

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: NC1-58-78-04**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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.

All other items not listed below remain 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### **SUPERSEDED AND OBSOLETE ITEMS**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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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.

Items 55/6 and 56/4 were superseded by DAA-0058-2021-0007-0001

Item 256 is superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)

Item 257 is superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)

Item 351 is superseded by DAA-GRS-2022-0009-0002 (GRS 5.2 item 020)

Item 352 is superseded by DAA-GRS-2013-0002-0016 (GRS 4.1, item 010)

Item 353 is superseded by DAA-GRS-2013-0002-0016 (GRS 4.1, item 010)

Item 358 is superseded by DAA-GRS-2013-0002-0016 (GRS 4.1, item 010)

Item 360 is superseded by DAA-GRS-2016-0016-0001 (GRS 5.1, item 010)

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

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

TO: **GENERAL SERVICES ADMINISTRATION,  
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 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  
Roy Shiflett

5. TEL EXT  
376-0593

LEAVE BLANK

JOB NO

**NCI 58 78 4**

DATE RECEIVED **6 APR 1978**

**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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10

*5-30-78* *[Signature]*  
Date 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 6 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

☐ **A Request for immediate disposal.**

☒ **B Request for disposal after a specified period of time or request for permanent retention.**

C. DATE 4/4/78	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross H. Thomson</i>	E. TITLE Program Manager, Records Management Program
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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 collection 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.		
RCS-206:			
20.	<u>Quality Review Forms, Reports and Records.</u> (1) Forms 3926 and 4687. (a) DISPOSE at end of current quarter, plus one year. (2) Weekly Summary Report, Weekly Unit/Group Report, and Periodic Defect Frequency List. (a) DISPOSE of weekly listings at end of current quarter, plus one quarter. (b) DISPOSE of quarterly listing at end of current quarter, plus two years.	NCI-58-77-2 3-3-77	

115-107

*Sent to agency, all FRC's, NCHQ NNF 52 items 6/2/78*

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
20. (Cont'd)	(3) Individual Review Validation (IRV) and Alpha Individual Review Validation Listings. (a) DISPOSE at end of current quarter, plus one year. (4) Sample Control and Error Logs. (a) DISPOSE at end of current quarter, plus two years. (5) Forms 3926, 3927 Invalid Data Listings. (a) DISPOSE after corrections post. (6) Selected Cum Records and Master ID File. (a) DISPOSE old one when new one is printed. (7) DDES or Keypunch Input Forms 3927 and 3927A. (a) DISPOSE after data has posted to the Master ID and Cum Data File. (b) Other DDES or Keypunch Quality Review Input Documents can generally be disposed of after the data posts. (8) Quality Review Index. (a) DISPOSE after review is completed.		
47.	Sub Item (3) <sup>a</sup> (2) disposition changed from 2 years to 3 years; <i>Sub Item (4)(a) disposition changed from 2 years to 1 year; new Sub Item (7) added.</i>	NC1-58-76-9 (Item 32)	
48.	Deleted, reserved for future use.	NC1-58-76-9 (Item 7)	
56.	Cut-off and disposal changed.	NC1-58-78-1 (Item 1)	
57.	Disposition instructions revised and clarified.	NN-168-16 (Item 1)	
58.	Title changed and clarified. (Formerly RCS-204 item)		
65.	Language clarified. (Formerly RCS-204 item)		
66.	Deleted, reserved for future use. Schedule A (Form 940) is no longer used.	NN-173-152 (Item 10)	

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
72.	Deleted, reserved for future use.	NN-170-16 (Item 43)	
86.	Title changed and clarified. (Formerly Item 126 RCS-204)		
89.	<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.  (2) RETIRE to Federal Records Center 1 year after end of processing year.	New Item	
90.	Title changed, language clarified and reference to forms deleted.	NN-170-16 (Item 61)	
101.	Changed to include Microfilm Operation.	NN-170-16 (Item 54)	
117.	Disposition changed from 2 years to 4 years and provisions to retire to Federal Records Center added.	NN-170-16 (Item 62)	
118.	Disposition Instructions revised and clarified.  <u>Document Register - Block and Selection Record</u> . Used to establish and maintain control of documents (block listings) for returns and related documents.  (1) Document Register (Form 813). Identifies documents with remittance and those without remittance for assessment.  (a) Master File.  1. Original copy.  a. DISPOSE when related returns are destroyed.  2. Duplicate copy.  a. DISPOSE two 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
118. (Cont'd)	(b) Non-Master File.  1. Original copy.  a. DISPOSE when related returns are destroyed.  2. Duplicate copy.  a. DISPOSE 30 years after end of processing year.  b. RETIRE to Federal Records Center 2 years after end of processing year.  (2) <u>Block and Selection Record (Form 1332)</u> . Identifies returns and related documents without remittance.  (a) Original copy.  1. DISPOSE when related returns are destroyed.  (b) Duplicate copy. Used to transmit SS-4 Forms.  1. DISPOSE when related SS-4 Forms are destroyed.		
124.	Disposition instructions revised and clarified.	NC1-58-76-9 (Item 12)	
145.	Deleted. Item now covered by New FTD Section (Item 327).	NC1-58-77-6 (Item 1)	
146.	Disposition changed from 3 years to 10 years for tickets marked ("Bonds"). (Formerly Item 181 RCS-204)		
186.	Title changed and clarified.	NN-170-16 (Item 100)	
205.	Language clarified.	NC1-58-76-9 (Item 24)	
213.	Title changed and sub-item added to cover disposition for duplicate copies.	NN-170-16 (Item 112)	
214.	Title to sub-item 1 changed and sub-item 2 added for disposition of duplicate copies.	NN-170-16 (Item 112)	
215.	Form 4638 added to the narrative.	NN-170-16 (Item 113)	

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7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
216.	Deleted. Item covered by the New FTD Section Item 328. Reserve for future use.	NC1-58-77-6 (Item 1)	
219.	Language clarified.	NN-170-16 (Item 114)	
220.	Item changed to include Tax Preparers.	NN-170-16 (Item 220)	
221.	Old item pertaining to SCRIP Monthly Audit Run 715:50, Controls of Information shipped to Data Center, deleted.  New item for Annual List of Income Tax Preparers (Form 5717) added.	NC1-58-76-9 (Item 27)	
223.	New item for Employee Plans Master File (EPMF) Name Directory.		
224.	New item for Employee Plans Master File (EPMF) Taxpayer Index.		
225.	New item for Employee Plans Master File (EPMF) Removed Accounts Index Record.		
226.	New item for Control Record List and Summary (EPMF).		
227.	New item for Glock Completions List (EPMF).		
228.	New item for Suspense Release List and Summary (EPMF).		
242.	Narrative changed.	NC-174-162 (Item 11)	
245.	New item for Special Activity Report (IDRS).		
246.	New item for Command Code Usage Report (IDRS).		
254.	Narrative clarified and disposition changed from 10 years to 6 years.	NC1-58-76-9 (Item 40)	
255.	Disposition changed from 5 years to 2 years.	NC1-58-76-9 (Item 25)	
256.	Deleted the 60 days requirement in the disposition.	NC-174-162 (Item 24)	
257.	Deleted the 60 days requirement in the disposition.	NC-174-162 (Item 25)	

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
259.	Disposition changed from 10 years to 6 years.	NC1-58-76-9 (Item 26)	
260.	Narrative clarified and disposition changed from 5 years to dispose after new copy is received.	NC1-58-76-9 (Item 35)	
261.	Disposition changed from 5 years to dispose after new copy is received.	NC1-58-76-9 (Item 36)	
271.	New item for Master Record of Employee Numbers (IDRS)		
272.	New item for Unit Command Code Profile Report (IDRS)		
273.	New item for Dishonored Check Records Dropped From the File.		
274.	New item for Dishonored Check File Analysis.		
275.	New item for Dishonored Checks (15 day listing).		
300 THRU 327	Previously approved.	NC1-58-77-13	
328.	Formally item 216, transferred to new FTD Section, Narrative clarified.	NC1-58-77-6 (Item 1)	
329.	New item to cover FTD N.C.C Confirmations (Form 3824).		
350 THRU 369	New Section added to RCS-206 to cover Audit Information Management Systems (AIMS). Replaces Audit's System for Controlling Returns in Inventory and Production (SCRIP).		

- (1) Dispose 2 years after completion of program.
16. *Machine Logs* and related documents used to record machine use on each program.
  - (1) Dispose 1 year after date of last entry.
17. *Work Measurement Master Cards*, Employee Master Cards; Organization, Function and Program Master Cards; Machine Master Cards; and equivalent forms and documents
  - (1) Dispose of dropout or discontinued cards 6 months after end of each 6-month reporting period (June 30 and December 31).
18. *Work Measurement Work Planning and Control Cards*, Job Record Detail Card, Machine Hour Card, Employee Performance Card, and equivalent forms and documents used for input and output in preparing man-hour and machine-hour reports.
  - (1) Dispose 60 days after related reports are printed.
19. *Magnetic Tape Maintenance Records*.
  - (1) Incident Reports.
    - (a) Record copy.
      - 1 Dispose after 3 years.
    - (b) All other copies.
      - 1 Dispose when no longer needed in current operations.
  - (2) Tape Operations Records.
    - (a) Dispose 1 year after completion of action.
20. *Quality Review Forms, Reports and Records*.
  - (1) Forms 3926, ~~3927~~, and 4687.
    - (a) Dispose at end of current quarter, plus one year.
  - (2) Weekly Summary Report, Weekly Unit/Group Report, and Periodic Defect Frequency List (~~Effective 7-1-77~~).
    - (a) ~~Dispose at end of current quarter, plus one year.~~
    - (b) DISPOSE of quarterly listing at end of current quarter, plus two years.
  - (3) Individual Review Listing (IRL).
    - (a) Dispose at end of current quarter, plus six months. one year.
  - (4) Sample Control and Error Logs.
    - (a) Dispose at end of current quarter, plus two years
  - (5) Forms 3926, 3927 Invalid Data Listings.
    - (a) Dispose after corrections post.
  - (6) Selected Cum Records and Master ID File.
    - (a) Dispose old one when new one is printed.
21. (Reserved).
22. (Reserved).
23. *Training Program Files*. Schedules, timetables, evaluations, and plans of training courses; documents and reports pertaining to participation, instructions, attendance, progress and examinations; requests for material, services and information;

Delete reference to form 3927

Delete effective date

of weekly listings at end of current quarter, plus one quarter.

