taxpayer Delinquency Investigations (TDIs), Returns Compliance Program (RCP) Leads, Courtesy Investigations, and related documents. (Job No. NC1-58-85-10, Item 69)

CP Notices 411, 412, 413, 414, 515, 516, 517, and 518)

(1) Return Delinquency Notices ~~FORMS 4901, 4902, 4903, 4904~~ and other related documents.

(a) Closed Forms and Related Documents over 6 months old. (Job No. NC1-58-85-10, Item 69)

1 Destroy at the end of each month 6 months after the case is closed.

(b) Credit Balance and TC 594/599 Cases Closed and other related documents over 6 months old as a result of research (See Item 242).

1 Destroy at the end of each month 6 months after case is closed.

(c) Undelivered Return Delinquency Notices ~~(FORMS 4901, 4902, AND~~

CP NOTICES 515 AND 516).

1 DESTROY upon receipt from the Postal Service.

(2) Balance Due Notices (CP Notices and Forms 3967(C) 4839, 4840, 4873, and 4905, (Notices 521 and 522)) and related documents.

(a) Destroy at the end of each 6 months after the case is closed.

(3) Undeliverable Balance Due Notices.

(a) DESTROY Undelivered IMF and BMF Master File Notices for Balance Due and Forms 502 upon receipt from the Postal Service.

(4) Closed TDAs, TDIs, RCP Leads, OIs, and related documents.

(a) DESTROY after 3 years.

(b) RETIRE to the Federal Records Center at the end of each month, or when no longer needed, whichever is earlier. A minimum of one (1) cubic foot of records must be retired.

(5) Installment Agreements (Form 433 Series) and related documents.

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(a) DESTROY when required terminal input is completed or when the case is closed if form is retained in the Installment Agreement File.

(6) Report of Trust Fund Tax Violations (Form 2674) and related documents.

(a) Destroy at the end of each month 6 months after the case is closed.

(7) Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax (Form 4768) and related documents.

(a) Destroy after research and terminal input action is completed, if applicable.

(8) Request for Quick and Prompt Assessment (Form 2859) Index File Copy.

(a) Destroy at the end of each month 6 months after the case is closed.

70. Employer's Application for Identification Number (EIN).

(1) Applications and Related Correspondence. (Job No. NC1-58-85-10, Item 70)

(a) Destroy 5 years after the end of year in which processed.

(b) Retire to Federal Records Center at the end of June and at the end of December those forms and related documents over 6 months retention.

(2) Daily EIN Log of Unassigned EIN's. A generated list of EIN's that have been marked for deletion from the ENAF. (Job No. NC1-58-80-6, Item 70)

(a) Destroy 6 months after print date.

71. Application for Exemptions and Register.

Applications for exemption from tax responsibilities and regulations applying to restricted or specially controlled businesses such as amusements, narcotics, firearms, etc.; applications for registry as person liable for admission tax after a change in ownership; or equivalent forms with related correspondence and documents. (Job No. NC1-58-85-10, Item 71)

(1) Destroy 6 years after filing.

(2) Retire to Federal Records Center 6 months following the processing year.

72. Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes (Form 8274). (Job No. NC1-58-85-10, Item 72)

(1) DESTROY 75 years after the end of the processing year.

(2) RETIRE to the Federal Reserve Records Center 1 year after the end of the processing year.

73. Certificate Waiving Exemption from Taxes Under FICA and related correspondence. (This Form (SS-15) was obsoleted 1-1-84, no longer accumulating.)

(9) 100 Percent Penalty Assessment Statute
Expiration Date (ASED) Notice 527 (4906)
Sole Proprietorship.

(a) DESTROY 30 days after receipt in Service Center
Collection Branch (SCCB).

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	(1) Destroy 7 years after the end of year in which processed. (Job No. NC1-58-85-10, Item 73)
	(2) Retire to Federal Records Center immediately.
74.	(Reserved)
75.	Problem Resolution Records. Correspondence and Statistical Records created and maintained primarily from contacts with taxpayers who have problems to be resolved.
	(1) Problem Resolution Correspondence (Form 5543). (Job No. NC1-58-85-10, Item 75)
	(a) Destroy 1 year after the case is closed. ← end of the year the case is closed.
	(2) Problem Resolution Statistical Records (Form 6016 or similar format such as PROMIS Report 1C (Quarterly)).
	(a) DESTROY 2 years after the year the report is prepared.
	(3) Problem Resolution Time Report (Form 6172).
	(a) DESTROY 2 years after the year the report is prepared.
	(4) Quarterly Narrative Reports.
	(a) DESTROY 2 years after the end of the year the report is prepared.
	(5) PRP System Change Requests.
	(a) DESTROY 1 year after the end of the year during which the final action is taken.
	(6) PRP Trip Reports.
	(a) DESTROY 2 years after the end of the year during which the report is prepared.
	(7) Problem Resolution Office Management Information System Reports (PROMIS). (Except Quarterly Report 1C).
	(a) Reports 1C (weekly and monthly), 1S, 2A, 2F, and 3.
	1 DESTROY when 1 week old or when no longer needed for reference not to exceed 1 year.
	(b) Reports 4, 4C, 5 and 6.
	1 DESTROY when 3 months old or when no longer needed for reference not to exceed 1 year.
76.	Special Taxpayer List. List of names of all persons, including wagering, who have applied for special tax stamps. (Job No. NC1-58-85-10, Item 76).
	(1) Destroy 30 years after end of processing year.
	(2) Retire to Federal Records Center January 2, following the processing year.
77.	Waiver Certificate to Collect Social Security Coverage, Exemption from Self-Employment Tax for Ministers, Members of

Certification and Election Form (Form 6458).
This form is filed by producers and operators to claim exemption from Windfall Profit Tax (WPT).
(1) RETIRE to Federal Records Center 3 month after receipt of form.
(2) DESTROY 8 years after receipt of form.

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	Religious Orders and Christian Science Practitioners, Public Officers, State or Political Subdivision Employees, etc. (Job No. NC1-58-85-10, Item 77) (1) DESTROY 75 years after date of waiver.
78.	Social Security Tax Correction Records and Logs or Files Temporary SSN Assigned. (1) Correspondence, forms and documents used to correct discrepancies in Social Security tax account. (Job No. NC1-58-85-10, Item 78) (a) Destroy 1 year after end of year in which correction was made. (2) Logs or Files on Temporary SSNs Assigned. (Job No. NC1-58-85-10, Item 78) (a) Destroy 1 year after end of processing year. (3) Listing of Spouses in SSN sequence. (a) Destroy old listing when new listing is received. (Job No. NC1-58-82-9, Item 78)
79. (Reserved)	
80. (Reserved)	
81.	Employer Appointment of Agent (Form 2678). Is used when an employer appoints an agent to pay his employee's wages. (Job No. NC1-58-85-10, Item 81) (1) Account with agent acting for only one employer. (a) Destroy 3 years after termination. (2) Account with agent acting for more than one employer. (a) Destroy 3 years after all accounts have been terminated.
82.	Federal Use Tax Return on Highway Motor Vehicles. Return of tax due on use of highway motor vehicle. (Job No. NC1-58-85-10, Item 82) (1) Destroy 4 years after the end of the processing year. (2) Retire to Federal Records Center 6 months after the end of the processing year.
83.	Election by Small Business Corporations. Filed by qualifying small business corporations who make election not to be subject to taxes as prescribed in IRC 1372. (Job No. NC1-58-82-9, Item 83) (1) Destroy 75 years after end of processing year. (2) Retire to Federal Records Center 1 year after end of processing year.
84. (Reserved)	
85.	Information Returns and related documents submitted by domestic and foreign

SEE ATTACHED INSERT

Heavy Vehicle Use

79. Returns Delinquency Notice Review Register used in reviewing CP 515 notices prior to mailout. Identifies potential erroneous notices.
 - (1) DESTROY after related notices are mailed or as otherwise determined by SCCB Management.
80. Pre-Note Problem Register and Non-Pay Problem Register identifies electronic fund transfer problems on installment agreements.
 - (1) Keep listings in the unit for 1 year, in reverse order.
 - (2) DESTROY listings after 1 year.

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firms to advise the names, amounts and types of income paid to individuals.

(1) Domestic Filed. (Job No. NC1-58-77-4, Item 1)

(a) Associated with income tax returns.

1 Destroy or Retain, as appropriate, when related income tax returns are destroyed or retired.

(b) Residue of Information Returns and Documents not associated with related income tax returns. (Job No. NC1-58-77-4, Item 1)

1 Destroy selected sample 60 days after data has been converted to magnetic tape, the tape verified and sent to National Computer Center (NCC).

2 Destroy nonselected documents after sample has been selected, but no earlier than June 30th of current processing year.

(c) Statement of Gambling Winnings and Transmittal (Form W-2G, W-3G and 1099R). (Job No. NC1-58-85-10, Item 85)

1 Destroy 3 years after processing year.

(d) Loose W-2's, with the exception of Copy C, which will continue to be returned to the taxpayer. (Job No. NC1-58-82-9, Item 85)

1 Destroy at the end of the processing year.

(2) Foreign Filed. (Job No. NC1-58-77-4, Item 1)

(a) Associated with income tax returns.

1 Destroy or Retain, as appropriate, when related income tax returns are destroyed or retired.

(b) Residue of Information Returns and Documents not associated with related income tax returns. (Job No. NC1-58-82-9, Item 85)

1 Information Returns and Documents selected for review.

a Destroy 1 year after processing or conversion to magnetic tape.

