REQUEST FOR RECORDS DISPOSITION AUTHORITY	LEAVE BLANK (NARA use only)
REQUEST FOR RECORDS DISPOSITION AUTHORITY *(See Instructions on reverse)*	JOB NUMBER **N1-058-11- 18**

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

DATE RECEIVED

6 / 28 / 11

1 FROM (Agency or establishment) Department of the Treasury	NOTIFICATION TO AGENCY

2 MAJOR SUBDIVISION Internal Revenue Service	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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10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
Large Business and International (LB&I), Foreign Payments and Information Reporting

4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Linda Paul	5 TELEPHONE 301-821-6495 267-941-3344	DATE 6/16/12	ARCHIVIST OF THE UNITED STATES

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__ 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,

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

DATE June 22, 2011	SIGNATURE OF AGENCY REPRESENTATIVE Daniel W Bennett	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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	RCS 1.15.26 for Records Control Schedule for Tax Administration - International **Future Updates.** • **Adds new Item 48 for *LB&I 1446- 6 International Database (LB&I 1446-6)*** **Item 48 LB&I 1446- 6 International Database (LB&I 1446- 6) Sub-Items** • **a. Inputs b. Outputs c. Data d Systems Documentation** **RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)** **a) Add new pointer to Item 48 in RCS 26** **The records are owned by Large Business and International, (LB&I), Foreign Payments and Information Reporting** ***See the attached***		

RCS 26, Item 48	**Background.** *LB&I 1446-6 International Database (LB&I 1446-6) supports compliance activities in support of Partnership Withholding (Section 1446) regulations The function of this application is to capture information submitted by Foreign Partners of Partnerships The partners file Project 1446-6T certificates Alternate names for this system are Withholding Certificates 1446-6T, the 1446-6T Withholding Exemption Certificates Project, or Project 6T The LB&I 1446-6 application 1) stores the information from the certificates in a database, 2) interfaces with IDRS (Integrated Data Retrieval System) to validate the data submitted on the exemption certificate, and 3) provides the capability to generate taxpayer letters (soft letter or strong letter determined by criteria of the regulations) The official IRS form letters are mailed to taxpayers (commonly known as "Project 6T Letters") The "soft" letter affords the taxpayer the opportunity to amend/resubmit a completed certificate within a prescribed timeframe A "strong" letter advises the taxpayer that the information they provided does not support their request for reduced 1446 withholding tax, as a result, the certificate is considered "defective" and they must adjust the Section 1446 tax to include the income originally reduced by the certificate The application also provides Headquarters LB&I Research with data of all 6T files contained in the database* **LB&I 1446 – 6 International Database (LB&I 1446- 6)** **Description.** LB&I 1446-6 International Database (LB&I 1446-6) is an application that supports compliance activities in support of Partnership Withholding (Section 1446) regulations The function of this application is to capture information submitted by Foreign Partners of Partnerships **A Inputs:** Inputs to the LB&I 1446-6 International Database (LB&I 1446-6) are 1446-6T Certificates 1 Paper and electronically submitted 1446-6T Certificates *Disposition TEMPORARY Follow disposition and retention instructions for individual Certificates (Records Control Schedule 29, Item 56)* 2 Electronic Batch Files *Disposition TEMPORARY Delete/destroy cache file after successful entry and verification into the system*	NEW GRS 20.2	

B.   **Outputs:**

The LB&I 1446-6 International Database (LB&I 1446-6) generates "soft" and "strong" letters to taxpayers requesting amendments to 1446-6 Certificates or adjustments to Section 1446 taxes

Disposition Not Applicable No additional copies of the output letters are maintained

GRS 20.5

C   **System Data:**

The LB&I 1446-6 International Database (LB&I 1446-6) is designed to collect relevant data to the processing of 1446-6 Certificates and Section 1446 taxes This data is used in corresponding with taxpayers, researching amendments and adjustments, and transmitting data records to the Integrated Document Retrieval System (IDRS)

Disposition TEMPORARY Destroy electronic data 6 years after year of processing

D.   **System Audit Data.**

Disposition TEMPORARY Delete/destroy Audit Logs 6 years after the end of the processing year

E   **System Documentation:**

System Documentation for the LB&I 1446-6 International Database (LB&I 1446-6) consists of codebooks, records layout, User Guide, and other related materials

Disposition TEMPORARY Delete/destroy when superseded or 5 years after the application is terminated, whichever is sooner