

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See instructions on reverse)</i>		LEAVE BLANK (NARA use only)	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NARA) WASHINGTON, DC 20408		JOB NUMBER <u>NI-058-97-21</u>	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED <u>8-11-97</u>	
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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	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 Allen Szott Records Management Team	5. TELEPHONE 535-3936 ext 3047		

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, <input type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.		
DATE <u>7-25-97</u>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Anthony D. Conetta</i>	TITLE <i>For</i> 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 GRS OR SUPERSEDED JOB CITATION	10.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 202 for the Servicewide Examination and Disclosure functions</p> <p>The Examination function supports the mission of the Service by maintaining an enforcement presence and encouraging the correct reporting of taxes, in order to instill the highest degree of public confidence in the tax system's integrity, fairness and efficiency.</p> <p>This Schedule covers a description of records and disposition authorizations for administering the Servicewide Examination and Disclosure functions. These include all records associated with income, estate, gift, employment, certain excise taxes, Freedom of Information Act (FOIA) and Privacy Act regulations.</p>		

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA US
	<p>The records fall into major groups which represent the following administrative and program functions:</p> <p>(a) Administrative records pertaining to the overall administration and operation of the Examination function within the office of the Assistant Commissioner, as well as the regional and district offices;</p> <p>(b) Examination records which document the development of policies and the administration of programs pertaining to the selection of tax returns for examination; the examination or investigation of all classes of tax returns; the determination of correct tax liabilities and deficiencies, and penalties where applicable; and the disposition of claims for reward and offers in compromise; and</p> <p>(c) Records which document the development of policies and the administration of programs of the Disclosure function.</p> <p>(SEE ATTACHED RECORDS CONTROL SCHEDULE 202)</p>		

Records Control Schedule 202 for the Servicewide Examination and Disclosure Functions

NOTE: (1) Temporary Paper Records Converted to Microfilm or Microfiche --
 The approved retention period for temporary records shall be applied to microfilm or microfiche copies of those records. The original records shall be destroyed upon verification of the microfilm or microfiche, unless legal requirements preclude early destruction of the originals.

(2) Items attached to a tax return or document, or considered a part of an administrative file (regardless of whether the items are physically with the return or document, or maintained in a physically separate file) are considered a part of the tax return or document. These items may include, but are not limited to: schedules, correspondence, audit reports, work papers, exhibits, wills, affidavits of appraisals, trust agreement, powers of attorney, briefs, originals, and copies of Revenue Agent's Reports (RAR's) and Form 843 claims, copies of any tax returns, and any other items deemed necessary by any functional area within the IRS to support related tax administration activities and determinations and to provide supporting documentation and an audit trail.

Item No.	Description of Records	Authorized Disposition
SERVICEWIDE EXAMINATION FUNCTIONS		
1.	Assistant Commissioner (Examination) Subject File. (Job No. N1-58-88-2, Item 1) The file includes: memorandums, correspondence and related control cards; narrative and statistical reports; and other papers on the organization and activities of the Assistant Commissioner (Examination)	DESTROY when three 25 years old.
2.	Assistant Commissioner (Examination) Subject-Numerical File. (Job No. N1-58-88-2, Item 2) The file includes correspondence with taxpayers and field offices on tax cases; instructions to employees in field offices; narrative reports; and related control cards.	DESTROY when three 25 years old.
3.	Assistant Commissioner (Examination) Releases, Manuals and Forms. (Job No. N1-58-88-2, Item 3)	DESTROY obsolete items after two years.
4.	Notification or Memorandum from Chief Counsel of Closing of Key Cases, and Copy of Court Decisions. (Job No. NN-163-57, Item 3)	DESTROY when three years old.
5.	Suspense File. (Job No. NN-163-57, Item 4) This file includes Forms 1254 and 1254-A or equivalent.	DESTROY three years after close of case.

