Request for Records Disposition Authority

Records Schedule Number	DAA-0058-2016-0002
Schedule Status	Approved
Agency or Establishment	Internal Revenue Service
Record Group / Scheduling Group	Records of the Internal Revenue Service
Records Schedule applies to	Major Subdivsion
Major Subdivision	Appeals
Schedule Subject	Appeals Records
Internal agency concurrences will be provided	No
Background Information	This is a comprehensive update to Records Control Schedule (RCS) 10.

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
17	1	16	0

GAO Approval

Outline of Records Schedule Items for DAA-0058-2016-0002

Sequence Number	
1	Administrative Records
1.1	Subject Files Disposition Authority Number: DAA-0058-2016-0002-0001
1.2	Form 3210 Transmittal Disposition Authority Number: DAA-0058-2016-0002-0002
1.3	Internal Audit Reports Disposition Authority Number: DAA-0058-2016-0002-0003
1.4	Certified/Registered Mailing Records Disposition Authority Number: DAA-0058-2016-0002-0005
2	Appeals Records
2.1	Appeals Office Files
2.1.1	Appeals Office Files (all other Office Files not covered elsewhere in this sched ule) Disposition Authority Number: DAA-0058-2016-0002-0006
2.1.2	Appeals Office Files (Office File for a Tax Shelter Key Case) Disposition Authority Number: DAA-0058-2016-0002-0007
2.1.3	Appeals Office Files (Office File for Coordinated Industry Cases) Disposition Authority Number: DAA-0058-2016-0002-0008
2.2	Appeals Governance Board (AGB) Records
2.2.1	Appeals Governance Board Policy Records Disposition Authority Number: DAA-0058-2016-0002-0009
2.2.2	Appeals Governance Board Operational Records Disposition Authority Number: DAA-0058-2016-0002-0010
2.3	Closing Agreements Disposition Authority Number: DAA-0058-2016-0002-0012
2.4	Post Review Activity Files Disposition Authority Number: DAA-0058-2016-0002-0013
2.5	Statute Expiration Report
2.5.1	Statute Expiration Report (Operations) Disposition Authority Number: DAA-0058-2016-0002-0014
2.5.2	Statute Expiration Report (Headquarters) Disposition Authority Number: DAA-0058-2016-0002-0015
2.6	Art Appraisal Services Records Disposition Authority Number: DAA-0058-2016-0002-0017

3	Statistical Reports
3.1	Un-Adjudicated Claims and Deficiencies Disposition Authority Number: DAA-0058-2016-0002-0018
4	Electronic Systems
4.1	Appeals Centralized Database System (ACDS) Data Disposition Authority Number: DAA-0058-2016-0002-0019
4.2	Audit Information Management System (AIMS) Monthly Extract Data Disposition Authority Number: DAA-0058-2016-0002-0023

Records Schedule Items

Sequence Number

1 **Administrative Records**

1.1 **Subject Files**

Disposition Authority Number: DAA-0058-2016-0002-0001

Correspondence, reports, and related data (not covered elsewhere in this Schedule) relating to Appeals cases, policies, procedures, instructional material, and other data bearing on organizing practices and of Appeals' work. Files relating to changes to Service procedural and technical matters, and to Appeals' forms and letters.

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 thante-mail and word processing?: No

Manual Citation	Manual Title
RCS 10 Appeals, Item 2	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation: NC1-058-81-005 / 1
NC1-058-81-004 / 2
NN-173-162 / 1

Disposition Instruction

Cutoff Instruction: Cut off at end of fiscal year.

Retention Period: Destroy 3 year(s) after cutoff.

Additional Information

GAO Approval: Not Required

1.2 **Form 3210 Transmittal**

Disposition Authority Number: DAA-0058-2016-0002-0002

This form pertains to shipment and receipt of returns and documents by Appeals.

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 thante-mail and word processing?	No

Manual Citation	Manual Title
RCS 10 Appeals, New Item 7	IRS Records Control Schedule (Document 12990)

Disposition Instruction

Cutoff Instruction	Cut off at end ofefiscal year in which Form 3210 was acknowledged.
Retention Period	Destroy 1 year(s) after cutoff.

