

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 <b>N1-058-09-41</b>	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED <b>6/24/09</b>	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	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 Small Business/Self Employed, Communications – Liaison and Disclosure, Data Services			
4. NAME OF PERSON WITH WHOM TO CONFER Daniel W. Bennett, IRS Records Officer Samuel M. Farrow Judy F. Krebs		5. TELEPHONE 202-435-6337 202-283-5211 502-420-1621	DATE <b>11-9-09</b>
5. AGENCY CERTIFICATION		ARCHIVIST OF THE UNITED STATES <i>Adrienne C. Thomas</i>	
<p>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> 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,</p> <p><input type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.</p>			
DATE <b>6/17/2009</b>	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> 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 GRS OR SUPERSEDED JOB CITATION	10.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><b>RCS 1.15.19 for Records Control Schedule for the Enterprise Computing Center – Martinsburg (ECC - MTB)</b></p> <p><b>Future Updates:</b></p> <ul style="list-style-type: none"> <li>• <b>Adds new Item 58 for the <i>Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System</i></b></li> </ul> <p><b>Item 58 Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System</b></p> <p><b>Sub-Items</b></p> <ul style="list-style-type: none"> <li>• <b>a. Inputs b. Outputs c. Data d. Systems Documentation</b></li> </ul> <p><b>RCS 1.15.35 Records Control Schedule for Tax Administration – Systems (Electronic)</b></p> <p><b>a.) Add new pointer to Item 58 In RCS 1.15.19</b></p> <p><b>The records are owned by the SB/SE, Communications – Liaison and Disclosure, Data Services and processed by the Martinsburg Computing Center (ECC-MTB).</b></p> <p><b>See the attached</b></p>		

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
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JOB NUMBER

**N1-058-09- 41**

**Background:**

*Section 6103(l)(7)(B) of the Internal Revenue Code (IRC) authorizes the disclosure of tax return information with respect to unearned income to Federal, State and local agencies administering certain Federally-assisted benefit programs under the Social Security Act, the Food Stamp Act of 1977, Title 38 of the United States Code, or certain Housing Assistance Programs for the purpose of determining eligibility for, or the correct amount of, benefits under these programs.*

*The tax return information is extracted from the Wage and Information Returns (IRP) File - Treasury/IRS 22.061, hereafter referred to as the Information Returns Master File (IRMF) for the current tax year. This file contains information returns filed by payers of income such as dividends, interest and retirement income as reported on Forms 1099-DIV, 1099-INT and 1099-R, respectively. The information is extracted on a monthly basis using identifying information on magnetic media submitted by the requester. The tax return information is copied onto magnetic media. The program(s) to extract the information from the IRMF has been operational since July 1, 1985. Return information for Tax Year is available July through June.*

*Disclosure of Information to Federal, State and Local Agencies (DIFSLA) matching and extract program was developed pursuant to IRC §6103(l)(7) and IRC 6103(l)(7)(B) and includes Federal and State agencies authorized to participate in the program. While all agencies are not currently active, acknowledgment of their authorization enables resumption in the program with minimal effort. IRS provides these agencies with income information for use in determining benefit program eligibility.*

*DIFSLA allows participating Federal, State, and Local Agencies to request data for use in public assistance programs. Agencies submit Social Security Number (SSN) which are validated against the DM-1 National Account Profile (NAP) file and matched against the Information Returns Master File Processing System (IRMF) documents. Matches showing unearned-income are extracted.*

**Disclosure of Information to Federal, States, and Local Agencies (DIFSLA)**

**Description:**

*Disclosure of Information to Federal, State and Local Agencies (DIFSLA) matching and extract program was developed pursuant to IRC §6103(l)(7) and IRC 6103(l)(7)(B) and includes Federal and State agencies authorized to participate in the program. IRS provides agencies with income information for use in determining benefit program eligibility. DIFSLA allows participating Federal, State, and Local Agencies to request data for use in public assistance programs. Agencies submit Social Security Number (SSN) which are validated against the National Account Profile (NAP) file and matched against the Information Returns Master File Processing System (IRMF) documents. Matches showing unearned-income are extracted.*

IRM  
1.15.19,  
Item 58

NEW

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**A. Inputs:**

Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System receives inputs from the Information Returns Master File Processing System (IRMF). Inputs to DIFSLA are by magnetic media in which the tax return information is accessed by magnetic tape(s) or cartridge(s) supplied by the requesting agencies; likewise tax return information about identified individuals is provided on cartridge(s) by the Service. Input by paper will not be accepted and no disclosures will be made on paper. Disclosures by the Service are made on a reimbursable basis only.