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Item No.	Description of Records	Authorized Disposition
6.	<p>Monthly, Quarterly, Annual and Other Periodic Management Information Reports. (Microfiche) (Job No. N1-58-88-2, Item 6)</p> <p>These records include computer reports produced from the Master File, and other Management Information Systems, to measure field accomplishments in returns and staff time, additional taxes and penalties proposed and incurred, and related material.</p>	DESTROY when five years old.
7.	<p>Monthly, and Other Periodic Production Reports, used in the preparation of the Monthly, Quarterly, Annual, and Other Periodic Management Information Reports. (Job No. N1-58-88-2, Item 7)</p>	DESTROY when three years old or when no longer needed.
8.	<p>Taxpayer File and Related Control Cards. (Job No. NN-163-57, Item 5)</p> <p>Alphabetical file containing taxpayer inquiry correspondence and field referrals.</p>	DESTROY when three years old.
9.	<p>Guidelines, Standards, Training Kits. (Job No. N1-58-88-2, Item 9)</p> <p>(a) Records and related materials prepared by the Assistant Commissioner (Examination) organization, for on-the-job training and testing in examining and processing tax returns. (b) Record copies, including audio-visual materials, documenting the administration of the Examination organization training program.</p>	<p>DESTROY when training activities are completed or eliminated.</p> <p>DESTROY when no longer needed in current operations.</p>
10. (No longer accumulating)	<p>Applications for Extension of Amortization. (Job No. II-NNA-756, Item 127)</p> <p>These records include Forms 968, 969 or equivalent, which are filed by taxpayers who elect to extend amortization over a period of years.</p>	DESTROY when 15 years old.

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Item No.	Description of Records	Authorized Disposition
11. (No longer accumulating)	Precedent and Historical File. (Job No. N1-58-88-2, Item 17) The file includes capital stock tax returns and related documents, including suits and administrative refund cases involved in claims for refund or exemption from tax, on the grounds of "not doing business," or under the provisions of Section 101, 201, 204, and 207 of the Internal Revenue Code of 1939.	DESTROY immediately.
12. (No longer accumulating)	Claim Work Cards. (Job No. N1-58-88-2, Item 18) An alphabetical set of cards which summarize the history of all capital stock tax claims between 1933 and 1952. These cards disclose the filing and closing dates, and action taken.	DESTROY immediately.

(Note: Item numbers 13 through 20 are reserved.)

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Item No.	Description of Records	Authorized Disposition
21.	<p>Taxpayer Compliance Measurement Program (TCMP). (Job No. NC1-58-79-7, Item 7)</p> <p>Correspondence requirements and specifications data, which cover checksheets, general and specific instructions for agreements, coordinations and validations, SAT Plans for input and output and table results.</p>	<p>RETIRE to the Federal Records Center when no longer needed in current operations.</p> <p>DESTROY after 25 years.</p>
22.	<p>Research and Special Projects. (Job No. NC1-58-79-7, Item 8)</p> <p>These records include surveys, studies, samples and tests. Correspondence, checksheets, workpapers, printouts, study tables, specifications, files, sampling reports and other detail records relating to the mission.</p>	<p>RETIRE to the Federal Records Center after final report has been completed and evaluated.</p> <p>DESTROY after six years old.</p>
23.	<p>Senate Select Committee Correspondence, status reports, background files, workpapers and other data relating to the investigative activities. (Job No. NC1-58-79-7, Item 9)</p>	<p>DESTROY when ten years old provided that authorization of the Senate Select Committee involved in selected investigative activity has been obtained.</p>

(Note: Item numbers 24 through 30 are reserved.)

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Item No.	Description of Records	Authorized Disposition
31.	<p>Correspondence Files. (Job No. II-NNA-1241, Item 1)</p> <p>(a) Internal or Intraoffice. Correspondence and records relating to the administrative or housekeeping function of an office.</p> <p>(b) Interoffice. Correspondence between the district offices and the regional or National Office covering program activities involving policy, procedures, rulings, decisions, etc., not made a part of a specific case.</p> <p>(c) External. Correspondence with the public, Congress and Government activities pertaining to inquiries, complaints, or requests for general information on tax matters and responses to them.</p>	<p>DESTROY after two years.</p> <p>DESTROY after two years.</p> <p>DESTROY after two years.</p>
32.	<p>Routine Transmittal Documents. (Job No. II-NNA-1241, Item 3)</p> <p>Records pertaining to the shipment and receipt of returns and documents within the Examination function (includes Form 3210, Document Transmittal).</p>	<p>DESTROY after one year.</p>
33.	<p>Minutes or Summaries of Conferences and Meetings. (Job No. NC1-58-79-6, Item 2)</p> <p>Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken.</p> <p>(a) Record copy.</p> <p>(b) All other copies.</p>	<p>DESTROY after two years.</p> <p>DESTROY after one year, or when no longer needed in current operations, whichever is earlier.</p>

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Item No.	Description of Records	Authorized Disposition
34.	<p>Internal Control Records. (Job No. NC1-58-79-6, Item 3)</p> <p>Card files, including statute control files, and other records (not covered elsewhere in this schedule), developed to control workflow and record action taken and receipts for records borrowed and loaned.</p>	<p>DESTROY after one year, or when no longer needed in current operations, whichever is earlier.</p>
35.	<p>Internal Management Documents. (Job No. II-NNA-1241, Item 7)</p> <p>Copies of internal management documents, which are issued by the National Office, the regional office, and the Office of the District Director, and are retained solely for reference purposes.</p>	<p>DESTROY when obsolete or superseded.</p>
36.	<p>Evaluation, Assistance and Internal Audit Reports. (Job No. NC1-58-79-6, Item 4)</p> <p>Narrative reports (excluding Internal Security reports) prepared by regional, district and subordinate offices and offices of the Regional Inspector together with related correspondence. Reports contain evaluations of program activities, or field operations' progress, or conformance or variations to existing procedures, and regulations for management purposes.</p> <p>(a) Record copy. (b) All other copies.</p>	<p>DESTROY after three years. DESTROY when no longer needed in current operations, but no later than three years.</p>
37.	<p>Internal Audit Reports and related workpapers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations. (Job No. NC1-58-77-3, Item 1)</p> <p>(a) Record copy. (b) All other copies.</p>	<p>DESTROY three years after completion or issuance of report. DESTROY after three years or when no longer needed in current operations.</p>

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Item No.	Description of Records	Authorized Disposition
38.	<p>Examination Case Files. (Job No. N1-58-88-4)</p> <p>Copies of Revenue Agent reports with related work papers and other documents filed in the Examination Division.</p> <p>(a) Coordinated Examination Cases (CEP).</p> <p>(b) Cases other than CEP Cases including Fraud cases.</p>	<p>RETIRE to the Federal Records Centers four years after the date of closing. DESTROY 15 years from the date of closing.</p> <p>RETIRE to the Federal Records Center three years after the date of closing. DESTROY ten years from the date of closing.</p>
39.	<p>Records of Changes in Capital Structure. (Job No. NC1-58-79-6, Item 6)</p> <p>These records are accumulated as the result of changes in capital structure and reorganization of corporations relating to tax potentials of the company.</p>	<p>RETIRE to the Federal Records Center after four years.</p> <p>DESTROY after ten years.</p>
40.	<p>Records of Stock Valuations. (Job No. NC1-58-79-6, Item 7)</p> <p>These records reflect valuations of stocks of unlisted, closely held and similar corporations. They also include widely traded stock which may have one or more of the characteristics of closely held stock where a particular decedent or donor is concerned. (Note: The records have continuing reference value in determining tax liabilities particularly in the auditing of estate and gift tax returns.)</p>	<p>DESTROY after 20 years.</p>
41.	<p>Docket Lists. (Job No. II-NNA-1241, Item 17)</p> <p>Lists of cases docketed by the court.</p>	<p>DESTROY after six months.</p>

