

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-58-83-6
DATE RECEIVED	4-19-83
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
11-17-83 <i>Date</i>	<i>Robert B. King</i> <i>Archivist of the United States</i>

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 27 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 4-15-83	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>James L. [Signature]</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
	This request covers records of the Collection Division in all IRS District Offices and subordinate field offices (RCS-204) pertaining to the receipt and transmittal of tax returns and documents received in the district office; the deposit of tax remittances received; the collection of delinquent accounts and securing of delinquent returns; and the conduct of a year-around taxpayer service program.		

*Agency copy
delivered 11/18/83 [Signature]*

Mass Data Cleanup Worksheet Required and will be distributed w/ printed change to TRC's

NAF sent by DMW on 11-23-83.

39 items

Purpose

This transmits a complete revision of Tables of Contents, text, and Exhibits IRM 1(15)59.24, Records Control 204 for Collection, Taxpayer Service and Problem Resolution Program - District Offices.

Nature of Changes

Text 110 is revised to reflect new disposal authority granted by the Archivist of the United States.

Exhibit 100-1 is revised as follows:

- DAU > Item 2. Disposition clarified and changed. ✓
- Item 3. Disposition clarified and changed. ✓
- Item 7. Disposition clarified and changed. ✓
- Item 8. Disposition changed from 1 year to 60 days after end of processing year. ✓
- Item 14. Narrative clarified. ✓
- DAU > Item 15. Item deleted and reserved for future use. ✓
- Item 17. Narrative clarified, disposition changed from 2 years to dispose after 4 years. ✓
- Sub-Item (2) Added for "Statutory Notices" with a disposal of 10 years after end of processing year. ✓
- Item 21. New Item for "Walk-In Contact Card (Form 6148)". ✓
- Item 22. New Item for "Taxpayer Inquiry Referral and Referral Control Cards". ✓
- DAU > Item 30. Item deleted and reserved for future use. ✓
- DAU > Item 31. Sub-Item (2) Disposition changed from 8 years to destroy 4 years after assessment year. ✓
- DAU > Sub-Item (3) Narrative clarified and disposition changed to destroy 3 years after date of full payment. *Contingent disposition.* ✓
- Sub-Item (4) Added for "Non-Assertion 100% Penalty Case Files". ✓

- DAU > Item 32. Item deleted and reserved for future use. ✓
- DAU > Item 33. Item deleted and reserved for future use. ✓
- DAU > Item 34. Narrative clarified and disposition changed. ✓
- DAU > Item 35. Item deleted and reserved for future use. ✓
- DAU > Item 36. Narrative clarified and disposition changed. ✓
- Item 37. Item deleted and reserved for future use.
- DAU > Item 38. Narrative clarified. ✓
- DAU > Item 39. Disposition changed to destroy 6 years after processing year. Provision to retire to Federal Records Center deleted. ✓
- DAU > Sub-Item (2) Narrative clarified and disposition changed. ✓
- Sub-Item (3) Deleted.
- Item 41. Narrative clarified. ✓
- DAU > Sub-Item (1) Deleted. ?
- DAU > Sub-Item (2) Deleted. ?
- Item 48. Sub-Item (2) Language clarified. ✓
- Sub-Item (3) Language clarified. ✓
- DAU > Item 50. Deleted and reserved for future use.
- DAU > Item 51. Deleted and reserved for future use.
- Item 52. Deleted and reserved for future use.
- Item 54. Deleted and reserved for future use.
- Item 56. Deleted and reserved for future use.
- DAU > Item 57. Deleted and reserved for future use.
- DAU > Item 62. Narrative clarified and sub-items rearranged. (62/1 DAU) ✓
- DAU > Item 66. Deleted and reserved for future use. (66/1 & 66/2)
- DAU > Item 72. Reinstated for "Estate Tax Returns" no longer accumulating in the District Offices, however they are stored in the Federal Records Center under this item. ✓

DAU Item 73. Reinstated for "Estate Tax Record Index Cards" no longer accumulating in the District Offices, however, they are stored in the Federal Records Centers under this item.

Item 75. Sub-Item (2) deleted.

Item 83. New Item for "Tax Check Files (Type "X" and "E" Awards)". ✓

Item 84. New Item for "Certification of Document Files". ✓

Item 85. New Item for "Freedom of Information Act and Privacy Act Files". ✓

Item 86. New Item for "Reading Room Routine Correspondence Files". ✓

Item 87. New Item for "Testimony Files". ✓

Item 88. New Item for "Return Information Inspection Files" ✓

Item 89. New Item for "Safeguard Review Files". ✓

Item 90. New Item for "Public Inspection Correspondence Files EP/EO Applications". ✓

Item 91. New Item for "Unauthorized Disclosure Files". ✓

Item 92. New Item for "Disclosure Accounting Files". ✓

Item 93. New Item for "Disclosure Program Management Records". ✓

Item 94. New Item for "AMFRZ Closed File". ✓

Item 95. New Item for "Subpoenas - Closed Record of Service". ✓

Item 96. New Item for "Payment Transcripts from Bankruptcy Trustees". ✓

Item 97. New Item for "Bankruptcy Control Logs". ✓

Item 100. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

Item 101. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

Item 102. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

Item 103. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

Item 107. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

Item 108. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

Item 109. Deleted - transferred to Centralized Services, Records Control Schedule 212 Resources Management.

DAU > Item 110. Disposition changed from "RETAIN" to destroy 75 years after end of processing year. ✓

DAU > Item 111. Sub-Item (1)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year. ✓

DAU > Sub-Item (2)(a) Disposition changed from "RETAIN" to destroy 75 years after end of processing year. ✓

The Alphabetical Index (Exhibit 100-2) and the Forms Index (Exhibit 100-3) for Records Control Schedule 204 have been updated to include new items and changes set forth in this revision.

Effect On Other Documents

Richard E. Simko
Director,
Facilities Management Division

Exhibit 100-1

RECORDS CONTROL SCHEDULE 204

Item No. Description of records and disposition authorization

Administrative Records

1. Administrative Files. Memorandums, teletypes and related documents (not covered elsewhere in this Schedule) pertaining to housekeeping, or facilitative functions of the administration and operation of an individual office.

(1) Destroy 2 years after the end of the year.

2. General Correspondence Files. Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office, regional offices, other district offices, service centers, area, zones or local offices covering program activities involving procedures, rulings and decisions of a general nature and not involving the tax liability of a specific taxpayer, nor made a part of a specific case; and general correspondence with the public and other Federal agencies regarding Federal taxation and not made a part of a specific case.

(1) Destroy 2 years after the end of the year.

3. Routine Correspondence Files. Correspondence (not covered elsewhere in this Schedule and not made a part of a specific case) with the public, Congress and Government activities pertaining to inquiries, complaints, or requests for general information on tax matters and replies thereto.

(1) Destroy 6 months after the end of the year.

4. Routine Information Request Files. Correspondence (not covered elsewhere in this Schedule) to and from the general public requesting information, copies of tax returns, blank forms or publications; notification of change of address; or letter 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.

(1) Destroy after reply is made, information is furnished, or appropriate change is made in the Service's records.

