

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER <i>N1-058-08-13</i>	
1 FROM (Agency or establishment) Department of Treasury		DATE RECEIVED <i>6/18/08</i>	
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		In accordance with the provisions of 44 U S C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
3 MINOR SUBDIVISION Tax Exempt and Government Entities, Employee Plans Program			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Ann E Junkins, Management and Program Analyst		5 TELEPHONE (202) 283-9359 (202) 283-0722	DATE <i>11-18-09</i>
5 AGENCY CERTIFICATION		ARCHIVIST OF THE UNITED STATES <i>Adrienne C. Thomas</i>	
<p>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 on the attached <u>1</u> pages(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,</p> <p><input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested</p>			
DATE June 16, 2008	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> Daniel W Bennett IRS Records Officer		TITLE IRS Records Officer National Office, OS A RE SC Washington, DC 20224
7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>Records Control Schedule 29 for Submission Processing Campus Records.</p> <p><i>*Sub-divides Item 1 of 122 into a Paper Input Copy when initial submissions are digitized into an approved electronic recordkeeping system (currently EFAST), and Recordkeeping Copies. Some Recordkeeping copies in paper format have been retired to NARA operated Federal Records Centers. Previously approved retentions for related sub-items under NARA Job Number N1-58-87-06, Item 122 are unaffected.</i></p> <p><i>*Obsoletes former Sub-Items 3 and 4. All Microfiche approved as temporary records under this Job Number have been appropriately destroyed. Future renditions of the IRS Records Control Schedule will exclude these Sub-Item Numbers.</i></p> <p><i>Adds new Sub-Item 5 for Master File – Structured Database maintained by the Department of Labor under a data sharing agreement. **</i></p> <p><i>Adds new Sub-Item 6 for Electronic Mail, Spreadsheet, and word processing system copies. **</i></p> <p>**Some records covered by this schedule are maintained by a contractor acting on behalf of the Employee Benefit Security Administration (EBSA), Department of Labor under an Interagency Agreement between EBSA/DOL and the Internal Revenue Service.</p> <p>See attached.</p>		

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Background

The Employee Benefit Security Administration (EBSA) administers and enforces Title I of the Employee Retirement Income Security Act of 1974 (ERISA) (29 USC Chapter 18 Subchapter I) 29 USC § 1023 requires administrators of certain private pension and welfare plans to file with the Secretary of Labor (Secretary) annual reports relating to each plan, describing the financial operations of the plan and the person(s) responsible for the handling of plan funds and assets.

The annual reports under Title I of ERISA generally are filed on the Form 5500 The Form 5500 usually consists of a primary filing and a variety of schedules depending on the characteristics of the plan. The Form 5500 may also include a variety of attachments, including an accountant's report, financial statement, and actuary's report Collectively, any forms, schedules, and attachments that are submitted pursuant to the annual reporting requirements of Title I of ERISA are called Form 5500 Series filings (including IRS owned Form 5500 EZ).

New versions of the Form 5500 Series are created each year to be used by filers for the plan year that began during that calendar year Each year's version of the Form 5500 generally must be filed 210 days after the end of the plan year or before the expiration of any extension timely granted. The original filings are generally maintained in the order they are submitted by filers and processed by the Department of Labor (DOL).

Note - The plan administrator submitted these filings annually with the Internal Revenue Service (IRS) from 1975 through 1999 The IRS retired them to the NARA Federal Records Centers under IR Manual 1 15 29, Item 122 (RCS29/122/1&2), which authorizes their destruction six years after the end of the processing year The IRS retained custody of those records All known 1999 and prior year records have been destroyed as previously approved under NARA Job Number N1-058-87-06, Item 122) Some 5500 – EZ Filings retired to Federal Records Centers in post-1999 years remain in those facilities and are included in this Schedule pending disposition

In compliance with Interagency Agreement No. TIRNO-00-M-00030 dated June 15, 2000 between the IRS and DOL, beginning on July 1, 2000, the Form 5500 Series and a related IRS-only form called the Form 5500-EZ are filed with a private contractor acting on behalf of DOL/EBSA The contractor maintains and operates the ERISA Filing Acceptance System (EFAST) under the authority and management oversight of DOL/EBSA/ Office of Technology and Information Services (OTIS)/ Division of Data Administration and Database Applications (DDADA). EFAST is an information system that converts the submitted filings into two electronic formats – an image format and a structured database format The EFAST system is documented in the documents listed on pages 5 and 6 System documentation is stored both on paper and electronically on hardware in the possession of the EFAST contractor, and is maintained on the basis of a Processing Year that begins each July 1 and ends on June 30 of the following year

In January, 2008, IRS General Legal Services issued an opinion which allows IRS to declare the digitized Form 5500 – EZ and

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associated documentation to be the IRS Official Record if such documentation met readability standards required by NARA imaging standards

Note – All forms, schedules, and attachments declared as Official Record Copy and previously accessioned into NARA operated Federal Records Centers in the Forms 5500 Series and 5500 – EZ Series by the IRS will be retained for 6 years after the year of processing as scheduled under N1-058-87-06, Item 122).