Validation (IRV) and Alpha Individual Review Validation Listings.

(7) DDES or Key punch Input Forms 3927 and 3927A.

(a) DISPOSE after data has posted to the Master ID and Cum Data File.

(b) Other DDES or Key punch Quality Review Input Documents can generally be disposed of after the data posts.

(8) Quality Review Index.

(a) DISPOSE after review is completed.



ference notes and documentation relating to final approval of forms.

(1) **Dispose** 6 years after form becomes obsolete.

(2) **Retire** obsolete forms files to Federal Records Center after 1 year.

42. *Internal Control Files*. 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.

43. *Management Document Distribution Control*, or equivalent records used in the control and distribution of internal management documents.

(1) **Dispose** except current card and the one that immediately precedes current card.

44. *Reference Files*. Extra copies of correspondence and reports, reference copies of computer-produced reports, directives and internal management documents, or other material retained solely for reference purposes in current operations.

(1) **Dispose** when obsolete or superseded, or when no longer needed in current operations.

45. *Resident Programmer Analysts (RPA) Records*

(1) **Dispose** 1 year after superseded or when no longer needed in current operations.

46. *Records Relating to the Privacy Act of 1974*.

Form 5394, Request for Notifications and Access—System(s) of Records Privacy Act of 1974, and Forms 5466 and 5466A, Individual Records of Disclosure

(1) **Dispose** 6 years after end of processing year.

(2) **Retire** to Federal Records Center 1 year after end of processing year

47. *Information Items*. Tax related communications and information alleging or indicating a violation within the investigative jurisdiction of the Internal Revenue Service.

(1) Transmittal Memorandums of "information items" and "other information" from district offices to service centers

(a) **Dispose** after 1 year.

(2) Non-tax related information items

(a) **Dispose** 60 days after receipt.

(3) Closed tax related items. Currency Transaction Reports and Currency Monetary Instrument Reports sent to files.

(a) **Dispose** 2 years after closing date.

(4) Other closed tax related items sent to files.

(a) **Dispose** 2 years after closing date.

(5) Closed tax related items, transferred to another service center.

(a) **Dispose** 2 years after closing date.

(6) Closed tax related items sent to Audit, Collec-

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tion, Employee Plans and Exempt Organizations, or Intelligence

(a) Dispose 2 years after closing date

48. *Investigative Files.* Prosecution, non-prosecution and discontinued investigations (including withdrawal reports) together with related exhibits, work papers, forms, correspondence and relative data that pertains to actual or alleged income and 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.)

(1) Dispose 10 years after case is closed.

(NOTE: Item Nos 48 through 54 are reserved for future additions to the "Administrative Records" portion of this schedule.)

(7) *Closed tax related items to prior investigations.*  
 (a) *Dispose 10 years from closing date.*

DELETE: (Reserve for future use)

CHANGE

## RETURNS PROCESSING RECORDS

55. *Individual Income Tax Returns (Forms 1040A)* with related documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file (Forms 1040A consolidated with Forms 1040 beginning with Tax Year 1969 and reinstated beginning with Tax Year 1972 )

(1) Return filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator number sequence on or before April 15.

(a) Dispose 6 years after date of filing.

(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed

(2) Returns filed, numbered or renumbered in document locator number sequence April 16 through June 30.

(a) Dispose 6 years after numbering and processing beginning July 1.

- (b) **Retire** to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.
  - (3) Returns filed, numbered or renumbered in document locator number sequence July 1 through December 31
    - (a) **Dispose** 6 years after end of processing year.
    - (b) **Retire** to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed
  - (4) Returns maintained in supplemental and deficiency numbered files.
    - (a) **Dispose** 6 years after the end of the calendar year in which the deficiencies were processed and case closed.
    - (b) **Retire** to Federal Records Center July 1 through September 30 following the year in which the returns were numbered in the supplemental or deficiency series.
  - (5) Returns in penalty files. Returns on which a penalty of 50% or more has been assessed, and cases for which the Intelligence Division has requested longer retention
    - (a) **Dispose** 20 years after the end of the calendar year in which penalties were assessed and case closed.
    - (b) **Retire** to Federal Records Center July 1 through September 30 following the year in which returns were renumbered in the penalty or supplemental series.
  - (6) Returns in potential refund litigation case files. Returns and all related documents.
    - (a) **Dispose** 7 years after establishment of file.
    - (b) **Retire** to Federal Records Center 3 years after establishment of file.
56. *Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries* (excludes Forms 1040A), with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.
- (1) Returns filed in original blocks in account number, original document locator number sequence, or renumbered in document locator sequence on or before ~~April 15~~ }
    - (a) **Dispose** 7 years after ~~date of filing~~ } December 31.  
April 16.
    - (b) **Retire** to Federal Records Center beginning January 2 through March 31

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following the year in which returns were numbered and processed.

~~(2) Returns filed, numbered or renumbered in document locator number sequence April 16 through June 30.~~

~~(a) Dispose 7 years after numbering and processing beginning July 1~~

~~(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.~~

~~(3) Returns filed, numbered or renumbered in document locator number sequence July 1 through December 31.~~

~~(a) Dispose 7 years after end of processing year.~~

~~(b) Retire to Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.~~

<sup>2</sup>  
~~(4)~~ Returns filed in supplemental or deficiency numbered files.

(a) Dispose 7 years after the end of the calendar year in which the deficiency was processed and case closed.

(b) Retire to Federal Records Center beginning July 1 through September 30 following the year in which returns were numbered in the supplemental or deficiency series

<sup>3</sup>  
~~(5)~~ Returns in penalty file Returns on which a penalty of 50% or more has been assessed, and cases for which Intelligence Division has requested longer retention

(a) Dispose 20 years after end of calendar year in which penalties were assessed or case closed.

(b) Retire to Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series

<sup>4</sup>  
~~(6)~~ Returns in potential refund litigation case files Returns and all related documents

(a) Dispose 7 years after establishment of file.

(b) Retire to Federal Records Center 3 years after establishment of file

57. Declaration of Estimated Individual Income Tax or Equivalent Forms.

(1) Taxable Declaration of Estimated Income Tax or equivalent forms with remittance.

(a) Dispose 4 years after ~~date filed~~ end of processing year

(b) Declarations numbered and processed January 1 through December 31

1 Retire to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed.

1 year after the end of the year in which numbered and processed

- (2) Non-taxable Declarations
  - (a) Dispose upon receipt.
- (3) Taxable Non-remittance Declarations.
  - (a) Dispose upon receipt.

58. *Corporate Income Tax, ~~and~~ Excess Profits Tax* and ~~Exempt Organizations~~ *Exempt Organizations* including all related documents, correspondence and exhibits. **Returns**

- (1) Retain.
- (2) Returns numbered and processed January 1 through June 30.
  - (a) Retire to Federal Records Center beginning January 2 through March 31 following the year in which numbered and processed
- (3) Returns numbered and processed July 1 through December 31.
  - (a) Retire to Federal Records Center beginning July 1 through September 30 following the year in which numbered and processed.
- (4) Returns in penalty and supplemental files
  - (a) Retire to Federal Records Center beginning July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.
- (5) Returns in potential refund litigation case files. Returns and related documents
  - (a) Retire to Federal Records Center 3 years after establishment of file

59. *Tax Index Cards*. Master index cards used as a cross-reference to tax returns, assessment lists, ledger account cards (ULC's), and other documents.

- (1) Index Cards for Individual, Partnership, Fiduciary, Employment and Miscellaneous Tax Returns.
  - (a) Dispose 30 years after end of processing year.
  - (b) Retire to Federal Records Center 5 years after end of processing year.
- (2) Index Cards for Corporation Income Tax Returns.
  - (a) Retain.
  - (b) Retire to Federal Records Center 5 years after end of processing year.

60. *Unsigned and Undeliverable Tax Returns* which are not processed or numbered.

- (1) Dispose 3 years after end of processing year.

61. *Estate Tax Returns (originals)*. Includes related schedules, correspondence and documents such as

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wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax return filed by decedent.

(1) **Retain.**

(2) **Retire** to Federal Records Center 6 months after audit closure.

62. *Gift Tax Returns.* Form 709, United States Gift Tax Return; Form 710, Gift Tax Donee's or Trustee's Information Return of Gifts, Form 882, Statement of Gift Tax Due; and all related correspondence and documents not associated with Estate Tax Returns.

(1) **Retain.**

63. *Gift Tax Information Card.* Master index of gift tax returns which show name, district, account number, etc.