2 Information Returns and Documents not selected for review.

a Destroy January 2, following the year received.

(3) Creation of or Transfer to Certain Foreign Trusts and Annual Return of Foreign Trust with U.S. Beneficiaries (Forms 3520 and 3520-A) (Job No. NC1-58-80-6, Item 85)

(a) Destroy 7 years after date of filing.

(4) International Boycott Report, (Form 5713). (Job No. NC1-58-80-6, Item 85)

(a) Destroy 7 years after end of processing year.

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- | | |
|-----|---|
| | (b) Retire to Federal Records Center 1 year after the date of inclusion in the scheduled triannual listing January 2, July 1 and October 1 of each year. |
| (5) | Questionable Form W-4 Program. |
| | (a) Forms W-4 (Paper Document). (Job No. NC1-58-84-1, Item 85) |
| | 1 DESTROY 4 years after processing year. |
| | 2 RETIRE to Federal Records Center 1 year after end of processing year. |
| | (b) Forms W-4 Case Files. (Job No. NC1-58-85-7, Item 85) |
| | 1 DESTROY 2 years after case becomes inactive based on the "last status date", as reflected on the W-4 Control File that is maintained by each service center. |
| 86. | Public Inspection Files (Hardcopy and Aperture Cards) for Returns of Organizations or Fiduciaries Exempt from Income Tax maintained apart from the "return" portion of these forms. (Job No. NC1-58-85-10, Item 86) |
| | (1) Destroy 3 years after end of processing year. |
| 87. | Undelivered Information Returns (Copy B) transmitted by employers, payers and nominees to the service center. (Foreign W-2). (Job No. NN-170-16, Item 49) |
| | (1) Destroy January 2 following the year in which prepared. |
| 88. | Information Returns received from employees and recipients. (Foreign W-2). (Job No. NC1-58-76-9, Item 9) |
| | (1) Information Returns associated with income tax returns. |
| | (a) Destroy or Retain, as appropriate, when related income tax returns are destroyed or retired. |
| | (2) Information Returns not associated with related income tax returns. |
| | (a) Destroy January 2 following the year in which prepared. |
| 89. | Liquor Tax Assessment Work Sheet (Enforcement). Used to determine rate of tax and amount of tax and penalties in enforcement cases. (Job No. NC1-58-78-4, Item 89) |
| | (1) Destroy 7 years after end of processing year. |
| | (2) Retire to Federal Records Center 1 year after end of processing year. |
| 90. | Magnetic Tape Correspondence Files relating to the receipt, processing, and return of magnetic tapes containing tax statements on wages, gambling winnings, recipients of annuities, pensions or retired pay, and information returns. Payment data filed by Government and non-Government organizations using magnetic tape files in lieu of |

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~~believe that the validity of the request may be questioned at a later date.~~

~~1 Destroy when related returns are destroyed.~~

(5) Request for Copy of Tax Form or Individual Income Tax Account Information (Form 4506) — Prepaid Fixed Fee (Effective Oct. 1, 1988). (NC1-58-84-1; Item 93)

Forms submitted by a taxpayer or taxpayer's representative to request a photocopy of a tax return or transcript of return information accompanied with a remittance. These records will be the Service Center's Accountable Officer's official copy of receipts for payments received from the taxpayer.

(a) **DESTROY** 6 years 3 months after the period covered by the account.

(b) **RETIRE** to Federal Records Center after GAO audit or 3 months after case is closed, whichever is earlier.

94. Source Documents used for the establishment of master files, consisting of mail slips, addressograph plate lists, alphabetical listings by districts and other lists of business forms used to perfect the master file. (Job No. Congressional 1895, 90th Congress, 2nd Session)

(1) **Destroy** 60 days after data has been converted to magnetic tape, the tape verified and corrected, and master file established.

95. Notice of Action for Entry on Master File or equivalent forms. (Job No. NC1-58-82-9, Item 95)

(1) **Destroy** 5 years after end of processing year.

(2) **Retire** to Federal Records Center 1 year after end of processing year.

96. Master File Entity Change, or equivalent forms not associated with case files. (Job No. NC1-58-80-6, Item 96)

(1) **Destroy** 1 year after end of processing year.

97. Block Control Cards, and equivalent forms used as a card control for documents introduced through the processing cycle.

(1) Master Control Cards.

(a) **Destroy** 14 days after Control Data Recap and required balancing have been completed.

(2) Other Cards.

(a) **Destroy** 30 days after data has been converted to magnetic tape and tape balanced and verified.

98. U.S. Annual Summary and Transmittal of U.S. Information Return (Form 1096). (Job No. NC1-58-85-10, Item 98)

← DELETE

forms

Revised from original submission 10/17/87

- (1) Paper Records (not microfilmed)
 - (a) **DESTROY** 3 years after end of processing year.
- (2) Microfilm
 - (a) **DESTROY** 3 years after processing year.

- (3) Paper Records (microfilmed)
 - (a) **DESTROY** immediately after microfilming and film verification.

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(2) ~~Unreportable Listings.~~

(a) ~~Destroy after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.~~

SEE INSERT FOR ITEM 102(2) thru 102(10)

(2) Accounts Maintenance Claim Pending (06-W) Transcripts, Forms 4179A, with an unreversed TC 470 and Closing Codes 00, 90, 93, or 94.

(11)

(a) Destroy when no longer needed in current operation.

103. Blocks Out of Balance Listings. (Job No. NC1-58-85-10, Item 103)

(1) Blocks Out of Balance Listings and Source Documents Reflecting Corrective Action Taken.

(a) Destroy 60 days after data has been converted to magnetic tape and tape has been balanced and verified.

(2) Blocks Out of Balance Card Check List.

(a) Destroy 60 days after end of processing year.

104. Cycle/Block Proof Listing Register. Register is printed each cycle reflecting each document "input" in that cycle separated as to IMF and BMF in DLN sequence. Used daily to furnish information to the district offices, other services centers and taxpayers. (Job No. NC1-58-85-10, Item 104)

(1) Destroy 1 year after end of processing year.

105. Notice Registers. List by DLN, EIN, (BMF) or SSN (IMF), master file tax code, tax period, name control by type of tax return and computer paragraph number. (Job No. NC1-58-76-9, Item 105)

(1) Destroy 1 year after end of processing year.

or computer generated Error/Edit Registers

106. Transcript Edit Sheets used in extracting data from returns for statistical processing programs. (Job No. Congressional No. 1895, 90th Congress, 2nd Session)

(1) Destroy after completion of each annual program upon notification by Statistics Division, National Office.

of Income

107. Quality Assurance Sample Selection Sheets and Assurance Control Sheets used to select and examine a group of returns for National Office quality assurance review. (Job No. NC1-58-85-10, Item 107)

(1) Destroy after completion of annual program upon notification by Statistics Division, National Office.

of Income

108. ~~Statistics of Income Program Tabulating Cards used for statistical processing of selected tax returns. (Job No. Congressional No. 1895, 90th Congress, 2nd Session)~~

(Reserved).

102

Unpostables and Error Registers and Listings

- (2) Unpostable Run Control Reports (includes Run Nos. 21-49, End of the Day Run Control; 51-49, Extract Run Control; 11-40 (1986 and prior), Run Control Report (now 11-49); and 11-49 (1987 and subsequent), Run Control Report (formerly 11-40)).
 - (a) DESTROY after 90 days, or when no longer needed in current operations, whichever is the longer period.
- (3) Unpostable RPS listings (includes Run No. 13-40, Match RPS Run Control).
 - (a) DESTROY after two years, or when no longer needed in current operations, whichever is the longer period.
- (4) Unpostable Weekly Cumulative Reports
 - (a) DESTROY after one week, or when new Cumulative Report is run or when no longer needed in current operations, whichever is the longer period.
- (5) Unpostable Cumulative Closed Register, End of Year Run (includes Run No. 57-40, Cum Closed Register).
 - (a) DESTROY 3 years after end of processing year, or when no longer needed in current operations, whichever is the longer period.
- (6) Unpostable Daily and Weekly Reports and Listings.
 - (a) DESTROY reports after 6 months, or when no longer needed in current operations, whichever is the longer period.
- (7) Unpostable Summary Reports and Listings.
 - (a) DESTROY after 2 years, or when no longer needed in current operations, whichever is the longer period.

- (8) Unpostable New Receipt Report, Report Summary, and Accounting Control Report (includes Run No. 11-41 (1986 and prior), New Unpostable Report (now 11-40); 53-40, Accounting Control Report; and 53-41, Inventory Workload Report).
 - (a) DESTROY after 2 years, or when no longer needed in current operations, whichever is the longer period.

- (9) Unpostable Document Request Summary (includes Run No. 19-40, Interest Reduction Report).
 - (a) DESTROY after 6 months, or when no longer needed in operations, whichever is the longer period.

- (10) Unpostable Quarterly Run Listing (Form 720)
 - (a) DESTROY after 1 year, or when no longer needed in operations, whichever is the longer period.