5. (Reserved).

6. Routine Reference Files. Documents (not covered elsewhere in this Schedule) used to facilitate and control work in progress, such as job or project control records, status cards, routing slips, work processing sheets, and other work papers.

(1) Destroy when work is completed, or after the information is transferred to a more permanent form, or when no longer needed for operating purposes.

2. Correspondence

Atlanta

58-77-276, 0 cf.

Sau Fran.

(42 cf., 782) (5 cf., 169)

47 cf. (58-68-789, 58-640965, 47 cf.?)

(58-76-723, 0 cf.)

DAU

(1) Disclosure Program.

Changed per conversation w/R. Shiflett, 8/19/83. JF pme 10/26/83

(a) Material of a precedent setting nature.

1. ~~RETAIN~~ as long as current or ^{DESTROY when 1 year old} whichever is longer. ~~or no longer needed.~~

(2) All others. Destroy when 3 years old or no longer needed.

(a) DESTROY 2 years after the end of the year.

(1) Disclosure Program.

(a) DESTROY after 2 years.

(2) All others.

(a) DESTROY 6 months after the end of the year.

Item 2/3?

*¹ need subitem 3 for records in FRGs.

Agree?

Should not be any in FRC

204/2/1, Atlanta, 58-77-0276, 180 (d.d.)

Item No.	Description of records and disposition authorization
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7. *Internal Control Files.* Card files and other types of internal control records (not covered elsewhere in this Schedule) developed to control assignments and work flow; to record action taken; or to serve as receipts for records borrowed or loaned. This item includes Other Investigations (Forms 2209 and 2990).

~~(1) Destroy 1 year after end of year, or after case is closed, whichever is applicable.~~

8. *Transmittal Control Files.* Records pertaining to the receipt and shipment of returns and documents between district offices, service centers, regional offices, National Office, and the Social Security Administration.

(1) Destroy 1 year after end of processing year.

9. *Assault or Threat of Assault Reports.* Consists of Form 4652 and related documents.

(1) Destroy after 5 years.

10. *Minutes or Summaries of Conferences and Meetings.* Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken.

(1) Record copy.

(a) Destroy 3 years after the end of the year.

(2) All other copies.

(a) Destroy 1 year after the end of the year, or when no longer needed in current operations, whichever is earlier.

11. *Evaluation, Assistance and Internal Audit Reports.* Narrative reports (excluding Internal Security reports) prepared by regional offices, district offices, subordinate offices and Offices of the Regional Inspector, together with related correspondence. Such reports contain an evaluation of program activities, progress of field operations, as well as conformance or variations to existing procedures, and regulations for management purposes.

(1) Record copy.

(a) Destroy 2 years after close of file.

(2) All other copies.

(a) Destroy when no longer needed in current operations, but no later than 2 years after close of file, whichever is earlier.

12. *Work Planning and Control Records and Reports.* Records, reports, registers, schedules and work papers, etc., used to plan, document, control and report on work production and control activities.

(1) Disclosure Program.

(a) DESTROY after 5 years.

(2) All others.

(a) DESTROY 1 year after end of year, or after case is closed, whichever is applicable.

60 days

Exhibit 100-1 Cont. (1)

RECORDS CONTROL SCHEDULE 204

Item No. Description of records and disposition authorization

- (1) Destroy 2 years after the end of the reporting year.
- 13. **Recurring Reports.** Progress and production reports and related work papers, the originals of which are retained in the district offices or Area, zone and local offices (not covered elsewhere in this Schedule).
 - (1) Record copy.
 - (a) Destroy 2 years after the end of year in which submitted.
 - (2) All other copies.
 - (a) Destroy when no longer needed in current operations, but no later than 2 years after submission.
- 14. **Inventory, Production and Time Reports.** Recurring progress, and production reports and related work papers (not covered elsewhere in this Schedule) that reflect inventories of assigned work, production records and time reports, the original of which are submitted to the district office, regional office or National Office.
 - (1) Record copy.
 - (a) Destroy 2 years after end of year.
 - (2) All other copies
 - (a) Destroy when no longer needed in current operations but no later than 1 year after end of year, whichever occurs first.
- 15. **Type "X" and "E" Award Report Files.** Copies of teletypes, correspondence and reports concerning inquiries and requests from the National Office for tax check investigations and reports on prospective Presidential appointees, or nominees for Presidential "E" Awards established by Executive Order 10978, and on certain other persons.
 - (1) Destroy 7 years after year in which report or investigation was requested.
 - (2) Retire to the Federal Records Center 2 years after year in which report or investigation was requested.
- 16. **Delegation of Authority Files (except DAR).** Record copies documenting the delegations of authority to an individual or office in accordance with prescribed regulations and not included in the internal management document system. (These records are of a limited nature as opposed to delegation of authority records on a continuing basis which are part of the Internal Management Document System.)
 - (1) Destroy 1 year after close of calendar year in which delegation of authority was terminated.

#13.

Why is the Seattle district office sending these reports to FRC? Daily reports on daily collection reports, 1979-80 17 c.f.

workload and program activity

Changed per conversation between R. Shiflett + J. Harwood (Reviewed). 10/26/83

15. This item should not be deleted until records have been destroyed which are currently in FRC's. Agree? jmc 10/26/83

RCS 204/15, Atlanta, * Agree - could check 58-80-157, 186 (d.d.) 58-82-141, 188 (d.d.) printout to see if any in FRC.

Boston 58-81-84, 185

(cont.)

15. Type "X" and "E" Award Report Files

Chicago

58-82-23; 58-82-37, 2 c.f.

Atlanta

58-80-157; 58-82-141; 3 c.f.

Dayton

58-80-45; 1 c.f.

WNRC, 8 c.f.

Kansas C.

58-78-63, 1 c.f.

LA,

58-76A2011, 0 c.f.

NY,

58-82-10, 1 c.f.

DAR

Item No. Description of records and disposition authorization

- 17. ~~Certified and Registered Mail Records. Registers and receipts of incoming and outgoing certified and registered mail.~~
(1) ~~Destroy 2 years after end of processing year.~~
 - 18. ~~Certification of Document Files. Records supporting request and use of the seal.~~
(1) ~~Destroy 2 years after end of processing year.~~
 - 19. ~~Reference Files. Internal management documents, copies of correspondence, reports and related documents retained solely for convenience of reference.~~
(1) ~~Destroy when obsolete, superseded, or no longer needed for reference.~~
 - 20. ~~General Assistance Program Determination. For purposes of the targeted jobs tax credit (Form 6177).~~
(1) ~~Destroy on January 2, 1984.~~
 - 21. ~~(Reserved).~~
 - 22. ~~(Reserved).~~
 - 23. ~~Litigation Files in connection with suits against the United States.~~
(1) ~~Destroy 2 years after the proceedings are terminated.~~
 - 24. ~~Special Procedures Staff Index Cards.~~
(1) ~~Destroy 4 years after the end of the processing year, or after cases are closed, whichever occurs first.~~
- Note: Item Nos. 25 through 28 are reserved for future additions to the "Administrative Records" portion of this Schedule.
- Delinquent Accounts and Returns Records**
- 29. ~~Administrative Summons Reporting System. Forms 5534, Administrative Summons District Summary, and 5535, Administrative Summons (Part 2).~~
(1) ~~Form 5535 (Part 2)~~
(1) ~~Destroy after 1 month after Final Action copy transmitted.~~
(2) ~~Form 5535 (Parts 1 and 3) and 5534 (Part 2) maintained by Special Procedures Staff.~~
(a) ~~Destroy after 2 years.~~
 - 30. ~~Records of Taxpayer Delinquency Investigations (TDI's) and Returns Compliance Program (RCP) Leads.~~
(1) ~~RCP Leads (Matched)~~
(a) ~~Destroy immediately after match is completed.~~
(2) ~~Closed TDI's and RCP leads with copies of history, "back-up" reports and TDI Supplement sheets. Copies of transfer documents, courtesy investigations, correspondence and related data accumulated during the processing of a TDI or RCP lead.~~
(a) ~~Destroy 1 year after case is closed.~~
 - 31. ~~100% Penalty Case Files.~~

