REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

TO: GENERAL SERVICES ADMINISTRATION
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

LEAVE BLANK

JOB NO. NI-58-89-4

DATE RECEIVED 4/18/89

1. FROM *(Agency or establishment)*
Department of the Treasury

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER
Anthony B. Cincotta   *ABC 3/30/89*

5. TELEPHONE EXT. 535-9874

DATE 10/16/89

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

ARCHIVIST OF THE UNITED STATES

6. CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of _____ 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: ☐ is attached; or ☒ is unnecessary.

B. DATE	C. SIGNATURE OF AGENCY REPRESENTATIVE	D. TITLE
4/14/89	*Susan E. Heine*	Chief, Records Administration

7. ITEM NO.	8. DESCRIPTION OF ITEM *(With Inclusive Dates or Retention Periods)*	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN *(NARS USE ONLY)*
	Records Control Schedule 120 for Research Division		

Records Control Schedule 120 for Research Division

This request for Disposition Authority updates and consolidates records created by the Research Division of the Assistant Commissioner (Planning, Finance and Research). These records include those belonging to the Taxpayer Compliance Measurement Program (TCMP), Workload Selection System, Discriminant Function area, and special one time studies and reports produced by other functions of research. Most items were originally approved by the Archivist under Job Number NCI-58-85-2, dated 3/27/85.

Concurrence: *A. L. Plate*   Date **4-3-89**

Roger L. Plate
Director,
Research Division

All changes to this proposed schedule have been approved by:

Richard W. Manus 10/2/89   *Susan E. Heine* 9/28/89
NARA appraiser   date   Agency representative   date

LM PFR:R 9/26/89

Exhibit· 100-1

Records Control Schedule 120

I. **ADP Requirements**

1. 1. **Request for Data Services (RDS)**. Memoranda requesting
Computer Services or Data Center support for a particular
project. This document includes the requesting office,
request number, title, contact point, requested operational
date and priority, scope and objectives, and type of
support requested, including requirements and/or specifications
for master file extracts. (Job No. NC1-58-85-2, Item 3)
a) Destroy when 6 years old.

2. 2. **Staff and Dollar Cost Estimates**. Individual memoranda
directed to and received from various functions
requesting staffing and dollar cost estimates for TCMP
survey completion. Note: Estimates of request for
Computer Services or Data Center support are usually
included in the Request for Data Services series.
(Job No. NC1-58-85-2, Item 5)
a) Destroy when 6 years old.

II. **Data Interpretation and Analysis**

3. 1. Survey Scope and Objectives. Memoranda created to
initiate a particular TCMP study which, if prepared,
defines the scope, objectives, and constraints. (Job No.
NC1-58-85-2, Item 2)
a) Permanent.
b) Retire to the Federal Records Center when 5 years
old.
c) Offer to the National Archives when 30 years old.

4. 2. **Approval Memorandum**. Memorandum, if prepared,
normally addressed to the Deputy Commissioner,
apprising or requesting approval for TCMP surveys. This
document includes the survey objectives, preliminary
sample design, cost and staff year estimates, and
schedule of major milestones. (Job No. NC1-58-85-2, Item 4)
a) Permanent
b) Retire to the Federal Records Center when 5 years
old.
c) Offer to the National Archives when 30 years old.

5. 3. **Final Sample Design**. When available, a specific
alternative being selected for the study in the form of a
table providing the stratum, structure, estimated
population size, and sample size of each sample code.
May also contain a narrative report on methodology.
(Job No. NC1-58-85-2, Item 10)

a) Permanent.
b) Retire to the Federal Records Center when 5 years old.
c) Offer to the National Archives when 30 years old.

6.   4. <u>Final Definition or Data Dictionary</u>. Documents created to
describe the attributes of various elements in the checksheets
and master file records. Included are size and format data, item
names, and file layouts for checksheets items.
(Job No. NC1-58-85-2, Item 40)
a) Permanents.
b) Retire to the Federal Records Center when 10 years old.
c) Offer to National Archives when 30 years old.

7.   5. <u>Sample Selection Requirements</u>. A document describing
assumptions and criteria used to derive the final sample
design and actual methodology used to determine sample
sizes. (Job No. NC1-58-85-2, Item 11)
a)   Permanent.
b)   Retire to the Federal Records Center when 5 years old.
c)   Offer to the National Archives when 30 years old.

