



12

**Forms Development Case Files**

NEW

**A. Tax Forms, Form Letters, and Background Case Material**

(1) Record copy of Internal Revenue Service Tax Forms with related instructions

**Disposition: PERMANENT. Transfer to the National Archives when 25 years old.**

(2) Background files for each Tax Form including working papers, justifications, marked proofs, approvals, public comments, and control documentation

(a) Files for Form 1040 series and accompanying schedules, Form 1120 series and Form W – series (e.g. W-2)

**Disposition: PERMANENT. Cut off at the end of the tax year. Transfer to offsite storage when 5 years old. Transfer to National Archives when 15 years old.**

(b) Files for all other external Tax Forms

**Disposition: TEMPORARY. Cut off annually. Delete/Destroy when 5 years old.**

(3) Record copy of Internal Revenue Service Tax-related Form Letters

**Disposition: TEMPORARY. Cut off obsolete forms at end of Fiscal Year. Delete/Destroy ten years after cut off**

**B. Internal Forms, and Background Case Material**

(1) Record copy of Internal Revenue Service Internal Use Forms with related instructions

**Disposition: TEMPORARY. Cut off obsolete forms at end of Fiscal Year. Delete/Destroy ten years after cut off.**

(2) Background files for each Internal Use Form including working papers, justifications, marked proofs, approvals, control documentation Revision

**REQUEST FOR RECORDS L ~~DIS~~POSITION AUTHORITY**  
*(See Instructions on reverse)*

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JOB NUMBER

**N1-58-12-04**

history, instructions for preparation and distribution  
(Form is placed in inactive file  
when rescinded, superseded, or rendered  
obsolete )

**Disposition: TEMPORARY. Cut off annually.  
Delete/Destroy when 5 years old.**