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Item No.	Description of Records	Authorized Disposition
42.	<p>Management Information and Production Reports. (Job No. NC1-58-79-6, Item 8)</p> <p>Record copy of recurring, computer-generated, management information and operational production reports prepared by service centers, Detroit Computing Center, etc., covering accomplishments, inventories, staffing, additional tax and penalty adjustments, and other related data.</p> <p>(a) District Office hardcopy or microfiche/electronic listings and reports.</p> <p style="padding-left: 40px;">Daily and Weekly.</p> <p style="padding-left: 40px;">Monthly, Quarterly, Semi-Annual and Annual.</p> <p style="padding-left: 40px;">Branch/Group Detail only.</p> <p>(b) Service Center hardcopy listings and reports.</p> <p style="padding-left: 40px;">Monthly, Quarterly, Semi-Annual and Annual.</p> <p style="padding-left: 40px;">Statute Listings.</p> <p>(c) Regional Office hardcopy listings and reports.</p> <p style="padding-left: 40px;">Monthly, Quarterly, Semi-Annual and Annual.</p> <p>(d) Regional Office microfiche/electronic listings and reports.</p> <p style="padding-left: 40px;">Monthly, Quarterly, Semi-Annual and Annual. (Note: When reports contain cumulative data, retain only the last issuance at the end of the fiscal year. Cumulative reports may be retained locally for comparative analysis, if necessary.)</p>	<p>DESTROY when no longer needed in current operations, but no later than one year.</p> <p>DESTROY after three years plus current year or after no further reference value.</p> <p>DESTROY after one year plus current year.</p> <p>DESTROY after three years plus current year or when no longer needed in current operations, whichever is earlier.</p> <p>DESTROY after five years plus current year, or when no longer needed in current operations, whichever is earlier.</p> <p>DESTROY when no longer needed in current operations.</p> <p>DESTROY when no longer needed, but no sooner than five years plus current year on hand.</p>

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Item No.	Description of Records	Authorized Disposition
43.	<p>Examination Record/Control Cards. (Job No. N1-58-88-4)</p> <p>(a) Control Record Cards for field examination cases.</p> <p>(b) Control Record Cards for office examination cases.</p>	<p>DESTROY three years after the case is closed.</p> <p>DESTROY after validation of inventory from AIMS Validation List or one year after the case closes, whichever is earlier.</p>
44.	<p>AMPRZ Closed File. (Job No. N1-58-88-4)</p> <p>The closed file will be maintained in alphabetical order. The closed file will be purged monthly and Forms 5348 that are 120 days or older, as determined from the date of input, will be removed.</p>	<p>DESTROY purged documents as they are no longer needed in current operations or 180 days after input date, whichever is earlier.</p>
45.	<p>Examination Non-Examined Closings, Form 5351 (Job No. N1-58-88-4)</p> <p>The Form 5351 is used to close all non-examined returns except claims.</p>	<p>DESTROY one year after data entry.</p>
46.	<p>Examination Return Charge-Out, Form 5546. (Job No. N1-58-88-4)</p> <p>The Form 5546 is used when the return is charged out to the Examination Division. (Disposal code 28, 29 or 33).</p>	<p>DESTROY one year after data entry.</p>
47.	<p>Terminal Input Documents. (Job No. N1-58-88-4)</p> <p>Input documents not required to be forwarded to the service center.</p>	<p>DESTROY when no longer needed in current operations, but no later than three months.</p>
48.	<p>Post Review Correspondence. (Job No. II-NNA-1241, Item 24)</p> <p>Correspondence with the National Office on cases submitted by the local Examination Division for review, and including, among others, opinions on those cases involving overassessments exceeding one million dollars and bankruptcies.</p>	<p>DESTROY after two years.</p>

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Item No.	Description of Records	Authorized Disposition
49.	<p>Coordinated Examination Planning File. (Job No. N1-58-88-4)</p> <p>A compilation of significant past and present data bearing on the tax obligations and operations of a taxpayer. It provides basic information regarding the organizational structure, operations, post audit results and other material information considered useful to efficient and expeditious examinations. This file contains information gleaned from revenue agent reports, information reports by regulatory agencies, newspaper items, published stockholder reports, and corporate minutes affecting subsequent year returns. (Note: This reference record remains with the case file until the case is concluded. It will then be placed in the large case planning file maintained under the direction of the Chief, Examination Division.)</p>	DESTROY after 50 years.
50.	<p>Coordinated Examination Status Report (Parts I and II). (Job No. N1-58-88-4)</p> <p>Form 4451, Large Case Status Report, when case is closed, is held by the District Coordinator.</p>	DESTROY after 15 years.
51.	<p>Rewards Claim Cases (with related indices). (Job No. NC1-58-79-6, Item 11)</p> <p>Documenting requests for rewards for supplying information to the Government relative to alleged tax violations. They include correspondence, special reports, memorandum of opinion closing the case, notice of action taken relative to the claim, and evidence of collection or deposit of tax upon which the reward, if any, is based. (Note: Where separate claims are filed in connection with taxpayers, the retention period commences when final action is taken on the last related claim.)</p>	DESTROY three years after the case is closed.