Item No.	Description of records and disposition authorizations
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~~(1) Destroy after completion of each annual or other periodic program upon notification by Statistics Division, National Office.~~

109. Sample Selection Sheets. (Job No. Congressional No. 1895, 90th Congress, 2nd Session)

(1) Destroy 1 year after completion of annual program unless notified otherwise by Statistics Division, National Office. of Income

110. ~~Sample Receipt Control Cards used to key punch Sample Selection Sheets. (Job No. Congressional No. 1896, 90th Congress, 2nd Session)~~

~~(1) Destroy after completion of each annual program upon notification by Statistics Division, National Office.~~

111. Sample Selection Sheets and Data Identification Records issued in the Taxpayer Compliance Measurement Program. (Job No. NC1-58-85-10, Item 111)

(1) Destroy after completion of annual program upon notification by Statistics Division, National Office. of Income

112. ~~(Reserved)~~

113. Document Control Slips used to control and route statistical documents in service centers and which are not returned with the documents or returns processed. (Job No. NC1-58-85-10, Item 113)

(1) Destroy upon notification by Statistics Division, National Office. of Income

114. ~~(Reserved)~~

115. ~~(Reserved)~~

116. ~~(Reserved)~~

117. Employee Plans Entity Changes. (Job No. NC1-58-85-10, Item 117)

(1) DESTROY 5 years after end of processing year.

(2) RETIRE to Federal Records Center beginning July 1, 18 months after end of processing year.

118. Document Register—Block and Selection. Used to establish and maintain control of documents (block listings) for returns and related documents.

(1) Document Register (Form 813). Identifies documents with remittance and those without remittance for assessment. (Job No. NC1-58-82-9, Item 118)

(a) Master File

1 Original Copy

a Destroy when related returns are destroyed.

2 Duplicate Copy

a Destroy 2 years after end of processing year.

-(Reserved)

Backup Withholding (BWH) Program.

(1) BWH Manual Transaction Balancing Report, BWH Notice Report, and BWH Error List Summary.

(a) DESTROY when next report is received or when no longer required in current operations.

(2) BWH-NCC Report (NO-5000-86).

(a) DESTROY 1 year after the fiscal year ends.

(3) Notice of Action for entry on BWH File (Form 8408), and related documents.

(a) DESTROY at the end of June and at the end of December when over 6 months old.

Examination Non-Examined Closings (Form 5351) used to close all non-examined returns except claims.

(1) DESTROY 1 year following terminal input.

Examination Return Charge-Out (Form 5546) used when there is a missing return (Disposal Code 28, 29, or 33).

(1) DESTROY 1 year following terminal input.

Records Control Schedule 206

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118.	<p>(b) Non-Master File</p> <p>1 Original Copy</p> <p>a Destroy when related returns are destroyed.</p> <p>2 Duplicate Copy</p> <p>a Destroy 30 years after end of processing year.</p> <p>b Retire to Federal Records Center 2 years after end of processing year.</p> <p>(2) Document/Remittance Register (Form RPS 813). Identifies documents and remittances processed through the Remittance Processing System. (Job No. NC1-58-82-9, Item 118)</p> <p>(a) Original Copy</p> <p>1 Destroy when related returns are destroyed.</p> <p>(b) Duplicate Copy</p> <p>1 Destroy 6 years after end of processing year.</p> <p>2 Retire to Federal Records Center 1 year after end of processing year. (Job No. NC1-58-85-10, Item 118)</p> <p>* (3) Encoder Tapes and Logs <i>and Lockbox Lister Tapes.</i></p> <p>(a) Destroy 6 years after end of processing year.</p> <p>(4) Block and Selection Record (Form 1332). Identifies returns and related documents without remittance.</p> <p>(a) Original Copy</p> <p>1 Destroy when related returns are destroyed.</p> <p>(b) Duplicate Copy Used To Transmit SS-4 Forms.</p> <p>1 Destroy when related SS-4 Forms are destroyed.</p>
119.	(Reserved.)
120.	<p>Declaration of Receipts of Political Contributions. (Job No. NN-173-152, Item 12)</p> <p>(1) Destroy on April 15, 5 years following the year date on upper right hand side of forms.</p> <p>(2) Retire to Federal Records Center beginning January 2 following the end of processing year.</p>
121.	(Reserved.)
122.	<p>Annual Employer's Return for Employee's Pension or Profit-Sharing Plans, including all related schedules, documents, correspondence and exhibits, filed by the employer who maintains a plan or plans for his employees or for himself. The EPMF processing year is July 1 to June 30.</p> <p>(1) Destroy 6 years after end of processing year. (Job No. NC1-74-162, Item 3)</p> <p>(2) Retire to Federal Records Center 6 months after end of processing year. (Job No. NC1-58-80-6, Item 122)</p>

- (1) Form 5500EZ (Annual Return of One-Participant Pension Benefit Plan).
 - (a) RETIRE to Federal Records Center 6 months after end of processing year.
 - (b) DESTROY 6 years after end of processing year.
- (2) All Other Form 5500 series returns and related documents.
 - (a) RETIRE to Federal Records Center 1 year after end of processing year.
 - (b) DESTROY 6 years after end of processing year.

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(3) EPMF Microfiche (Working Copy), 1977, filed in Film Accession Number (FAN) sequence. (Job No. NC1-58-82-9, Item 122)

(a) **Destroy** 3 years after retirement to Federal Records Center.

(b) **Retire** to Federal Records Center July, 1982.

(4) EPMF Microfiche (Working Copy), 1978, filed in Box Identifier Number (BIN) sequence. (Job No. NC1-58-82-9, Item 122)

(a) **Destroy** 3 years after retirement to Federal Records Center.

(b) **Retire** to Federal Records Center July, 1983.

NOTE: All 1977 and 1978 Returns and Master Copies of Microfiche were retired to the Dayton Federal Records Center after being processed by the IRS Data Center.

123. **Installment Billing Closed Case Files.** Includes Service Center notices, computer paragraphs 191 and 480 printed on Form 4179, bank form, used as posting documents to manually update installment cases. An installment case file is closed when the account is timely and fully paid or when the account is transferred to TDA status. (Job No. NC-174-162, Item 4)

(1) **Destroy** 1 year after calendar year in which case was closed.

124. **Vehicle Registrant Records.** Used for the Highway Use Tax (HUT) Compliance Program.

(1) **DESTROY** those records which match the 2290 Alpha Listing after they have been through the transcription process in DDE. (Job No. NC1-58-85-10, Item 124)

125. **Information Returns Program.** Payee Tax Identification Number (TIN) Perfection Match Lists (CP 2010, Form 4906); Requests for Verification of Name and SSN (CP 2011, Form 5332); Payee TIN Perfection Research Notices (CP 2013, Form 5502); Payer Correction Transcripts (CP 2016, Form 5437); Payee TIN Perfection Update Reject Records (CP 2014, Form 3728); and Payer Correction Update Reject Records (CP 2017, Form 3624).

(1) Information Returns. (Job No. NC1-58-80-6, Item 125)

(a) **Destroy** 30 days after data has been converted to magnetic tape, the tape verified, and the tape used to update the service center Payee TIN Perfection File or Payer Correction File, as appropriate.

(2) Underreporter Select and Non-Select SSN List (Form 3624). (Job No. NC1-58-80-6, Item 125)

microfiche and paper installment case files are closed

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- (a) Destroy as classified documents when program completed.
- (3) Notice Data for CP-2000 (Form 5812). (Job No. NC1-58-82-9, Item 125)
- (a) Destroy when correct Underreporter Notices are generated.

(4)

Employee Lists

- (a) DESTROY as classified documents 1 year after completion of program.

126. Audit and ADP Records of the Information Returns Program Discrepancy and Underreporter Related Documents:

- (1) Transcript Limiting Card and Specific Transcript Card. (Job No. NC1-58-85-10, Item 126)
- (a) Destroy 30 days after successful input to Magnetic Tape for selected case cards or simultaneously with disposal of transcripts for non-selected case cards.
- (2) Non-select Audit (Discrepancy and Underreporter) Transcripts. (Job No. NC1-58-76-9, Item 14)
- (a) Destroy non-selected transcripts 60 days after final action.

127. ~~Actual Mailing List Information, Form 5398 (accumulated in Andover Service Center only). (Job No. NC1-58-76-9, Item 15)~~

(RESERVED.)

~~(1) Destroy after 3 years.~~

128. Employee Plans-Plan Case Control Input Record. Form 4646A. (Job No. NC1-58-76-9, Item 47)

- (1) Destroy 9 months after processing date. (Processing date is Julian date, 4th, 5th, and 6th digits of control number.)

129. Statement for Recipients of Interest Income (Form 1099-INT Copy C). Issued by the Service Center for interest payment in excess of \$10.00. (Job No. NC1-58-80-6, Item 129)

- (1) Destroy 6 years and 3 months after the calendar year issued.

CASHIER, ACCOUNTING AND ADJUSTMENT RECORDS

130. Document Remittance and Assessment Registers, Certificates of Deposit. Copies of registers and related documents and journals prepared for the control, classification and applications of tax payments received for deposit retained in the Clearing and Deposit Section and Receipt and Control Branch. (Job Nos. NN-170-16, Item 63 and NC1-58-85-10, Item 130)

- (1) Destroy 1 year after end of processing year.

131. Daily Record of Teller Remittances. Daily accounting and recapitulation of individual teller receipts including cash, checks and money orders, with related papers (NCR or adding machine tapes) used in connection with the teller's daily balancing.

- (1) Original with tapes attached. (Job No. NC1-58-85-10, Item 131)

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products, wine, beer, cigars and cigarettes.
(Job No. NC1-58-85-10, Item 144)

(1) **Destroy** 3 years after end of processing year.

145. (Reserved.)