8.   6. <u>Project Planning</u>. Textual records relating to preliminary
actions prior to any workload selection formulas being
developed or data gathered. This includes project
request, background material, prospectus, action
schedules, and approval memoranda.
a)   Permanent.
b)   Retire to the Federal Records Center 1 year after project
     completion.
c)   Offer to the National Archives when 30 years old.

9.   7. <u>Final Perfected Master Files (Total Survey File)</u>. Machine
readable files which includes the data elements extracts from
checksheets and related sources, etc. (Job No. NC1-58-85-2, Item
51)
a)   Permanent.

<u>NOTE</u>: These files contain information subject to the disclosure
limitations of Section 6103 of the Internal Revenue Code.
Currently, the Internal Revenue Service and the National Archives
disagree as to the relationship between Chapter 21 of Title 44,
United States Code, and the Internal Revenue Code. Until this
legal question is resolved, neither custody nor legal title of
the files will be transferred from the Internal Revenue Service
to the National Archives. This form shall be reviewed on or
before January 1, 1992 to determine whether this disagreement has
been resolved.

10.   8. <u>Instructions for Data Base Development other than TCMP</u>.
Textual records relating to the establishment of a data
base for use in formula development. This includes
Request for Data Services (RDS) for Master File data,
Sample Design, Table design, checksheet prototypes,
manual supplements, instructions for data gathering,

tape formats, reformatting instructions, variable
lists, etc.
a) Permanent.
b) Retire to the Federal Records Center 1 year after project
completion.
NOTE: These records contain information subject
to the disclosure limitations of section 6103 of the
Internal Revenue Code. Currently, the Internal Revenue
Service and the National Archives and Records Administration
disagree as to the relationship between Chapter 21 of
Title 44, United States code, and the Internal Revenue Code.
Until this question is resolved, neither custody nor
legal title of the files will be transferred from other
Internal Revenue Service to the National Archives. This form
shall be reviewed on or before January 1, 2010 to determine
whether this disagreement has been resolved.

11.   9. <u>Completed Project Tape Files other than TCMP</u>. Machine-
readable records, usually on magnetic tape or disk, which
represents the formula development results.
a) Permanent.
NOTE: These records contain information subject to the
disclosure limitations of section 6103 of the
Internal Revenue Code. Currently, the Internal
Revenue Service and the National Archives and Records
Administration disagree as to the relationship between
Chapter 21 of Title 44, United States Code, and the
Internal Revenue Code. Until this question is resolved,
neither custody nor legal title of the files will be
transferred from the Internal Revenue Service to the
National Archives. This form shall be reviewed on
or before January 1, 2010 to determine whether this
disagreement has been resolved.

12.   10. <u>Documentation on Requirements and/or Specification for
Development of Workload Selection System Base File</u>.
Textual records containing variable definitions,
grouping definitions, etc. Generally, provided by
specifications memorandum to the Detroit Computing
Center.
a) Permanent.
b) Retire to the Federal Records Center 1 year after
project completion.
NOTE: These records contain information
subject to the disclosure limitations of section
6103 of the Internal Revenue code. Currently, the
Internal Revenue Service and the National Archives
and Records administration disagree as to the
relationship between chapter 21 of Title 44, United
States Code, and the Internal Revenue Code. Until
this question is resolved, neither custody nor

legal title of the files will be transferred from
the Internal Revenue Service to the National
Archives. this form shall be reviewed on or before
January 1,2010 to determine whether this disagreement
has been resolved.

III. <u>Survey Management</u>

13. ~~1. Sample Design Data Tabulations.~~ ~~Reference data in~~
tabular format complied from previous TCMP studies, and
other sources, if available, which are used to develop
the sample design for the current study.
(Job No., NC1-58-85-2, Item 8)
a) Destroy when final design is approved.

14. 2. <u>Action Schedule</u>. A document created to list critical
dates required to complete stages within a survey,
(i.e. table specifications, examination phase,
consistency tests, error resolution, table production,
etc.). (Job No. NC1-58-85-2, Item 6)
a) Destroy when superseded, or upon completion of
survey.

15. 3. <u>Servicewide Memorandum on Checksheet and Output</u>
<u>Requirements</u>. A memorandum, if initiated, that informs
other functions of the scope of a survey (year and type
of return and requests that they inform the TCMP
Committee of data items to be included on the
checksheet). (Job No. NC1-58-85-2, Item 7)
a) Destroy when 3 years old.

