



Office of the Chief
Records Officer for the
U.S. Government

Sent Via Email. No Hard Copy to Follow.

January 31, 2023

Tracee Taylor
Department of the Treasury
Internal Revenue Service
Records & Information Management
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Tracee Taylor,

We have received your report regarding the unauthorized disposition of 16 Trust Fund Recovery Penalty (TFRP) case files. The Civil Enforcement Advice & Support Operations (CEASO) manages the inventory of TRRP case files. In 2021, the CEASO centralized its Advisory Control Point Monitor (CPM) TFRP function to one site located in Fresno, California in November 2021. These case files were previously managed and maintained by various Advisory CPM sites throughout the country. After transitioning to the new location and inventorying the files in 2022, staff members noticed that some files from prior sites were missing. The loss of files is partly attributed to former/retired CEASO Advisory staff not following business protocols for appropriately recording and tracking loaned documents. This lack of accounting and the delay in discovering the losses have contributed to the inability by newly assigned staff to recover the documents.

We understand that efforts to recover the files are ongoing, but the records have not been located. The IRS will be implementing a monthly follow-up requirement to ensure timely review of any files charged out and does not expect to have this issue in the future as the TFRP files are all maintained in one central location.

Based on the information the IRS provided, NARA considers this matter resolved. If the records are located, please let us know so we can update our records. I appreciate your attention to this matter. If you have any questions or wish to discuss further, please contact me at laurence.brewer@nara.gov.

Sincerely,

A handwritten signature in blue ink that reads "Laurence v. Brewer". The signature is written in a cursive style with a large initial 'L' and a distinct 'v.' before the last name.

LAURENCE BREWER
Chief Records Officer
for the U.S. Government