This seems very long - GRS address destroyed after 1 year

- (1) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.
(a) DESTROY after 4 years.
 - (2) Statutory Notices.
(a) DESTROY 10 years after end of processing year.
21. Walk-In Contact Card (Form 6148).
(1) Cards processed during the filing period January through April.
(a) DESTROY 2 months after the filing period.
(2) Cards processed during the non-filing period.
(a) DESTROY 1 month after the processing month.
22. Taxpayer Inquiry Referral and Referral Control Cards.
Documents used to record and control taxpayer inquiries.
(1) DESTROY 60 days after inquiry is resolved or transferred for resolution.

30. Records of Taxpayer Delinquency Investigations (TDI's) & Returns Compliance Program (RCP) Leads.
San Fran.
58-63A and B 90, 2 ct. (082 dd.) *from 10/26/83*
(Reserved).

DAU

30. *Deletion of this item should cause no problem for FRC's. Agree? **
*Agree **

Comment on Deletions:
(from Delinquent Leads & Returns Records) and
It is possible most if not all of the deletions refer to records that are retained by the Service Center and not the District Office. If so - then no problem if the reason for change predates the age of the records.

Exhibit 100-1 Cont. (2)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
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(31 cont.)
DAU

(1) Closed 100% Penalty Taxpayer Delinquent Accounts (TDA's), with copies of data accumulated in the collection process.
(a) **Destroy** 3 years after the liability is satisfied or the statutory period, as extended, for collection has expired, whichever occurs first.

(2) 100% Penalty Case Files, with copies of all forms and/or documents required by Form 5013, 100% Penalty File Transmittal.

(a) **Destroy** 3 years after assessment year.

(b) ~~Retire to the Federal Records Center 2 years after assessment year.~~

(3) ~~100% Penalty Case Files including any claim for refund and/or abatement and/or adjudication by a court of competent jurisdiction.~~

(a) **Destroy** 2 years after year 100% Penalty Case File is closed.

32. ~~Records of Taxpayer Delinquent Accounts (TDA's). Closed TDA's (excluding currently not collectible accounts reported on Form 53) with copies of Revenue Officer's "back-up" reports; copies of transfer documents, where applicable; correspondence, financial statements and related data accumulated during the processing and collection of a TDA; or equivalent records used to document the history of payments made in satisfying TDA's; request for deferment of income taxes because of military service, with related correspondence.~~

(1) **Destroy** 1 year after the end of the year in which the case was closed.

33. ~~Records of Currently Not Collectible Taxpayer Accounts. Case files on accounts that have been reported as currently not collectible.~~

(1) Forms 53 other than those identified for mandatory follow-up.

(a) **Destroy** 3 1/2 years after the year Form 53 was initiated.

(b) ~~Retire to the Federal Records Center 1 year after the initiated.~~

(2) Form 53—Mandate

(a) **Destroy** 3 1/2 years after latest date for mandate passed.

Retirement withdrawal deleted per conversation w/R. Shiplatt 8/19/83. B. (Decrease of 4 years.)
pmc 10/26/83
Record will be held less than 3 years at FRC, not eligible for retirement. Yes - strike all reference to FRC.

Fully Paid 100% Penalty Case Files.
(a) **DESTROY** 3 years after date of full payment. (Increase of 1 year.)

(Item 31)

(Reserved) (4) Non-Assertion 100% Penalty Case Files.
(a) **DESTROY** 3 years from date statute for assessment has expired.

Is this contingent disposition?

DAU

DAU

This item should not be deleted until records have been destroyed which are currently in FRC's. Agree? pmc 10/26/83

33. 100% Penalty Case Files

Boston
33/1, 361 c.f.; 33/1A, 265 c.f.; 33/2, 31 c.f.

Chicago
33/1, 102 c.f.; 33/1A, 125 c.f.; 33/2, 39 c.f.

33/2A, 20 c.f.
Dayton

33/1, 331 c.f.; 33/1A, 46 c.f.
Ft. Worth

33/1, 452 c.f.; 33/1A, 224 c.f.; 33/2, 51 c.f.
33/2A, 96 c.f.

Kansas
23/1 & 1A, 84 c.f. (over)

*pmc **
This item is moved to RCS 212/55 under NCI-58-83-5

Item No. Description of records and disposition authorization

DAU

34. ~~Proof of Claim Investigations. Maintained by Special Procedures Staff. Case files developed as the result of investigations made in instances of insolvencies or decedent estate cases, regardless of whether a proof of claim is filed; or investigations made prior to issuance of a TDA relating to such cases; or as the result of the Government establishing claim as a creditor against a bankrupt, other insolvent or decedent for the purpose of assessing and collecting taxes due. The file may contain copies of legal documents, account readings, evidence of proofs of debt and related correspondence.~~

~~(1) Destroy 2 years after court proceedings have been closed.~~

DAU

35. ~~Receipts for Payment of Taxes. Memo (record) copies retained for control purposes.~~

~~(1) Destroy 2 years after issuance or 3 years after issuance of last receipt in book, whichever is applicable.~~

DAU

36. ~~Lien and Discharge Records (maintained by Special Procedures Staff). Copies of notices of tax lien filed with the appropriate recording official; certificates of discharge and reports thereon, certificates of release from tax liens and related data; certificates of non-attachment; Notices of Non-judicial sale; Release of Right of Redemption and Revolving Fund redemptions and sales.~~

~~(1) Destroy 2 years after the account on which the lien arose has been satisfied or after the statutory period for collection has expired, whichever occurs first.~~

37. ~~Lien, Discharge and Revolving Fund Redemptions Work Papers Pertaining to Discharge of Lien or redemption under the lien.~~

~~(1) Destroy 2 years after granting discharge.~~

38. ~~Suits to Foreclose Federal Tax Liens. Bills of interpleader, bills in equity, or civil actions.~~

~~(1) Destroy 2 years after the proceedings are terminated.~~

39. ~~Records of Seizure and Sale of Property (maintained by Special Procedures Staff). Reports, documents and related data pertaining to the sale of seized property.~~

~~(1) Record copy of Record 21, "Record of Seizure and Sale of Real Estate," or equivalent.~~

~~(a) Retain.~~
~~(b) Retain Federal Records Center 10 years after processing year.~~

DAU

Bankruptcy Case Files. Maintained by Special Procedures Staff. Case Files developed as a result of receipt of receipt of Bankruptcy Petitions/Notices. File may include petition, notice of meeting of creditors, microfilm research, documentation, data required for proof of claim case, ID'S summaries, litigation transcripts, miscellaneous investigation requests, manual refund requests, proof of claim and discharge notices.

