

Request for Records Disposition Authority

Records Schedule Number **DAA-0058-2013-0005**
 Schedule Status **Approved**

Agency or Establishment **Internal Revenue Service**
 Record Group / Scheduling Group **Records of the Internal Revenue Service**
 Records Schedule applies to **Major Subdivision**
 Major Subdivision **Small Business Self Employed**
 Minor Subdivision **Specialty Tax: Employment Tax: Team 1414**
 Schedule Subject **409A Compliance Resolution Program Case Files**
 Internal agency concurrences will be provided **No**

Background Information **The 409A Compliance Resolution Program (under Announcement 2007-18) was issued by the Internal Revenue Service, Large Business & International (LB&I), in February of 2007 to permit employers to pay the additional taxes arising under Section 409A of the Internal Revenue Code due to the exercise of certain discounted stock options and stock appreciation rights in 2006. The program only applied to certain employees and former employees who were not corporate insiders, and were not corporate insiders at the date of grant of the stock right; required the employer's full payment of the Section 409A taxes; provided relief for the employees from the requirement to pay these taxes; and required employee's Section 409A taxes as an additional payment of compensation. Employers wishing to participate in the program were required to notify the IRS no later than February 28, 2007. The following records include case files of the participants of the program with inclusive dates of 2007 through 2011 when the final refund claim was closed.**

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
1	0	1	0

GAO Approval

Outline of Records Schedule Items for DAA-0058-2013-0005

Sequence Number

1

409A Compliance Resolution Program Case Files
Disposition Authority Number: DAA-0058-2013-0005-0001

Records Schedule Items

Sequence Number

1

409A Compliance Resolution Program Case Files

Disposition Authority Number **DAA-0058-2013-0005-0001**

Information in the case files include activity record/case history sheets; IRS check sheet used to verify the taxpayer's submission under Announcement 2007-18; copy of cancelled check; IDRS Research (if applicable); POA if applicable; hardcopies of taxpayer's work papers showing calculation of 409A tax due; CD from taxpayer (i.e. taxpayer letter setting forth intent to participate; taxpayer letter making formal submission under the program; IRS letter requesting additional information); copies of IRS e-mails, if applicable.

Final Disposition **Temporary**

Item Status **Active**

Is this item media neutral? **Yes**

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? **No**

Manual Citation	Manual Title
Records Control Schedule 23	Tax Administration-Examination

Disposition Instruction

Retention Period **Destroy when most current record is 50 years old.**

Additional Information

GAO Approval **Not Required**

Agency Certification

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified.

Signatory Information

Date	Action	By	Title	Organization
02/20/2013	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
08/07/2013	Submit for Concurrence	Jametta Davis	Appraiser	National Archives and Records Administration - Records Management Services
08/13/2013	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - Records Management Services
08/20/2013	Concur	Laurence Brewer	Director, National Records Management Program	National Archives and Records Administration - National Records Management Program
08/20/2013	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist