

# Imaging Systems to Retain Books and Records

## Notice 96-10

This notice provides a proposed revenue procedure that, when finalized, will provide guidance to taxpayers on the use of an imaging system to satisfy the requirement of § 6001 of the Internal Revenue Code to maintain books and records.

The Service is proposing this revenue procedure as one means of complying with the requirements of § 6001 using electronic technology for records storage. The Service welcomes public comments on the proposed revenue procedure. Comments should be submitted by March 28, 1996, to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044, Attn: CC:CORP:T:R (ITA Branch 4), Room 5228.