

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-58-76-09

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/27/2025

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Items 1-3, 5-27, 29-46 are still active

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 4 (1a) is superseded by DAA-GRS-2022-0009-0001 (GRS 5.2, item 010)

Item 4 (2a) is superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)

Item 28 is superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

REQUEST AUTHORITY TO DISPOSE OF RECORDS

(See Instructions on Reverse)

73 items

TO: GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, D.C. 20408

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER
Virginia Cooper

5. TEL. EXT.
184-6711

6. CERTIFICATE OF AGENCY REPRESENTATIVE:

LEAVE BLANK	
DATE RECEIVED APR 28 1976	JOB NO. NC1 - 58-76-9
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.	
7/29/76 James E. O'Hall Date Chief Archivist of the United States	

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 13 - page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

4-23-76
(Date)

Ross Thomson
(Signature of Agency Representative)

Program Manager, Records Management
(Title) Program

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	The records covered by this request (Records Control Schedule 206) 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.		
1.	<u>General Correspondence Files.</u> Correspondence and related documents (not covered elsewhere in this schedule) to or from the National Office, regional offices, district offices (including Area, Zone or local Office) pertaining to service center operations, instructional material, and data concerning organization and staffing, practices, and achievements. (Excludes records documenting significant procedural and organizational matters, and selected records determined to have reference value which shall be retained). (1) DISPOSE 3 years after the end of the year.		
2.	<u>Evaluation, Assistant and Internal Audit Reports.</u> Reports submitted by the office of Regional Inspector, regional office, and service center, together with related correspondence and work papers. Reports cover special studies, internal audits of operations, evaluation of program activities, conformance or variation to existing procedures and regulations for management purposes.		

