NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-09-105

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: <u>9/21/2025</u>

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These items, unless subsequently superseded, may be used by the agency to disposition records.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.
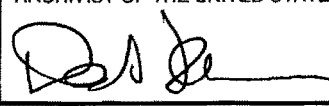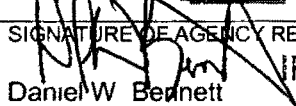
Item D - System Documentation

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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.

N1-058-09-105 / B is superseded by DAA-0058-2024-0006-0001

		LEAVE BLANK (NARA use only)

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

JOB NUMBER

N1-058-09-*105*

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

DATE RECEIVED

9/14/09

1	FROM (Agency or establishment) Department of the Treasury	NOTIFICATION TO AGENCY

2	MAJOR SUBDIVISION Internal Revenue Service

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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10

3	MINOR SUBDIVISION Large and Mid Size Business (LMSB), Business Systems Planning

4	NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Joseph D Porter Roy G Miller	5 TELEPHONE 202-435-6337 502-572-2182 202-435-5178	DATE *8 Spt 10*	ARCHIVIST OF THE UNITED STATES

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 __3__ pages(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,

[ ] is not required [ ] is attached, or [ ] has been requested

DATE 9/9/2009	SIGNATURE OF AGENCY REPRESENTATIVE Daniel W Bennett IRS Records Officer	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)
	RCS 1.15.26 for Records Control Schedule for Tax Administration - International (LMSB) **Future Updates:** • **Adds new Item 47 for *Issue Management System (IMS)*** **Item 47 Issue Management System (IMS)** **Sub-Items** • **a. Inputs b. Outputs c. Data d. Systems Documentation** **RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)** **a.) Add new pointer to Item 47 in RCS 1.15.26** **The records are owned by Large and Mid Size Business (LMSB), Business Systems Planning.** ***See the attached***		

REQUEST FOR RECORDS DISPOSITION AUTHORITY *(See Instructions on reverse)*	JOB NUMBER	**SAVE BLANK (NARA use only)** **N1-058-09-**	

Background:

The Large and Mid-Size Business Unit (LMSB) serves corporations, subchapter S corporations, and partnerships with assets greater than $10 million These businesses employ a large number of employees, deal with complicated issues involving tax law and accounting principles, and conduct business in an expanding global environment

LMSB is organized along five industries and one examination support function, Communications, Technology, and Media, Financial Services, Heavy Manufacturing and Transportation, Natural Resources and Construction, Retailers, Food, Pharmaceuticals and Healthcare, and Field Specialists.

The Issue Management System (IMS) is a computer application for LMSB that supports existing and new examination processes, including the Compliance Assurance Process (CAP) cases It captures information from both Industry Cases (IC) and Coordinated Industry Cases (CIC), all specialist work, open cases and closed cases The information captured is related to cases, returns, issues, and cycles IMS consists of two components, a laptop application and a centralized data repository

The IMS is used by Revenue Agents and Specialists during the process of performing a tax examination of an LMSB taxpayer IMS supports issue identification, tracking, and management through a suite of automated tools Data gathered during the examination is stored in a central repository This data is used in support of LMSB performance measures and is available for analysis by LMSB planners to support and refine the case classification and selection process IMS enables a collaborative work environment allowing for review, support, and remote access of case information through a web browser.

IMS captures, centralizes, and modernizes issue management information across case management systems.

IRM
1 15 26,
Item 47

Issue Management System (IMS)

NEW

Description:

The Issue Management System (IMS) is a computer application for LMSB that supports existing and new examination processes, including the Compliance Assurance Process (CAP) cases It captures information from both Industry Cases (IC) and Coordinated Industry Cases (CIC), all specialist work, open cases and closed cases The information captured is related to cases, returns, issues, and cycles IMS consists of two components, a laptop application and a centralized data repository The IMS application provides the tools to support examination planning, examination selections, and the examinations themselves IMS is used by revenue agents and specialists to set up the examination, request information from the taxpayers to work issues, propose adjustments, record hours applied to issues, and track elapsed time between activities

A.   Inputs:

Inputs to the Issue Management System (IMS) are both manual and imported from the Integrated Data Retrieval System (IDRS) Before IMS was implemented, an agent used various formats and media for the examination and time was recorded in several places With IMS, the agent's work is consolidated in one program and input of examination related information and time has been reduced IMS has a number of required inputs, including but not limited to the following Case Inventory information, case creation information, case attributes, ERCS Inventory information, return created from the ERCS record, type of return (detail), survey return information, team member information, taxpayer background and information, taxpayer issues and issue background (IR Form 866-A *Explanation of Item*), IDRS return and taxpayer data, conference data, time data, adjustment data (IR Form 5701 *Notice of Proposed Adjustment*), closing data (IR Form 5344 *Examination Closing Record*), and case activity record

Disposition TEMPORARY Delete/destroy flat file and all cached records after successful entry and verification

*Note IR Forms 5344, 5701, and 866-A are filed in the mandatory paper case file

GRS 20.2

B.   System Data:

System data in the Issue Management System (IMS) is imported on a periodic basis and is used to capture time data, as well as study issues, and make decisions on both individual cases and general subject areas

Disposition. TEMPORARY   Cut off at end of fiscal year Delete/destroy 5 years after cutoff

C.   Outputs:

Systems Receiving Data from the Issue Management System (IMS) include linked Issue Based Management Information - Reporting (IBMIS-Reporting) Application, the Audit Information Management System (AIMS, AMS), and the Specialist Referral Systems (SRS) IBMIS-Reporting is a reporting and data management tool containing day to day information gathered It provides a Web-based centralized system for managing case information for tracking, planning, and reporting The system gives Team Managers, Territory Managers, and Executives a centralized, online management information reporting system for Coordinated Industry Cases (CIC), Industry Cases (IC), International Cases, and Specialist Cases The IBMIS allows managers the ability to report on case activity, monitor examination plans, specialist measures and activity, and capture vital statistics for their area of responsibility

Disposition TEMPORARY Delete/destroy when no longer needed for operational purposes

GRS 20.5

D.   **System Documentation**

System Documentation for the Issue Management System (IMS) consists of a full website with detailed instructions, codebooks, records layout, User Guide, and other related materials

Disposition· TEMPORARY Delete/destroy when superseded or 5 years after the system is terminated, whichever is sooner.

exception to GRS 20 11

hat115-109

NSN 7450-00-634-4064
PREVIOUS EDITION NOT USABLE

STANDARD FORM 115 (REV. 3-91)
Prescribed by NARA
36 CFR 1228