Additional Information

GAO Approval	Not Required

1.3

Internal Audit Reports

Disposition Authority Number	DAA-0058-2016-0002-0003

Internal Audit Reports and related correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations.

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
RCS 10 Appeals, Item 3A	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	NN-173-162 / 3

Disposition Instruction

Cutoff Instruction	Cut off at end of the fiscal year in which the report was issued.
Retention Period	Destroy 3 year(s) after cutoff.

Additional Information

GAO Approval: Not Required

1.4 **Certified/Registered Mailing Records**

Disposition Authority Number: DAA-0058-2016-0002-0005

This item contains copies of registration and certification records for notices of deficiency, notices of determination, or other notices or letters mailed by certified or registered mail by Appeals.

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
RCS 10 Appeals, Item 6	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation: N1-058-97-010 / 1

Disposition Instruction

Cutoff Instruction: Cut off at end of fiscal year in which the letter or notice was issued.

Retention Period: Destroy 5 year(s) after cutoff.

Additional Information

GAO Approval: Not Required

2 **Appeals Records**

2.1 **Appeals Office Files**

Office files typically consist of copies of: Form 5402, Appeals Transmittal Memorandum and Supporting Statement; Audit Statement; source function's transmittal to Appeals with protest; 90-day letter; assessment documents; stipulation; various agreement forms (or equivalents) and related correspondence.

2.1.1 **Appeals Office Files (all other Office Files not covered elsewhere in this schedule)**

Disposition Authority Number: DAA-0058-2016-0002-0006

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
RCS 10 Appeals, Item 13A	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	NC1-058-85-006 / 1/1 NC1-058-84-015 / 1 NC1-058-81-005 / 12/1 NC1-058-81-005 / 12/2 NC1-058-81-004 / 7 NC1-058-81-004 / 12 NN-173-162 / 8 NN-173-162 / 9

Disposition Instruction

Cutoff Instruction	Cut off at the end of the fiscal year in which the case was closed.
Retention Period	Destroy 3 year(s) after cutoff.

Additional Information

GAO Approval	Not Required

2.1.2

Appeals Office Files (Office File for a Tax Shelter Key Case)

Disposition Authority Number	DAA-0058-2016-0002-0007
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
RCS 10 Appeals, Item 13B	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	NC1-058-85-006 / 1/2

Disposition Instruction

Cutoff Instruction	Cut off at the end of the fiscal year in which the case was closed.
Retention Period	Destroy 3 year(s) after cutoff.

Additional Information

GAO Approval	Not Required

2.1.3 **Appeals Office Files (Office File for Coordinated Industry Cases)**

Disposition Authority Number	DAA-0058-2016-0002-0008
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 thante-mail and word processing?	No

Manual Citation	Manual Title
RCS 10 Appeals, Item 13C	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	N1-058-97-010 / 2/C

Disposition Instruction

Cutoff Instruction	Cut off at the end of the fiscal year in which the case was closed.
Retention Period	Destroy 10 year(s) after cutoff.

Additional Information

GAO Approval	Not Required

2.2 **Appeals Governance Board (AGB) Records**
Records maintained by Appeals Governance Board (AGB), or policy bodies for which the AGB has designated sponsorship, leadership or recordkeeping responsibilities, including the Appeals Risk Panel (ARP), Appeals Advisory Council (AAC) and the Appeals Prioritization Council (APC).

2.2.1 **Appeals Governance Board Policy Records**

Disposition Authority Number DAA-0058-2016-0002-0009

These records include the Charter, and document the establishment and organization of the Board; Meeting minutes or summaries, agendas and supporting (pre-read) documents, presentations; Appeals Risk Templates; Decision documents, final reports and settlement authorities relating to projects and initiatives within Appeals, and issues that cross functional lines.