(a) DESTROY 2 years after court proceedings have been closed.

35. Receipts for Payment of Taxes

San Fran.

58-67E 1131, 1 c.f. (d.d. 081)
5/29/83 pt. 2081?

35. (Reserved). This item should not be deleted until records have been destroyed which are currently in FRC's. Agree? yes but none should be in FRC's.

(1) Notice of Federal Tax Lien and Certificate of Release of Federal Tax Lien filed with appropriate recording official.

(a) DESTROY 1 year after account is satisfied or statutory ^{period for collection} has expired.

(2) Certificates of Discharge, Non-Attachment and Subordination; Notices of Non-Judicial Sale and Redemption Cases.

(a) DESTROY 1 year after case is closed.

36. Lien and Discharge Records

San Francisco

36/? 58-77-031, 0 c.f., dd 779 lien fy 75

36/1, 13 c.f., d.d., 081 or 183.

Still on NARS 5/01 of 7/29/83

58-64C 908 (AAA)	2 c.f.	081	gone ✓
58-74B 1302 (AAA)	0 c.f.	081	
58-81-0121 (AAA)	11 c.f.	183	

(a) DESTROY 6 years after processing year.

39/2 Records of Seizure and Sale of Property [Contingent Disposition]

✓ L.A., 23 c.f., "U" [Contingent?]

58-82-01 1 c.f., "U"

✓ San Fran.

58-20B 0995, 12 c.f., "U"

39/1 & 1A WNRC

58-59A 41 & 58-79-614 (RIC) both "U"

39. /1A Destroy when all administrative needs have expired. Transfer to FRC not authorized.

10/26/83
10/26/83

Exhibit 100-1 Cont. (3)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
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(2) Record copy of "Record of Sale of Seized Property", and "Certificate of Sale," other than those stated in (1) above

(a) Destroy 2 years after redemption period expires. (In case the Government acquired the property, destroy 2 years after the final disposition.)

(3) All other copies:

(a) Destroy when no longer needed in current operations.

40. Tax Collection Waivers. Agreements and related correspondence pertaining to the extension of the statute of limitations for the collection of taxes.

(1) Destroy 4 years after the account on which the statutory period for collection has been extended is satisfied, or 3 years after statutory period, as extended, has expired, whichever is applicable.

41. Offers in Compromise. Case files, including copies of offers in compromise, transmittals and acceptances of offers with related correspondence. (Note: If a compromise case file involves an installment offer or a collateral agreement, the closing date shall be the date the offer is rejected, declared terminated by default or withdrawn; or the date on which full compliance with the terms of the installment offer or collateral agreement has been made, whichever is the later date.

(1) SPS Control Copy of Form 2515, "Record of Offer in Compromise".

(a) Destroy 2 years after the statutory period for collection has expired.

(2) Compromise case file other than those stated in (1) above.

(a) Destroy 6 years after case is closed.

(b) Retire to the Federal Records Center 3 years after the case is closed.

42. Transmittal Memorandums or Registers (Maintained by the Office Branch). Copies of forms or memorandums used in transmitting assignments, documents or similar data between offices.

(1) Destroy 1 year after preparation date.

43. (Reserved).

44. Taxpayer Compliance Measurement Program Files.

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

45. (Reserved).

and all other closed seizures, other than those stated in (1) above.

closed or after redemption period expires, if applicable.

DAU

DAU

DAU

Why doesn't IRS state the requirement instead of foggging the issue about statutory collection period?

4 1/2. This subitem should not be deleted until records have been destroyed which are currently in FRC's. Agree?

Agree *

4 1/2 Offers in Compromise

Compromise cases other than # 1

[cannot delete until records are disposed of]

Boston (41/2A)

58-589 0146; 58-81-0052, 2 c.f.

Dayton 58-81-19, 3 c.f.

Ft. Worth, 5 c.f.

Kansas C., 2 c.f.

Phil. 4 1/2, 58-79-59, 2 c.f. (782)

Item No. **Description of records and disposition authorization**

46. **Daily Transaction Registers (DTR's).**
Computer printed listings used to post account transactions to Taxpayer Delinquency Accounts and investigations assigned to the Office Branch and Revenue Officers.

(1) Destroy 60 days from the date on DTR's.

47. **Inactive Judgement Files, Part 6 of Form 4477, Civil Suit Recommendation.**

(1) Active Judgement Files.

(a) Retain until inactive.

(2) Inactive Judgement Files.

(a) Destroy 6 years after being placed in inactive files.

(b) Retire to Federal Records Center 3 years after being placed in inactive judgement files.

(3) Satisfied Judgement Files.

(a) Destroy 2 years after satisfied.

48. **Special Procedures Staff Case Files.**

(1) Case files developed for recommending suits against taxpayers, not specifically mentioned, or in defense of suits brought against the Service. The file may contain copies of legal documents, account readings, evidence of proofs of debt and related correspondence.

(a) Destroy 2 years after litigation case is closed.

(2) Case files developed by the Collection Division Conference(s) in handling appeals conferences for IRC 6020(b) assessment disagreements, 400% Penalty Assessment, Estate Tax Extensions, offers in compromise under Collection Activity jurisdiction, and claims for abatement of certain penalties previously rejected.

(a) Destroy 2 years after statutory period for collection has expired.

(3) Case files developed in Probation cases, Government Contract offset cases, and certain Anti-Poverty Organization cases.

(a) Destroy 2 years after case is closed.

49. **Installment Agreement Accounts List.**

(1) Destroy 1 year after the end of the processing year.

Taxpayer and Office Services Records

50. **Document Remittance and Assessment Registers.** Copies of registers, related documents and journals prepared for the control, classification and application of payment received for deposit by the Receipts and Deposit activity.

-(Reserved).

pertaining to

and other miscellaneous case files.

DAU

50. Deletion of this item should cause no problem for FRC's. Agree?

Agree.

50. Document Remittance and Assessment Registers

San Fran.

58-56-0101, 51 cf.; (dd. 150?) (2050?)

Exhibit 100-1 Cont. (4)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
----------	--

(50 cont.)

~~(1) Destroy 1 year after end of processing year.~~

DAU

51. ~~Daily Record of Teller Remittances.~~ Daily accounting and recapitulation of individual teller receipts, including cash, checks, and money orders with related papers (NCR or adding machine tapes) used in connection with the teller's daily balancing.

(1) Original with tapes attached.
(a) Destroy 2 years after end of processing year.

(2) Teller's copy (duplicate).
~~(a) Destroy after 1 month.~~

52. ~~Armored Car Messenger Receipts.~~ Receipts from carriers for cash and checks received for deposit in banks.