(1) **Retain.**

64. *Capital Stock Tax Returns* with related correspondence, records and documents. (Declared Value Excess Profits Tax Act repealed for the years after June 30, 1946.)

(1) **Dispose** 30 years after end of processing year.

65. *Employment Tax Returns* filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, including Schedule A (Form 940) not agreeing with the amount claimed as credit, and related documents and correspondence.

*← Change*

(1) **Dispose** 6 years after end of processing year.

(2) **Retire** to Federal Records Center beginning January 2, 1 year after the end of the year in which returns were numbered and processed.

66. *Schedule A (Form 940)* certified as agreeing with records of the states, or falling within the prescribed tolerances.

*Delete - Reserve for future use.*

(1) **Dispose** 30 days after receipt.

67. *Miscellaneous Tax Returns* covering excise tax returns on diesel fuel, gasoline, lubricating oils, telephone, telegraph, transportation, etc., with related correspondence and documents

(1) **Dispose** 6 years after end of processing year.

(2) **Retire** to Federal Records Center beginning January 2, 1 year after the end of the year in which the latest included returns were numbered and processed.

68. *Extension Records.* Correspondence and forms (not associated with related tax returns) allowing or disallowing taxpayers to extend time in which to file a return or make a tax payment due and taxpayers' applications for a change in accounting period.

(1) **Dispose** 3 years after end of calendar year in which request for extension or change in

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accounting period was filed. (Parent corporations file consolidated applications at service centers. Information copies on subsidiaries filed by such corporations at district offices and subsequently forwarded to service centers may be disposed of upon receipt.)

69. *Notice of Nonreceipt of Tax Returns* including tax delinquency investigations and related correspondence.

(1) **Dispose** 2 years after end of processing year.

70. *Employer's Application for Identification Number (EIN)*.

(1) **Dispose** 6 years after the end of year in which processed.

(2) **Retire** to Federal Records Center beginning July of the year following the processing year.

71. *Application for Exemptions and Register*. Applications for exemption from tax responsibilities and regulations applying to restricted or specially controlled businesses such as amusements, narcotics, firearms, etc.; applications for registry as person liable for admission tax after a change in ownership; or equivalent forms with related correspondence and documents.

(1) **Dispose** 5 years after filing.

(2) **Retire** to Federal Records Center after January 1 of the year following the processing year.

72. ~~*Exemption Application Files* with related documents and correspondence.~~

(1) ~~**Dispose** 15 years after termination or revocation of exemption status.~~

(2) ~~**Retire** to Federal Records Center following the year in which exempt status was terminated or revoked.~~

Delete - Reserve for future use.

73. *Federal Insurance Contributions Act Tax Exemption Waivers* and related correspondence.

(1) **Dispose** 10 years after the end of year in which processed.

(2) **Retire** to Federal Records Center beginning January of the third year following the year in which processed.

74. *Public Event Manifests*. Samples of tickets printed along with name of printer, person or organization ordering the tickets and quantity of tickets produced.

(1) **Dispose** 1 year after end of calendar year showing date of event.

75. *Report of Occupation Subject to Special Taxes*.

(1) **Dispose** 5 years after date of report.

(2) **Retire** to Federal Records Center 2 years after date of report.

76. *Special Taxpayer List*. List of names of all persons, including wagering, who have applied for special tax stamps.

(1) **Dispose** 30 years after end of processing year.

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manufacturers, producers or vendees who desire to make tax-free purchases of taxable articles for further manufacture of taxable articles, or for resale to manufacturers for that purpose.

(1) **Dispose** 1 year after termination, revocation or after authorization is no longer required.

85. *Information Returns* and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income other than salary, paid to individuals.

(1) Domestic Filed.

(a) Associated with income tax returns.

1 **Dispose** or **Retain**, as appropriate, when related income tax returns are destroyed or retired.

(b) Residue of *Information Returns* and Documents not associated with related income tax returns.

1 **Dispose** of selected sample 60 days after data has been converted to magnetic tape, the tape verified and sent to National Computer Center (NCC).

2 **Dispose** of nonselected documents after sample has been selected, but no earlier than June 30th of current processing year.

(2) Foreign Filed.

(a) Associated with income tax returns.

1 **Dispose** or **Retain**, as appropriate, when related income tax returns are destroyed or retired.

(b) Residue of *Information Returns* and Documents not associated with related income tax returns.

1 **Dispose** 4 years after processing or conversion to magnetic tape.

2 **Retire** to Federal Records Center 60 days after processing or conversion to magnetic tape.

86. ~~*Public Inspection Files of Returns of Organizations or Fiduciaries Exempt from Income Tax*~~ maintained apart from the "return" portion of these forms.

Public Inspection Files (Hardcopy and Aperture Cards) for Returns of Organizations or Fiduciaries Exempt from Income Tax,

(1) **Dispose** 4 years after end of processing year.

87. *Undelivered Information Returns (Copy B)* transmitted by employers, payers and nominees to the service center.

(1) **Dispose** January 2 of the year following the year in which prepared.

88. *Information Returns* received from employees and recipients.

(1) *Information Returns* associated with income tax returns.

(a) **Dispose** or **Retain**, as appropriate, when related income tax returns are destroyed or retired.



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(2) Information Returns not associated with related income tax returns.

(a) **Dispose** January 2 of the year following the year in which prepared

89. ~~(XXXXXX)~~

90. ~~Magnetic Tape Correspondence Files~~ relating to the receipt, processing, and return of magnetic tapes containing Forms W-2, Wage and Tax Statement; Form 1087, Nominee's Information Returns; and Form 1099, U.S. Information Return; payment data filed by Government and non-Government organizations in lieu of paper documents and the processing of paper documents that have been filed to supplement or amend the tape files. (Note: Disposal of the information returns and payment data documents are covered elsewhere in this Schedule.)

~~(1) **Dispose** 3 years after end of processing year.~~

91. *Transmittal, Receipt and Control Records.* Correspondence, teletype, transmittal letters, reports, and transmittal receipt and control documents, etc., (not covered elsewhere in this Schedule) pertaining to receiving, controlling and transmitting tax returns, taxpayer account registers, and related documents.

(1) **Dispose** 1 year after end of processing year.

92. *Advice of Transmittal* used to transmit schedules to the Social Security Administration

(1) **Dispose** 1 year after end of processing year.

93. *Taxpayer Correspondence Files.*

(1) Correspondence to and from the public requesting information, blank forms, or publications; notification of change of address; or letters of general inquiry from taxpayers or their representatives which do not involve substantive tax liability questions, and which when answered or noted, complete the cycle of correspondence and have no value for a more extended reference.

(a) **Dispose** after reply is made, information is furnished, or appropriate changes are made in Service's records

(2) Loose schedules: Form 1310, Statements of Claimant to Refund Due Deceased Taxpayer; copies of death certificate; etc., not associated with applicable return

(a) **Dispose** 1 year after due filing date of tax return.

(3) Correspondence maintained in suspense file not associated with returns or other documents, or covered elsewhere in this Schedule.

Liquor Tax Assessment Work Sheet

(Enforcement.) Used to determine rate of tax and amount of tax and penalties in enforcement cases.

(1) **Dispose** 7 years after end of processing year.

(2) Retire to Federal Records Center 1 year after end of processing year.

90. Changed (See Attachment)

90. Magnetic Tape Correspondence Files relating to the receipt, processing, and return of magnetic tapes containing; tax statements on wages, gambling winnings, recipients of annuities, pensions or retired pay, and information returns. Payment data filed by Government and non-Government organizations using magnetic tape files in lieu of paper documents and the processing of paper documents that have been filed to supplement or amend the tape files. (Note: Disposal of the information returns and payment data documents are covered elsewhere in this Schedule.)

(1) DISPOSE 3 years after end of processing year.

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- (a) **Dispose** 30 days after file is closed.
- (4) Correspondence requesting copies of tax returns. Requests from taxpayers as shown in the address area of the return.
- (a) **Dispose** 4 months after request has been filled.
94. *Source Documents* used for the establishment of master files, consisting of mail slips, addressograph plate lists, alphabetical listings by districts and other lists of business firms used to perfect the master file.
- (1) **Dispose** 60 days after data has been converted to magnetic tape, the tape verified and corrected, and master file established.
95. *Notice of Action for Entry on Master File* or equivalent forms.
- (1) **Dispose** 5 years after end of processing year.
- (2) **Retire** to Federal Records Center 1 year after end of processing year.
96. *Master File Entity Change*, or equivalent forms not associated with case files.
- (1) **Dispose** 5 years after end of processing year.
- (2) **Retire** to Federal Records Center 3 years after end of processing year.
97. *Block Control Cards*, and equivalent forms used as a card control for documents introduced through the processing cycle.
- (1) Master Control Cards
- (a) **Dispose** 14 days after Control Data Recap and required balancing have been completed.
- (2) Other Cards.
- (a) **Dispose** 30 days after data has been converted to magnetic tape and tape balanced and verified.
98. *BMF and IMF Entity Change Cards* used in the preparation and maintenance of the Business Master File (BMF) and the Individual Master File (IMF).
- (1) **Dispose** 14 days after data has been converted to magnetic tape and tape balanced and verified.
99. *BMF and IMF Data Cards* and related worksheets and transcripts, used to transcribe data to the master files.
- (1) **Dispose** 14 days after data has been converted to magnetic tape and tape balanced and verified.
100. *Document Reject Cards and Transmittals* used in processing transactions to the IMF and BMF programs.
- (1) **Dispose** 60 days after removal from Reject File.
101. ~~*Unpostable Cards* and equivalent records used as source documents to facilitate the correction of unpostable transactions. Used in all research.~~

Changed - See attached insert.

temp  
to description of records  
and disposition authorizations

~~especially in payment tracing and Social Security Number (SSN) and Employer Identification Number (EIN) changes. (Includes nullified unpostable cards.)~~

~~(1) Dispose 3 years after end of processing year in which closed or when no longer needed for internal audit.~~

~~(2) Retire to Federal Records Center 1 year after end of processing year in which closed.~~

02. *Unpostable, Error and Reject Registers and Listings* prepared and used at service centers to perfect the master file and resolve errors made in processing and perfecting operations.