Final Disposition	Permanent
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 thante-mail and word processing?	No

Manual Citation	Manual Title
RCS 10 Appeals, New Item 19A	IRS Records Control Schedule (Document 12990)

Disposition Instruction

Cutoff Instruction	Cut off at end of fiscal year.
Transfer to the National Archives for Accessioning	Transfer to the National Archives 15 year(s) after cutoff.

Additional Information

First year of records accumulation	2013
What will be the date span of the initial transfer of records to the National Archives?	From 2013 To 2027
How frequently will your agency transfer these records to the National Archives?	Every 15 Years

	Estimated Current Volume	Annual Accumulation
Electronic/Digital	51 MB	10 MB
Paper		
Microform		

Hardcopy or Analog Special Media		

2.2.2

Appeals Governance Board Operational Records

Disposition Authority Number: DAA-0058-2016-0002-0010

Records created or maintained by other Appeals committees/panel, advisory or policy bodies (including ARP, AAC and APC), and records of conferences and meetings dealing with routine operations or administrative issues.

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
RCS 10 Appeals, New Item 19B	IRS Records Control Schdule (Document 12990)

Disposition Instruction

Cutoff Instruction: Cut off at end of fiscal year.

Retention Period: Destroy 5 year(s) after cutoff.

Additional Information

GAO Approval: Not Required

2.3

Closing Agreements

Disposition Authority Number: DAA-0058-2016-0002-0012

Closing Agreements, may include appropriate Forms, checklist, and any relevant associated documentation.

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 thante-mail and word processing? No

Manual Citation	Manual Title
RCS 10 Appeals, Item 14	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation: NC1-058-85-006 / 1/3
NC1-058-85-006 / 2
NC1-058-83-002 / 1
NC1-058-81-005 / 13
NN-173-162 / 11

Disposition Instruction

Cutoff Instruction: Cut off at the end of the fiscal year in which the case is closed.

Retention Period: Destroy 6 year(s) after cutoff.

Additional Information

GAO Approval: Not Required

2.4

Post Review Activity Files

Disposition Authority Number: DAA-0058-2016-0002-0013

Post review worksheets prepared on each work unit and analyzed by Headquarters and field offices.

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 thante-mail and word processing? No

Manual Citation	Manual Title
RCS 10 Appeals, Item 15	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation: NC1-058-81-004 / 13
NC1-058-81-004 / 14
NN-173-162 / 12

Disposition Instruction

Cutoff Instruction: Cut off at the end of the fiscal year in which the report was issued.

	Retention Period	Destroy 3 year(s) after cutoff.
	Additional Information	
	GAO Approval	Not Required
2.5	**Statute Expiration Report** Form 3999 and any related documents covering barred assessments.	
2.5.1	**Statute Expiration Report (Operations)**	
	Disposition Authority Number	DAA-0058-2016-0002-0014
	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
RCS 10 Appeals, Item 16A	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	NC1-058-81-005 / 15 NN 174-162 / 1
Disposition Instruction	
Cutoff Instruction	Cut off at the end of the fiscal year in which the report was issued.
Retention Period	Destroy 3 year(s) after cutoff.
Additional Information	
GAO Approval	Not Required
2.5.2	**Statute Expiration Report (Headquarters)**
Disposition Authority Number	DAA-0058-2016-0002-0015
	Record copy of preliminary and Final Report - Form 3999 originated in field operations.
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
RCS 10 Appeals, Item 16B1	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation: NC1-058-81-005 / 15

Disposition Instruction

Cutoff Instruction: Cut off at the end of the fiscal year in which the report was issued.

Retention Period: Destroy 10 year(s) after cutoff.

Additional Information

GAO Approval: Not Required

2.6 **Art Appraisal Services Records**

Disposition Authority Number: DAA-0058-2016-0002-0017

Files consist of taxpayer case files that include appraisal review requests from Appeals, support and background data, forms, work papers, Art Advisory Panel recommendations, and final appraisal reports for art and cultural property listed on tax returns.