(1) Destroy 1 year after end of processing year.

53. Receipts for Payment of Taxes. Duplicate of receipt issued to taxpayers for payments received.

(1) Destroy 5 years after end of processing year.

54. ~~Discovered Remittance Lists.~~ Record used to control cash received through the mail and discovered at the point of mail extraction.

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

55. Distribution Ledger. Record maintained showing the distribution of change-making funds to all sub-agents by the Agent Cashier.

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

56. ~~Statement of Advance of Change-Making Funds.~~ Annual accounting by sub-agents (Tellers) and the Agent Cashier (Director) of all advances of change funds to the Regional Disbursing Office.

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

DAU

57. ~~Certificates of Deposits and related documents.~~

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

58. Records of Stamp Transactions pertaining to the requisitioning, sale, inventory and accountability of stamps covering distilled spirits, narcotics, strip and documentary stamps.

(1) Destroy 3 years after the close of the year in which the stamps were sold or issued.

(Reserved).

51. Deletion of this item should cause no problem for FRC's. Agree?

Agree

(Reserved).

(Reserved).

(Reserved).

57. (Reserved). This subitem should not be deleted until records have been destroyed which are currently in FRC's. Agree?

Agree. JH 10/26/83

Agree *

CALL
San Francisco
to see why
Regional file
not taken place,
10/26/83

57. Certificates of Deposits

San. Fran.

58-68-208	15 cf.	170 (2020?)
58-68 641	19 cf.	082
58-67D1131	2 "	081

Item No.	Description of records and disposition authorization
59.	Liquor Dealer's Special Tax Stamp Lists. Copies of lists forwarded to State Liquor Control agencies of names of wholesale and retail dealers in liquor, fermented malt liquor, wines and medicinal spirits who have purchased special tax stamps. (1) Destroy 5 years after end of year in which prepared.
60.	Cover Certificate in lieu of lost or destroyed special tax stamps. (1) Destroy 1 year after last certificate in book has been issued.
61.	Liquor Tax Assessment Work Sheet Enforcement. Used to determine rate of tax and amount of tax and penalties in enforcement cases. (1) Destroy 7 years after end of processing year.
62.	Vouchers and Schedules Of Payments. (1) "Paid" copies created prior to July 2, 1975. (a) Destroy 10 years, 3 months after the period of the account. (b) Retire to the Federal Records Center after audit or after one full fiscal year, whichever is earlier. (2) "Paid" copies created on or after July 2, 1975. (a) Destroy 6 years, 3 months after the period of account. (b) Retire to the Federal Records Center after audit or after one full fiscal year, whichever is earlier. (3) Suspense copies. (a) Destroy when no longer needed in current operations except when used in lieu of "paid" copy.
63.	(Reserved).
64.	Revenue Reports and Accounting Control Records relating to the collection and processing of remittances. (1) Official file copy (record copy). (a) Destroy after audit by General Accounting Office or when 3 years old, whichever is earlier. (2) Accounting work copies. (a) Destroy 2 years after end of reporting year.
65.	Tax Transfer Vouchers. Vouchers prepared to effect the transfer of an assessment. This item also relates to credit transfer vouchers used to transfer credit entries on tax accounts between District Directors. (1) Destroy 6 years after internal audit of accounts. (2) Retire to the Federal Records Center 1 year after internal audit of accounts.

DALL

62/1. Deletion of this item should cause no problems for FRC's. Agree?
YEAR 1975 + 10 = 1985 maybe

Exhibit 100-1 Cont. (5)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
----------	--

- DAU*
66. Reports of Deposit. Deposit fund records of offer in compromise, property sales and deposits, miscellaneous deposit funds, etc.
- (1) ~~Records created prior to July 2, 1975.~~
 (a) ~~Destroy 10 years, 3 months after the period of account.~~
 (b) ~~Retire to the Federal Records Center after audit or after one full fiscal year, whichever is earlier.~~
- (2) ~~Records created on or after July 2, 1975.~~
 (1) ~~Destroy 6 years, 3 months after the period of account.~~
 (2) ~~Retire to the Federal Records Center after audit or after one full fiscal year, whichever is earlier.~~
67. Certificates of Settlement of Accounts of accountable officers, statements of differences, and related papers.
 (1) Certificates covering closed account settlements, supplemental settlements, and final balance settlements
 (a) Destroy 2 years after date of settlement, providing certificate is cleared.
 (2) Certificates covering periodic settlements.
 (a) Destroy when subsequent certificate of settlement is received.
68. (Reserved).
 69. (Reserved).
 70. Taxpayer Service Program Reports (not covered elsewhere in this Schedule).
 (1) Destroy 2 years after end of the reporting year.
 71. Notice of Transfer of Out-of-District Returns prepared in connection with returns received with remittances.
 (1) Destroy 1 year after end of the processing year.
 72. ~~(Reserved).~~
 73. ~~(Reserved).~~
 74. Public Inspection Files of Returns of Organizations or Fiduciaries Exempt from Income Tax. Forms 990-A, Return of Organization Exempt from Income Tax, and 1041-A, U.S. Information Return on Trust Accumulation of Charitable, etc., amounts, which constitute a public inspection record and maintained apart from the "return" portion of these forms.
 (1) Destroy 4 years after end of processing year.
 75. Gasoline and Lubricating Oil Bonds. Bonds executed by manufacturers or pro-

66. Report of Deposits

[Change to consistent rule audit disposition]

Kansas C. 3 cf.

San Fran.

58-22-869 0 cf. 081

66. (Reserved).

66. This subitem should not be deleted until records have been destroyed which are currently in FRC's. Agree?

Maybe - same as 62

72. Estate Tax Returns (Originals). 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.
 (1) Destroy 75 years after end of processing year.

Note: records ^{are} no longer accumulating in the district office.

From
10/29/83

73. Estate Tax Record Cards used as a control and index of estate tax returns filed. IRS forms 842 and 842A may be used in this series.
 (1) Destroy 75 years after end of processing year.

Note: records ^{are} no longer accumulating in the district office.

From
10/29/83

J. Harwood
10/26/83

NO. 72 only necessary if returns are still in D.O. and will be returned to FRCs.

The term "closing letter" is probably sufficient to indicate a closed series.

NO 73 case to handle.

Item No.	Description of records and disposition authorization
----------	--

ducers of lubricating oil and by producers or importers of gasoline as required by IRC 4101.

(1) Bonds which have been terminated as in the case of discontinued businesses or businesses no longer requiring a bond. Bonds may also have been cancelled by the surety.

(a) **Destroy** 6 years after termination or cancellation of the bonds.

(b) **Retire** to the Federal Records Center 2 years after termination or cancellation of the bonds.

(2) Bonds not covered by (1) above relating to period prior to July 1, 1965. Bonds may relate to old years held open on consents.

(a) **Destroy** these bonds on July 1, 1975.

(b) **Retire** to Federal Records Center immediately.

76. (Reserved).

77. **Personal Records Obtained from Taxpayer, Address Unknown.** Taxpayer's personal records obtained for review or possible audit case which does not materialize, and efforts to return the records fail to locate the taxpayer.

(1) **Destroy** after one year.