Copy to Agency 8-6-76

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet 13

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	(1) Record copy. (a) DISPOSE 2 years after close of file. (2) All other copies. (a) DISPOSE when no longer needed in current operations, but no later than 2 years after close of file.		
8- 3.	<u>Narrative and Statistical Reports.</u> Recurring narrative, statistical, progress and production reports (not covered elsewhere in this schedule). (1) Record copy. (a) DISPOSE after 2 years. (2) All other copies. (a) DISPOSE when no longer needed in current operations.		
14- 4.	<u>Work Measurement Reports.</u> Employee records, reports, schedules, machine control documents, worksheets, and equivalent documents. (1) Copies used by Service Center Management Staff Reports Unit. (a) DISPOSE 1 year after data has been recorded and balanced. (2) Other copies provided to supervisors and other working copies than in (1) above. (a) DISPOSE 60 days after data has been recorded and balanced.		
42 5.	<u>Internal Control Files.</u> Card files, tickler files, and other types of files used to record action taken and control workflow (not covered elsewhere in this schedule). (1) DISPOSE after 1 year or when no longer needed in current operations.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
46 6.	<p>Records Relating to Privacy Act of 1974. Form 5394, Request for Notifications and Access - System(s) of Records Privacy Act of 1974, and Forms 5466 and 5466-A, Individual Records of Disclosure.</p>		
48 7.	<p>DISPOSE 6 years after end of processing year.</p> <p><u>Investigative Files.</u> Prosecution, nonprosecution and discontinued investigations (including withdrawal reports) together with related exhibits, work papers, forms, correspondence and relative data that pertains to actual or alleged income or other tax evasions, wagering, coin-operated gaming devices, occupational and excise taxes, electronic surveillance recordings, memorandum, notes, etc., whether conducted by the IRS or received by the IRS from other sources, and other actions investigated by the Intelligence Division independently or jointly with other components of the Service. (NOTE: If Form 7691-A, Case Summary, was prepared for the case, it should be removed from the file at the time of closing. Cases are considered closed after conclusion of the criminal aspects of the case.)</p> <p>DISPOSE 2 years after case is closed.</p>		
85 8.	<p><u>Information Returns</u> and related documents received from employers, payers and nominees.</p> <p>(1) Information Returns associated with income tax returns.</p> <p>(a) DISPOSE or ^{Retire}RETAIN, as appropriate, when related income tax returns are destroyed or retired.</p> <p>(2) Information returns not associated with related income tax returns.</p> <p>(a) DISPOSE of selected sample 30 days after data has been connected ^{converted} to magnetic tape, the tape verified, and tape sent to National Computer Center (NCC).</p> <p>(b) After sample has been selected, DISPOSE of non-selected documents.</p> <p>(c) If notification is received that sample will not be made, DISPOSE of documents.</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
88 9.	<p><u>Information Returns</u> received from employees and recipients.</p> <p>(1) Information Returns associated with income tax returns.</p> <p>(a) DISPOSE or RETAIN, as appropriate, when related income tax returns are destroyed or retired.</p> <p>(2) Information Returns not associated with related income tax returns.</p> <p>(a) DISPOSE January 2 of the year following the year in which prepared.</p>		
104 10.	<p><u>Block Proof Listing Register</u> - Register is printed each cycle reflecting each document "input" in that cycle separated as to IMF and BMF in DLN sequence,- Used daily to furnish information to the District Offices, other service centers and taxpayers.</p> <p>(1) DISPOSE one year after end of processing year.</p>		
105 11.	<p><u>Notice Registers</u>. List by DLN, EIN (BMF) or SSN (IMF), master file tax code, tax period, name control by type of tax return and computer paragraph number.</p> <p>(1) DISPOSE 1 year after end of processing year.</p>		
124 12.	<p><u>Vehicle Registrant Records</u>. Used for the Highway Use Tax Compliance Program.</p> <p>(1) DISPOSE 6 months after the HUT Returns Compliance Program completion date.</p>		
125 13.	<p><u>Information Returns Program</u>. Payee Tax Identification Number Perfection Match Lists (CP 2010, Form 4906); Requests for Verification of Name and SSN (CP 2011, Form 5332); Payee TIN Perfection Research Notices (CP 2013, Form 5502); and Payee TIN Perfection Update Reject Records (CP 2014, Form 3728).</p> <p>(1) DISPOSE of documents 30 days after data has been converted to magnetic tape, the tape verified, and the tape used to update the service center Payee TIN Perfection File.</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
126 14.	<u>Audit and ADP Records of the Information Returns Program, Discrepancy and Under-Reporter Related Documents:</u> (1) Transcript Limiting Card, IDRS, Adjustment Control Cards, Specific Transcript Card, and Audit Finder Card. (a) DISPOSE of cards 30 days after successful input to magnetic tape for selected case cards or simultaneously with disposal of transcripts for non-selected case cards. (2) Non-select Audit (Discrepancy and Under-Reporter) Transcripts and Related Tax Computation Registers. (a) DISPOSE of non-selected transcripts and tax computation registers 60 days after final action. (3) Unmatched Audit Finder Card Listing. (a) DISPOSE of listing 1 week after successful corrective action has been taken for finder cards indicated on the list.		
127 15.	<u>Actuary Mailing List Information</u> , Form 5398 (accumulated in Andover Service Center only). (1) DISPOSE after 3 years.		
144 16.	<u>Encoder Tapes and Logs</u> (1) DISPOSE 6 years after end of processing year.		
150 17.	<u>Schedules and Lists of Canceled and Undelivered Checks and Bonds.</u> (1) DISPOSE after audit by General Accounting Office, or when 3 years old, whichever is earlier.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
151 18.	<p><u>Notices of Refund Checks and Bonds Returned</u></p> <p>Notices and forms supporting closed undelivered refund checks or bond cases, or equivalent forms used as a follow-up to locate taxpayers.</p> <p>(1) Closed Cases (after taxpayer is located or check redeposited.</p> <p>(a) DISPOSE after the calendar year in which the taxpayer was located and case closed, or in which undelivered check was cancelled and credited back to taxpayers account.</p>		
166 19.	<p><u>Revenue Reports and Accounting Control Records</u> relating to the collection and processing of remittances.</p> <p>(1) Official file copy (record copy)</p> <p>(a) DISPOSE after audit by GAO or when 3 years old, whichever is earlier.</p> <p>(2) Accounting work copies.</p> <p>(a) DISPOSE 2 years after end of reporting year.</p>		
167 20.	<p><u>Credit Reduction Cards</u> (from Forms 940 processed in service center).</p> <p>(1) DISPOSE after audit by GAO or when 3 years old, whichever is earlier.</p>		
