

National Archives and Records Administration  
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2024-0006

Status: APPROVED  
Date Approved: 08/20/2025

## General Information

Agency or Establishment	Internal Revenue Service
Record/Scheduling Group	0058 - Records of the Internal Revenue Service
Records Schedule Applies To	Agency-wide
Schedule Subject	Issue Management System (IMS).
Additional Schedule Information	<p>The Issue Management System (IMS) is a computer application for LB&amp;I and SBSE Specialty tax that supports existing and new examination processes, including the Compliance Assurance Process (CAP) cases. It captures information from both Industry Cases (IC) and Large Corporate Compliance (LCC) Cases, all specialist work, open cases and closed cases. It captures SBSE Specialty tax divisions Employment Tax, Excise and Estate &amp; Gift examination records. The information captured is related to cases, returns, issues, and cycles. IMS consists of two components, a laptop application and a centralized data repository. The IMS application provides the tools to support examination planning, examination selections, and the examinations themselves. IMS is used by revenue agents and specialists to set up the examination, request information from the taxpayers to work issues, propose adjustments, record hours applied to issues, and track elapsed time between activities.</p>
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-0058-2024-0006

Item #	Title	Disposition
0001	System Data.	Temporary

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Records Schedule Items

<b>DAA-0058-2024-0006-0001</b>		<b>STATUS: Active</b>	
<b>ITEM GENERAL INFORMATION</b>			
Item Title	System Data.		
Item Description	System data in the Issue Management System (IMS) is imported on a periodic basis and consists of tax return filing information such as name, address, return form type, year and business filing information. Examination records maintained in IMS are added by uploading existing documents or manually creating the records in IMS. IMS also maintains agent time data used by management to make decisions and study issues on both an individual case basis and general subject areas.		
Is this item media neutral?	No		
Media limitation	Digital only		
Is this item a Big Bucket?	No		
<b>MANUAL CITATION</b>			
Manual Title	Document 12990, Records Control Schedule (RCS) 26 Large Business and International (LB&I)		
<b>SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS</b>			
Does this item supersede existing disposition authorities?	Yes		
	Superseded Items		
Superseded Item	Item Superseded in Part?	Explanation	
N1-058-09-105 / B	No		
Is this item a deviation from the GRS?	No		
<b>DISPOSITION INSTRUCTION</b>			
Final Disposition	Temporary		
Cutoff Instructions	Cut off at end of Fiscal year.		
Retention Period	Destroy 15 year(s) after cutoff		
<b>ADDITIONAL INFORMATION</b>			
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
Approve	Marco Rubio (Acting Archivist)	08/20/2025



Office of the Chief  
Records Officer for the  
U.S. Government

This schedule was signed outside of the ERA system using Standard Form 115.

NARA staff updated ERA to reflect this approval, moving the record schedule into an approved status. The approved status allows for generation of a PDF indicating that the schedule has been approved, and allows an agency to use the schedule in ERA to create transfer requests. The approved date in the system and on the PDF version of the records schedule reflects the system actions.