(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.

03. *Blocks Out of Balance Listings.*

(1) *Blocks Out of Balance Listings and Source Documents Reflecting Corrective Action Taken.*

(a) **Dispose** 90 days after data has been converted to magnetic tape and tape has been balanced and verified.

(2) *Blocks Out of Balance Card Check List.*

(a) **Dispose** 90 days after end of processing year.

04. *Block Proof Listing Register.* 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.

(1) **Dispose** 1 year after end of processing year.

05. *Notice Registers.* 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.

(1) **Dispose** 1 year after end of processing year.

06. *Transcript Edit Sheets* used in extracting data from returns for statistical processing programs.

(1) **Dispose** after completion of each annual program upon notification by Statistics Division, National Office.

07. *Quality Assurance Sample Selection Sheets and Assurance Control Sheets* used to select and examine a group of returns for National Office quality assurance review.

(1) **Dispose** 1 year after completion of annual program upon notification by Statistics Division, National Office.

08. *Statistics of Income Program Tabulating Cards* used for statistical processing of selected tax returns.

101. Unpostable and Nullified Unpostable Cards and equivalent records used as source documents to facilitate the correction of unpostable transactions. Used in all research, especially in payment tracing and Social Security Number (SSN) and Employer Identification Number (EIN) changes.

(1) Paper Records (Not Microfilmed).

(a) DISPOSE 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later.

(b) RETIRE to Federal Records Center 1 year after end of processing year in which closed.

(2) Microfilm and Hard Copy of Records (applicable for service centers which are microfilming these records).

(a) Microfilm Record Copy not intended for reference use, but to make additional copies, as required.

1 DISPOSE 3 years after end of processing year in which closed.

2 RETIRE to Federal Records Center 90 days after creation and verification.

(b) Research Microfilm.

1 DISPOSE 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later.

(c) Hard Copy.

1 DISPOSE 90 days after microfilming and film verification.

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- |      |   |
|------|---|
|      | (1) <b>Dispose</b> after completion of each annual or other periodic program upon notification by Statistics Division, National Office.   |
| 109. | <i>Sample Selection Sheets.</i><br>(1) <b>Dispose</b> 1 year after completion of annual program unless notified otherwise by Statistics Division, National Office.  |
| 110. | <i>Sample Receipts Control Cards</i> used to key punch Sample Selection Sheets.<br>(1) <b>Dispose</b> after completion of each annual program upon notification by Statistics Division, National Office.  |
| 111. | <i>Sample Selection Sheets and Data Identification Records</i> issued in the Taxpayer Compliance Measurement Program.<br>(1) <b>Dispose</b> 6 months after completion of annual program upon notification by Statistics Division, National Office.  |
| 112. | <i>Block Proof Cards</i> used as block proof control card for statistical processing of selected corporation tax returns.<br>(1) <b>Dispose</b> after completion of each annual program.  |
| 113. | <i>Document Control Slips</i> used to control and route statistical documents in service centers and which are not returned with the documents or returns processed.<br>(1) <b>Dispose</b> 1 year after end of processing year upon notification by Statistics Division, National Office. |
| 114. | <i>Statistical Processing Progress Reports</i> on completed documents each week<br>(1) <b>Dispose</b> 4 years after end of processing year<br>(2) <b>Retire</b> to Federal Records Center 2 years after end of processing year  |
| 115. | <i>Validation Certificates of Prior American Ownership and Interest Equalization Tax Compliance</i> (Retained in Andover Service Center.)<br>(1) <b>Retain.</b><br>(2) <b>Retire</b> to Federal Records Center 6 months after completion of matching and verification operations.         |
| 116. | <i>Social Security Tax Record Card, Title IX</i> Record Card or equivalent records pertaining to wage and excise tax returns<br>(1) <b>Dispose</b> 10 years after end of processing year.<br>(2) <b>Retire</b> to Federal Records Center when no longer needed in current operations.     |
| 117. | <del><i>Exempt Organizations Master File and Pension Trust Entity Changes and Plans Entity Changes.</i></del><br>(1) <del><b>Dispose</b> 2 years after end of processing year.</del>  |
| 118. | <del><i>Miscellaneous Listings</i></del><br>(1) <del>Block Listings for Master File Returns.</del><br>(a) Original Copy<br>1 <del><b>Dispose</b> when related returns are destroyed</del>   |
|      | <u>Exempt Organizations Master File Vouchers and Employee Plans Entity Changes.</u><br>(1) <b>DISPOSE</b> 4 years after end of processing year.<br>(2) <b>RETIRE</b> to Federal Records Center 2 years after end of processing year.  |
|      | 118. Changed (See Attachment)   |

118. Document Register - Block and Selection Record. Used to establish and maintain control of documents (block listings) for returns and related documents.
- (1) Document Register (Form 813). Identifies documents with remittance and those without remittance for assessment.
- (a) Master File
1. Original copy
    - a. Dispose when related returns are destroyed.
  2. Duplicate copy
    - a. Dispose two years after end of processing year.
- (b) Non-Master File
1. Original copy
    - a. Dispose when related returns are destroyed.
  2. Duplicate copy
    - a. Dispose 30 years after end of processing year.
    - b. Retire to FRC two years after end of processing year.
- (2) Block and Selection Record (Form 1332). Identifies returns and related documents without remittance.
- (a) Original copy
1. Dispose when related returns are destroyed.
- (b) Duplicate copy. Used to transmit SS-4 Forms.
1. Dispose when related SS-4 Forms are destroyed.

Note: Forms 813 are separated by Master File and Non-Master File. Problems with Master File Forms 813 can be researched through microfilm. Non-Master File Forms 813 are not established on microfilm. Therefore, the paper document is needed for certification purposes.

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(b) Duplicate copy used as source document for service center control file.

1 **Dispose** 3 years after end of processing year.

(2) Block Listings for Non-Master File Returns.

(a) Original Copy.

1 **Dispose** when stripped from return filed in alpha sequence, or in case of subsequent payments after summarization, journalization and verification actions are completed, or when return filed in DLN sequence is destroyed.

(b) Duplicate copy with assessment information on reverse side.

1 **Dispose** 30 years after end of processing year.

2 **Retire** to Federal Records Center 5 years after end of processing year.

(c) Triplicate copy used as source document for service center control file.

1 **Dispose** 3 years after end of processing year.

19. *Examination Records Processed for Non-Master File Returns*, no returns attached.

(1) **Dispose** 3 years after end of processing year.

20. *Declaration of Receipts of Political Contributions*

(1) **Dispose** on April 15, 5 years following the year date on upper right hand side of forms.

(2) **Retire** to Federal Records Center beginning January 2 following the end of processing year.

21. *Presidential Election Campaign Fund, Statement.*

(1) **Dispose** 6 years after end of processing year.

(2) **Retire** to Federal Records Center beginning January 2 following the end of processing year.

22. *Annual Employer's Return for Employee's Pension or Profit-Sharing Plans*, including all related schedules, documents, correspondence and exhibits, filed by the employer who maintains a plan or plans for his employees or for himself.

(1) **Dispose** 6 years after end of processing year.

(2) **Retire** to Federal Records Center 20 months after end of processing year.

23. *Installment Billing Closed Case Files* Includes Service Center notices, computer paragraphs 191 and 480 printed on Form 4179, bank form, used as posting documents to manually update installment cases. An installment case file is closed when the account is timely and fully paid or when the account is transferred to TDA status.

(1) **Dispose** 1 year after calendar year in which case was closed.



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124. *Vehicle Registrant Records* Used for the Highway Use Tax (HUT) Compliance Program

~~(1) Dispose 6 months after the HUT Returns Compliance Program completion date~~

~~(2) Dispose the leads 6 months after the completion date of the D.O. Highway Use Tax Returns Compliance Program~~

(1) DISPOSE 14 months after completing the match HU1 leads (Vehicle Registrant Records) against the 2290 Alpha Listing.

125. *Information Returns Program* Payee Tax Identification Number (TIN) 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); Payer Correction Transcripts (CP 2016, Form 5437); Payee TIN Perfection Update Reject Records (CP 2014, Form 3728); and Payer Correction Update Reject Records (CP 2017, Form 3624).

(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 or Payer Correction File, as appropriate

126. *Audit and ADP Records of the Information Returns Program Discrepancy and Underreporter Related Documents:*

(1) Transcript Limiting Card, 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 Underreporter) Transcripts.

(a) Dispose of non-selected transcripts 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. *Actuary Mailing List Information* Form 5398 (accumulated in Andover Service Center only)

(1) Dispose after 3 years.

128. *Employee Plans-Plan Case Control Input Record*, Form 4646A

(1) Dispose 9 months after processing date (Processing date is Julian date, 4th, 5th, and 6th digits of control number)

(NOTE: Item 129 is reserved for future addition to the "Returns Processing Records" portion of this Schedule.)

