

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-95-001

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of:10/21/2022

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These items, unless subsequently superseded, may be used by the agency to disposition records.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.

ITEMS 55 is ACTIVE

ITEMS 56/1 and 56/2 are ACTIVE

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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 as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

ITEM 56/3 WAS SUPERSEDED BY DAA-0058-2021-0007-0001

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER N158-95-1	DATE RECEIVED 10.9.94
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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
3 MINOR SUBDIVISION Real Estate Management and Support - Facilities Systems			
4 NAME OF PERSON WITH WHOM TO CONFER Richard Schutz	5 TELEPHONE 535-3936	DATE 10-5-95	ARCHIVIST OF THE UNITED STATES <i>[Signature]</i>

6 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 ___ 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, 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 10/3/94	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i>	TITLE Records Management Officer
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7 ITEM NO	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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>		

115-109
 OCT 17 1995
 copy to: NNT, Agency

Records Control Schedule 206 for Service Centers

Exhibit 100-1

55.	<p><u>Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns</u> Includes all tax returns which are filed with the Service through any type of electronic means. (Job No. N1-58-85-10, Item 1(c))</p> <p>(1) Tax return records filed electronically and maintained on magnetic tape, laser optical disk, magnetic disk or other such paperless medium.</p> <p>(2) Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing; W-2, Wage and Tax Statements; and related schedules not conducive to electronic transmission.</p>	<p>DESTROY on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration (CSED) program due to a balance due.</p> <p>RETIRE to the Federal Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed.</p> <p>DESTROY on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration (CSED) program due to a balance due.</p>
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Records Control Schedule 206 for Service Centers

Exhibit 100-1

55. cont.	<p>(3) Form 8633, Application to Participate in the Electronic Filing Program.</p> <p>(4) Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.</p> <p>(5) Paper images of tax returns created from electronic storage medium.</p>	<p>DESTROY three years after participant is removed from the program.</p> <p>DESTROY three years after participant is removed from the program.</p> <p>DESTROY after the need for the creation of the paper image has been satisfied.</p>
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Exhibit 100-1

56.	<p><u>Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries.</u> (Job No. N1-58-89-2, Item 56)</p> <p>These records include the Forms 1040 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.</p> <p>(1) Returns filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator sequence on or before December 31.</p>	<p>RETIRE to the Federal Records Center beginning January 2 through March 31 following the year in which returns were numbered and processed.</p> <p>DESTROY on or after January 16, six years after the end of the processing year.</p>
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Records Control Schedule 206 for Service Centers

Exhibit 100-1

<p>56. cont.</p>	<p>(2) Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention. (Job No. NCI-58-82-3, Item 2)</p> <p>(3) Returns in potential refund litigation case files. Returns and all related documents.</p>	<p>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.</p> <p>DESTROY six years and nine months after the end of the calendar year in which case is closed.</p> <p>RETIRE to the Federal Records Center three years after establishment of file.</p> <p>DESTROY seven years after establishment of file.</p>
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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 dispositions for Items 55 AND 56.

Nature of Changes

New Item 55, Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns, consolidates previously published information and provides new instructions for records used in and created by the Electronic Filing Program (ELF).

Revised Item 56, Individual Tax Returns Filed by Individuals, Partnerships and Fiduciaries, now covers only those returns which are filed as paper returns.