146. **Certificates of Deposits and Tickets** *← DEBIT VOUCHERS*

(1) Deposit Tickets (marked "Bonds").
(Job No. NC1-58-85-10, Item 146)

(a) **Destroy** 7 years after close of list year.

(2) Deposit Tickets (others). (Job No. NC1-58-78-4, Item 146)

(a) **Destroy** 3 years after close of list year.

147. (Reserved.)

148. (Reserved.)

149. (Reserved.)

150. **Schedules and Lists of Canceled and Undelivered Checks and Bonds**. (Job No. NC1-58-85-10, Item 150)

(1) **Destroy** after audit by General Accounting Office or when 3 years old, whichever is earlier.

151. **Notices of Refund Checks or Bonds Returned**. Notices and forms supporting closed undelivered refund check or bond cases, or equivalent forms used as a follow-up to locate taxpayers.

(1) Closed Cases (after taxpayer is located or check redeposited). (Job No. NC1-58-76-9, Item 18)

(a) **Destroy** after the calendar year in which the taxpayer was located and case closed, or in which undelivered check was canceled and credited back to the taxpayer's account.

(2) Open cases (all notices reflecting unresolved Pre-ADP undelivered refund checks and all unresolved NMF undelivered refund checks). (Job No. NC1-58-80-6, Item 151)

(a) **Retain**.

(3) Returns Files Copy with related documents. (Job No. NC1-58-85-10, Item 151)

(a) **Destroy** 3 years after processing year.

152. **Refund Inquiry Control Correspondence Files** relating to refunds, stop payments and remailing of checks (maintained in alpha sequence in one-month blocks). (Job No. NC1-58-85-10, Item 152)

(1) **Destroy** 3 years after case is closed.

153. **Refund Stop Payment or Reissuance of Replacement Check or Bond** records relating to refunds, stop payments, errors in name or designation of payee, remailing of

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(2) Where audit is not required by Regional Inspector's Office

(a) **Destroy 2 years** after end of processing year.

161. Accounting Journals and Abstracts.

(1) **Destroy 6 years and 3 months** after period covered by the account. (Job No. NC1-GRS-81-12, Item 1)

(2) **Retire to Federal Records Center** after internal audit of operations, or 1 year, whichever is earlier. (Job No. NC1-58-85-10, Item 162)

[including Form 8616, Input Reconciliation Sheet and Form 8167, Supplemental Input Reconciliation Sheet Relating to Non-Assessment Documents.

1 year after internal audit of operations.

162. Tax Transfer Vouchers and Excess Collection Posting Document. Vouchers and Posting Documents prepared to effect the transfer of an assessment. This item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between District Directors.

(1) Open or unapplied excess collection documents. (Job No. NC1-58-82-9, Item 162)

(a) **Destroy 30 years** after end of processing year.

(b) **Retire to Federal Records Center 5 years** after end of processing year.

(2) Closed excess collection documents. (Job No. NC1-58-82-9, Item 162)

(a) **Destroy 5 years** after end of processing year.

(b) **Retire to Federal Records Center 1 year** after end of processing year.

(3) Tax Transfer Vouchers and Excess Collection Posting Documents retired to FRCs prior to 10/82. (Job No. NC1-58-80-6, Item 162)

(a) **Destroy 8 years** after end of processing year.

(4) Credit Transfer Voucher (Form 2158) Credit Transfer Vouchers used to transfer NMF Form 1042 transactions to the Philadelphia Service Center.

(a) **DESTROY 6 years** after internal audit of accounts.

(b) **RETIRE to Federal Records Center 1 year** after internal audit of accounts. (Job No. NC1-58-85-10, Item 162)

163. Vouchers, and Schedules of Payments.

[, and Certificate of Settlement (GAO-39).

(1) **Destroy 6 years, 3 months** after the period of the account. (Job No. NC1-58-82-9, Item 163)

(2) All Paid Copies: (Job No. NC1-58-85-10, Item 163)

(a) **Retire to Federal Records Center 2 years** from closing date of last period audited.

(3) Suspense copies: (Job No. NC1-58-76-9, Item 44)

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(a) Destroy when no longer needed in current operations except when used in lieu of "paid" copy.

164. Assessment Certifications and Lists. (Job No. NC1-58-82-9, Item 164)

(1) Destroy 30 years after end of processing year.

(2) Retire to Federal Records Center 3 years after internal audit of operations.

165. Revenue General Ledgers. Copies of general and subsidiary ledgers which summarize the financial status of tax accounts with supporting documents and reports. (refers to case histories)

(1) Destroy 6 years, 3 months after the period of the account. (Job No. NC1-58-82-9, Item 165)

(2) Retire to Federal Records Center 2 years after internal audit of operations. (Job No. NC1-58-85-10, Item 165)

166. Revenue Reports and Accounting Control Records relating to the collection and processing of remittances.

(1) Official file copy (record copy).

(a) Destroy after audit by General Accounting Office or when 3 years old, whichever is earlier.

(2) Accounting work copies. (Job No. NC1-58-85-10, Item 166)

(a) Destroy 1 year after end of reporting year.

167. (Reserved.)

168. Posting, Payment and Adjustment Documents (Other Than Original Tax Returns). Used to process payments and other miscellaneous adjustments. (Job No. NC1-58-85-10, Item 168)

-includes documents associated with remittances-

(1) TDA/TDI Transfer (Form 2650)

used for IDRS/ACS terminal research.

(a) DESTROY after IDRS/ACS terminal research unless associated with hard copy TDA/TDI.

(2) All Other Posting, Payment and Adjustment Documents (other than original Tax Returns).

(a) DESTROY 5 years after end of processing year.

(b) RETIRE to Federal Records Center, beginning July 1, 18 months after end of processing year.

169. Advance Payment Records. Used to document and classify advance payments. (Job No. II-NNA-2107, Item 75)

(1) Destroy 2 years after related unit ledger cards are closed.

170. Remittance Registers (No Longer Accumulating). (Job No. NC1-58-82-9, Item 170)

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- (1) Destroy 20 years after end of processing years.
- (2) Retire to Federal Records Center 3 years after end of processing year.

171. Carryback Adjustment Cases with related schedules, supporting papers and worksheets. (Job No. II-NNA-2107, Item 85)

- (1) Destroy 10 years after end of processing year.
- (2) Retire to Federal Records Center 3 years after end of processing year.

172. Report of Tentative Carryback Applications and Offers in Compromise. (Job No. NN-170-16, Item 88)

- (1) Destroy 3 years after end of processing year.

*173. Unit Ledger Account Cards, Documents Registers and Recaps, Remittance Registers and Recaps. (Job No. NC1-58-85-10, Item 173)

as per Rockbox Remittance Registers

(1) PAPER RECORDS NOT CONVERTED TO DISK PACK

(2) ~~173~~ Account Cards that are closed (Paid in full, subsequently abated, and small debit write-offs).

- 1 ~~(a)~~ Destroy 20 years after end of processing year.

- 2 ~~(b)~~ Retire to Federal Records Center 3 years after end of processing year.

(3) ~~173~~ All other account cards after the collection statute expiration date has expired.

- 1 ~~(a)~~ Destroy 20 years after end of processing year in which expired.

- 2 ~~(b)~~ Retire to Federal Records Center 3 years after end of processing year.

(4) ~~173~~ Document Registers and Recaps, and Remittance Registers and Recaps.

- 1 ~~(a)~~ Destroy 20 years after end of processing year.

- 2 ~~(b)~~ Retire to Federal Records Center 3 years after end of processing year.

(2) SEE INSERT ITEM 173(2)

174. Accounting Reports not covered elsewhere in this schedule and which are not subject to GAO onsite audit.

- (1) Record copy.

- (a) Destroy 1 year after end of reporting year. (Job No. NC1-58-85-10, Item 174)

- (2) All other copies.

- (a) Destroy when no longer needed in current operations. (Job No. NN-170-16, Item 89)

*175. Control Card Listings and Tape Data Control Date Recaps. (Job No. NC1-58-80-6, Item 175)

(2) ~~175~~ Destroy ~~1 year after end of processing year or 1 year after expiration of operations and accounts, whichever is later.~~

- (1) RETIRE to Federal Records Center 1 year after processing YEAR.

- (2) DESTROY 3 years after end of processing year or after internal audit of operations and accounts, whichever is later.

176. Transmittal Memo Accounting Control Documents. (Job No. NN-170-16, Item 91)

Insert Item 173(2)

(2) Paper records converted to disk pack (Test being conducted at ~~the~~ ATSC).

(A) Account cards that are open and/or closed but loaded onto the data base (Paid in full, subsequently abated, and small debit write-offs as needed), Document Registers and Recaps, and Remittance Registers and Recaps.

1. Paper Records

- a. RETIRE to Federal Records Center 18 months after conversion to disk.
- b. DESTROY 20 years after conversion to disk.

2. Disk

- a. Write disk pack to microform 5 years after end of processing year, erase and reuse disk.

3. Microform

- a. RETIRE to Federal Records Center immediately after microfilming and film verification.
- b. DESTROY 20 years after end of processing year.

(B) All other account cards after the collection statute expiration date has expired.

1. Paper Records

- a. RETIRE to Federal Records Center 18 months after conversion to disk.
- b. DESTROY 20 years after conversion to disk.

2. Disk

- a. Write disk pack to microform 5 years after end of processing year in which expired, erase and reuse disk.

3. Microform

- a. RETIRE to Federal Records Center immediately after microfilming and film verification.
- b. DESTROY 20 years after end of processing year in which expired.