*Disposition: TEMPORARY. Delete/destroy any cached input files, data, and reports immediately following validation of receipt by the system and/or receipt by the agency..*

*GFS 20*

**B. System Data:**

Contents of the Disclosure of Information to Federal States, and Local Agencies (DIFSLA) System include, but are not limited to the following:

**Extracts:**

**GLDEP Extract Description** - Feb. 20, 2007 — Short descriptions of the GLDEP extracts and links to detailed information for each extract.

**GLDEP Extract Specification Books** - Aug. 9, 2007 — Copies of the two most current GLDEP Extract Specification Books are kept on the GLD National Shared Drive.

**1099-MISC Extract** - Feb. 20, 2007 — General description of the 1099-MISC Extract.

**BMF/BRTF Extract** - Feb. 20, 2007 — General information on the Business Master File (BMF) and Business Return Transaction File (BRTF) Extracts.

**Corporate Affiliations Extract** -Feb. 20, 2007 — General information on the Corporate Affiliations extract.

**CP2000 Extract** - Feb. 20, 2007 — General information on the CP2000 extract.

**Exam/Appeals Extract** - Feb. 20, 2007 — General information on the Exam/Appeals extract.

**Federal Employer Identification Number (FEIN) Extract** - Feb. 20, 2007 — General information on the Federal Employer Identification Number (FEIN) Extract.

**Individual Master File (IMF)/Individual Return Transaction File (IRTF) extracts** - Feb. 20, 2007 — General information on the Individual Master File (IMF)/Individual Return Transaction File (IRTF) extracts.

**Individual Taxpayer Identification Number (ITIN) Extract** - Feb. 20, 2007 — General information on the Individual Taxpayer Identification Number (ITIN) extract.

**Information Returns Master File (IRMF) extract** - Feb. 20, 2007 — General information on the Information Returns Master File (IRMF)extract.

**LEVY Extract** - Feb. 20, 2007 — General information on the LEVY extract.

**Military Combat Zone extract** - Feb. 20, 2007 — General information on the Military Combat Zone extract.

**Non-itemizer extract** - Feb. 20, 2007 — General information on the Non-itemizer extract.

**Preparer Tax Identification Number (PTIN)** - Feb. 20, 2007 —

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General information on the Preparer Tax Identification Number (PTIN) extract.  
**Taxpayer Address Record (TAR) extract** - Feb. 20, 2007 — General information on the Taxpayer Address Record (TAR) extract.  
**Tickler File** - A tickler file, or tickler tape, input file that is merged with IRS data to produce a specific data extract.  
  
*Disposition: TEMPORARY. Cut off at end of the Processing Year. Delete/destroy 5 years after cutoff.*

**C. Outputs:**

Outputs from the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Systems are on magnetic media in which the tax return information about identified individuals is provided on cartridge(s) by the IRS. Outputs include Extracts Data extracted from the Wage and Information Returns (IRP) File - Treasury/IRS 22.061, referred to as the Information Returns Master File (IRMF) for the current tax year. This file contains information returns filed by payers of income such as dividends, interest and retirement income as reported on Forms 1099-DIV, 1099-INT and 1099-R, respectively. The information is extracted on a monthly basis using identifying information on magnetic media submitted by the requester. DIFSLA also electronically transfers information to Information Returns Master File Processing System (IRMF).

*Disposition: TEMPORARY. Delete/destroy any cached input files, data, and reports immediately following validation of outputs to target systems and agencies.*

*\*Note - The data warehouses and repositories of target systems house the official records for all outputs from the DIFSLA. These are appropriately scheduled under approvals cited in the various Records Control Schedules of the Internal Revenue Service.*

**D. System Documentation**

System Documentation for the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) System consists of 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.*

GRS 20

Exception to  
GRS 20  
Item 11(a)2