

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-058-09-96	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 9/14/09	
2 MAJOR SUBDIVISION Internal Revenue Service		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION Office of the Commissioner, Research, Analysis and Statistics (RAS), Statistics of Income (SOI) Division		In accordance with the provisions of 44 U S C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
4 NAME OF PERSON WITH WHOM TO CONFER		5 TELEPHONE	DATE
Daniel W Bennett, IRS Records Officer Michael R Leszcz David P Paris		202-435-6337 202-874-0266 202-874-0378	ARCHIVIST OF THE UNITED STATES WITHDRAWN
5 AGENCY CERTIFICATION			
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>3</u> page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, <input type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE 9/9/2009	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W Bennett		TITLE IRS Records Officer National Office, OS A RE SC Washington, DC 20224
7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>RCS 1.15.19 for Records Control Schedule for the Enterprise Computing Center – Martinsburg (ECC - MTB)</p> <p>Future Updates:</p> <ul style="list-style-type: none"> • Adds new Item 79 for <i>Information Returns Statistics of Income System (IR SOI)</i> <p>Item 79 Information Returns Statistics of Income System (IR SOI)</p> <p>Sub-Items</p> <ul style="list-style-type: none"> • a Inputs b. Outputs c. Data d. Systems Documentation <p>RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)</p> <p>a.) Add new pointer to Item 79 in RCS 1 15.19</p> <p>The records are owned by the Office of the Commissioner, Research, Analysis and Statistics (RAS), Statistics of Income (SOI) Division and processed by the Martinsburg Computing Center (ECC-MTB)</p> <p><i>See the attached</i></p>		

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JOB NUM. <

N1-058-09-

Background

Federal Tax Return information is an integral part of the statistical infrastructure enabling analysis of the U S economy. Most of this information is compiled by a relatively obscure organization, the Statistics of Income (SOI) Division of the Internal Revenue Service (IRS). In spite of this relative obscurity, SOI data are part of the bedrock of the U S statistical system and central to the understanding of the economy as a whole. SOI's statistical processing of tax return data has historically been separate from the mainline processing of tax returns for administrative purposes. SOI operations begin by sampling from tax or information returns in the basic tax administration (or Master File) system. The Master File offers a sampling frame that enables efficient and sophisticated sample designs to be used. After the returns are sampled, data elements already captured for administrative purposes are used as a starting point in statistical processing. These data are substantially augmented with other items from the tax returns. All data are then tested for consistency, and identifiable errors or inconsistencies are resolved.

The information the SOI Office gathers, analyzes, and publishes is used by a variety of Federal agencies, academics, researchers, and the public for analysis of tax policy, project tax revenues, and estimates the overall impact of tax law changes and their effects on tax collections. The primary clients of the Office are the Office of Tax Analysis (OTA) in the Secretary of the Treasury's Office and the Congressional Joint Committee on Taxation (JCT) – each of whom is entitled to receive detailed tax return files. Most other agencies and individuals can only access data in the aggregate to protect individual privacy as described in Section 6103 of the Internal Revenue Code. Additional Clients include the Department of Commerce's Bureau of Economic Analysis, the Federal Reserve Board, the General Accounting Office, the Social Security Administration, and the Health Care Financing Administration, and tax practitioners, policy researchers, demographers, economic analysts, consultants, business associations, State and local Governments, universities, public libraries, and the media.

**Note - Data in the Information Returns SOI (IR SOI) is required for studies and publication of statistical data for legislation relating to taxation. Almost all records of this system are processing records and considered permanent (with the exception of those which are intermediate and administrative). Specification of these records and their corresponding permanent retentions are found in IRM 1 15 25, Records Control for the Statistics Division dated January 1, 2006. Most of the time no procedures are necessary for eliminating the data, as they are kept indefinitely. However, when data are no longer needed, the procedures for eliminating data from SOI and SOI-DPS follow OMB Circular A-130 requirements as described in General Records Schedule 20 (IRM 1 15 3, Chapter 20), The Records Management Program, IRM 1 15 1, and IRM 1 15 2, Types of Records and their Life Cycles.*

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JOB NUM. 1

N1-058-09-

IRM
1 15 19,
Item 79

Information Returns Statistics of Income System (IR SOI)

NEW

Description:

The Information Returns Statistics of Income System (IR SOI) provides information returns that are associated with tax returns that have been selected for Statistics of Income processing. SOI operations begin by sampling from tax or information returns in the basic tax administration (or Master File) system. The Master File offers a sampling frame that enables efficient and sophisticated sample designs to be used. After the returns are sampled, data elements already captured for administrative purposes are used as a starting point in statistical processing. These data are substantially augmented with other items from the tax returns. All data are then tested for consistency, and identifiable errors or inconsistencies are resolved.

A. Inputs:

The Information Returns Statistics of Income System (IR SOI) data are extracted from almost every line of the tax returns designated for Statistics of Income (SOI) studies. Data is also obtained from taxpayers, some employees' returns may meet the criteria for inclusion in SOI samples.

SOI data originates from the following IRS systems.

- Individual Master File Statistics of Income Extracts (IMF SOI),
- Business Master File Statistics of Income Extracts (BMF SOI),
- Statistics of Income Distributed Processing System (SOI DPS)

Disposition TEMPORARY Delete/destroy 90 days after successful entry and verification

B. System Data:

System data in the Information Returns Statistics of Income System (IR SOI) is perfected in the application and becomes part of micro data files on which the SOI estimates are based.

Disposition PERMANENT Cut-off at the end of each processing year. Transfer to National Archives 30 years after cut-off

C. Outputs:

The Information Returns Statistics of Income System (IR SOI) outputs are used to develop publications which include, but are not limited to, the following: SOI Quarterly Bulletins, Individual and Corporation Complete Reports, Corporation Source Book, Turning Administrative Systems into Information Systems, Compendiums (Tax-Exempt, Estate, International, and Partnership), IRS Data Book, Statistical Information Services, Special Research Projects and Studies, Individual Statistics Studies, IRS Public Internet Web Site at www.irs.gov/tax_stats

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