## CASHIER, ACCOUNTING AND ADJUSTMENT RECORDS

130. *Document Remittance and Assessment Registers, Certificates of Deposit*. Copies of registers and

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	(1) <b>Dispose</b> 3 years after the close of year in which the stamps were sold.
140.	<i>Cover Certificates</i> in lieu of lost or destroyed special tax stamps. (1) <b>Dispose</b> 1 year after issuance of last certificate in book.
141.	<i>Punch Card Requests</i> for taxpayer address information from the IMF. (1) <b>Dispose</b> after mailing information to requester.
142.	<i>Narcotic Registrants, Inventory Records and Purchase Orders.</i> (1) <b>Dispose</b> 5 years after end of processing year. (2) <b>Retire</b> to Federal Records Center after January 1 of the year following the processing year.
143.	<i>Records of Receipts and Disposal of Narcotics.</i> Monthly reports submitted by registered users and sellers of narcotics including all related correspondence. (1) <b>Dispose</b> 2 years following the year in which filed.
144.	<i>Encoder Tapes and Logs.</i> (1) <b>Dispose</b> 6 years after end of processing year.
145.	<i>Federal Tax Deposit (FTD) Forms</i> or equivalent documents used by taxpayers to deposit Federal taxes with a commercial bank; Depository for Federal Taxes, or with a Federal Reserve Bank. After completion of processing the FTD forms are retired to the Federal Records Center at Mechanicsburg, Pa. (1) <b>Dispose</b> 3 years after close of list year.
146.	<del><i>Certificates of Deposits</i></del> and Deposit Tickets. (1) <del><b>Dispose</b> 3 years after close of list year.</del> <b>10</b>
147.	<i>Loose DR Listings.</i> Registers reflecting all Depository Receipts (DR's) that have become separated and referred to as Loose DR's. Printed each cycle (when there are Loose DR's) by EIN and district sequence. The DR credit is input to the master file. Used to determine tax payments and to furnish information to district offices and taxpayers. (1) <b>Dispose</b> 10 years after end of processing year. (2) <b>Retire</b> to Federal Records Center 4 years after end of processing year.
148.	<i>DR Transmittal Listings.</i> (1) <b>Dispose</b> 6 years after end of processing year. (2) <b>Retire</b> to Federal Records Center 6 months from Tape Data Control Sheet date.
149.	<i>Unused DR Listings</i> furnished by Federal Reserve Bank. (1) <b>Dispose</b> after all items have been closed.
150.	<i>Schedules and Lists of Canceled and Undelivered Checks and Bonds.</i> (1) <b>Dispose</b> after audit by General Accounting Office (GAO) or when 3 years old, whichever is earlier.

#### 146. Certificates of Deposits and Deposit Tickets.

- (1) Deposit Tickets (marked "Bonds").
  - (a) DISPOSE 10 years after close of list year.
- (2) Deposit Tickets (others).
  - (a) DISPOSE 3 years after close of list year.

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(1) **Dispose** after audit by GAO or when 3 years old, whichever is earlier.

Concurrence of Regional Inspector shall be obtained for any disposal before the three years.

181. *Schedules of Rejected Claims*

(1) **Dispose** 3 years after end of processing year

182. *Technical Section "Closed Sensitive" Case Folders.*  
Residual papers remaining in the folders such as work papers; transcriptions of tax account or accounts; Form 3870, Request for Adjustment, and 4173, Special Case Referral; and copies of correspondence.

(1) **Dispose** 18 months after closed date

183. *Transcripts of Accounts* requests and related documents.

(1) **Dispose** 18 months after end of processing year, or when no longer needed in current operations.

184. *Audit/Appellate Adjustment Advices (IMF and BMF).*

(1) **Dispose** after internal audit of operations and accounts.

185. *Payments Tracers.*

(1) **Dispose** 1 year after payment tracer is closed.

186. *Reports of ~~Uncollectible~~ Taxes.* Input master file information, or to notify accounting of uncollectible status of non-master file TDA

(1) **Dispose** after end of processing year, or after posting to the master file.

**CURRENTLY NOT COLLECTIBLE**

87. *Offers in Compromise.* Case files including data concerning offers in compromise by cash, installment, transmittals, and acceptance of offers with related correspondence. (Note: If a compromise case file contains an installment offer, or if an offer involves a collateral agreement, the date of closing the case shall be the date the offer in compromise is accepted or rejected after payment in full has been received, or the date on which full compliance has been made with the terms of the collateral agreement, whichever is the later date.)

(1) **Dispose** 6 years after close of case.

(2) **Retire** to Federal Records Center 3 years after close of case.

88. *Barred Deficiencies.* Copies of Form 3999 used to report statute expiration of barred deficiencies and overassessments and on certain no change and survey cases to the regional office.

(1) **Dispose** after 3 years.

89. *Liquor Tax Assessment Work Sheet Enforcement.* Used to determine rate of tax and amount of tax and penalties in enforcement cases.

(1) **Dispose** 7 years after end of processing year.

90. *Statement of Account for Participants in Individual*

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- (1) Record copy (microfilm).
  - (a) **Dispose** 30 years after end of processing year.
- (2) Copies required for research
  - (a) **Dispose** 3 years after end of processing year, or when no longer needed in current operations.

205. *RMF Accounts Register and RMF Name Directory*. Contains data from Gift, Estate, Federal Use Tax on Highway Motor Vehicles, Tax on Wagering, and Special Tax Returns.

- (1) Master ~~copy~~ for prior cycles *Copies*
  - (a) **Dispose** upon receipt and verification of new weekly RMF ~~copy~~ *Copies.*
- (2) All copies produced for research purposes:
  - (a) **Dispose** when no longer needed in current operations.

206. *BMF Accounts Register*. Microfilm printout on a weekly basis starting after July 1, 1968. The BMF Accounts Register replaces the BMF Index Register, Settlement Register, and the Outstanding Balance List. Each cycle an entity or tax period is active, all postings to that period will appear on the weekly accounts register. The accounts register for that cycle is merged with the accounts register for the next cycle. Thus, these cycles are accumulated for a series until a final accumulation is made on a four-week basis. Each taxpayer on the register is listed by tax period, within Master File Tax (MFT) Code, within EIN. The sequence will be by region, district, EIN, MFT and tax period.

- (1) BMF Monthly Cumulative Accounts Register (record copy).
  - (a) **Retain**.
- (2) Copies of BMF Monthly Cumulative Registers required for research.
  - (a) **Dispose** 5 years after end of processing year or when no longer needed in current operations.
- (3) Weekly BMF Accounts Registers.
  - (a) **Dispose** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.

207. *BMF Reference Register*. Microfilm index to cumulative BMF Accounts Register. Reference register is produced in account number with district office sequence and lists the cycle number in which a tax module last appeared in a cumulative register. Reference register is updated every four weeks on a cumulative basis.

- (1) First and last BMF Reference Register of year (record copies).
  - (a) **Retain**.
- (2) Copies of first and last BMF Reference Register of year required for research.

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year, or when no longer needed in current operations.

(2) Quarterly Cumulative Registers.

- (a) **Dispose** 60 days after receipt of annual cumulative register, or when no longer needed in current operations.

212. *BMF Taxpayer Number Directory*. Numeric listing by taxpayer's EIN, name, address, employment code, location code, and filing code.

(1) Annual Directory (record copy).

- (a) **Retain**.

(2) Copies of Annual Directories required for research.

- (a) **Dispose** 5 years after end of processing year, or when no longer needed in current operations.

(3) Quarterly and Interim Directories.

- (a) **Dispose** after receipt of annual or quarterly directory covering same taxpayers and tax periods.

213. *Exempt Organization Master File (EOMF) National Alpha Register* containing all entities on the EOMF, i.e., organization name, address, region, district code, and other identifying symbols (produced by Mid-Atlantic Service Center).

See Attachment

(1) Annual Register.

- (a) **Retain**.

- (b) **Retire** to Federal Records Center 5 years after end of processing year.

~~(2)~~ Supplemental Registers.

- (a) **Dispose** after receipt of annual register.

214. *Exempt Organization Master File (EOMF) Transaction History Register* (annual) includes all transactions posted in the EOMF for a specified period.

See Attachment

(1) **Retain**.

~~(2)~~ **Retire** to Federal Records Center 5 years after end of processing year.

215. *(MID) Tape Index Register and Name Directory* containing entity data on non-master file returns (Forms 942, 943, 1065, and 1120S). The Index Register is in EIN order, the Name Directory is in alphabetic order. 4638

(1) Annual Register and Directory (record copies).

- (a) **Dispose** 30 years after end of processing year.

- (b) **Retire** to Federal Records Center 3 years after end of processing year.

(2) Copies required for research.

- (a) **Dispose** 5 years after end of processing year, or when no longer needed in current operations.

(3) Temporary Registers and Directories (quarterly).

- (a) **Dispose** upon receipt of subsequent

213. Exempt Organizations ALPHA Registers and Cross-References (National and District - Microfilm/Hardcopy) and EOMF Registers (Microfilm). Containing all entities on the EOMF, i.e., organization name, address, region, district code, and other identifying symbols (produced by Mid-Atlantic Service Center).
- (1) Annual Register - Master.
    - (a) RETAIN.
    - (b) RETIRE to Federal Records Center 5 years after end of processing year.
  - (2) Supplemental Registers - Master.
    - (a) DISPOSE after receipt of annual register.
  - (3) Duplicate Copies.
    - (a) DISPOSE upon receipt from the field
214. Exempt Organization Master File (EOMF) Transaction History Register (annual) includes all transactions posted in the EOMF for a specified period.
- (1) Masters.
    - (a) RETAIN.
    - (b) RETIRE to Federal Records Center 5 years after end of processing year.
  - (2) Duplicate Copies.
    - (a) DISPOSE upon receipt from the field.

quarterly registers and directories covering same taxpayers as well as all new taxpayers added for the same tax period.