78. (Reserved).

79. (Reserved).

80. **Applications for Exemption and Registry.** Applications for exemptions from tax responsibilities and regulations applying to restricted or specially controlled businesses.

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

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

81. **Income Tax Index Cards (official record copies).** Index cards used as a cross-reference to income tax returns, assessment lists, Unit Ledger Cards (ULC's), and other documents.

(1) Index cards for individual, partnership and fiduciary income tax returns, and other miscellaneous returns.

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

(b) **Retire** to the Federal Records Center.

(2) Index Cards for Corporation Income Tax Returns (1917-1948).

(a) Index Cards for 1917.

81. Income Tax Index Cards (official record copies).

Index cards used as a cross-reference to income tax returns, assessment lists, Unit Ledger Cards (ULC's), and other documents. Includes Unit Ledger Cards used as index cards or locator cards.

(1) Index cards for individual, partnership and fiduciary income tax returns, and other miscellaneous returns.

(a) Destroy 30 years after end of processing year.

(2) Index Cards for Corporation Income Tax Returns (1917-48).

(a) Index Cards for 1917.

1. Destroy 75 years after end of processing year.

Note: records are no longer accumulating in the district office.

(b) Index Cards for 1918-48.

1. Destroy as they are no longer needed by Federal Records Centers for cross-reference.

DNA
1/20/83

J. Howard
10/26/83

Exhibit 100-1 Cont. (6)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
1	Retained by Federal Records Centers for cross-reference to Corporation Income Tax Returns. (b) Index Cards for 1918-1948. 1 Destroy as they are no longer needed by Federal Records Centers for cross-reference.
82.	Problem Resolution Records. Correspondence and Statistical Records created and maintained primarily from contacts with taxpayers who have problems to be resolved. (1) Problem Resolution Correspondence (Form 5543). (a) Destroy 1 year after the end of the year case is closed. (2) Problem Resolution Statistical Records (Form 6016). (a) Destroy 2 years after the end of the year report is prepared.

Note: Item Nos. 83 through 99 are reserved for future additions to the "Taxpayer and Office Services Records" portion of this Schedule.

~~Machine (Paper) Printouts and Microfilm Registers, Indexes and Directories~~

(Note: Prior to conversion to microfilm and transfer of returns processing and revenue accounting functions to service centers, district offices were responsible for maintaining and retiring the record (official) copies of machine (paper) printouts of registers, indexes, and directories. Except as specifically noted in this Schedule, effective with the conversion to microfilm and transfer of these functions to service centers, service centers are responsible for maintaining and retiring all record (official) copies of registers, indexes, and directories in accordance with Records Control Schedule 206.) District Offices should have transferred all record copies to the Federal Records Centers, in accordance with this schedule, that were retained during the conversion and transfer to service centers.

~~100. Individual Master File (IMF) Accounts Register. Weekly printout on microfilm, replacing the Index Registers, Settlement Registers, and Outstanding Balance List as of January 1, 1968. Generally, each time some activity occurs in an entity or tax module, all postings to that module will appear on the weekly accounts register. Each accounts register record is, in effect, a specific transcript of the module. The~~

New Items 83 through 97 added per attached insert

(Reserved).

83. Tax Check Files (Type "X" and "E" Awards). Files containing requests for, workpapers of, and reports furnished concerning tax check investigations on prospective Presidential and certain other government employees, or nominees for Presidential "E" Awards established by Executive Order 10978.
- (1) Material Cases Disposition not approved
 (a) ~~PERMANENT~~ the
 (b) RETIRE to the Federal Records Center 5 years after/processing year.
 (c) OFFER to National Archives and Records Service when 30 years old.
- (2) Routine Cases. Disposition not approved
 (a) ~~DESTROY~~ 5 years after processing year.
 (b) RETIRE to the Federal Records Center 1 year after the processing year.
-
84. Certification of Document Files. Records requesting certification of documents under the Seal of the Department of the Treasury.
 (1) DESTROY 2 years after the processing year.
-
85. Freedom of Information Act and Privacy Act Files. This correspondence contains requests made under the Freedom of Information Act and Privacy Act for Internal Revenue Service documents and related records.
- (1) Material Cases Disposition not approved
 (a) ~~PERMANENT~~
 (b) RETIRE to the Federal Records Center 5 years after the processing year.
 (c) OFFER to National Archives and Records Service when 30 years old.
- (2) Routine Cases. Disposition not approved
 (a) ~~DESTROY~~ in accordance with Records Control Schedule 301 General Records Schedule 14.
 (b) RETIRE to the Federal Records Center 2 years after the processing year.
- NOTE: If files cannot easily be segregated in the manner described in General Records Schedule 14, keep for the longest number of years applicable to any part relating to this subject.
-
86. Reading Room Routine Correspondence Files. Correspondence and related records (not covered elsewhere in this schedule) pertaining to specific requests for private letter rulings, IRM material, IRM material, and other documents available in the Reading Room. Disposition not approved
 (1) ~~DESTROY~~ 6 months after the end of the year.
-
87. Testimony Files. Files containing telegrams or memorandums authorizing or denying testimony of Internal Revenue Service personnel, or the production of Service personnel, or the production of service records in nontax cases and related records.
- (1) Material Cases Disposition not approved
 (a) ~~PERMANENT~~
 (b) RETIRE to the Federal Records Center 5 years after the processing year.
 (c) OFFER to National Archives and Records Service when 30 years old.
- (2) Routine Cases. Disposition not approved
 (1) ~~DESTROY~~ 3 years after the processing year.

Items 83/1, 85/1, and 87/1 require description
 the arrangement, volume accumulated, and estimated
 annual accumulation of each series.
 How are I going to appraise these records if I cannot
 see them? 11/29/83
 How are material cases defined under 85/1? Criteria? (Yes)
 Item 85/2 cannot be accepted because the dispositions are not clear. Agree?

88. Return Information Inspection Files. These files contain records relating to requests from Congressional committees or their agents, Federal, State or local agencies or others for copies or inspection of confidential tax returns or return information, either hard copy or tape extracts.

(1) Congressional Committee.

(a) Routine request and related records.

~~1 DESTROY after 5 years after the end of the processing year.~~ *Disposition not approved*

2 RETIRE to the Federal Records Center 2 years after the end of the processing year. *8/18/83*

(b) Reference/Management Records.

1 DESTROY after 2 years or when no longer useful, whichever occurs first.

(2) Federal Agency Files.

(a) Correspondence involving procedures and decisions not relating to specific taxpayers.

1 DESTROY 3 years after the end of the processing year.

(b) Correspondence relating to requests for tax returns or return information of specific taxpayers.

~~1 DESTROY 5 years after the end of the processing year.~~ *Disposition not approved*

2 RETIRE to the Federal Records Center 3 years after the end of the processing year. *8/18/83*

(c) Reference/Management Records.

1 DESTROY after 2 years or when no longer useful, whichever occurs first.

(3) State and local Agency Files.

(a) Model Agreements or Coordination of Federal/State Exchange Programs.

1 DESTROY old agreements or coordinations upon receipt of new or amended ones.

(b) Implementation Agreements.