16. 4. <u>Preliminary Sample Design</u>. Document created to design
a sample which addresses survey objectives and details
of computer selections; preliminary sample evaluations;
exclusion criteria; and various alternative proposals
on stratification, structure, and size of the various
samples. These preliminary designs are considered by
the TCMP Committee while the final sample design is
being developed. (Job No. NC1-58-85-2, Item 9)
a) Destroy when final design is approved.

17. 5. <u>Variability Measurement Requirements</u>. A document, if
created, describing the specific methodology to be used
to compute coefficients of variation of values
appearing on the output tables. (Job No. NC1-58-85-2, Item 12)
a) Destroy when 6 years old.

18. 6. <u>Final Design Without Sampling Frequency</u>. (Pertains
only to Phase VI, Cycle 2, Phase IX, Cycle 1 and Phase
I, Cycle 6a). A document describing the scope of the
TCMP study, the coverage, stratification, structure,
sampling frequencies progress report and controlling

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procedure, and various outputs to be generated. After counts are obtained a document containing random starts and sampling rate may be created. (Job No. NC1-58-85-2, Item 14)
a) Destroy when 10 years old.

19. 7. Evaluation of Completed Sample through Sub-Sample "X". A document containing results and verification that the sample selection process is adhered to for TCMP studies. Note: This is only applicable to the Phase VI, Cycle 2 (and subsequent) surveys in which entities rather than returns are sampled. (Job No. NC1-58-85-2, Item 15)
a) Destroy when 6 years old.

20. 8. Instructions for Subsampling. A document specifying instructions for selecting a subsample when the actual sample is above the expected level due to actual population fluctuations from projected estimates. Subsampling may also be used to divide a sample into manageable segments for the resources available as was done for Phase VI, Cycle 2. (Job No. NC1-58-85-2, Item 16)
a) Destroy when 10 years old.

21. 9. Preliminary Weighting Procedure Development. A table, if created, containing preliminary figures to be used as weights for the sample codes supplied to the Detroit Computing Center for programming purposes normally used to produce some output tables to be used for volume System Acceptability Test. (Job No. NC1-58-85-2, Item 22)
a) Destroy when final weights are created.

22. 10. Final Sampling Weights. A table supplied by the Research Division to the Detroit Computing Center containing the final sampling weights for each sample code to be used for weighting the file. (Job No. NC1-58-85-2, Item 17)
a) Destroy when 3 years old.

23. 11. Sample Selection Data. Data stored on magnetic tape that are stripped from various data files at the National Computer Center or Service Center and shipped to the Detroit Computing Center which is to become the nucleus of the control system used in a survey. These files usually contain only indicative data with a minimum number of prior year tax-related items. (Job No. NC1-58-85-2, Item 13)
a) Destroy 1 year after final master file is perfected.

24. 12. Evaluation of Sample Selection. A textual report, if prepared, containing analysis of the sampling results to verify the achievement of the desired sampling rate. (Job No. NC1-58-85-2, Item 18)
a) Destroy when 10 years old.

13. ~~Requirements. Requirements from various functions, if~~ created, to establish various reports necessary to control, monitor, and determine the progress of the study. (Job No. NC1-58-85-2, Item 25)
a) Destroy when initial PR&C report is received.

26.   14. Specifications. If prepared, specifications developed from the requirements which contain specific instructions for input processing and output production for the Progress, Reporting and Control (PR & C) System. (Job No,. NC1-58-85-2, Item 26)
a) Destroy 1 year after receipt of final PR & C Report.

27.   15. System Acceptability Test Documents and Approval. Test input document used to verify the accuracy and proper functioning of the PR & C system, generation of reports and final report. (Job No. NC1-58-85-2, Item 27)
a) Destroy after initial PR & C report is produced.

28.   16. Document Transmittal List (DLT). A computer-generated listing of returns selected from the Sample Selection Tapes in a processing cycle which may be generated and used to control returns and associated documentation. (Job No. NC1-58-85-2, Item 28)
a) Destroy when 1 year old.

29.   17. PR&C Inventory Report. A periodic or demand report depicting receipts, accomplishments, etc. for each district. A National Office and regional office summary report may also be generated. (Job No. NC1-58-85-2, Item 29)
a) Periodic or Demand Reports.
    1) Monthly reports.
       a) Destroy when 2 months old.
    2) Quarterly reports.
       a) Destroy when 6 months old.
b) Final Reports.
    1) Destroy when 6 years old.

