

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		/E BLANK (NARA use only)		
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-58-10- 20		
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 7/6/10		
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10		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 W&I - Submission Processing - Fresno				
4 NAME OF PERSON WITH WHOM TO CONFER Lori Roberts (W&I, Program Mgr) Barbara Cruz (Area Records Mgr, Fresno) Tracee Taylor (Records, IRS Hdqts)		5 TELEPHONE (202) 283-5282 (559) 456-5355 (202) 435-6308	DATE 5 Aug 11	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_ 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. <input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested				
DATE 6/30/2010	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett		TITLE IRS Records Officer National Office, OS A RE RIM 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7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)	
	Update to IRM 1.15.29 Records Control Schedule for Tax Administration – Wage and Investment Records Item 442, IRS-USDA AGI Data Sharing Project Files See attached.			

Background:

The FSA (Farm Service Agency, U S Department of Agriculture) and IRS have finalized a data-sharing process for average adjusted gross income (AGI) compliance and verification. IRS will report the results of this process to FSA on a regular basis. This process electronically looks at certain line items on tax returns filed for the applicable three year period, performs a series of calculations to arrive at the average amounts and then compares these values to the average AGI limitations amounts. USDA receives the results of these comparisons with indicators of whether the participant appears to exceed or not exceed the average AGI limitation amounts.

The Fresno Submission Processing Center is beginning this program that is expected to last three years. There are three forms which are part of this program.

CCC926 – Average Adjusted Gross Income (AGI) Statement

CCC927 – 2009 and/or 2010 Consent to Disclosure of Tax Information – Individual

CCC928 – 2009 and/or 2010 Consent to Disclosure of Tax Information – Legal Entity

The plan is to receive the forms in 2009, 2010 and 2011. The forms will need to be adjusted each year to change the years they are valid for. Depending on their filing status either a CCC926 and CCC927 or CCC926 and CCC928 would be filed. The forms used for this program are Non-IRS, they are USDA forms.

IRS requires consent from the individual or legal entity to provide USDA verification of the average AGI for that individual or legal entity. This written consent is provided by using forms CCC927 or CCC928.

Selection of "2009" on the form authorizes the IRS to perform the average AGI calculations for the 2005, 2006, 2007 tax years. The selection of "2010" on the form authorizes IRS to perform AGI Calculations for the 2006, 2007, 2008 tax years.

For each participant that submits CCC927 or CCC928 along with CCC926, IRS will compare actual tax data on record to the average AGI limitation amounts for the applicable three-year periods.

IRS will only use this information and data for this specified purpose. The data and information utilized for AGI compliance and verification purposes is not subject to disclosure under the Freedom of Information Act (FOIA). No actual tax data will be included. USDA county office personnel will not view tax information at any time during this process.

The forms will be worked through the RAIVS program as part of Accounting. A database will be built and AGI information will be extracted from it. The extracted data will be electronically submitted to USDA with indicators of whether the participant qualifies for the credit or not based on AGI limitations. The two forms (and accompanying envelope) received from each participant will be maintained in Fresno's Files Operation. They will be stored in received date order and will not be given a DLN. No reference activity to this program is expected.

The tax information that is used for this program are six-year documents, these forms need to be retained for six years as well. Fresno Submission Processing Center would like to maintain them in-house for a year, and retire to the FRC for the remaining years.

A volume of 1.5 to 1.7 million is expected to be received.

Consent forms must be sent to the IRS no later than June 15, 2010.

IRM 1.15.29, Item 442
IRS-USDA AGI Data Sharing Project Files

Records are created as part of a data-sharing process between IRS and the Department of Agriculture's Farm Service Agency (FSA) for average adjusted gross income (AGI) compliance and verification. Records include participant consent forms (USDA Forms CCC926, CCC927, and CCC928), as well as IRS-reported results.

A) Disclosure of Tax Information Files

IRS requires consent from the individual or legal entity to provide USDA verification of the average AGI for that individual or legal entity. This written consent is provided by using forms CCC927 or CCC928. Depending on their filing status either a CCC926 (AGI Statement) and CCC927 or CCC926 and CCC928.

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are filed The forms used for this program are Non-IRS, they are USDA forms

The two forms (and accompanying envelope) received from each participant will be maintained in Fresno's Files Operation They will be stored in received date order and will not be given a DLN

Disposition:

Cut off at the end of the Processing Year
Maintain in office for 1 year after cutoff, then retire to Records Center
Destroy 6 years after cutoff

~~**B) USDA data stored on Third Party Contact (TPC) database**~~

~~The data added to the TPC database consists of information transcribed from the CCC forms through command code TPCIN.~~

~~**Disposition:**~~

~~This data is appropriately scheduled (to be destroyed when 30 years old) under the Third Party Contact System (Job No N1-58-09-29)~~