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
RCS 10 Appeals, Item 18	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation: N1-058-06-010 / 1
N1-058-97-002 / 9

Disposition Instruction

Cutoff Instruction	Cut off at the end of the fiscal year in which the case was closed.
Retention Period	Destroy 6 year(s) after cutoff.

Additional Information

GAO Approval	Not Required

3 **Statistical Reports**

3.1 **Un-Adjudicated Claims and Deficiencies**

Disposition Authority Number	DAA-0058-2016-0002-0018

This report is prepared and sent to the IRS Revenue Accounting office to be reported as a line item on the IRS's financial statement.

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 thante-mail and word processing?	No

Manual Citation	Manual Title
RCS 10 Appeals, Item 23	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	NN-173-162 / 14

Disposition Instruction

Cutoff Instruction	Cut off at the end of the fiscal year in which the report was submitted.
Retention Period	Destroy 3 year(s) after cutoff.

Additional Information

GAO Approval	Not Required

4 **Electronic Systems**

4.1 **Appeals Centralized Database System (ACDS) Data**

Disposition Authority Number	DAA-0058-2016-0002-0019

A computerized case control system used to control and track cases coming into and leaving Appeals. The database includes taxpayer's name, identification number, status code, issue code, received and closing dates, tax period, proposed

and revised tax deficiency amounts and penalty amounts, and work unit grade. ACDS includes taxpayer correspondence regarding account problems and inventory control by Customer Service Representatives (CSR) and Appeals Account Resolutions Specialists (AARS). ACDS includes all sub-systems and the following sub-applications using the same relational database: • ACDS Ad Hoc Classic • ACDS Ad Hoc Business Objects • Diagnostics & Balanced Measures (D&BAM BOE) • ACDS ART Valuation Case data and all other data (i.e., eCase and all other sub-system data, report data, timekeeping data, evaluation data, digital case documents) contained in ACDS.

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 thante-mail and word processing?	Yes
Do any of the records covered by this item exist as structured electronic data?	Yes

Manual Citation	Manual Title
RCS 10 Appeals, Item 33A	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	N1-058-07-008 / 1/B N1-058-97-010 / 3 NC1-058-81-005 / 11 NN-173-162 / 4 NN-173-162 / 6 NN-173-162 / 7 NN-173-162 / 10

Disposition Instruction

Cutoff Instruction	Cut off closed data at the end of the fiscal year.
Retention Period	Delete annually from Production ACDS 10 years after cutoff.

Additional Information

GAO Approval	Not Required

4.2 Audit Information Management System (AIMS) Monthly Extract Data

Disposition Authority Number	DAA-0058-2016-0002-0023

AMATCH is a report generating sub-system of ACDS. Appeals' receives a download of the AIMS database monthly and matches the AIMS database records to ACDS records. Audit Information Management System (AIMS) is a computer system used by Business Operating Divisions and functions to control returns, input assessment/adjustments to Master File and provide management reports. The AIMS base has been consolidated into one Individual Master File (IMF) data base and one Business Master File (BMF)/Non-Master File (NMF) data base. It appears to the user that there is only one data base. Data is made available to Appeals for electronic download for production of statistical reports.

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 thante-mail and word processing?	Yes
Do any of the records covered by this item exist as structured electronic data?	Yes

Manual Citation	Manual Title
RCS 10 Appeals, Item 34A	IRS Records Control Schedule (Document 12990)

GRS or Superseded Authority Citation	N1-058-97-010 / 5/A

Disposition Instruction

Retention Period	Delete when data is superseded and no longer needed for business use.

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
12/22/2015	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Infromation Management Program
01/20/2016	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
05/17/2016	Submit For Certification	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Infromation Management Program
05/17/2016	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Infromation Management Program
10/17/2016	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
07/03/2017	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Infromation Management
07/03/2017	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Infromation Management

05/15/2019	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
05/16/2019	Return to Submitter	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
05/16/2019	Submit for Concurrence	Lloyd Beers	Appraisal Archivist	National Archives and Records Administration - ACNR Records Management Services
05/16/2019	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
05/16/2019	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
05/18/2019	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist