

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> <i>(See instructions on reverse)</i>		LEAVE BLANK (NARA use only) JOB NUMBER <u>NI-058-97-1</u>	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		DATE RECEIVED <u>9-26-96</u>	
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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	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 Facilities Systems Management Office			
4. NAME OF PERSON WITH WHOM TO CONFER Anthony B. Cincotta <i>ABC</i> Records Management Team	5 TELEPHONE 535-3936	DATE 2-18-97	ARCHIVIST OF THE UNITED STATES  WITHDRAWN

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 <u>10</u> 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 9/16/96	SIGNATURE OF AGENCY REPRESENTATIVE <i>Bobbie DeCarmeni</i>	TITLE    IRS Records Officer

7. ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	RECORDS CONTROL 207 FOR CRIMINAL INVESTIGATION  The records covered by this Schedule are created and accumulated in the Criminal Investigation function within the National Office and in all field offices. These records pertain to the criminal investigation program of the Internal Revenue Service which includes the investigation of alleged criminal violations of tax laws (except alcohol, tobacco, and certain firearms tax cases), and any other special investigations as directed by the Commissioner of Internal Revenue.		WITHDRAWN

7 ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. CLASS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>The records included in this Request are arranged by function, <b>not</b> by organization. When a complete revision is made to RCS 207, the schedule will also be arranged functionally.</p> <p>When necessary, the IRS will retire Grand Jury records to the Federal Records Center in sealed cartons. This arrangement has been agreed upon by all Federal Records Centers.</p> <p>This <i>Request for Disposition Authority</i> includes the following series of records:</p>		
1.	Investigative Files (General, Primary, Subject and Subject Seizure Investigations)	New item	<b>WITHDRAWN</b>
2.	Investigative Files--Asset Seizure and Forfeiture	New item	
3.	Undercover Operation Files	New item	
4.	<del>Informant Files</del>	<del>New item</del>	
5.	Consensual and Nonconsensual Electronic Monitoring Files	New item	
6.	Protected Witness Files	New item	
7.	Confidential Fund Files	New item	
8.	Fugitive Files	New item	
	<b>(SEE ATTACHMENT FOR DESCRIPTION OF ITEMS AND PROPOSED DISPOSITION)</b>		

Item No.	Description of Record	Disposition Authorization
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1.

Investigative Files (General, Primary, Subject, and Subject Seizure Investigations.)  
(New item)

These files are generated from prosecution, non-prosecution, discontinued, and closed investigations. They may include the following records but are not limited to: affidavits; agents' workpapers; arrest reports; authorizations; collateral requests and replies; computer records; confidential fund records; contact agent records; control notices; copies of evidence; correspondence; data analyses; electronic monitoring records; evidence; financial information; forensic reports; forms; fugitive files; international field requests; investigation initiating documents; investigative administrative files maintained by Criminal Investigation managers; memorandums; newspaper and magazine articles; notes; photos; receipts; related investigative data received from any source; reports, related data and exhibits; reports from other federal, state or local agencies; search warrant documents; source files; subpoenas; summons; surveillance logs; tape recordings; transcripts of accounts; transcripts; undercover records; waivers; and workpapers. (Note: Records from general or primary investigations, which result in subject investigations, become part of the subject investigations' files.)  
Media: Paper, photos, tape recordings, and electronic records  
Annual Accumulation: 6,000 cubic feet

Item No.	Description of Record	Disposition Authorization
	<p>Significant investigations are selected by Criminal Investigation Division and should meet <b>one or more</b> criteria of the following classifications:</p> <p>(1) Investigations which impact the Criminal Investigation function's mission by effecting a change in the Internal Revenue Code; creating legal precedent; or causing substantive or procedural change to investigative approaches.</p> <p>(2) Investigations which are recognized as high profile involve noteworthy individuals or influential concerns; attract intense public interest; or affect business practices of specific industries or segments of the public.</p> <p>(3) Investigations which are mentioned in one of the following publications: <i>Criminal Investigation Digest</i> or <i>Criminal Investigation Annual Program Book</i>; or the subject of a Congressional Hearing.</p> <p>(a) Selected Significant Investigations Media: Paper, photos, tape recordings, and electronic records Annual Accumulation: 200 cubic feet</p>	<p><b>PERMANENT</b></p> <p><b>RETIRE</b> to the Federal Records Center two years after the investigation is closed. (Note: If a closed investigation requires additional action, the Chief, Criminal Investigation, may postpone the retirement of the records.)</p> <p><b>TRANSFER</b> to the National Archives five years after the investigation is closed. <sup>1</sup></p>
	<p><sup>1</sup> <u>Access is currently precluded by the disclosure restriction in IRC 6103.</u></p>	

