REQUEST FOR RECORDS DISPOSITION AUTHORITY	LEAVE BLANK (NARA use only)
(See Instructions on reverse)	**JOB NUMBER** NI-058-09-4

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001	DATE RECEIVED 12/17/08

1 FROM (Agency or establishment) Department of the Treasury	NOTIFICATION TO AGENCY
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10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 Small Business/Self Employed, Philadelphia Compliance Services	

4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Steven T Glessner, Management and Program Analyst	5 TELEPHONE (202) 283-9359 (215) 516-7168	DATE 5/4/09	ARCHIVIST OF THE UNITED STATES Adrienne C. Thomas

5 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 on the attached 2 page(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,

X is not required ☐ is attached, or ☐ has been requested

DATE December 10, 2008	SIGNATURE OF AGENCY REPRESENTATIVE 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	Update to IRM 1.15.28 for Collection, Item 151 **Internal Revenue Form 8854** *Expatriation Initial Information Statement* The records covered by this schedule are created in the Small Business/Self Employed (SB/SE) Business Unit. **Background:** Internal Revenue Form 8854 must be filed in order for expatriation or termination of residency to be effective for tax purposes Form 8854 is no longer filed with a U S. embassy or consulate. It is now filed at the Philadelphia Campus Failure to file can result in a $10,000 penalty If, during a calendar year ending in a tax year during the ten year period in which the taxpayer is otherwise subject to IRC §877, the taxpayer returns to the United States for more than 30 days, they are treated for the tax year as a U S citizen or resident, despite the legal termination of their citizenship or permanent resident status under the Immigration and Nationalization Act If the taxpayer is required to file a Form 1040/1040NR, the Form 8854 needs to be attached to income tax return and a copy of the Form 8854 sent to the address listed below. If the taxpayer is not required to file a tax return, the Form 8854 must be sent to the Office controlling the Program, currently the following Internal Revenue Service P.O Box 331 Mail Stop 607 South - F8854 Bensalem, Pa 19020		

REQUEST FOR RECORDS DISPOSITION AUTHORITY *(See Instructions on reverse)*	 JOB NUMBER	

RCS 28 **Item 151**	**Description:** **Internal Revenue Form 8854** *Expatriation Initial Information Statement.* IR Form 8854, Expatriation Initial Information Statement must be filed in order for expatriation or termination of residency to be effective for tax purposes. Copies of the form are filed in duplicate (one copy attached to the IR Form 1040 United States Individual Income Tax Return) and one filed with the Program Office. The approved disposition applies to all separately filed forms exclusive of those filed with the IR Form 1040. **Disposition:** **CLOSE OUT** at end of processing year **RETIRE** to off-site storage 1 year after end of processing year, or when no longer needed for Program purposes, whichever is earlier. **DESTROY** 10 years after year of processing	NEW	