HR:HR:FS:R/Marcella Westons:adb 2/11/87 Wang 07374
Filename: Manual Transmittal 1/15/59.26

Insert Item 173(2)

(2) Paper records converted to disk pack (Test being conducted at ~~the~~ ATSC)

(a) Account cards that are open and/or closed but loaded onto the data base (Paid in full, subsequently abated, and small debit write-offs as needed), Document Registers and Recaps, and Remittance Registers and Recaps.

1. Paper Records

- a. RETIRE to Federal Records Center 18 months after conversion to disk.
- b. DESTROY 20 years after conversion to disk.

2. Disk

- a. Write disk pack to microform 5 years after end of processing year, erase and reuse disk.

3. Microform

- a. RETIRE to Federal Records Center immediately after microfilming and film verification.
- b. DESTROY 20 years after end of processing year.

h All other account cards after the collection statute expiration date has expired.

1. Paper Records

- a. RETIRE to Federal Records Center 18 months after conversion to disk.
- b. DESTROY 20 years after conversion to disk.

2. Disk

- a. Write disk pack to microform 5 years after end of processing year in which expired, erase and reuse disk.

3. Microform

- a. RETIRE to Federal Records Center immediately after microfilming and film verification.
- b. DESTROY 20 years after end of processing year in which expired.

HR: F. S. R. Marcella Weston Abb. 2/11/87 Wang 07378
Filename: Manual Transmittal 1/15/89.26

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- (1) Destroy 90 days after verification of receipt.
177. Adjustment Control Listings—Weekly Adjustment Control Index, Multiple-Duplicate Listing, Weekly Index, Overage Case List, Case Assignment List, Daily Supplemental Index, and New Case Control Number Sequence List. (Job No. NN-170-16, Item 92)
(1) Destroy upon receipt of new listing or index or when no longer needed in current operations.
178. Historic Transcripts related to closed accounts. (Job No. NN-170-16, Item 93)
(1) Destroy 3 years after end of processing year.
179. TDA Registers. Printouts reflecting IMF and BMF payments for last four cycles. (Replaced every 4th cycle.) (Job No. NN-170-16, Item 94)
(1) Destroy after receipt of new Register.
180. Tax Claims Files (Except Claims Filed by Corporations) and Record of Claims. Claims files pertaining to allowances for overassessments, notices of disposition, and notices of refund with related correspondence and records. (Claims filed by corporations are covered in Item 58 of this Schedule.) Claims allowed in full, in part, and disallowed claims. (Job No. NC1-58-76-9, Item 21)
(1) Destroy after audit by GAO or when 3 years old, whichever is earlier.
Concurrence of Regional Inspector shall be obtained for any disposal before the three years.
181. (Reserved.)
182. Technical Section "Closed Sensitive" Case Folders. Residual papers remaining in the folders such as work papers; transcriptions of tax account or accounts; Form 3870, Request for Adjustment, and 4173, Special Case Referral; and copies of correspondence. (Job No. NN-170-16, Item 96)
(1) Destroy 18 months after closed date.
183. Transcripts of Accounts requests and related documents. (Job No. NC1-58-80-6, Item 183)
(1) Destroy 6 months after end of processing year, or when no longer needed in current operations, whichever is earlier.
184. (Reserved.)
185. Payment Tracers.
~~(1) Destroy 1 year after payment tracer is closed.~~
186. Reports of Currently Not Collectible Taxes for Non-Master File TDAs. (Job No. NC1-58-85-10, Item 186)
(1) Service Center Collection Branch Case Files on accounts reported as currently not collectible. Form 53 not sent to the district for mandatory follow-up.

3

to the Federal Records Center

- (1) RETIRE 1 year after payment tracer is closed.
(2) DESTROY 3 years after payment tracer is closed.

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X 195. **Permanent Work Record—Tentative Carryback Allowance** (Form 6902). (Job No. NC1-58-80-6, Item 195)

(1) ~~Destroy when data has been transcribed to the 4821 Report.~~

90 days after data has been transcribed to the TREAS.-95 report.

196. (Reserved.)

197. **Reject Registers** used to process rejected documents. (Job No. NC1-58-82-9, Item 197)

(1) Deleted reject registers (records that have been removed from processing).

(a) **Destroy** 1 year after processing.

(2) Selected reject registers (corrected records that have not been removed from processing).

(a) **Destroy** after 90 days or when verified that record did not appear on aged list, whichever is earlier.

198. **Reject Control Listings** to monitor and control the reject inventory. (Job No. NC1-58-85-10, Item 198)

(1) Inventory listings in DLN sequence, disposition, verification listings, and Rejected Records list.

(a) **DESTROY** 1 year after processing date.

(2) Other inventory listings, age listings.

(a) **Destroy** 6 months after processing date.

(3) Manually prepared routing controls.

(a) **Destroy** 6 months after closing date. (Job No. NC1-58-82-9, Item 198)

199. **Service Center Control File Adjustment Records** (Job No. NC1-58-82-9, Item 199)

(1) Processing Copy.

(a) **Destroy** ~~2 years after end of processing year, or 1 year after internal audit of operations and accounts, whichever is later.~~ ³

(2) File Copy (retained by preparer outside of Accounting Branch).

(a) **Destroy** 1 year after preparation.

MACHINE (PAPER) PRINTOUTS AND MICROFILM REGISTERS, INDEXES AND DIRECTORIES

(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 and 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.)

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(a) **DESTROY** 4 ^{6 months} years after the year Form 53 was initiated.

(b) **RETIRE** to Federal Records Center 1 year after the Form 53 was initiated.

(2) Notification to Accounting on Non-Master File TDAs.

(a) **DESTROY** after end of processing year.

187. *Offers in Compromise.* Case files including data concerning offers in compromise by cash, installment, transmittals, and acceptance of offers with related correspondence. (Note: If a compromise case file contains an installment offer, or if an offer involves a collateral agreement, the date of closing the case shall be the date the offer in compromise is accepted or rejected after payment in full has been received, or the date on which full compliance has been made with the terms of the collateral agreement, whichever is the later date.)

(1) **Destroy** 6 years after close of case. (Job No. NC1-58-82-9, Item 187).

(2) **Retire** to Federal Records Center 2 years after close of case. (Job No. NC1-58-85-10, Item 187)

188. *Barred Deficiencies.* Copies of Form 3999 used to report statute expiration of barred deficiencies and overassessments and on certain no change and survey cases to the regional office. (Job No. NC1-58-85-10, Item 188)

(1) **Destroy** 1 year, after end of processing year.

189. (Reserved.)

190. *Statement of Account for Participants in Individual Retirement Accounts of Annuities, Form 5498 (Copy A).* (Job No. NC1-58-76-9, Item 23)

(1) **DESTROY** 2 years after filing year or year of receipt, whichever is later.

191. *Closed Problem Inquiry File (Forms 4442 and 4442C).* (Job No. NC1-58-80-6, Item 191)

(1) **Destroy** when no longer needed in current operation.

192. *Correspondence Suspense File (Accounts Services).* (Job No. NC1-58-80-6, Item 192)

(1) **Destroy** when no longer needed in current operation.

193. *IRS Employee File—(Employee Delinquency Check.)* (Job No. NC1-58-80-6, Item 193)

(1) **Destroy** when updated or new program filed.

194. *Closed TC 130 Cross-Reference File.* (Job No. NC1-58-85-10, Item 194)

(1) **Destroy** source documents 6 months after they are closed.

Records Control Schedule 206

Item No. Description of records and disposition authorizations

(a) Destroy 75 years after end of processing year.

(2) Copies of Annual Directories required for research (Job No. Congressional No. 1895, 90th Congress, 2nd Session)

(a) Destroy 5 years after end of processing year, or when no longer needed in current operations.

(3) Quarterly and Interim Directories (Job No. Congressional No. 1895, 90th Congress, 2nd Session)

(a) Destroy after receipt of annual or quarterly directory covering same taxpayers and tax periods.

213. Exempt Organizations ALPHA Registers and Cross-References (National and District—Microfilm Hardcopy) and EIN Registers (Microfilm). Containing all entries on the EOMF, i.e., organization name, address, region, district code, and other identifying symbols (produced by Philadelphia Service Center.)

MICROFILME

MICROFILME

BMF

(1) Annual Register—Master (Job No. NC1-58-82-9, Item 213)

MICROFILME

(a) Destroy 75 years after end of processing year.

3

(2) Supplemental Registers—Master (Job No. NN-170-16, Item 112)

MICROFILME

(a) Destroy after receipt of annual register.

(MICROFILME).

(3) Duplicate Copies (Job No. NC1-58-78-4, Item 212)

(a) Destroy upon receipt from the field.

RETURNS

214. Exempt Organization/BMF Accounts Register. Each cycle an entity or tax period is active all postings to that period will appear on the EO/BMF Accounts Register. The Accounts Register for that cycle is merged with the accounts register for the next cycle. Thus, these entries are accumulated for a series until a final accumulation is made on a 12-month basis. Each taxpayer on the register is listed by tax period, within MFT code, within EIN. Entities which contain an EO section will also display the EO entity Status/Code and Date, Subsection Code, File Folder Number, Foundation Code, Classification Codes and Group Exemption Number (Job No. NC1-58-82-9, Item 214)

MONTHLY / RETURNS

RETURNS

MONTH / MONTHS

CY

ORGANIZATION

(1) Destroy 75 years after end of processing year.

3

(2) Retire to Federal Records Center 5 years after end of processing year.

