

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER NI-58-94-3	DATE RECEIVED 7-12-94
1. FROM (Agency or establishment) DEPARTMENT OF THE TREASURY		NOTIFICATION TO AGENCY 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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
2. MAJOR SUBDIVISION INTERNAL REVENUE SERVICE			
3. MINOR SUBDIVISION FACILITIES SYSTEMS MANAGEMENT OFFICE			
4. NAME OF PERSON WITH WHOM TO CONFER <i>mjp 6-22-94</i> MARY J. PICKTHALL, RECORDS MGT. PROG.	5. TELEPHONE (202) 535-3936	DATE 12/8/94	BY ARCHIVIST OF THE UNITED STATES <i>James W. Moore</i>

6. 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 1 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,

is not required; is attached; or has been requested.

DATE 6/27/94	SIGNATURE OF AGENCY REPRESENTATIVE <i>Allen Gott FOR BOBBIE DECARME</i>	TITLE Records Officer
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7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p>RECORDS CONTROL SCHEDULE 206, FOR SERVICE CENTERS</p> <p>The records covered by this Schedule are created or maintained in Internal Revenue Service Centers in carrying out their functions pertaining to revenue collecting and accounting; processing, analysis and disposition of tax returns, tax information documents and related records; mailing of tax forms; transcription of statistical information; and preparation of special reports.</p> <p>(See Attachment for description of item and proposed disposition;)</p> <p><i>Copies sent to Agency, NNT, NNE, NCF @ 12/15/94</i></p>		

Attachment

RECORDS CONTROL SCHEDULE 206, FOR SERVICE CENTERS**64. Collection Statute Expiration
Date (CSED) Extension Extracts
(New Item)**

The Revenue Reconciliation Act, effective November 5, 1990, extended the collection statute of limitations from six to ten years after assessment. Each year, a master file extract generates requests for specific BMF and IMF tax returns with open balance accounts for control DLN's only, which are scheduled to be destroyed January 16 of the following year. These returns are removed from the original accession.

RETIRE immediately to the Federal Records Center.

DESTROY on or after January 16, ten years and nine months after April 15 of the processing year.

1(15)59.26-15

**Manual
Transmittal****Department
of the
Treasury****Internal
Revenue
Service**

Purpose

This transmits a revised Exhibit for IRM 1(15)59.26, Records Control Schedule 206 for Service Centers.

Nature of Changes

New definition, Administrative File, has been added under the "NOTE" section at the beginning of the schedule. This is to clarify that items attached to a tax return or document are considered a part of the tax return or document.

Item 64. New item added for Collection Statute Expiration Date (CSED) Extension Extracts. The Revenue Reconciliation Act of 1990 extended the collection statute of limitations from six to ten years after assessment. Therefore, a disposition authorization has been included to retire these records immediately to the Federal Records Center, and to destroy them after January 16, ten years and nine months after April 15 of the processing year.

Leland N. Keller
Director
Real Estate Planning
and Management Division

DRAFT

3. Administrative File: Items attached to a tax return or document, or considered a part of an administrative file (regardless of whether the items are physically with the return or document, or maintained in a physically separate file) are considered a part of the tax return or document. These items may include, but are not limited to: schedules, correspondence, audit reports, work papers, exhibits, wills, affidavits of appraisals, trust agreements, powers of attorney, briefs, originals, and copies of Revenue Agent's Reports (RAR's) and Form 843 claims, copies of any tax returns, and any other items deemed necessary by any functional area within the IRS to support related tax administration activities and determinations; and to provide supporting documentation and an audit trail.

DRAFT

Records Control Schedule 206 for Service Centers

Exhibit 100-1

Records Control Schedule 206**64. Collection Statute
Expiration Date (CSED)
Extension Extracts**

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