1 DESTROY old agreements upon receipt of new or amended ones.

(c) Correspondence involving procedures and decisions not relating to specific taxpayers.

~~1 DESTROY 3 years after the end of the processing year.~~ *OK. 10/21/83*

(d) Correspondence relating to requests for tax returns or return information of specific taxpayers.

~~1 DESTROY 5 years after the end of the processing year.~~ *Disposition not approved*

2 RETIRE to the Federal Records Center 2 years after the end of the processing year. *8/18/83*

(e) Reference/Management Records.

1 DESTROY after 2 years or when no longer useful, whichever occurs first.

(4) Other Correspondence.

(a) Records relating to requests for tax returns or return information of specific taxpayers from individuals, corporate officers, employees, etc.

1 DESTROY 2 years after the end of the processing year.

89. Safeguard Review Files. These files contain procedures for conducting safeguard reviews of Federal, State, and local government offices and outside contractors which receive confidential tax information, correspondence pertaining to the reviews, and reports.

(1) Procedures/Activity Reports.

(a) ~~DESTROY 3 years after the end of the processing year or until amended, whichever is later.~~ *Disposition not approved*

(2) Reports, correspondence and workpapers regarding reviews of Federal, State and local agencies and outside contractors.

(a) Safeguard Reports.

~~1 DESTROY after two subsequent reviews are completed.~~ *Disposition not approved*

(b) Safeguard Report Workpapers.

~~1 DESTROY after subsequent review is completed.~~ *Disposition not approved*

(c) Reference/Management Records.

~~1 DESTROY after 2 years or when no longer useful, whichever occurs first.~~ *Disposition not approved*

approved.

Why not all yrs.

90. Public Inspection Correspondence Files - EP/EO Applications. Requests for Applications for Exemption/Qualification of Exempt Organizations/Employee Plans and related records.
(1) ~~DESTROY 2 years after the end of the processing year.~~ Disposition not approved.
91. Unauthorized Disclosure Files. Reports and litigation records relating to unauthorized disclosures and records relating to actions taken to prevent future occurrences.
(1) ~~DESTROY 5 years after the processing year.~~ Disposition not approved.
92. Disclosure Accounting Files. Copies of disclosure accounting records or reports and related correspondence.
(1) Privacy Act Disclosure Accounting Files.
? → (a) DESTROY in accordance with Records Control Schedule 301 GRS 14.
(b) RETIRE to the Federal Records Center 2 years after the end of the processing year.
(2) Disclosure Accounting Files (IRC 6103(p)(3)).
→ (a) DESTROY in accordance with instructions for Privacy Act Accounting Files above.
93. Disclosure Program Management Records. Memoranda, reports and related records (not covered elsewhere in this schedule) pertaining to establishment, development and administration of the Disclosure program. Technical and procedural guidance provided to functions and other miscellaneous program records.
(1) Routine Records.
(a) ~~DESTROY 2 years after processing year.~~ Disposition not approved.
(2) Reference/Management Records.
(a) ~~DESTROY when no longer useful or 2 years after processing year, whichever occurs first.~~ Disposition not approved.
94. AMFRZ Closed File. The closed file will be maintained in alphabetical order. The closed file will be purged monthly and Forms 5348 that are 120 days old or older as determined from the date of input will be removed.
(1) DESTROY 30 days after the documents are purged.
95. Subpoenas - Closed record of service.
(1) DESTROY 1 year after end of year of service,
96. Payment Transcripts from Bankruptcy Trustees.
(1) DESTROY when new list is received.
97. Bankruptcy Control Logs.
(1) DESTROY 4 years after most current date of case closure on log.

Item No. **Description of records and disposition authorization**

accounts register is in order by account number within district office and is printed for each district within a region in Social Security Number order and within validity digit sequence. Weekly registers, for a variable number of cycles, are combined into a cumulative accounts register on a four-week basis. (Record copy maintained in service center.)

(1) Copies of IMF Monthly Cumulative Accounts Register required for research.

(a) **Destroy** 3 years after end of processing year.

(2) Copies of IMF Weekly Accounts Register.

(a) **Destroy** upon receipt of subsequent weekly register merging prior registers with all of the active accounts for the current week.

101. ~~Individual Master File (IMF) Reference Register. Microfilm index to the Cumulative IMF Accounts Register. Register contains references pertaining to entities and tax periods on the Master Files by indicating the cycle number of the last cumulative accounts register on which an entity or tax period was last shown. Register is printed for each district within a region in Social Security validity digit sequence. Reference register is updated every four weeks on a cumulative basis.~~

(1) Copies of last IMF Cumulative Reference Registers required for research.

(a) **Destroy** 3 years after end of processing year.

(2) Copies of IMF Reference Registers produced during a year other than the last produced for year.

(a) **Destroy** upon receipt of the next cumulative register four cycles later.

102. ~~Individual Master File (IMF) Taxpayer Name Directory. Entity data for taxpayers on the Master Files, such as name, address and location codes listed by region, district, and Social Security Number. (Microfilm)~~

(1) Copies of Annual Cumulative Directories required for research.

(a) **Destroy** 3 years after end of processing year.

(2) Interim Directories.

(a) **Destroy** after receipt of subsequent interim or cumulative director covering same tax periods and taxpayers.

(Reserved)

(Reserved)

Exhibit 100-1 Cont. (7)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
103.	Individual Master File (IMF) Retention Register. Contains all entity and tax modules removed from the Master File. (1) Copies required for research. (a) Destroy 3 years after end of processing year.
104.	Assessment Record, Register of Returns and IMF Settlement Register. The Assessment Record and Register of Returns lists all income tax returns and shows final settlement on each; and was superseded by the Weekly IMF Settlement Register. Each weekly register contains transactions posted to the Master File accounts during the preceding week and was identified with the type of file assessment date, cycle number, and refund schedule number. Production of this register was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. (1) Record copy (paper printout). (a) Destroy 30 years after the end of the processing year. (b) Retire to the Federal Records Center. (2) Microfilm copies required for research. (a) Destroy 3 years after end of processing year. (3) All other copies. (a) Destroy when no longer needed in current operations.
105.	Alphabetic Index Register. Listing of all individual taxpayers whose returns were indexed, and showing address, Social Security Account Number, Document Locator Number (DLN). (1) Annual Consolidated Register (record copy (paper printout)). (a) Destroy 30 years after end of processing year. (b) Retire to the Federal Records Center. (2) All other copies of Annual Consolidated Register. (a) Destroy after end of processing year. (3) Semi-Annual Consolidated Register. (a) Destroy after receipt of annual consolidated index register covering same taxpayers and tax periods. (4) Interim Registers. (a) Destroy after receipt of subsequent consolidated index register covering same taxpayers and tax periods.

(Reserved)

Item *Description of records*
No. *and disposition authorization*

106. *Individual Master File (IMF) Index or Directory.* Production of this index was terminated as of January 1, 1968, when the IMF Accounts Register was instituted. This index, prepared in Social Security Number sequence by district office, lists each entity filing tax returns and provides key to Register of Settlements; current and complete means of identifying taxpayer entities; and complete record of all documents relating to one tax period together with one entity reference identification.