Item No. Description of records and disposition authorizations

- (1) Processed.
 - (a) Destroy 3 years after end of processing year.
- (2) Unprocessed—Program Terminated.
 - (a) Destroy when no longer needed for research or reference purposes.
- (3) Microfilm Directories.
 - (a) Return Preparer Alpha.
 - (b) Return Preparer TIN.
 - (c) Return Preparer Manufactured TIN.
 - (e) Destroy when no longer needed for research or reference purposes.

222. (Reserved)

223. (Reserved)

224. (Reserved)

225. (Reserved)

SEE INSERT FOR ITEMS 222, 223, 224, and 225

226. Control Record List and Summary (EPMF). (Job No. NC1-58-85-10, Item 226)

- (1) Destroy 18 months after end of processing year or 1 year after internal audit of operations accounts, whichever is earlier.

227. Block Completions List (EPMF). (Job No. NC1-58-85-10, Item 227)

- (1) Destroy 1 year after end of processing year.

228. Suspense Release List and Summary (EPMF). (Job No. NC1-58-85-10, Item 228)

- (1) Destroy 18 months after end of processing year or 1 year after internal audit of operations accounts, whichever is earlier.

229. Potential Non-Federal Filer Records (Forms 4869). Records are generated and used in the state/federal matching of federal unemployment tax records. (Job No. NC1-58-82-9, Item 229)

- (1) Destroy after transcription and error correction processing.

230. Systems Audit Trail Report (CDC 3500 Computer Listing). (Job No. NC1-58-82-9, Item 230)

- (1) Destroy 1 year after date of report.

231. Account Verification File Listing (Honeywell 2050A). (Job No. NC1-58-82-9, Item 231)

- (1) Destroy after receipt of following months' listing.

232. EPMF "Aged" Account Listing maintained by Entity Control entities that have reached age criteria for removal and have not been established on a Master File (Job No. NC1-58-82-9, Item 232)

Listing of Aged ZTIF Accounts

(Run No. ERA60).

- (1) BMF, and EPMF-EM list.

{, EO-BMF, NMF, and EPMF-AD list.

- (a) Destroy 48 months after receipt.

- (2) EO-BMF, NMF, and EPMF-AD.

3 years

- (a) Destroy 1 year after receipt.

233. Annual Information Return of Windfall Profit Tax Returns (Job No. NC1-58-82-9, Item 233)

{ Forms 6248/6248-T, Transmittal and Summary of Windfall Profit Tax Information).

- (1) Destroy 5 years after date of receipt.

5

INSERT FOR ITEMS 222, 223, 224, AND 225

222. U.S. Real Estate Mortgage Investment Conduit Income Tax Return (Form 1066) (ANSC only).
(1) RETIRE to the Federal Records Center 1 year 9 months after the end of the processing year.
(2) DESTROY 6 years after the end of the processing year.
223. U.S. Withholding Tax Return for Dispositions by Foreign Persons of U. S. Real Property Interests (Form 8288) and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288-A) (PSC only).
(1) RETIRE to the Federal Records Center 2 years after the end of the processing year.
(2) DESTROY 7 years after the end of the processing year.
224. Return of Excise Tax on Undistributed Income of Real Estate Investment Companies (Form 8612). (These are penalty excise taxes.)
(1) RETIRE to the Federal Records Center 2 years after the end of the processing year.
(2) DESTROY 7 years after the end of the processing year.
225. Return of Excise Tax on Undistributed Income of Regulated Investment Companies (Form 8613). (These are penalty excise taxes.)
(1) RETIRE to the Federal Records Center 2 years after the end of the processing year.
(2) DESTROY 7 years after the end of the processing year.

Item No.	Description of records and disposition authorizations
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237. **Unidentified Remittance File Analysis.** Daily inventory, cumulative for the month, of activity on URF. Items are listed by district and show the previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete.

(1) Accounting Branch, Unidentified Function copy.

(a) Daily Analysis. (Job No. NC-174-162, Item 6)

1 Destroy after end of month balancing operations.

(b) Monthly Analysis. (Job Nos. NC1-58-80-6, Item 237 and NC1-58-85-10, Item 237)

1 Destroy 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier.

238. **Unidentified Remittances.** (Job No. NC-174-162, Item 7)

(1) Added in last 15-45 days. Register reflects all items added to the file and no action has been taken. This register, which served as a follow-up tool, was not produced after January 1, 1974.

(a) Destroy after 60 days.

(2) Aged 10 Months. Monthly printout used as a last attempt to apply money from URF before being aged to Excess Collections.

(a) Destroy after 60 days.

239. **Unidentified Remittance File Dropped Listing.** A permanent record of the URF produced as items are aged from the URF after closing action. The Dropped Listing is used to purge the open alphabetical (paper) back-up file of unidentified remittances.

(1) Accounting Branch, Unidentified Function copy.

(a) Destroy $\frac{1}{2}$ years after end of processing year. (Job No. NC-174-162, Item 8)

(b) Retire to Federal Records Center 10 months after end of processing year. (Job No. NC1-58-85-10; Item 239)

(2) Accounting Branch, Journal Function copy. (Job No. NC-174-162, Item 8)

(a) Destroy after 60 days.

* 240. ~~Alphabetical File of Unidentified Remittances, consisting of miscellaneous documents, correspondence, photocopies of checks and money orders, etc. (Job No. NC-174-162, Item 8)~~

(1) Destroy $\frac{1}{2}$ years after end of processing year.

Unidentified Remittance Case Files. Filed alphabetically or in date, employee number order. Case files may contain correspondence, photocopies of checks, or miscellaneous documents.

Item No	Description of records and disposition authorizations
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(2) **Retire** to Federal Records Center 1 year after ~~closed (listed on URF Dropped Listing)~~ end of processing year.

241. **Excess Collection Posting Documents** Computer Paragraph 550 (Form 4830).

(1) **Used** as an open excess collection document. (Job No. NC-174-162, Item 10)

(a) **Destroy** after money is applied

(2) **Used** as a closed excess collection document. (Job No. NC1-58-85-10, Item 241)

(a) **Destroy** 3 years after end of processing year.

242. **IDRS Collection Unreversed Transaction Code 594/599 Transcripts and associated notices.** (Job No. NC1-58-80-6, Item 242)

(1) **Destroy** after 6 months, or after all research is completed, whichever is earlier.

243. **Remittance Register (Daily).** A daily print-out, by area office, of the payments received and input online through the IDRS terminals. The original is mailed to the area office, with one copy maintained in the Accounting Branch for researching payment tracers and one copy maintained by the Accounting Branch Ledger Function for notations and adjustments.

(1) Accounting Branch copy. (Job No. NC-174-162, Item 12)

(a) **Destroy** 1 year after end of processing year.

(2) Accounting Branch Ledger Function copy.

(a) **Destroy** 5 years after end of processing year. (Job No. NC1-58-80-6, Item 243)

7 YEARS

(b) **Retire** to Federal Records Center 10 months after end of processing year. (Job No. NC1-58-85-10, Item 243)

3 YEARS

244. **Document Register.** Listing by district showing EI or SSN of Taxpayer, name control, tax period and amount. (Job No. NC1-58-76-9, Item 244)

(1) All copies.

(a) **Destroy** 1 year after end of processing year.

245. **Special Activity Report.** A periodic report which shows any action taken by an IDRS user to the account of any IRS employee or his/her spouse. (Job No. NC1-58-85-10, Item 245)

(1) **Destroy** 1 year after end of processing year.

246. **(Reserved)**

247. **IDRS Service Center Control Case Inventory and Service Center Control Inventory Recap.** Listings are by age and category of the total cards controlled on IDRS which are still open and assigned to each Section, listed by Unit.

[Service Center Control File (SCCF) Aged Historical Files. Documentation of Closed SCCF aged cases related to Form 6752 (Return Non-Refile Flag).

(1) **DESTROY** 5 years after end of processing year.

Item No	Description of records and disposition authorizations
279	Installment Agreement Accounts List (IAAL) (Job No. NC1-58-85-10, Item 279) (1) Destroy after 6 months

FEDERAL TAX DEPOSIT (FTD) SECTION

This gives the disposition for Federal Tax Deposit (FTD) forms or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depository for Federal Taxes, or with a Federal Reserve Bank (FRB).

300 FTD Error Registers and Delete Lists. (Job No. NC1-58-77-13, Item 1)

(1) Includes

(a) FTD Error Registers. Prepared and used at the service center to perfect transaction records prior to forwarding to Master File

(b) FTD Error Delete Lists. A list of items that cannot be corrected from the Error Register and must be deleted for the accounting function to correct and reinput.

(2) ~~Destroy after 60 days or when no longer needed in current operations, whichever is earlier.~~ (Job No. NC1-58-85-10, Item 300)

(2) Destroy after 12 months or when no longer needed in current operations, whichever is later.

301 FTD Block Out of Balance (BOOB) Listing and Summary. A record of blocks that fail to pass other validity checks

(1) Listing (Job No. ~~NC1-58-77-13~~, Item 2)

(a) ~~Destroy 6~~ months after data has been converted to good tape.

12

(2) Summary. (Job No. ~~NC1-58-82-0~~, Item 301)

(a) ~~Destroy 6~~ months after date of listing

12

302 FTD Block Out of Balance (BOOB) Delete List. A list of blocks that cannot be corrected from the BOOB Register and must be deleted, corrected and reinput. (Job No. NC1-58-78-4, Item 302)

(1) Destroy 30 days after data has been converted to good tape.