30.   18. One-Time and Periodic Control Reports. Created from the PR & C Master File which describe the status of selected accounts in the survey (i.e. cases examined, transferred, excluded, summary counts, etc.). (Job No. NC1-58-85-2, Item 31)
a) Destroy when 1 year old.

31.   19. PR & C Reconciliation and Final Run Documentation Reports. Documents which summarize breakouts of cases distributed by sample code, type of exclusion, type of closure, etc. They include Form 3185, Transfer of Returns; Form M-5629 Checksheet Reject; and Form 6270, Technical Advice. (Job No. NC1-58-85-2, Item 32)
~~a) Destroy 1 year after final perfect master file is created.~~

32. ~~20. PR & C Master Files Tape. Machine readable files containing~~ TCMP selection identification, district responsible for investigation or examination and status. (Job No. NC1-58-85-2, Item 33)
a) Destroy when no longer needed for reference.

33. 21. <u>Requirements and/or PRPs for Consistency Tests</u>. Documentation relating to consistency tests developed and used in checksheet processing to ensure a valid data base. Depending on the Phase and Cycle these may be used for programming without the development of PRPs. (Job No. NC1-58-85-2, Item 34)
a) Destroy when 6 years old.

34. 22. <u>TCMP Exclusion Request</u>. Form used to exclude TCMP returns from the survey if certain criteria is met. Exclusion requests are generally prepared for each return excluded from the survey. If disapproved at District and Region, the request is associated with return case file. (Job No. NC1-58-85-2, Item 37)
a) If sent to National Office:
   1) Destroy 1 year after TCMP tape file is perfected.

35. 23. <u>Computer Run Documentation (Profile)</u>. Documents created to describe the information required to process data files. Included are definitions and descriptions of input and output files and descriptions of the source and type of media. (Job No. NC1-58-85-2, Item 41)
~~a) Destroy when 5 years old.~~

36. 24. <u>Error Registers.</u> Computer-generated listings that display results by subjecting data records to validation and consistency testing. The item contents and resulting errors are displayed for purposes of reconciliation and correction. (Job No. NC1-58-85-2, Item 42)
a) Destroy when 1 year old.

37. 25. <u>Output from Initial Processing.</u> Computer printouts associated with preliminary runs. These runs are generally descriptive of the variables being considered for formula inclusion (e.g., summary statistics runs). They do not include runs using multivariate analysis.
a) Retire to the Federal Records Center 1 year after project completion.
b) Destroy when 6 years old.

38. ~~26. Requirements for Out-of-Scope Listing and/or Pseudo~~ Items. A package, if developed, containing the tolerance ranges to be applied to specific data elements to test the validity of the checksheet file. (Job No. NC1-58-85-2, Item 43)
~~a) Destroy when 1 year old.~~

39. ~~27. Out-of-Scope and Pseudo Items Specifications.~~
Specifications for computer programming which, if developed, may
be developed from requirements. (Job No. NC1-58-85-2, Item 44)
a) Destroy when 6 years old.

40. 28. <u>System Acceptability Test (SAT) Test Checksheets</u>. Test
checksheets processed to ensure the accuracy of the consistency
test file. (Job No. NC1-58-85-2, Item 36)
a) Destroy when 1 year old.

41. 29. <u>Special Project Booklet (SPB) for Checksheet Processing</u>.
Instructional material developed for delineating the various
functions to be performed by activities in the Data Center
necessary to assist in the survey. Included are: directions for
document and tape processing, receipt, shipment, etc.
(Job No. NC1-58-85-2, Item 39)
a) Destroy when 5 years old.

42. 30. <u>Systems Acceptability Test (SAT) Documents Relating to
Out-of-Scope and Pseudo Items</u>. SAT documents include
test data to ensure that the computer programs are
written to correctly select records that meet the
criteria for inclusion of the Out-of-Scope listing and
generate pseudo items. (Job No. NC1-58-85-2, Item 45)
a) Destroy 2 months after completion of SAT.

43. 31. <u>Interim or Intermediate Processing Files</u>. Macine readable
records files, other than final perfected master files, which are
generated throughout the life cycle of a survey and usually
contain data in the intermediate stages as it undergoes the
transition from source to final perfected master file status.
(Job No. NC1-58-85-2, Item 46)
a) Destroy when run is superseded by subsequent processing or
master file.

