

National Archives and Records Administration
REQUEST FOR DISPOSITION AUTHORITY

Records Schedule Number: DAA-0058-2025-0001

Status: APPROVED
Date Approved: 05/19/2026

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	Research, Applied Analytics and Statistics (RAAS)
Schedule Subject	Link Analysis Tool (YK1 Readiness)
Additional Schedule Information	<p>YK1 is the primary IRS tool/application to examine Pass Through Entities (PTEs, or also Flow Through Entities). This link analysis system draws enterprise maps, and produces reports of parent, subsidiaries, flow-through, and Controlled Foreign Corporations. It extracts data from an Oracle database containing selected information from the Business Master File Returns Transaction File (BMF RTF) and the Individual Master File Returns Transaction File (IMF RTF). It uses K-1 data to show money follow-throughs across all Internal Revenue Service taxpaying entities. It allows auditors (with worldwide access) to audit complex entities, such as corporations, trust, and partnerships via tracking of TIN - Taxpayer Identification Number (EIN - Employer Identification Number and/or SSN - Social Security Number).</p> <p>This application suite - developed in the Research, Applied Analytics and Statistics (RAAS) division- provides three sub-applications to the users:</p> <ol style="list-style-type: none">1. YVT (YK1 Visualization Tool): Provides visual display of connections between PTEs such as partnerships (Form 1065), subchapter S Corporations (Form 1120S), trusts (Form 1041), and other taxable owners (e.g., individuals filing Form 1040, corporations filing Form 1120, etc.).2. Tier Structure Tool (TST): Traces ownership structure through tiers to ultimate partners, stops trace when percent of allocation drops below user specified level, and generates 3 Excel reports of partnership data with varying levels of detail.3. Build out Tool (BoT): Minimizes the number of investors included in the ownership structure based on one of four optimization requirements, prunes TST reports to optimize report writing resources, and generates TST-style reports for the pruned graphs.

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The connections (or relationships) between entities is based on schedule K-1 and can be deeply nested. Such nested structures can be difficult to understand and analyze based solely on an entity's tax return. Further, such tiered relationships can easily lend themselves to questionable and potentially abusive schemes that can hide, offset or otherwise manipulate taxable income. This application helps examiners and researchers visually understand and analyze the complete structure of an entity. As the primary Internal Revenue Service (IRS) tool to examine and analyze flow-through entities, this application benefits users from Large Business and International (LB&I), Small Business Self Employed (SBSE), Chief Counsel, and other IRS divisions.

YK1 provides significant cost savings to the IRS in terms of labor hours that would otherwise be needed to manually make connections. For the exam years 2021 through 2024, yK1 assisted with over \$3.5B in assessments, over \$3B in related collections.

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-0058-2025-0001

Item #	Title	Disposition
0001	Link Analysis Tool (YK1 Data).	Temporary

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Records Schedule Items

DAA-0058-2025-0001-0001		STATUS: Active
ITEM GENERAL INFORMATION		
Item Title	Link Analysis Tool (YK1 Data).	
Item Description	<p>YK1 system data consists of reformatted and post-processed selected information from the Business Master File Returns Transaction File (BMF RTF), the Individual Master File Returns Transaction File (IMF RTF), the Returns Inventory and Classification System (RICS), the LB&I DataMart, and Compliance Data Warehouse (CDW) related to relationships and flow-through of taxable entities.</p> <p>Note 1: Inputs are covered by GRS 5.2, Item 020 (DAA-GRS-2017-0003-0002).</p> <p>Note 2: Outputs are covered by GRS 5.2, Item 020 (DAA-GRS-2017-0003-0002) for RAAS only. This schedule does not apply IRS components who may use outputs from YK1 in litigation. Other components must use an NARA approved record schedule.</p>	
Is this item media neutral?	No	
Media limitation	Digital only	
Is this item a Big Bucket?	No	
MANUAL CITATION		
Manual Title	Document 12990, Records Control Schedule (RCS) 27 Compliance Research	
SUPERSEDED AGENCY DISPOSITION AUTHORITIES AND GRS DEVIATIONS		
Does this item supersede existing disposition authorities?	Yes	
	Superseded Items	
Superseded Item	Item Superseded in Part?	Explanation
N1-058-09-86 /B	No	
Is this item a deviation from the GRS?	No	
DISPOSITION INSTRUCTION		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at end of the Processing Year.	
Retention Period	Other: Destroy/Delete at 10 years if not needed for tax court, destroy / delete at 25 years if needed for tax court.	

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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
Approve	Edward Forst (Acting Archivist)	05/19/2026



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.