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	(b) Cases not selected	<p><b>RETIRE</b> to the Federal Records Center <b>two years</b> after the investigation is closed.            (Note: If a closed investigation requires additional action, the Chief, Criminal Investigation, may postpone the retirement of the records.)</p> <p><b>DESTROY</b> ten years after the case is closed.</p>
2.	<p><u>Investigative Files--Asset Seizure and Forfeiture</u>            (New item)</p> <p>These files include advertising order or voucher; affidavits; AFTRAK reports; certificate to obtain title; claim and cost bond; complaints; custody receipt; decision from Assistant Commissioner (Criminal Investigation) or Attorney General on petition; declaration of forfeiture; deposit ticket; District Counsel law and fact memos; District Counsel transmittals; ex-parte orders; forfeiture letter; general or vehicle inventory; indictments; judicial order of forfeiture; letter to claimant on decision; maintenance request or bid order; memo to Counsel on petition investigation; memorandums; money disposition memo; newspaper certification ad; notification of deposit; official use request; petition for remission; petitions; powers-of-attorney; release or receipt of property; retained personal property list; search warrants; seized property reports; seizure letters; seizure warrants; sharing decision; sharing request; supplemental property reports; Treasury Enforcement Office of Asset Forfeiture (TEOAF) deposit forms; warrant of arrest <i>in rem</i>, etc.            Media: Paper and electronic</p>	

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<p>Annual Accumulation: 1,500 cubic feet</p> <p>(a) Paper Records</p>	<p><b>DESTROY</b> three years after final disposition of seized property. (Note: If a closed file requires additional action, the Chief, Criminal Investigation, may postpone the destruction of the records.)</p>	
<p>(b) Electronic Records</p>	<p><b>DESTROY</b> 25 years after final disposition of seized property. (Note: If the closed operation requires additional action, the Chief, Criminal Investigation, may postpone the destruction of the records. These records should not be retired to the Federal Records Center.)</p>	
<p>3.</p>	<p><u>Undercover Operation Files</u> (New item)</p> <p>(Undercover records associated with specific investigation files are included in item number 11 of this Schedule.) This records series is maintained only in the Headquarters and Regional offices.</p> <p>Undercover files may include, but are not limited to approvals; checklists for undercover meetings; closing reports; contact agent files; financial reviews; imaged documents from original paper documents; imprest fund documentation; memorandums; monthly balance sheets; operational reviews; pre-operational memorandum; recoverable funds; requests; undercover agent's evaluations; undercover agent's identity documentation; undercover manager</p>	

Item No.	Description of Record	Disposition Authorization
	<p>reports; etc. Media: Paper and electronic</p> <p>(a) Paper Records</p> <p>(1) Records that have not been imaged</p> <p>(2) Records that have been imaged.</p> <p>(b) Electronic Records.</p>	<p><b>RETIRE TO FRC</b> either two years after the undercover operation is closed or two years after the investigation is closed. (Note: If the closed operation requires additional action, the Chief, Criminal Investigation, may postpone the retirement of the records.)</p> <p><b>DESTROY</b> 10 years after the undercover operation is closed or two years after the investigation is closed. (Note: If the closed operation requires additional action, the Chief, Criminal Investigation, may postpone the destruction of the records.)</p> <p><b>DESTROY</b> upon verification of image.</p> <p><b>DESTROY ten years</b> after the undercover operation is closed, or <b>ten years</b> after the investigation is closed. (Note: If a closed operation requires additional action, the Chief, Criminal Investigation, may postpone the destruction of the records. These records should not be retired to the Federal Records Center.)</p>
4.	<p><u>Informant Files</u> (New item) <b>Withdrawn per telecons with Pat Allen &amp; Tony Cincotta, 12/18/96</b></p> <p><del>Informant files may include, but are not limited to, the following records: advice of taxable income; approvals; checklists;</del></p>	<p><del><b>DESTROY ten years</b> after the informant is deactivated or payments completed, whichever is later. (Note: If additional actions</del></p>

