

National Archives and Records Administration
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2023-0002

Status: APPROVED
Date Approved: 05/10/2024

General Information

Agency or Establishment	Internal Revenue Service
Record/Scheduling Group	0058 - Records of the Internal Revenue Service
Records Schedule Applies To	Agency Subdivision
Major Subdivision	Privacy, Governmental Liaison and Disclosure (PGLD)
Schedule Subject	Unauthorized records access.
Additional Schedule Information	The Taxpayer Browsing Protection Act of 1997 forbids the willful unauthorized access or inspection of taxpayer records. Unauthorized access of taxpayer accounts, or UNAX, can lead to dismissal of an IRS employee and Taxpayer(s) may bring a civil action for damages against the United States in a district court.
Is There a Classified Version of This Schedule?	No
Is consultation and coordination with Tribal Governments required?	No - the records covered by this schedule do not implicate Tribal interests

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Item Count

Total number of disposition items: 1

Number of Temporary disposition items: 1

Number of Permanent disposition items: 0

Number of Items with Disposition Not Approved: 0

Number of Inactive disposition items: 0

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Outline of Records Schedule Items for DAA-0058-2023-0002

Item #	Title	Disposition
0001	UNAX Release Records.	Temporary

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Records Schedule Items

DAA-0058-2023-0002-0001		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	UNAX Release Records.	
Item Description	<p>Records notifying taxpayers of the willful unauthorized access of tax information by IRS staff. Records contain information about the inspection or disclosure and the criminal charges which may be filed, and the IRS credit monitoring protections that will be offered to the taxpayer(s).</p> <p>Taxpayer(s) may bring a civil action for damages against the United States in a district court. Records include but are not limited to:</p> <ul style="list-style-type: none"> • UNAX Notification Letter to taxpayer • Copies of statutes (26 U.S.C. 7431(e)) and taxpayer guidance for pursuing civil actions for damages • Copies of indictments or other supporting information 	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	No	
MANUAL CITATION		
Agency Code	Document 12990, RCS 8 Item 93	
Manual Title	IRS Records Control Schedules, RCS 8 for Administrative and Organizational Records	
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS		
Does this item supersede existing disposition authorities?	No	
Is this item a deviation from the GRS?	No	
DISPOSITION INSTRUCTION		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at the end of the fiscal year.	
Retention Period	Destroy 7 year(s) after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by this item national security classified?	No	
GAO Approval Required	No	

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Signatory Information

Action	User	Date
Accept	Esther Hidalgo	07/05/2023
Approve	Colleen Shogan	05/10/2024