*Deleted for future use.*

16. *Federal Tax Deposit Registers (FTD)*. (Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the National Computer Center. All FTD payments are forwarded to the NCC on magnetic tape by the Office of the Treasurer of the U.S. Payments are listed in three separate sequences to provide research sources for tracing and identifying FTD payments.

(1) Name Control and EIN Registers:

(a) Cumulative Registers. (Record Copy).

1 **Dispose** 2 years after end of processing year.

(b) Weekly and Monthly Registers:

1 **Dispose** upon receipt of cumulative quantity register.

(2) Amount Register:

(a) Cumulative Registers (Record Copy).

1 **Dispose** 5 years after end of processing year.

(b) Weekly and Monthly Registers:

1 **Dispose** upon receipt of cumulative quantity register.

7. *Register of Unapplied Transactions* (Individual and Estimated Returns). Listing of transfers between types of tax between districts, or to list unapplied transactions.

(1) Record copy.

(a) **Dispose** 2 years after end of processing year.

(2) All other copies.

(a) **Dispose** when no longer needed in current operations.

18. *Alphabetic Index Register* (Gasoline Tax Refund Claim).

(1) Record copy.

(a) **Dispose** 30 years after end of processing year.

(b) **Retire** to Federal Records Center 5 years after end of processing year.

(2) Copies required for research.

(a) **Dispose** 5 years after end of processing year, or when no longer needed in current operations.

19. *Master ~~Index~~ of Microfilm Index, Directories and Registers*. Master tapes, other than those in Item 205, from which service centers make copies of indexes, registers and directories. This ~~is~~ is not intended for reference use, but to make additional copies, as required.

*Copies*

*copy*

(1) **Retain.**

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(2) Retire to Federal Records Center after months

## 220. Tax Practitioner Register and Preparer

(1) Dispose after receipt of updated register, when no longer needed for research purposes.

## 221. SCRIP Monthly Audit Run 715-50 Controls of Information shipped to Data Center. Annual List of Income Tax Preparers (Form

(1) Dispose after 1 year.

(1) DISPOSE 3 years after end of processing year.

## 222. Outputs on Form 3624 from RMF Runs

(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.

(NOTE. Items 229 through 235 are being reserved for future additions to the Machine (Paper) Printouts and Microfilm Registers, Indexes, and Directories portion of this Schedule.)

## INTEGRATED DATA RETRIEVAL SYSTEM COMPUTER OUTPUTS AND RELATED RECORDS.

### 236. Transaction Registers.

(1) Includes:

(a) Remittances Added to Unidentified Remittance File (URF). Listing of all new items added daily to the URF. Items are listed by district office, UR control number and amount.

(b) Restricted Application from the URF. Daily listing of voids, dishonored checks and corrected money amounts for the URF. Items are listed by district office and show the UR Control Number, before change, amount as corrected and type of correction.

## 223. Employee Plans Master File (EPMF) Name Directory. Containing all entities in the EPMF.

(1) Weekly Register.

(a) Obsolete after Cycle 7728.

(b) ~~RETAIN~~ Cycle 7728 register *after* ~~Dispose~~ 6 years.

## 224. Employee Plans Master File (EPMF) Taxpayer Index. Containing all transactions posted to the EPMF for a specified period.

(1) Weekly Register.

(a) Obsolete after Cycle 7728.

(b) ~~RETAIN~~ Cycle 7728 register *after* ~~Dispose~~ 6 years.

## 225. Employee Plans Master File (EPMF) Removed Accounts Index Record. Containing all those entities not being moved from the obsoleted registers to the active registers.

(1) This record will be printed once should be retained with the last EPMF Taxpayer Index for 6 years.

## 226. Control Record List and Summary (EPMF)

(1) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

## 227. Block Completions List (EPMF).

(1) DISPOSE 2 years after end of processing year.

## 228. Suspense Release List and Summary (EPMF)

(1) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

*5-23-58*



m o	Description of records and disposition authorizations
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38. *Unidentified Remittances.*

(1) Added in last 15-45 days. Register reflects all items added to the file and no action has been taken. This register, which served as a follow-up tool, was not produced after January 1, 1974.

(a) **Dispose** after 60 days.

(2) Aged 10 Months. Monthly printout used as a last attempt to apply money from URF before being aged to Excess Collections.

(a) **Dispose** after 60 days

39. *Unidentified Remittance File Dropped Listing* A permanent record of the URF produced as items are aged from the URF after closing action. The Dropped Listing is used to purge the open alphabetical (paper) back-up file of unidentified remittances.

(1) Accounting Branch, Unidentified Function copy.

(a) **Dispose** 5 years after end of processing year.

(b) **Retire** to Federal Records Center 2 years after end of processing year

(2) Accounting Branch, Journal Function copy.

(a) **Dispose** after 60 days.

40. *Alphabetic File of Unidentified Remittances*, consisting of miscellaneous documents, correspondence, photocopies of checks and money orders, etc.

(1) **Dispose** 5 years after end of processing year.

(2) **Retire** to Federal Records Center 1 year after closed (listed on URF Dropped Listing)

41. *Excess Collection Posting Document*. Computer Paragraph 550 (Form 4830)

(1) Used as an open excess collection document.

(a) **Dispose** after money is applied

(2) Used as a closed excess collection document.

(a) **Dispose** 5 years after end of processing year.

42. *IDRS Collection Listing of Unreserved Transaction Code 594 and 599*. Weekly listing becomes obsolete when cases unresolved within ~~20~~ <sup>15</sup> weeks generate a transcript.

(1) **Dispose** after 6 months or after all research is completed whichever is sooner.

43. *Remittance Register (Daily)*. A daily printout, by area office, of the payments received and input on-line through the IDRS terminals. The original is mailed to the area office, with one copy maintained in the Accounting Branch for researching payment tracers and one copy maintained by the Accounting Branch Ledger Function for notations and adjustments.

(1) Accounting Branch copy.

(a) **Dispose** 1 year after end of processing year.

- (2) Accounting Branch Ledger Function copy.  
(a) **Dispose** 20 years after end of processing year.  
(b) **Retire** to Federal Record Center 3 years after end of processing year

44. *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.

45. *(Reserved.)*

46. *(Reserved.)*

47. *IDRS Service Center Control Case Inventory and Service Center Control Inventory Recap*. Listings are by age and category of the total cards controlled on IDRS which are still open and assigned to each Section, listed by Unit.

- (1) Original.  
(a) **Dispose** 2 years after end of processing year.  
(2) Copies.

(a) **Dispose** upon receipt of new listing  
48. *IDRS Service Center Control Case Overage Listing*. Complete listing by taxpayer identification number, tax period, category of open cases more than 30 days old based on the IRS received date, assigned to each tax examiner

- (1) **Dispose** when new listing received

49. *IDRS Pre-Journalized Recap*. Contains data to journalize applications from the URF Credit Transfers and Area Office Payment

- (1) **Dispose** 10 years after end of processing year.  
(2) **Retire** to Federal Records Center 1 year after internal audit of operations.

50. *RMF Accounts and Adjustments*. Memorandums from IRS areas requesting credit transfers or adjustments.

- (1) **Dispose** 2 years after end of processing year.

51. *NMF Account Adjustments*. Memorandums or copies of unit ledger cards from IRS areas requesting credit transfers or adjustments.

- (1) **Dispose** 2 years after end of processing year.

52. *Letter to Taxpayer Concerning Refund*. Form RSC 253 for March 1972 and prior and Form 4728 beginning March 1972. Erroneous refund letters and related history sheets. The statute for collection of erroneous refunds expires two years after the refund date.

- (1) **Dispose** 2 years after end of processing year

53. *Remittance Documents Input to IDRS by Area Offices*. Various documents used by area offices to input on-line remittances. Documents are then mailed to service center in the accounting package

See Attachment (new item)

See Attachment (new item)

245. Special Activity Report. A periodic report which shows any action taken by an IDRS user to the account of an AS employee or his/her spouse.  
(1) DISPOSE 6 years after end of processing year.

246. Command Code Usage Report. A periodic report detailing which command codes were used by an employee or unit and how many times each command code was used.  
(1) DISPOSE 6 months after date of listing.

Item No.	Description of records and disposition authorizations
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with the certificates of deposit and other accounting documents.

- (1) **Dispose** 5 years after end of processing year.
- (2) **Retire** to Federal Records Center beginning July 1, 18 months after end of processing year.

254. *IDRS Audit Trail—History Record of Command Codes (Magnetic Tape).* ~~An audit trail produced weekly by the IDRS Security System. When monthly cumfile is being produced and retained, weekly file may be disposed of in accordance with existing procedures. It contains records of all command codes input to IDRS and includes pertinent reference information, e.g., TIN, MET, Tax Period, Date, Time, Terminal ID, and Employee Number.~~

- (1) **Dispose** <sup>6</sup>10 years after end of processing year.

255. *IDRS Change Notification (Employee Profile Security File, Form 5801).* Used to add an employee to the EPSF, delete an employee from the EPSF, update an employee security profile, verify employment, and verify initiation of background investigation.

- (1) **Dispose** <sup>2</sup>2 years after end of year in which employee is removed from the EPSF.

256. *NMF Unit Ledger Card Transcription Sheet.* Used to enter the NMF ULC record on IDRS.

