

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK

JOB #

NI-58-90-5

DATE RECEIVED

9-28-90

GENERAL SERVICES ADMINISTRATION
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 USC 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

FROM (Agency or establishment)

DEPARTMENT OF THE TREASURY

MAJOR SUBDIVISION

INTERNAL REVENUE SERVICE

MINOR SUBDIVISION Facilities and Information

Management Support Division - Records Admin.

NAME OF PERSON WITH WHOM TO CONFER

Cheryl Johnson

TELEPHONE EXT.

535-9877

DATE

3-18-92

ARCHIVIST OF THE UNITED STATES

WITHDRAWN

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 _____ 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A GAO concurrence is attached, or is unnecessary

B DATE	C. SIGNATURE OF AGENCY REPRESENTATIVE	D TITLE
9/5/90	<i>[Signature]</i>	Chief, Records Administration

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARS USE ONLY)
	<p>RECORDS CONTROL SCHEDULE (RCS) 206 FOR SERVICE CENTERS</p> <p>The records covered by this request for Records Control Schedule 206 for IRS Service Centers are created and 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 and documents and related records; mailing of tax forms, transcription of statistical information, and preparation of special reports.</p>		WITHDRAWN

Manual Transmittal	Department Of The Treasury	Internal Revenue Service	1(15).59.26
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Purpose

This transmits new text for IRM 1(15)59.26, Records Control Schedule 206 for Service Center Records.

Material Transmitted

EXHIBIT 100-1 including revised text and disposition for items 58 ,61, 64 in Records Control Schedule 206.

Nature Of Change

Item 58 (3). Returns and Related Documents in Potential refund litigation case files. Subitem (b) added to provide for the destruction of Returns and related documents in potential refund litigation case files. Forms 990-C, Farmer's Cooperative Association Income Tax Return, and 990-T, Exempt Organization Business Income Tax Return are included under this item. Item renumbered.

Item 61 (4). Estate Tax Returns. Subitem (4) added to provide for the retirement and destruction of Returns and related documents in potential refund litigation case files.

Item 64. Taxpayer Application for a Change in Accounting Period on Form 1128 or Form 8716. This item was inadvertently omitted from the last update.

✓ 58. Corporation and Excess Profit Tax Returns, including all related documents, correspondence and exhibits (includes U.S. Small Business Corporation Return of income, Forms 1120S, 990-T Exempt Organization Business Income Tax Return and 990-C, Exempt Cooperative Association Income Tax Returns)

NC1-58-81-14
 N1-58-87-6
 Item 58

(a) DESTROY 75 years after end of processing year.

~~(1) 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.~~

(2) 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.

(3) Returns and related documents in potential refund litigation case files.

(a) RETIRE to Federal Records Center 3 years after establishment of file.

(b) DESTROY 75 years after establishment of file.

(4) Return by an Officer, Director or Shareholder with respect to the Organization or Reorganization of Foreign Corporation and Acquisition of its Stock (Form 959).

(a) DESTROY 75 years after end of processing year.

Volume
 990-T-
 annual volume
 43,000 cu. ft.
 990-C
 annual volume
 5,500
 cu. ft.

- (5) ~~Election to be treated as a DISC~~
(Form 4876).
- (1) Filed a 1120 DISC for any taxable year for which the election is effective.
 - (a) DESTROY 75 years after end of processing year.
 - (2) Revoked or Terminated and has filed a 1120 DISC during any taxable year for which the election is effective.
 - (a) RETIRE to Federal Records Center July 1 through September 30 following the year in which numbered and processed.
 - (b) DESTROY 75 years after end of processing.
 - (3) Has not filed a 1120 DISC during any of the taxable years that the election was effective.
 - (a) RETIRE to Federal Records Center July 1 September 30 following the year in which numbered and processed.
 - (b) DESTROY 6 years after the election is effective.
- (6) Returns in penalty files. Returns on which a penalty has been assessed, and cases for which the Criminal Investigation Division has requested longer retention.

- (a) ~~RETIRE to the Federal Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series.~~
- (b) ~~DESTROY 75 years after the end of the calendar year in which penalties were assessed and case closed.~~

61. ~~Estate Tax Returns (Forms 706, 706-A, 706-B, 706-B(1), 706-B(2), 706-CE, 706-NA and 712). Includes related schedules, correspondence and documents such as wills, affidavits of appraisals, trust agreements, power of attorney, briefs, etc., and any related gift tax return filed by decedent.~~ NCl-58-83-10 Item 1

- (1) Originals, reviewed and renumbered by Examination.
 - (a) DESTROY 75 years after end of processing year.
 - (b) RETIRE to Federal Records Center 6 months after Examination closure, except for those estate tax returns which contain generation skipping transfers.
- (2) Generation-Skipping Transfer Tax Return (Form 706-B), Information Return by Trustee for a Distribution
 - (a) Distribution not approved.
- (3) File Folders, set up to house returns and related documents prior to examination and renumbered DLN. These folders ~~should all be screened to remove~~

~~any returns or correspondence
that should be processed and
forwarded to Examination.
After screening, dispose as follows:~~

- ~~(a) DESTROY when related Estate
Tax Returns are retired to
the Federal Records Center
in accordance with (1)(b)
above.~~
- (4) Returns and related documents
in potential refund litigation
case files.
- (a) RETIRE to the Federal Records
Center 3 years after the
establishment of the file.
- (b) DESTROY 75 years after
establishment of the file.

NEW ITEM

Volume on hand:
approx. 50 cu. ft.

Volume annually
retired:
2 cu ft.

64. Taxpayers Application For a
Change in Accounting Period
Form 1128 or Form 8716.

- (1) RETIRE to Federal Records
Center 1 year after end
of processing year.
- (2) DESTROY 4 years after end
of processing year.

NLW ITEM

*55 cu. ft.
onhand.*

*11 cu. ft. annual
anticipated.*