(1) Annual Director (record copy) (paper printout).

(a) Destroy 30 years after end of processing year.

(b) Retire to the Federal Records Center.

(2) All other copies of Annual Directory or Index.

(a) Destroy after end of processing year.

(3) Supplemental Directory or Index.

(a) Destroy after receipt of subsequent supplemental directory or index covering same taxpayers and tax periods, or when no longer needed in current operations.

(4) Cumulative Directory or Index.

(a) Destroy after receipt of subsequent cumulative or annual directory or index covering same taxpayers and tax periods.

(5) Monthly Directory or Index.

(a) Destroy after receipt of subsequent cumulative or annual directory covering same taxpayers and tax periods.

107. ~~Business Master File (BMF) Accounts Register.~~ (Reserved).

Microfilm printout on a weekly basis starting 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 next cycle's account register. 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 a tax period, within Master File Tax (MFT) Code, within Employer Identification (E.I.) Number. The sequence is by region, district, E.I. Number, MFT and tax period.

(1) Microfilm copy of Monthly Cumulative Accounts Register required for research.

(a) Destroy 3 years after end of processing year.

Exhibit 100-1 Cont. (8)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
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~~(2) Microfilm copy of Weekly Accounts Register.
(a) Destroy upon receipt of the next week's register merging prior registers with all of the active accounts for the current week.~~

108. ~~Business Master File (BMF) Reference Register. Microfilm index to the 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. The reference register is updated every four weeks on a cumulative basis.
(1) Microfilm copy of last BMF Reference Register required for research.
(a) Destroy 3 years after end of processing year.
(2) Microfilm copy of Reference Register produced during a year other than the last produced for the year.
(a) Destroy upon receipt of the next cumulative register four cycles later.~~

(Reserved).

109. ~~Business Master File (BMF) Taxpayer Name Directory. Entity data for taxpayers on the Master File, such as name, address and location codes listed by region, district, name, and Employer Identification Number.
(1) Microfilm copy of Annual Cumulative Directory required for research.
(a) Destroy 3 years after end of processing year.
(2) Microfilm copies of Cumulative (Temporary) and Monthly Indexes.
(a) Destroy after receipt of subsequent cumulative or annual index covering same taxpayers and tax periods.~~

(Reserved).

110. Business Master File (BMF) Taxpayer Number Directory. Listing of taxpayer's Employer Identification Number, name, address, employment code, location code, and filing requirement code. (No longer accumulating.)
(1) Annual Director (record copy (paper printout)).
(a) ~~Retain.~~
(b) Retire to the Federal Records Center.
(2) Quarterly Directory.
(a) Destroy after receipt of Annual BMF Taxpayer Number Directory covering the same taxpayers and tax periods.
(3) Interim Directory (Monthly between Quarterly Issuances).
(a) Destroy after receipt of Quarterly BMF Taxpayer Number Directory covering same taxpayers and tax periods.

DESTROY 75 years after end of processing year.

DAU

Item No.	Description of records and disposition authorization
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111. *Business Returns and Document Index Register*. Listing of all significant Business Master File documents relating to one taxpayer's entity for one year; a reference for securing Document Locator Numbers; and provides a key to the appropriate Register of Settlements. (No longer accumulating.)

(1) Annual (Permanent) Register (record copy (paper printout)).

(a) ~~Retain.~~
 (b) **Retire** to the Federal Records Center.

~~Retain.~~ **DESTROY 75** years after end of processing year.

(2) Cumulative Supplemental Register (record copy (paper printout)).

(a) ~~Retain.~~
 (b) **Retire** to the Federal Records Center.

~~Retain.~~ **DESTROY 75** years after end of processing year.

(3) All other copies of Annual and Cumulative Registers required for research.

(a) **Destroy** after the end of processing year.

(4) First Supplemental Register for documents posted since printing of Annual Register.

(a) **Destroy** after receipt of Cumulative Supplemental Business Returns and Document Index Register covering same taxpayers and tax period.

(5) Monthly (Temporary) Register.

(a) **Destroy** after receipt of subsequent Cumulative or Annual Business Returns and Document Index Registers covering same taxpayers and tax period.

112. *Alphabetic Index Register (Employer's Tax)*. No longer accumulating.)

(1) Annual Register (record copy).

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

(b) **Retire** to the Federal Records Center.

(2) All other copies of Annual Register.

(a) **Destroy** after end of processing year.

(3) Quarterly Supplemental Register.

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

113. *Register of Estimated Income Tax Accounts*. Listing of ES accounts quarterly and includes total estimated, total paid, and amount due for each account. (No longer accumulating.)

(1) Annual (January Listing) Register (record copy).

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

(b) **Retire** to the Federal Records Center.

DAU
DAU

Exhibit 100-1 Cont. (9)

RECORDS CONTROL SCHEDULE 204

Item No.	Description of records and disposition authorization
	(2) Quarterly Register. (a) Destroy after end of processing year.
114.	<i>Alphabetic Index Register (Estimated Tax Declarations)</i> . Listing of all taxpayers whose estimated tax returns were indexed in a service center. (1) Record copy (paper printout). (a) Destroy 30 years after end of processing year. (b) Retire to the Federal Records Center. (2) All other copies. (a) Destroy when no longer needed in current operations.
115	<i>Alphabetical Index Register (Gasoline Tax Refund Claim)</i> . (1) Record copies (paper printout) covering years 1963 through 1965. (a) Destroy 30 years after end of processing year. (b) Retire to the Federal Records Center. (2) All other copies. (a) Destroy after end of processing year.
116	<i>Document Locator Number Register</i> . Listing of Document Locator Number and tax withheld for each 941 return, adjustment, 940 return (excluding tax withheld), and each transaction posted to the 941 file. (No longer accumulating). (1) Annual Cumulative Directory (record copy (paper printout)). (a) Destroy 30 years after end of processing year.

Item No.	Description of records and disposition authorization
	<p>(b) Retire to the Federal Records Center.</p> <p>(2) Quarterly Cumulative Register.</p> <p>(a) Destroy 60 days after receipt of annual Cumulative Document Locator Number Register.</p>
117.	<p><i>Quality Review Machine Printouts.</i></p> <p>(1) Destroy 1 year after current processing year or when no longer needed in current operation, whichever comes first.</p>
118.	<p><i>Taxpayer Service Resource Management System (RMIS). Listings and Printouts.</i></p> <p>(1) Destroy 2 years after processing year, or when no longer needed in current operations, whichever comes first.</p>
119.	<p><i>Delinquent Account Inventory Profile Listings (DAIP).</i></p> <p>(1) Monthly Listings.</p> <p>(a) Destroy upon receipt of next monthly listing except the monthly listing used for annual match should be retained until completion of next annual match.</p> <p>(2) Quarterly Listings.</p> <p>(a) Destroy upon receipt of next quarterly update.</p>
120.	<p><i>Delinquency Investigation Inventory Profile Listings (DIIP).</i></p> <p>(1) Monthly Listings.</p> <p>(a) Destroy upon receipt of next monthly listing except the monthly listing used for annual match should be retained until completion of next annual match.</p>