303. FTD Control Record List and Summary. Replaces the Control Card List and Tape Data Control Sheet of the BMF Operations (Job No. NC1-58-85-10, Item 303)

(1) List

(a) Destroy 1 year after end of processing year or 6 months after internal audit of operations and accounts, whichever is earlier.

(2) Summary

(a) Destroy 1 year after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period

Item No.	Description of records and disposition authorizations
----------	---

307. **Block Completion List** A monthly report of SCCF modules which meet all the criteria for a closed module to be removed from the current SCCF and placed on the historic SCCF. (Job No. NC1-58-77-13, Item 8)

(1) **Destroy** 7 years after end of processing year

308. **Commercial Bank Address File** A list of all depositaries transmitting FTD forms to that service center. (Job No. NC1-58-77-13, Item 9)

(1) **Destroy** when an updated listing has been received and verified to be accurate

309. **Historic SCCF Analysis Report and Special Transcripts** A monthly report which provides management information regarding timeliness of processing FTD's. (Job No. NC1-58-77-13, Item 10)

(1) Report

(a) **Destroy** 1 year after it is produced

(2) Transcripts

(a) **Destroy** after review is completed

310. **Month End Unconfirmed Classified Report and Summary** A listing and summary of modules that have been classified but for which no FRB verification record has been received

(1) List (Job No. NC1-58-77-13, Item 11)

(a) **Destroy** 30 days after date of listing

(2) Summary (Job No. NC1-58-85-10, Item 310)

(a) **Destroy** 1 year after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.

311. **Form 1042 Release List and Summary** A listing of those FTD's applicable to Form 1042 returns, which is generated in the Tape Edit Processor runs for transaction records to be transferred to the Philadelphia Service Center. The Summary to be used as a tape release

(1) List (Job No. NC1-58-85-10, Item 311)

(a) **Destroy** 3 years after end of processing year or 1 year after internal audit of operations, whichever is earlier.

(2) Summary (Job No. NC1-58-77-13, Item 12)

(a) **Destroy** 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.

312. **FTD TEP Good Tape Release List Summary** A daily listing identifying each TLN and the related count and amount for transactions placed on the transaction tape to be sent to the National Computer Center. The Revenue Receipts Summary is used as a tape release

TAXPAYER ENTITY CHANGE REPORT. A listing generated as a result of the taxpayer indicating a change to the name or Employer Identification Number (EIN).

(1) **LIST**

(a) **DESTROY** 12 months after the month generated unless the Supervisory Auditor at the service center requests list be retained for a longer period.

Item No	Description of records and disposition authorizations
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- | | |
|---|---|
| (1) List (Job No. NC1-58-85-10, Item 312) | (a) Destroy 18 months after end of processing year or 1 year after internal audit of operations, whichever is earlier |
| (2) Summary (Job No. NC1-58-77-13, Item 13) | (a) Destroy 3 years after end of processing year unless the Supervisory Auditor at the service center asks for them to be retained for a longer period |
| 313. FTD TEP Mismatch List. A list printed for all discrepancies and nonmatches between either release records, delete records, or manual deletion cards and the good tape FTD block (Job No. NC1-58-85-10, Item 313) | (1) Destroy 6 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier |
| 314. FTD SCCF Generated Delete List. A listing of all blocks deleted from the good tape transaction tape because of discrepancies between control records and the SCCF. (Job No. NC1-58-85-10, Item 314) | (1) Destroy 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is earlier |
| 315. SCCF Special Transcript List. A transcript of selected SCCF modules used for analysis purposes. (Job No. NC1-58-85-10, Item 315) | (1) Destroy 30 days after date of listing or when no longer needed in current operations, whichever is earlier |
| 316. FRB Day Classified Report. A computer generated report that reflects the matching of FRB verification records for a specific day with the commercial bank transmittals input. The report lists the tax classification of those items matched and classified, each item where adjustments to the block are required, the verification cards input where there is no matching commercial bank transmittal on the SCCF and the amount on the SCCF not yet classified (Job No. NC1-58-85-10 , Item 316) | (1) Destroy 1 year after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period. 3 YEARS |
| 317. Subsequently Classified for FRB Day Report. A report reflecting subsequent classification of those items reported as unclassified on the FRB Day Classified Report | (1) Destroy 1 year after the month generated unless the Supervisory Auditor at the service center requests that they be retained for a longer period (Job No. NC1-58-85-10 , Item 317) 3 YEARS |
| 318. FTD-FBI Insert Delete List. A list of transmittal block(s) and/or individual items deleted during Optical Character Recognition (OCR) processing. | (1) List
(a) Destroy 12 months after the month generated unless the supervisory auditor at the service center requests that they be retained for a longer period. OK |

FTD-PEL Default List. A report that contains Federal Tax Deposits that either tax type, or both were left blank by the taxpayer.

(1) List

(a) DESTROY 30 days after the month generated.

Item No.	Description of records and disposition authorization
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~~318 (Reserved)~~

~~319 (Reserved)~~

320 **Federal Reserve Bank Day Classified Report Balancing Proof (Form 5804)** A verified record attached to the report showing it was a balanced report (Job No. NC1-58-76-4, Item 320)

(1) **Destroy** after close of processing year, unless Supervisory Auditor at the service center requests that they be retained for a longer period

3 years

321 **Subsequent Day Classified Report Balancing Proof (Form 5805)** A form used if there is any classified amount shown on the report or if there is any change to unclassified totals (Job No. NC1-58-76-4, Item 321)

(1) **Destroy** after close of processing year, unless the Supervisory Auditor at the service center requests that they be retained for a longer period

3 years

coupons.

322 **Microfilm of FTD** (Job No. NC1-58-85-10, Item 322)

(1) **Research Microfilm** (not mandatory)

(not mandatory)

(2) **Record Microfilm** (Job No. NC1-58-82-9, Item 322)

(a) **Destroy** 7 years after close of processing year

(b) **Retire** to Federal Records Center 90 days after creation and verification

323 **FRB Verification Card List and Cards Received from the FRB's.** Cards and Lists showing individual advices of credit which total to their related deposit ticket

(1) **Listing** (Job No. NC1-58-82-9, Item 323)

12

(a) **Destroy** 12 months after date of listing unless the Supervisory Auditor at the service center requests that they be retained for a longer period

(2) **Cards** (Job No. NC1-58-77-13, Item 24)

(a) **Destroy** after data has been converted to magnetic tape and FRB Batch Day closed

324 **FTD Control Registers** A number of manually prepared control registers used to isolate the various segments of the FTD System for the statement of classified collections for Revenue Receipts Reporting and for balancing information to insure the integrity of the system (Job No. NC1-58-82-9, Item 324)

(1) **Destroy** 1 year after the month prepared

Records Control Schedule 206

Item No.	Description of records and disposition authorizations
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325 **Daily Wire** Transmitted daily to Treasury reflecting classified data balanced to data reported by the FRB using data from the Classified Reports, confirmed and adjustment Forms 215 and 5504 (Job No NC1-58-85-10, Item 325)

(1) Destroy 1 year after the month prepared or when no longer needed in current operations, whichever is earlier.

326 **FTD Adjustment Action Request (Form 5526)** A request used to notify the FRB when an adjustment is being made to the commercial banks original advice of credit.

(1) Regular Adjustments (Job No NC1-58-82-9, Item 326)

(a) Destroy 2 years after date of listing

(2) Other Adjustments (Job No. NC1-58-77-13, Item 27)

(a) Destroy 3 years after date of confirmation from the FRB for dishonored checks, credit reversals and credit additions

327. **Federal Tax Deposit (FTD) Forms** or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depository for Federal Taxes, or with a Federal Reserve Bank (Job No NC1-58-85-10, Item 327)

(1) FTD Forms or equivalent documents (hard copy)

(a) Destroy ~~60~~ days after microfilming and films verified correct 9c

328. **Federal Tax Deposit Registers (FTD)**. (Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the National Computer Center are listed in three separate sequences to provide research sources for tracing and identifying FTD payments. (Job No. NC1-58-78-4, Item 328)

(1) Name Control and EIN Registers:

(a) Cumulative Registers (Record Copy)

1 Destroy 2 years after end of processing year.

(b) Weekly and Monthly Registers.

1 Destroy upon receipt of cumulative quantity register.

(2) Amount Register:

(a) Cumulative Registers (Record Copy)

1 Destroy 5 years after end of processing year.

(b) Weekly and Monthly Registers.

1 Destroy upon receipt of cumulative quantity register.

Records Control Schedule 206

Item No.	Description of records and disposition authorizations
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(a) **Destroy** 3 months after data is reflected on the Monthly Report for the period

338 **DORMS Output Documents** (Job No NC1-58-82-9, Item 338)

(1) Monthly Reports including Input Error Resolution Registers not elsewhere covered

(a) **Destroy** 1 year after end of reporting year

(2) Quarterly and Semi-annual reports

(a) **Destroy** upon receipt of annual report covering the same period

(3) Annual Reports

(a) **Destroy** 2 years after end of report year

(4) Special Reports or reports other than those covered above

(a) **Destroy** when no longer needed, but no later than 2 years after end of report year, whichever occurs first

339 **DORMS Data Files** (Job No NC1-58-82-9, Item 339)

(1) Record copies of all DORMS files, machine readable or hard copy

(a) **Destroy** 5 years after end of year to which data pertains

(2) All other copies

(a) **Destroy** when no longer needed

(NOTE) Records covering documentation and processing are covered by RCS 301, GRS 20, "Machine Readable Records". ~~Items 345 through 349 are reserved for future additions to the DORMS Program.~~

340. **Examination Update (Form 5348)** Used to input data in the Audit Information Management System (AIMS)

(1) **DESTROY** 120 days after input to AMFRZR as determined from the input date. (Job No. NC1-58-85-20, Item 340)

341. **MIA/KIA Cases (AUSC only)** Case files contain photocopies of income tax returns, transcripts of accounts and history sheets showing all action and communications made. AUSC processes all MIA/KIA cases for the entire nation. Files contain information as to dates when determination was made that status changed from MIA to KIA and other information that may be needed to work future cases (Job No NC1-58-85-10, Item 341)

(1) **DESTROY** 25 years after end of processing year

(2) **RETIRE** to Federal Records Center when no longer needed in current operations.