- (1) **Dispose** ~~60 days~~ after entering into IDRS

*Delete*

257. *Request for Delinquency Notice or TDI (IDRS), Form 4864.* Used to establish a delinquency record on the TDI Notice File.

- (1) **Dispose** ~~60 days~~ after record has been input to the TDI Notice File.

*Delete*

258. *IDRS Employee Number Folder,* containing back-up documents for various inputs to IDRS, i.e., Forms 3177, 2424, 2363, 2650 and 4256.

- (1) **Dispose** 5 years after end of processing year.
- (2) **Retire** to Federal Records Center 6 months after end of processing year.

259. *IDRS Daily Security Report.* 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 Service Center Systems Security Administration—IDRS to monitor security.

- (1) **Dispose** <sup>6</sup>10 years after end of processing year.

260. *Unit Employee Profile Report.* ~~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.~~

- (1) **Dispose** 5 years after end of processing year.

A record of IDRS employee security profiles as recorded on the EPSF. It is produced on request and must be produced at least once a month.

261. *Unit Terminal Profile Report.* 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.

- (1) **DISPOSE** *next new copy is received.*

(1) ~~Dispose 5 years after end of processing year.~~

262. *Employee Password Assignment Form, Form 3728.* Used to notify an employee of assignment of a new IDRS password on the occasion of periodic password updating of the EPSF.

(1) **Dispose** on completion of the required procedures for distributing new passwords.

263. *List of Additional Passwords.* A listing of valid IDRS passwords not assigned to any employee that is produced on the occasion of periodic password updating of the EPSF. Used by the Systems Security Administrators—IDRS to assign new passwords to employees when needed.

(1) **Dispose** after receipt of the superseding List of Additional Passwords from the next periodic password update of the EPSF.

264. *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.

(1) **Dispose** three years after the end of the processing year.

265. *IMF-IDRS Control—Run 761.01.* Controls from a computer run showing items posted to IDRS from mainline Honeywell runs.

(1) **Dispose** after 30 days.

266. *IDRS Generated Refund Report (Daily).* Contains information used by Accounting to prepare Form 1166, Voucher and Schedule of Payments, which accompanies the IDRS Generated Refund Tape to RDO.

(1) "Paid" copies

(a) **Dispose** 10 years after end of processing year.

(b) **Retire** to Federal Records Center 3 years from closing date of last period audited.

(2) Suspense copies.

(a) **Dispose** when no longer needed in current operations except when used in lieu of "paid" copy.

267. *IDRS Net Tax Refund Report (Daily).* Contains total amounts by district and totalled for service center of DONS Generated Refunds Used by Accounting to compile a monthly report.

(1) Official file copy (record copy).

(a) **Dispose** after audit by General Accounting Office or when 3 years old, whichever is earlier.

(2) Accounting work copies.

(a) **Dispose** 2 years after end of reporting year.

by files to allocate space and insure receipt of the IDRS Transaction Records (Form 5147).

(1) **Dispose** of 1 year after end of processing year

270. *IDRS Transaction Records* These records represents many types of transactions processed to the Master File via IDRS.

(1) **Dispose** at the same time as the related source documents.

271 & 275 Added (See Attachment)

(NOTE: Items 27~~5~~<sup>6</sup> through 299 <sup>are</sup> ~~is~~ reserved for future addition to the IDRS portion of this Schedule.)

271. Master Record of Employee Numbers. A permanent record that associates the IDRS user employee's name and SSN with the employee number for the purpose of maintaining an audit trail. The record will include the date that the employee number was assigned and the date that assignment was terminated.

(1) DISPOSE 6 years after termination of Employee Number.

272. Unit Command Code Profile Report. A report showing the command codes authorized for each organizational unit using IDRS.

(1) DISPOSE when no longer needed by the Systems Security Administrator.

273. Dishonored Check Records Dropped From the File. A record of the dishonored checks dropped from the file after closing action.

(1) Accounting Branch (Dishonored Check Function Copy).

(a) DISPOSE 5 years after end of processing year.

(b) RETIRE to Federal Records Center 1 year after end of processing year.

(2) Accounting Branch (Journal Function Copy).

(a) DISPOSE after 60 days.

274. Dishonored Check File Analysis. Daily inventory, cumulative for the month, of activity on Dishonored Check File Items. Items are listed by district and shows previous balance, new balance, and cumulative totals. After inventory is checked and adjusted, listing becomes obsolete.

(1) Accounting Branch (Dishonored Check Function Copy).

(a) Daily Analysis.

1 DISPOSE after end of month balancing operations.

(b) Monthly Analysis.

1 DISPOSE after completion of the next month's balancing operation.

(2) Accounting Branch (Journal Function Copy).

(a) Daily Analysis.

1 DISPOSE after end of month balancing operations.

(b) Monthly Analysis.

1 DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.

275. Dishonored Checks - (15 Day Listing).

(1) Aged 15 days. Daily printout used to help meet the 21 day cycle.

(a) DISPOSE after 60 days.

(NEW SECTION FOR FTD PROGRAM)

This gives the disposition for Federal Tax Deposit (FTD) forms or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depository for Federal Taxes, or with a Federal Reserve Bank (FRB).

300. FTD Error Registers and Delete Lists.
- (1) Includes:
    - (a) FTD Error Registers. Prepared and used at the service center to perfect transaction records prior to forwarding to Master File.
    - (b) FTD Error Delete Lists. A list of items that cannot be corrected from the Error Register and must be deleted for the accounting function to correct and reinput.
  - (2) DISPOSE after 60 days, or when no longer needed in current operations, whichever is later.
301. FTD Block Out of Balance (BOOB) Listing and Summary. A record of blocks that fail to pass other validity checks.
- (1) Listing.
    - (a) DISPOSE 6 months after data has been converted to good tape.
  - (2) Summary.
    - (a) DISPOSE 1 year after date of listing.
302. FTD Block Out of Balance (BOOB) Delete List. A list of blocks that cannot be corrected from the BOOB Register and must be deleted, corrected and reinput.
- (1) DISPOSE ~~6 months~~ <sup>30 days</sup> after data has been converted to good tape.
303. FTD Control Record List and Summary. Replaces the Control Card List and Tape Data Control Sheet of the BMF Operations.
- (1) List.
    - (a) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.
  - (2) Summary.
    - (a) DISPOSE 3 years after end of processing year unless the Supervisor Auditor at the service center asks for them to be retained for a longer period.
304. FTD Invalid Posting Transcripts. A daily listing of all invalid Control Records which will not post to the Service Center Control File (SCCF).
- (1) DISPOSE 6 months after end of processing year.



305. Variance Reports.

(1) Includes:

- (a) TCR Variance Report. A Listing showing Transmittal Control Records (TCR) extracted whenever the service center's (SC) deposit date is earlier than the FRB's deposit date.
  - (b) FTD Variance Report. A report produced to indicate variances between FTD payment dates and the deposit date of the related transmittal.
- (2) Daily Variance Reports.
- (a) DISPOSE after end of month following the month in which the report is produced.
- (3) Monthly Variance Reports.
- (a) DISPOSE after the quarterly report is produced.
- (4) Quarterly Variance Reports.
- (a) DISPOSE 1 year after date of report.

306. FTD System Transmittals.

(1) Includes:

- (a) Missing FRB Transmittals. A daily listing printed after 7 days lag from SC received date indicating the SC record had posted to SCCF but the FRB record has not.
  - (b) Missing Depository Transmittals. A daily listing printed after 7 days lag from the FRB Day Batch date indicating the FRB verification record has established a SCCF module but the related SC record has not yet posted.
  - (c) Matched Unclassified Transmittals. A daily listing printed after a 7 days lag from SC received date indicating all transmittals either in BOOB status or transcribed and under control but not processed to completion for which there is also an FRB verification record.
  - (d) FRB/Depository Transmittal Amounts Difference. A listing indicating that both a SC record and an FRB record have posted to SCCF but transmittal amounts are not equal.
- (2) DISPOSE 6 months after date of listing or when no longer needed in current operations, whichever is later.

307. Block Completion List. A monthly report of SCCF modules which meet all the criteria for a closed module to be removed from the current SCCF and placed on the historic SCCF.

- (1) DISPOSE 2 years after end of processing year.

308. Commercial Bank Address File. A list of all depositaries transmitting FTD forms to that service center.

- (1) DISPOSE when an updated listing has been received and verified to be accurate.

309. Historic SCCF Analysis Report and Special Transcripts. A monthly report which provides management information regarding timeliness of processing FTD's.

(1) Report.

- (a) DISPOSE 1 year after it is produced.

(2) Transcripts.

- (a) DISPOSE after review is completed.