180 21.	<p><u>Tax Claims Files (except Claims Filed by Corporations and Record of Claims.</u></p> <p>Claims files pertaining to allowances for over-assessments, Notices of disposition, and Notices of refund with related correspondence and records. Claims allowed in full, in part, and disallowed claims.</p> <p>(1) DISPOSE after audit by GAO or when 3 years old, whichever is earlier.</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
189 22.	<u>Liquor Tax Assessment Work Sheet Enforcement.</u> Used to determine rate of tax and amount of tax and penalties in enforcement cases. (1) DISPOSE 7 years after end of processing year.		
190 23.	<u>Statement of Account for Participants in Individual Retirement Accounts or Annuities, Form 5498 (Copy A).</u> (1) DISPOSE 2 years after filing year or year of receipt, whichever is later.		
205 24.	<u>RMF Accounts Register and RMF Name Directory.</u> Contains data from Gift, Estate, Federal Use Tax on Highway Motor Vehicles, Tax on Wagering, and Special Tax Returns. (1) Master tapes for prior cycles: (a) DISPOSE upon receipt and verification of new weekly RMF tapes. (2) All copies produced for research purposes: (a) DISPOSE when no longer needed in current operations.		
255 25.	<u>IDRS Change Notifications (Employee Profile Security File, Form 5081).</u> Used to add or delete an employee on the EPSF, update an employee's security profile, verify employment, and verify initiation of background investigation. (1) DISPOSE 5 years after end of year in which employee is removed from the EPSF.		
259 26.	<u>IDRS Daily Security Report.</u> A record of security violations, terminal lockouts, and other security data. It is produced daily by the IDRS Security System and is used by the Systems Security Administrator - IDRS TO monitor security. (1) DISPOSE DISPOSE 10 years after end of processing year.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
265 27.	<u>SCRIP Monthly Audit - Run 715:50.</u> Controls of Information Shipped to Data Center. (1) DISPOSE after 1 year.		
266 28.	<u>IMF - IDRS Control - Run 761.01.</u> Controls from a computer run showing items posted to IDRS from mainline Honeywell runs. (1) DISPOSE after 30 days.		
267 29.	<u>Outputs on Form 3624 from RMF Runs:</u> (1) RMF Revenue Receipts Controls - Run 961-01, original Form 3624, weekly run of Revenue Receipts, TDCS and deleted blocks. (a) DISPOSE after 1 year. (2) RMF Control Data - Runs 961-13 and 961-05, Original Form 3624, Weekly sort and merge of processing run. (a) DISPOSE after 1 year. (3) RMF Extract Data Controls - Run 961-09, original Form 3624. Weekly printout of delinquency check run. (a) DISPOSE after 1 year. (4) RMF Processing Controls - Run 961-13, original Form 3624. Active entity and active tax modules including unpostable outstanding Balance List. (a) DISPOSE after 1 year. (5) RMF - Other Data Controls - Run 961-15, original Form 3624, Weekly run of money and count of Notice and TDA's including unpostables. (a) DISPOSE after 1 year. (6) RMF Accounts Register - Run 961-17, duplicate Form 3624, Assessment and Settlement Register. (a) DISPOSE after 1 year.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
38 30.	<p><u>Certified and Registered Mail Records.</u> Registers and Receipts of incoming and outgoing certified and registered mail.</p> <p>(1) DISPOSE after 4 years.</p>		
69 31.	<p><u>Notice of Non-Receipt of Tax Returns</u> including tax delinquency investigations and related correspondence.</p> <p>(1) DISPOSE 2 years after end of processing year.</p>		
47 32.	<p><u>Information Items.</u> Tax related communications and information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service.</p> <p>(1) Transmittal memorandums of "information items" and "other information" from district offices to service centers.</p> <p>(a) DISPOSE after 1 year.</p> <p>(2) Non tax-related information items.</p> <p>(a) DISPOSE 60 days after receipt.</p> <p>(3) Closed tax related items, Currency Transaction Reports and Currency Monetary Instrument Reports sent to files.</p> <p>(a) DISPOSE 3 years after closing date.</p> <p>(4) Other closed tax related items sent to files.</p> <p>(a) DISPOSE 1 year after closing date.</p>		
33.	<p><u>Notice of Nonreceipt of Tax Returns</u> including tax delinquency investigations and related correspondence.</p><p>(1) DISPOSE 2 years after end of processing year.</p> <p><i>same as 31</i></p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
102 34.	<p><u>Unpostable, Error and Reject Registers and Listings</u> prepared and used at service centers to perfect the master file and resolve errors made in processing and perfecting operations.</p> <p>(1) DISPOSE after 30 days, or when no longer needed in current operations whichever is the longer period, unless the Supervisory Auditor at the service center asks for them to be retained for a longer period.</p>		
260 35.	<p><u>Unit Employee Profile Report.</u> A record of IDRS employee security profiles as recorded on the EPSF. It is produced on request and must be produced at least once each quarter.</p> <p>(1) DISPOSE 5 years after end of processing year.</p>		
261 36.	<p><u>Unit Terminal Profile Report.</u> A record of IDRS terminal security profiles as recorded on the TPSF. It is produced on request and must be produced at least once each quarter.</p> <p>(1) DISPOSE 5 years after end of processing year.</p>		
262 37.	<p><u>Employee Password Assignment Form, Form 3728.</u> Used to notify an employee of assignment of a new IDRS password on the occasion of periodic password updating of the EPSF.</p> <p>(1) DISPOSE on completion of the required procedures for distributing new passwords.</p>		
263 38.	<p><u>List of Additional Passwords.</u> A listing of valid IDRS passwords not assigned to any employee that is produced on the occasion of periodic password updating on the EPSF. Used by the Systems Security Administrators - IDRS to assign new passwords to employees when needed.</p> <p>(1) DISPOSE after receipt of the superseding List of Additional Passwords from the next periodic password update of the EPSF.</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
264 39.	IDRS Terminal Utilization Report. A report summarizing IDRS terminal usage by a variety of methods such as by command code, organizational function, IDRS terminal, etc. (1) DISPOSE three years after the end of the processing year.		
254 40.	History Record of Command Codes (Magnetic Tape). An Audit trail produced weekly by the IDRS Security System. It contains records of all command codes input to IDRS and includes pertinent reference information, e.g., TIN, MFT, Tax Period, Date, Time, Terminal ID, and Employee Number. (1) DISPOSE 10 years after end of processing year.		
244 41.	Document Register. Listing by district showing EI or SSN of Taxpayer, name control, tax period and amount. (1) All copies. (a) DISPOSE 1 year after end of processing year.		
159 42.	Reports of Deposit. Deposit fund records of offer in compromise, property sales and deposits, miscellaneous deposit funds, etc. (1) Records created prior to July 2, 1975: (a) DISPOSE 10 years, 3 months after the period of the account. (2) Records created on or after July 2, 1975: (a) DISPOSE 6 years, 3 months after the period of the account. (3) All records: (a) RETIRE to Federal Records Center when no longer needed in current operations.		
<p>* Item 39 cancelled. This item is duplicated by item 46, 39.13, and elaborated by a report control symbol. This change cleared through telecon with Ross Thomson 7/15/76 [Signature] 7/15/76</p>			