44. 32. <u>Inconsistent Sample Code Report Requirements</u>. The
criteria which define a sample code as compared to the
data elements on a checksheet. The purpose is to
identify sample selections which data elements on the
checksheet indicate are inconsistent with the sample
code definitions. (Job No. NC1-58-85-2, Item 47)
a) Destroy 1 year after TCMP tape file is perfected.

45. 33. <u>Inconsistent Sample Code Report</u>. Listing of records
which contain the data elements from the checksheets
which are inconsistent with the sample code
definitions. (Job No. NC1-58-85-2, Item 48)
a) Destroy 1 year after TCMP tape file is perfected.

46. 34. <u>Print Tape File</u>. Contains coded printer control digits
which reflect a line of edited printable character, formulated to
produce properly spaced printed hard copy. (Job No. NC1-58-85-2,
Item 49)
~~a) Destroy 2 years after output tables are produced.~~

47. ~~35. **Print Run Summaries**. Summaries, usually created following~~ *Program*
the execution of a computer program yielding counts, records,
totals and other internal characteristics of the run for use as a
run-to-run audit trail and to determine the success or failure of
the run. (Job No. NC1-58-85-2, Item 50)
a) Destroy when run is validated.

48. 36. **Table Requirements**. A document describing the
requirements and time frames needed by the user
function on the output tables. The requirements are
used to develop specifications. (Job No. NC1-58-85-2, Item 52)
a) Destroy when 1 year old.

49. 37. **Systems Acceptability Test (SAT) Documentation**. Test
data used to determine if the output table programs are
functioning properly prior to output table production.
Records of the SAT include checksheets and SAT tables
and are used in the SAT process and documentation of
specific program problems. (Job No. NC1-58-85-2, Item 54)
a) Destroy 2 months after output tables are produced.

50. 38. **Source Program Listing**. Printed listings created during the
programming effort which reflect the coding to be used by the
computer to perform a given program task. (Job No. NC1-58-85-2,
Item 55)
~~a) Destroy when 5 years old.~~

51. 39. **Output from Multivariate Programs for Less Effective
Formulas**. Textual records consisting of computer
output from multivariate analysis as well as evaluative
programs (e.g., output generated from discriminant
function or regression analysis) for formulas not
considered among the most effective.
a) Retire to the Federal Records Center 1 year after
project completion.
b) Destroy when 6 years old.

52. 40. **Output from Multivariate Analytical Programs for the
Most Effective Formulas**. Textual records consisting of
computer output from multivariate analysis as well as
evaluative programs (e.g., output generated from
discriminant function or regression analysis) for
formulas considered the most effective.
a) Retire to the Federal Records Center 1 year after
project completion.
b) Destroy when 6 years old.

53. 41. **Evaluation Output from Ancillary Computer Programs Not
Directly Used in Formula Development**. Textual records
consisting of computer output providing data used in
comparison and evaluation of alternative formulas.
a) Retire to the Federal Records Center 1 year after
project completion.
b) Destroy when 15 years old.

54.

42. **Formula Development Results**. Textual records presenting project reports, briefing reports, etc.
   a) Retire to the Federal Records Center 1 year after project completion.
   b) Destroy when 15 years old.

55.

43. **Documentation**. Textual records consisting of written specifications, memorandums, reports, etc., associated with research activities.
   a) Retire to the Federal Records Center when 2 years old, or when no longer needed for current business, whichever is earlier.
   b) Destroy when 8 years old.

56.

44. **Research tape Files**. Machine-readable tape or disk files associated with research activities. These files may have been extracted or provided by other sources, etc.
   a) Retire to the Federal Records Center when 2 years old, or when no longer needed in current business, which ever is earlier.
   b) Destroy when 8 years old.

Part IV. **Tabular Output Tables**

57.

~~1. Table Specifications. Instruction to the programmer for~~ developing the criteria for frequencies or amounts for each checksheet item, checksheet, pseudo-item definitions and special rules to be applied to specific tables and table cells. (Job No. NC1-58-85-2, Item 53)
   a) Retire to the Federal Records Center 3 years after end of survey.
   ~~b) Destroy 20 years after end of survey.~~

58.