(NOTE: Items 342 through 349 are reserved for future use.)

Item Description of records
No. and disposition authorization

**AUDIT INFORMATION MANAGEMENT
SYSTEMS (AIMS) ~~Replaces Audit's System
for Controlling Returns in Inventory and
Production (SCRIP)~~**

The Audit Information Management System (AIMS) is maintained in each service center, ~~as~~
~~replaced by the AIMS Master File~~. This file
contains information such as name, SSN or EIN,
tax period, source code, activity code, etc. of
returns in Examination and Appeals. The following
records are created and maintained for this
system:

350 **Delivery and/or Inventory Reports.** Computer generated reports used to order tax
returns for Examination Program. (Job No.
NC1-58-85-10, Item 350)

(1) **Destroy** 1 year after processing year or
after Internal Audit approval, whichever is
earlier.

351 **Computer Finger Cards for Forms 709,
2290 and 4698.** Cards for all cases await-
ing classification. After cases are classified,
cards are input to generate labels and
charge-out documents. (Job No.
NC1-58-76-4, Item 351)

(1) **Destroy** after 6 months.

352 **Selected Case Card File.** Cards held for
research purposes showing the district to
which case was transferred. (Job No.
NC1-58-76-4, Item 352)

(1) **Destroy** after 6 months.

353 **Multiple Filer Card File.** Multiple filer cross-
reference file on open cases in Examina-
tion. (Job No. NC1-58-78-4, Item 353)

(1) **Destroy** when case is closed.

354 **Audit Unpostable Cards.** Computer cards
showing which case is unpostable and the
unpostable code. (Job No. NC1-58-85-10,
Item 354)

(1) **Destroy** 1 year after end of processing
year in which closed, or when no longer
needed for internal audit, whichever is
earlier.

355 **Statute Cards.** Cards showing statute peri-
od cases in Examination. (Job No.
NC1-58-85-10, Item 355)

(1) **Destroy** after 2 years.

356 **Nullified Unpostable Card Record of when
action has been taken on nullified unpos-
tables.** (Job No. NC1-58-85-10, Item 356)

(1) **Destroy** 1 year after end of processing
year in which action was taken, or when
no longer needed for internal audit,
whichever is earlier.

357 **Docketed Case Listings and Card File.** List-
ings and Cards of all cases appealed to the
U.S. Tax Court. (Job No. NC1-58-78-4,
Item 357)

(RESERVED)

Item No	Description of records and disposition authorizations
	(1) Destroy after 60 days 6 MONTHS
358	Gift, Highway and Airway Use Tax Listing. A listing received with index cards for Forms 709, 2290 and 4638 cases (Job No. NC1-58-78-4, Item 358)
	(1) Destroy after 6 months
359	Certified Mail Listing. Listing showing all cases that have had certified letters sent (Job No. NC1-58-85-10, Item 359)
	(1) Destroy after 3 years
360	Old Age Listing (IDRS). A list of cases assigned to employees and the date assigned (Job No. NC1-58-78-4, Item 360)
	(1) Destroy after 1 week
361	BMF Listing. Computer listing showing the BMF selected for district and the date shipped for the week (Job No. NC1-58-85-10, Item 361)
	(1) Destroy after 1 year
362	Audit Adjustment Register. A listing of Audit Adjustments. (Job No. NC1-58-78-4, Item 362)
	(1) Destroy after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period
363	Audit Unpostable Register. Computer listing showing the list of unpostable cases for the week. (Job No. NC1-58-78-4, Item 363)
	(1) Destroy after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period
364	Nullified Unpostable Reject Register. Computer listing showing the nullified unpostable rejects for the week. (Job No. NC1-58-78-4, Item 364)
	(1) Destroy after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period
365	AIMS Reject Backup Register. Computer listing showing cases rejected on AIMS. (Job No. NC1-58-78-4, Item 365)
	(1) Destroy after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period
366	AIMS Error Register. Computer listing showing the cases with errors (Job No. NC1-58-78-4, Item 366)

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(1) **Destroy** after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisory Auditor asks for them to be retained for a longer period

367 (Reserved)

368: *Transcript of Account*. Transcripts used for assessment verification. (Job No. NC1-58-85-10, Item 368)

(1) **Destroy** 1 year after end of processing year, or when no longer needed in current operations, whichever is earlier

369 *Historic File (Service Center) AIMS*. This file contains complete records of closed cases since AIMS implementation in that service center. (Job No. NC1-58-85-10, Item 369)

(1) **Destroy** 3 years after end of processing year

(NOTE: Item Nos. 370 through 372 are reserved for future additions to the "AIMS" portion of this schedule.)

SEE ATTACHED INSERT FOR ITEMS 370, 371 and 372

Items 370 through 372 are reserved for future use.

AUTOMATED COLLECTION SYSTEM (ACS)

The Automated Collection System (ACS) is maintained at the call sites and produces paper output at the service centers. This file contains a case load file of open Taxpayer Delinquent Account (TDAs) and Taxpayer Delinquency Investigation (TDIs) that have not been directly assigned to the field

400 *ACS Diagnostic List*. Computer Listing of unprocessable data records. (Job No. NC1-58-85-10, Item 400)

(1) **DESTROY** after 6 months, or when no longer needed in current operations, whichever is the longer period unless supervisory personnel at the service center ask for them to be retained for a longer period. (Job No. NC1-58-85-10, Item 401)

401. *Service Center Error List*. Computer Listing showing TDA, TDI, and Levy Data Records that were unreadable by the ACS computer. (Job No. NC1-58-85-10, Item 401)

(1) **DESTROY** after 6 months, or when no longer needed in current operations, whichever is the longer period, unless Supervisory personnel at the service center asks for them to be retained for a longer period

402. *Service Center DTR Error Report*. Computer Listing showing DTR records that were unreadable by the ACS computer. (Job No. NC1-58-85-10, Item 402)

(1) **DESTROY** after 6 months, or when no longer needed in current operations, whichever is the longer period, unless Supervisory personnel at the service center ask for them to be retained for a longer period

INSERT ITEMS 370, 371 and 372

370. Centralized Revenue Agent Report File (RAR) - (Non-TEFRA) - Copies of field examination reports on cases involving income, excise, and employment taxes for flow-through entities, maintained in the Examination Branch for use of investor districts to make adjustments to investor returns.

- (1) Prior Field Examination Report.
 - (a) DESTROY prior field examination report when a copy of a later RAR pertaining to the same tax year is filed for a taxpayer.
- (2) Partnership or S Corporation RAR.
 - (a) DESTROY when RAR for all investors within the same Partnership/S Corporation is closed for the same tax year.

371. Miscellaneous Civil Penalty Assessment File - Copies of Form 8278 (Computation and Assessment of Miscellaneous Penalties). These files include all documents and/or workpapers which relate to the assertion of civil penalties under the following Code sections: IRC 6652, IRC 6676, IRC 6678, IRC 6679, IRC 6682, IRC 6694, IRC 6695, IRC 6700, IRC 6702, IRC 6705, IRC 6707, and IRC 6708.

- (1) RETIRE to the Federal Records Center 6 months after receipt of the file from the District after Examination/closure.
- (2) DESTROY 6 years and 9 months after the end of the calendar year after Examination closure.

Form 211, Application and Public Voucher for Refund for Original Information,

372. Rewards Claim Cases. (With related indexes) documenting requests for rewards for supplying information to the Government relative to alleged tax violations. They include correspondence, special reports, memorandum of opinion closing the case, notice of action taken relative to the claim, and evidence of collection or deposit of tax upon which the reward, if any is based. (NOTE: Where separate claims are filed in connection with related taxpayers, the retention period commences when final action is taken on the last related claim.)

- (1) DESTROY 3 years after close of case.

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403. **ACS Dylakor Management Reports.** Computer generated reports of inventory, group performance, terminal usage, etc. (Job No. NC1-58-85-10, Item 403)

(1) **DESTROY** after 30 days or when no longer needed in current operations unless Supervisory personnel at the service center ask for them to be retained for a longer period.

404. **Telephone Look-up List.** Computer generated listing of ACS accounts that do not have a telephone number at the time of case insurance. (Job No. (NC1-58-85-10, Item 404)

(1) **DESTROY** after 30 days, or after input of telephone data to ACS, whichever is the longer period.

405. **ACS Aged Case Listing.** Computer generated listing of TDA and TDI cases more than ~~120 days~~ old in ACS service center inventory generated at the call site and transmitted to the service center. (Job No. NC1-58-85-10, Item 405)

(1) **DESTROY** when new listing is received.

24 weeks