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
161 43.	<u>Accounting Journals and Abstracts.</u> (1) Records created prior to July 2, 1975: (a) DISPOSE 10 years, 3 months after the period of the account. (2) Records created on or after July 2, 1975: (a) DISPOSE 6 years, 3 months after the period of the account. (3) All copies: (a) RETIRE to Federal Records Center 1 year after internal audit operations.		
163 44.	<u>Vouchers and Schedules of Payments.</u> (1) Paid copies created prior to July 2, 1975: (a) DISPOSE 10 years, 3 months after the period of the account. (2) Paid copies created on or after July 2, 1975: (a) DISPOSE 6 years, 3 months after the period of the account. (3) Suspense copies: (a) DISPOSE when no longer needed in current operations except when used in lieu of "paid" copy.		
165 45.	<u>Revenue General Ledgers.</u> Copies of general and subsidiary ledgers which summarize the financial status of tax accounts with supporting documents and reports. (1) Records created prior to July 2, 1975: (a) DISPOSE 10 years, 3 months after the period of the account. (2) Records created on or after July 2, 1975: (a) DISPOSE 6 years, 3 months after the period of the account. (3) All copies: (a) RETIRE to Federal Records Center 3 years after internal audit operations.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
26446.	<p><u>IDRS Terminal Utilization Report (NO-ACTS:A-238).</u> A report summarizing IDRS terminal usage by a variety of methods such as by command code, organizational function, IDRS terminal, etc.</p> <p>(1) DISPOSE three years after the end of the processing year.</p>		
12847.	<p><u>Employee Plans Plan Case Control Input Record, Form 4646A.</u></p> <p>(1) DISPOSE 9 months after processing date. (Processing date is determined by julian date (4th, 5th and 6th digits of control numbers)).</p>		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
26446.	<p>IDRS Terminal Utilization Report (NO-ACTS:A-238). A report summarizing IDRS terminal usage by a variety of methods such as by command code, organizational function, IDRS terminal, etc.</p> <p>(1) DISPOSE three years after the end of the processing year.</p> <p><i>Revised page 13 submitted 5/21/76 by Virginia Cooper, IRS.</i></p> <p><i>RJ Devlin 6/1/76</i></p>		