310. Month End Unconfirmed Classified Report and Summary. A listing and summary of modules that have been classified but for which no FRB verification record has been received.
- (1) List.
    - (a) DISPOSE 30 days after date of listing.
  - (2) Summary.
    - (a) DISPOSE 3 years after end of processing year unless the Supervisor Auditor at the service center asks for them to be retained for a longer period.
311. NMF FTD Release List and Summary. A listing of those FTD's applicable to Form 1042 returns, which is generated in the TIP runs for transaction records to be transferred to the Philadelphia Service Center. The Summary to be used as a tape release.
- (1) List.
    - (a) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations, whichever is later.
  - (2) Summary.
    - (a) DISPOSE 3 years after end of processing year unless the Supervisor Auditor at the service center asks for them to be retained for a longer period.
312. FTD TEP Good Tape Release List and Summary. A daily listing identifying each TLN and the related count and amount for transactions placed on the transaction tape to be sent to the National Computer Center. The Revenue Receipts Summary is used as a tape release.
- (1) List.
    - (a) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations, whichever is later.
  - (2) Summary.
    - (a) DISPOSE 3 years after end of processing year unless the Supervisor Auditor at the service center asks for them to be retained for a longer period.
313. FTD TEP Mismatch List. A list printed for all discrepancies and nonmatches between either release records, delete records, or manual deletion cards and the good tape FTD block.
- (1) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.
314. FTD SCCF Generated Delete List. A listing of all blocks deleted from the good tape transaction tape because of discrepancies between control records and the SCCF.
- (1) DISPOSE 18 months after end of processing year or 1 year after internal audit of operations and accounts, whichever is later.
315. SCCF Special Transcript List. A transcript of selected SCCF modules used for analysis purposes.
- (1) DISPOSE 60 days after date of listing or when no longer needed in current operations, whichever is later.
316. FRB Day Classified Report. A computer generated report that reflects the matching of FRB verification records for a specific day with the commercial bank transmittals input. The report lists the tax classification of those items matched and classified, each item where adjustments to the block are required, the verification cards input where there is no matching commercial bank transmittal on the SCCF and the amount on the SCCF not yet classified.

- (1) DISPOSE 3 years after end of processing year unless the Supervisor Auditor at the service center requests that they be retained for a longer period.
317. Subsequently Classified for FRB Day Report. A report reflecting subsequent classification of those items reported as unclassified on the FRB Day Classified Report.  
(1) DISPOSE 3 years after end of processing year unless Supervisor Auditor at the service center asks for them to be retained for a longer period.
318. Credit Transfer Voucher (Form 2158). Credit Transfer Vouchers used to transfer NMF Form 1042 transactions to the Philadelphia Service Center.  
(1) DISPOSE 6 years after internal audit of accounts.  
(2) RETIRE to Federal Records Center 1 year after internal audit of accounts.
319. Deposit Tickets (Form 215) and Debit Vouchers (Form 5504 or 5515).  
(1) DISPOSE 10 years after close of processing year.
320. Federal Reserve Bank Day Classified Report Balancing Proof (Form 5804). A verified record attached to the report showing it was a balanced report.  
(1) DISPOSE 3 years after close of processing year, unless Supervisor Auditor at the Service Center requests longer retention.
321. Subsequent Day Classified Report Balancing Proof (Form 5805). A form used if there is any classified amount shown on the report or if there is any change to unclassified totals.  
(1) DISPOSE 3 years after close of processing year, unless Supervisor Auditor at the Service Center requests longer retention.
322. Microfilm of FTD Cards.  
(1) Research Microfilm.  
(a) DISPOSE 3 years after close of processing year.  
(2) Record Microfilm.  
(a) DISPOSE 3 years after close of processing year.  
(b) RETIRE to Federal Records Center 90 days after creation and verification.
323. FRB Verification Card List and Cards Received from the FRB's. Cards and Lists showing individual advices of credit which total to their related deposit ticket.  
(1) Listing.  
(a) DISPOSE 6 months after FRB date or when no longer needed in current operations, whichever is later.  
(2) Cards.  
(a) DISPOSE after data has been converted to magnetic tape and FRB Batch Day closed.
324. FTD Control Registers. A number of manually prepared control registers used to isolate the various segments of the FTD system for the statement of classified collections for Revenue Receipts Reporting and for balancing information to insure the integrity of the system. ~~6~~ 3 months  
(1) DISPOSE 3 years after end of processing year.  
(2) RETIRE to Federal Records Center 3 years after internal audit of the FTD operations.

325. Daily Wire. Transmitted daily to Treasury reflecting classified data balanced to data reported by the FRB using data from the Classified Reports, confirmed and adjustment Forms 215 and 5504.  
(1) DISPOSE 60 days from date of preparation or when no longer needed in current operations, whichever is later.
326. FTD Adjustment Action Request (Form 5526). A request used to notify the FRB when an adjustment is being made to the commercial banks original advice of credit.  
(1) Regular Adjustments.  
    (a) DISPOSE 6 months after date of confirmation from the FRB.  
(2) Other Adjustments.  
    (a) DISPOSE 3 years after date of confirmation from the FRB for dishonored checks, credit reversals and credit additions.
327. Federal Tax Deposit (FTD) Forms or equivalent documents used by taxpayers to deposit Federal Taxes with a commercial bank, Depository for Federal Taxes, or with a Federal Reserve Bank.  
(1) FTD Forms or equivalent documents (hard copy).  
    (a) DISPOSE 6 months after microfilming and films verified correct.
328. *Federal Tax Deposit Registers (FTD) (Name Control, EIN Register, Amount Register) Listing of FTD payments received by the Service in the National Computer Center. All FTD payments are forwarded to the NCC on magnetic tape by the Office of the Treasurer of the U.S. Payments are listed in three separate sequences to provide research sources for tracing and identifying FTD payments*  
(1) Name Control and EIN Registers.  
    (a) Cumulative Registers (Record Copy).  
        1 Dispose 2 years after end of processing year  
(b) Weekly and Monthly Registers.  
    1 Dispose upon receipt of cumulative quantity register.  
(2) Amount Register  
    (a) Cumulative Registers (Record Copy)  
        1 Dispose 5 years after end of processing year  
(b) Weekly and Monthly Registers  
    1 Dispose upon receipt of cumulative quantity register

NOTE TO REVIEWERS: The above item was formerly 216 that was deleted by Manual Supplement 1(15)G-119, however, it is being reinstated and added to the New FTD Section per several requests from the field.

329. FTD N.C.C. Confirmations (Form 3624). A list prepared weekly by National Computer Center confirming all FTD tape shipments received from Service Centers.  
(1) DISPOSE 6 months after end of processing year.

(NOTE: Item Nos. 330 through 349 are reserved for future additions to the "FTD Records" portion of this schedule.)

AUDIT INFORMATION MANAGEMENT SYSTEMS (AIMS)  
(Replaces Audit's System for Controlling  
Returns in Inventory and Production - SCRIP)

350. Delivery and/or Inventory Reports. Computer generated reports used to order tax returns for Audit Program.  
(1) DISPOSE 2 years after processing year or after Internal Audit Approval, whichever is later.
351. Computer Finder Cards for Forms 709, 2290 and 4638. Cards for all cases awaiting classification. After cases are classified, cards are input to generate labels and charge-out documents.  
(1) DISPOSE after 6 months.
352. Selected Case Card File. Cards held for research purposes showing the district to which case was transferred.  
(1) DISPOSE after 6 months.
353. Multiple Filer Card File. Multiple filer cross-reference file on open cases in Audit.  
(1) DISPOSE when case is closed.
354. Audit Unpostable Cards. Computer cards showing which case is unpostable and the unpostable code.  
(1) DISPOSE 3 years after end of processing year in which closed, or when no longer needed for internal audit, whichever is later.
355. Statute Cards. Cards showing statute period cases in Audit.  
(1) DISPOSE after 3 years.
356. Nullified Unpostable Card (Form 2258). Record of what action has been taken on nullified unpostables.  
(1) DISPOSE 1 year after end of processing year in which action was taken or when no longer needed for internal audit, whichever is later.
357. Docketed Case Listings and Card File. Listings and Cards of all cases appealed to the U.S. Tax Court.  
(1) DISPOSE after 60 days.
358. Gift, Highway and Airway Use Tax Listing. A listing received with finder cards for Forms 709, 2290 and 4638 cases.  
(1) DISPOSE after 6 months.
359. Certified Mail Listing. Listing showing all cases that have had certified letters sent.  
(1) DISPOSE after 4 years.

360. Old Age Listing (IDRS). A list of cases assigned to employees and the date assigned.  
(1) DISPOSE after 1 week.
361. BMF Listing. Computer listing showing the BMF selected for district and the date shipped for the week.  
(1) DISPOSE 1 year after processing year.
362. Audit Adjustment Register. A listing of Audit Adjustments.  
(1) DISPOSE after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisor Auditor asks for them to be retained for a longer period.
363. Audit Unpostable Register. Computer listing showing the list of unpostable cases for the week.  
(1) DISPOSE after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisor Auditor asks for them to be retained for a longer period.
364. Nullified Unpostable Reject Register. Computer listing showing the nullified unpostable rejects for the week.  
(1) DISPOSE after 30 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisor Auditor asks for them to be retained for a longer period.
365. AIMS Reject Backup Register. Computer listing showing cases rejected on AIMS.  
(1) DISPOSE after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisor Auditor asks for them to be retained for a longer period.
366. AIMS Error Register. Computer listing showing the cases with errors.  
(1) DISPOSE after 60 days, or when no longer needed in current operations, whichever is the longer period, unless the Supervisor Auditor asks for them to be retained for a longer period.
367. Request for Adjustment (Suspense Copies). Record of special processing cases worked.  
(1) DISPOSE 18 months after closing date.
368. Transcript of Account. Transcripts used for assessment verification.  
(1) DISPOSE 18 months after end of processing year, or when no longer needed in current operations, whichever is later.

~~(NOTE: Item Nos. 369 through 399 are reserved for future additions to the "AIMS Portion of this schedule.")~~

369. Historic File (Service Center) AIMS. This file contains complete records of closed cases since AIMS implementation in that service center.  
(1) DISPOSE 6 years after end of processing year.

(NOTE: Item Nos. 370 through 399 are reserved for future additions to the "AIMS portion of this schedule.)