This schedule addresses records related to the Form 5500-EZ filings, working papers and associated records related to the Form 5500 Series filings still retained by some offices of the IRS, and Master File Structured Database records containing information from IR Forms 5500EZ records. The DOL retained 5500 Series Filings documents, EFAST System Reports, and System Documentation Records are also subject to a Department of Labor Comprehensive Records Control Schedule for the Employee Benefit Security Administration, Office of Technology and Information Services, Division of Data Administration and Database Applications approved 5/29/2006 (N1-317-02-01)

RCS 29
Item 122

1.15.29

Annual Employer's Return for Employee's Pension or Profit-Sharing Plans, including all schedules, documents, correspondence, and exhibits, filed by the Employer who maintains a plan or plans for his employees or for himself. The EPMF Processing Year is July 1 to June 30 (previous NARA Job Citation N1-058-87-06, Item 122)

N1-58-87-6, Item122

DISPOSITION

1). Form 5500 – EZ (Annual Return of One Participant Pension Benefit Plan), and related records including associated schedules, attachments, correspondence, and envelopes

a. Paper copies filed with the Employee Benefit Security Administration (EBSA)

The paper source documents filed with the EBSA are Inputs to the ERISA Filing Acceptance System (EFAST)

DESTROY source records 6 months after verification that a complete and accurate image file and database record of the originals have been created and filed in EFAST or like approved system

b. Master Image Files (or Recordkeeping Copy)

DESTROY 6 years after end of Year of Processing

Note – All paper forms, schedules, and attachments declared as Official Recordkeeping Copy and previously accessioned into NARA operated Federal Records Centers in the Forms 5500 – EZ Series by the IRS will be retained for 6 years after the Year of Processing as scheduled under N1-058-87-06, Item 122, Sub-Item 1). This aligns with DOL Schedule N1-317-02-1 which is 7 years.

NEW LANGUAGE
CHANGE TO FORMAT
FROM PAPER TO
DIGITAL PREVIOUSLY
APPROVED. NO
CHANGE TO
APPROVAL
N1-58-87-6, Item122

GRS 20

NEW LANGUAGE
NO CHANGE TO
RETENTION OF
RECORDKEEPING
COPY
N1-58-87-6, Item122

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2) All other 5500 Series returns and related records including associated schedules, IRS working papers, attachments, correspondence, and envelopes.

DESTROY 6 years after end of Year of Processing

Note – Paper forms, schedules, and attachments declared as Official Recordkeeping Copy and previously accessioned into NARA operated Federal Records Centers in the Forms 5500 Series by the IRS will be retained for 6 years after the Year of Processing as scheduled under N1-058-87-06, Item 122, Sub-Item 2).

3) EPMF Microfiche (Working Copy), 1977, Filed in Film Accession Number (FAN) sequence. (NARA Job Number NC1-58-82-9, Item 122)

4) EPMF Microfiche (Working Copy), 1978, Filed in Box Identifier Number (BIN) sequence (NARA Job Number NC1-58-82-9, Item 122)

5) **Master File: structured database with IR 5500EZ information.**

PERMANENT: DOL will transfer a copy of the structured database in accordance to 36 CFR 1228.270. After initial transfer of database to the National Archives and Records Administration (NARA), transfer a copy of the database annually to National Archives 1 year after the beginning of each processing year (July 1).

6) **Electronic mail, spreadsheet, and word processing system copies - This item includes electronic copies of records that are created on electronic mail, spreadsheet, and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. It also includes electronic copies of records created on electronic mail, spreadsheet, and word processing systems that are maintained for updating, revision, or dissemination.**

a. **Copies of records covered by this schedule that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the recordkeeping copy.**

DESTROY when no longer needed.

b. **Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.**

DESTROY when dissemination, revision, or updating is completed.

**NEW LANGUAGE
NO CHANGE TO
RETENTION OF
RECORDKEEPING
COPY
N1-58-87-6, Item 122**

**OBSOLETE
MICROFICHE NO
LONGER BEING
CREATED – ALL
COPIES HAVE BEEN
DESTROYED
OBSOLETE – SEE
ABOVE**

NEW

NEW

*File
Instruction*

CRS 20