~~2. Diagnostic Tables (Microform and Hard Copy Not~~ Microfilmed). Tables that are designed to evaluate the status of the perfected file and to provide benchmark data which can be used in validating conventional tables. Normally, the tables are one-dimensional, i.e., deal with single items such as counts and values. (Job No. NC1-58-85-2, Item 56)
   a) Tables (microform).
      1) Destroy hard copy upon verification of microform.
      2) Retire microform copy to the Federal Records Center 3 years after end of survey.
      3) Destroy microform copy 20 years after end of survey.
   b) Tables (non-microform).
      1) Retire to the Federal Records Center 3 years after end of survey.
      ~~2) Destroy 20 years after end of survey.~~

59. 3. ~~Traditional Table (Microform and Hard Copy Not Microfilmed)~~. Tables that are two-dimensional having both stubs and columns. These tables are designed to evaluate compliance in relation to selected characteristics. Analysis of the tables are used for program changes.
(Job No. NC1-58-85-2, Item 57)
a) Tables (Microform).
   1) Destroy hard copy upon verification of microform.
   2) Retire microform copy to the Federal Records Center 3 years after end of survey.
   3) Destroy microform copy 20 years after end of survey.
b) Tables (non-microform).
   1) Retire to the Federal Records Center 3 years after end of survey.
   2) Destroy 20 years after end of survey.

60. 4. <u>Rudimentary Analysis Tables (Microform and Hard Copy Not Microfilmed)</u>. Tables run on single checksheet items to develop the character of the particular item and its relationship with other information such as the amount of tax per return and the amount of tax change.
(Job No. NC1-58-85-2, Item 58)
a) Tables (Microform).
   1) Destroy hard copy upon verification of microform.
   2) Retire microform copy to Federal Records Center 3 years after end of survey.
   3) Destroy microform copy 20 years after end of survey.
b) Tables (Not Microfilmed).
   1) Retire to the Federal Records Center 3 years after end of survey.
   2) ~~Destroy 20 years after end of survey.~~

61. 5. <u>Machine Printouts</u>. Textual computer printouts associated with various research activities.
a) Retire to the Federal Records Center when 2 years old.
b) Destroy when 8 years old.

62. 6. ~~Special One-Time Studies~~. Special studies based largely on TCMP identified problems. The final report contains information necessary to interpret and analyze the data. However, other records, which may contain taxpayer information and aggregate tabular output may occasionally be referred to after survey completion.
a) Final Report
   1) Permanent.
   2) Retire to the Federal Records Center 5 years after completion of study.
   3) Offer to the National Archives 30 years after ~~completion of study.~~

b) Supporting/back-up Documentation
    1) Retire to the Federal Records Center 5 years after completion of study.
    2) Destroy 20 years after the completion of study.

V. Checksheets

63. 1. Checksheet. A checksheet is developed to gather data elements for the survey. Checksheets are completed by field personnel for each return in the study. Data elements are transcribed onto magnetic media for later use. (Job No. NCI-58-85-2, Item 38)
    a) Retire to the Federal Records Center one year after the tape file is perfected.
    b) Destroy when 8 years old.

62. 6. Special One Time Studies. Special studies based largely but not solely on TCMP identified problems. The final report contains information necessary to interpret and analyze the data. However, other records, which may contain taxpayer information and aggregate tabular output may occasionally be referred to after survey completion. Also includes the Taxpayer Attitude Surveys.

   a) Alternative Strategies for Tax Administration (ASTA) and Deferred Adverse Tax Consequences (DATC) studies.

      1. Survey microdata in machine readable form.
         1) Destroy each dataset 8 years after completion of survey.

      2. Supporting/backup documentation.
         1) Retire to the Federal Records Center 5 years after completion of study.
         2) Destroy 8 years after completion of survey.

      3. Final reports.
         1) Permanent. Transfer to the National Archives in 5 year blocks when 5 years old.

   b) Taxpayer Attitude Surveys.

      1. Survey microdata in machine readable form.
         1) Permanent. Transfer each dataset to the National Archives 3 years after completion of survey.

      2. Documentation describing the data elements, codes and other information relating to each dataset.
         1) Permanent. Transfer with corresponding dataset.

      3. Supporting/backup documentation not related to datasets.
         1) Destroy 3 years after completion of survey.

      4. Final reports.
         1) Permanent. Transfer to the National Archives 3 years after completion of survey.