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| 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 <i>NI-058-97-2</i> | |
| 1 FROM (Agency or establishment) Department of the Treasury | | DATE RECEIVED <i>9-26-96</i> | |
| 2 MAJOR SUBDIVISION Internal Revenue Service | | NOTIFICATION TO AGENCY | |
| 3. MINOR SUBDIVISION Facilities Systems Management Office | | 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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10 | |
| 4. NAME OF PERSON WITH WHOM TO CONFER Helen A. Seibert Records Management Team | 5 TELEPHONE 202- 535-3936 | DATE <i>2-4-97</i> | ARCHIVIST OF THE UNITED STATES <i>John W. Paul</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.

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| DATE <i>8/13/96</i> | SIGNATURE OF AGENCY REPRESENTATIVE <i>Bobbie DeCarmin</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 | 8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION | 9 GRS OR SUPERSEDED JOB CITATION | 10 ACTION TAKEN (NARA USE ONLY) |
|------------|---|----------------------------------|---------------------------------|
| | <p>Records Control Schedule 103 for Appeals--National Office</p> <p>The records covered by this schedule are created and/or accumulated in the Appeals Division, National office. The Appeals Division develops and coordinates policies and programs relating to the hearings of taxpayers' appeals from determinations made by District Directors of Internal Revenue in income, estate, gift, excise (other than alcohol, tobacco, and firearms), and employment tax cases, and to the conduct of settlement negotiations in appeals cases docketed in the Tax Court.</p> <p>The following needs to be added to the schedule as a result of the NARA evaluation of IRS records: See continuation sheet.</p> | | |

FEB 21 1997 MAV *copy to Agency, NWRW, DWDD*

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|------------------|--|--|---------------------------------------|
| 9 | <p>Art Appraisal Service files consist of taxpayer files reflecting request, response, and support data for evaluation and appraisal of art and other personal property. Files also include appraisal reports, forms, and work papers, as well as records of the Art Advisory Panel's recommendations in cases in which they are involved.</p> <p>(1) RETIRE to the Washington National Records Center when 5 years old.</p> <p>(2) DESTROY when 8 years old.</p> | | |