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5	<p><del>contact logs; contact memos; criminal history; debriefing memorandums; identity; informant numbers; information reports; instructions to informant; monetary payments; photos; receipts; registration; reviews; suitability determination; waiver requests; etc. Media: Paper, photos</del></p> <p><u>Consensual and Nonconsensual Electronic Monitoring Files</u> (New item)</p> <p>The records described below are maintained</p> <p>(a) Electronic monitoring files (telephonic and non-telephonic) may include, but are not limited to, the following records: requests; approvals; reports; memorandums; transcriptions; closing reports; and equipment requests and returns. Maintained only at the Headquarters and Regional Office levels:</p> <p>1. Paper</p> <p>(a) Records that have not been imaged.</p> <p>(b) Records that have been imaged.</p> <p>2. Electronic</p>	<p><del>are required in reference to a deactivated informant, the Chief, Criminal Investigation, may postpone the destruction of the records. These records will not be retired to the Federal Records Center.)</del></p> <p><b>DESTROY two years</b> after the electronic authorizations have been closed. (Note: If an authorization requires additional action, the Chief, Criminal Investigation, may postpone the destruction of the records.)</p> <p><b>DESTROY</b> upon verification of image.</p> <p><b>DESTROY ten years</b> after the authorizations have been closed. (Note: If an authorization requires additional action, the Chief,</p>

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		Criminal Investigation, may postpone the destruction of the records. These records should not be retired to the Federal Records Center.)
	(b) Title 1 Nonconsensual Monitoring Files (wiretaps) may include, but are not limited to, the following records: Applications, Orders, Tapes, and Transcripts. Maintained at the district office level. Media: Paper and audiotapes	<b>DESTROY</b> only after an order for destruction is obtained from the Court, but not sooner than ten years. (Note: These records should not be retired to the Federal Records Center.)
6.	<u>Protected Witness Files</u> (New item)  Records generated for individuals who have entered the Witness Security Program or other avenues of witness protection. Media: Paper	<b>DESTROY ten years</b> after the witnesses are no longer participating in the witness protection program. (Note: These records should not be retired to the Federal Records Center.)
7.	<u>Confidential Fund Files</u> (New item)  (Confidential fund records associated with specific investigation files are included in item 11 of this Schedule. This records series is maintained only at the Headquarters level.)  These records include: authorizations; forms establishing or changing the imprest fund; fund advances; confidential expenditures; checking account records; reconciliations; review reports; ledgers, receipts, etc. Media: Paper Annual Accumulation: 1 cubic foot	

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	<p>(a) Paper records</p> <p>(1) Records that have not been imaged.</p> <p>(2) Records that have been imaged.</p> <p>(b) Imaged copy of records.</p>	<p><b>RETIRE</b> to the Federal Records Center <b>two years</b> after the file is closed. (Note: If additional action is required, the Chief, Criminal Investigation, may postpone the retirement of the records.)</p> <p><b>DESTROY ten years</b> after the case is closed.</p> <p><b>DESTROY</b> upon verification of image.</p> <p><b>DESTROY</b> ten years after case is closed.</p>
8.	<p><u>Fugitive Files</u> (New item)</p> <p>(Fugitive files associated with specific investigation files are included in item 11 of this Schedule. This records series is maintained only at the Headquarters level.)</p> <p>Document files on fugitives containing memorandums requesting entry or cancellation of fugitives on Treasury Enforcement Communication System (TECS) and the National Crime Information Center (NCIC) System. The files contain associated documents related to the fugitive including memorandums; arrest warrants; driver's license information; criminal histories; wanted circulars; NCIC entry forms; contact logs; TECS printouts showing entries and cancellations; international fugitive listings and other related documents. Media: Paper</p>	<p><b>DESTROY two years</b> after fugitive is arrested, or when the fugitive's name is removed from the TECS, whichever is later.</p>