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Item No.	Description of Records	Authorized Disposition
52.	<p>Petroleum Industry Files. (Job No. NC1-58-79-6, Item 12)</p> <p>A compilation of significant past and present data bearing on nationwide treatment of the complex issues relating to oil pricing and shipment of foreign-produced crude oil and products. They provide guidelines for consistent treatment of issues industrywide. (Note: All these files are located in Midstates Region and are under the jurisdiction of the Regional Commissioner.)</p>	DESTROY after 25 years.
53.	<p>Agent's Activity Report. (Job No. NC1-58-79-6, Item 13)</p> <p>Form 764, or equivalent, used by agents to report planned activities.</p>	DESTROY after one year.
54.	<p>Tax Auditor's Daily Activity Report. (Job No. N1-58-88-4)</p> <p>Form 4606, Daily Activity Record, prepared daily by each tax auditor to record time spent on each examination and non-examination activity, and used to post total time by activity code, to the monthly Examination Technical Time Report, Form 4502.</p>	DESTROY after six months or when no longer needed by local manager, whichever is earlier.
55.	<p>Determination Letters. (Job No. NC1-58-79-6, Item 15)</p> <p>These letters are issued by District Directors, in response to taxpayers' requests involving income, profits, estate, gift, employment, and excise tax matters. They are issued only if the question posed is covered specifically by a ruling, opinion, or court decision published in the Internal Revenue Bulletin. Determination letters are subject to regional office, but not National Office, post review.</p> <p>(a) General written determinations (along with background file documents) issued pursuant to a request made after October 30, 1976.</p> <p>(b) General written determinations (along with background file documents) issued pursuant to a request made before November 1, 1976.</p>	<p>DESTROY three years after determinations are opened to public inspection.</p> <p>DESTROY three years after determinations are opened to public inspection (if funds are appropriated before January 20, 1979.) DESTROY after January 20, 1979 (if funds are not appropriated before then.)</p>

(No longer accumulating)

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Item No.	Description of Records	Authorized Disposition
	(c) Written determinations having significant reference value (as determined by the Secretary) along with background file documents.	DESTROY after 15 years.
56.	Ruling Letters. (Job No. NC1-58-79-6, Item 16)	
	Copies of National Office individual ruling letters referred to district offices, to inform such offices of rulings issued to taxpayers within each district.	DESTROY after four years.
57.	Examination Technical Time Report (Form 4502) (Job No. N1-58-88-4)	DESTROY after two years.
58.	No Claim for Reward Informants Correspondence. (Job No. NC1-58-79, Item 18)	
	Correspondence with the public regarding alleged violations for which no claim for reward has been or will be filed.	
	(a) Informants' correspondence that does not warrant an investigation and the information is closed on survey without association of returns.	DESTROY three years after information is closed on survey.
	(b) Informants' correspondence that warrants an investigation and the information is closed by completion of an examination.	DESTROY three years after the case is closed.
	(Note: The informants' correspondence and special reports prepared, if any, must be removed from the administrative file and placed in a special file for security reasons.)	
59.	Reopening Memorandums. (Job No. NC1-58-79-6, Item 19)	
	This file consists of Form 4505. Reopening memorandums Part I becomes part of a case file. Parts II through IV are information or control copies.	DESTROY when no longer needed.

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Item No.	Description of Records	Authorized Disposition
60.	<p>Examination Information Report. (Job No. NC1-58-79-6, Item 20) Forms 5346 prepared by examiners and used to requisition returns. (a) Nonselected Returns. (b) Selected Returns.</p>	<p>DESTROY 26 months after input to database. DESTROY when related returns are destroyed.</p>
61.	<p>General Background Information. (Job No. NC1-58-79-6, Item 21)</p>	<p>DESTROY five years after closing the file or when no longer needed in current operations.</p>
62.	<p>Delegation of Authority for Signing Statutory Notices. (Job No. NC1-58-79-6, Item 22)</p>	<p>DESTROY 12 years after the end of the processing year.</p>
63.	<p>Joint Compliance Program (JCP) Documents. (Job No. NC1-58-79-6, Item 23) Requisitions, accounting papers, Summary Listings and related documents. (Note: Projects that require follow-up action, as determined by the Chiefs, Examination and Criminal Investigation Divisions, should be withheld from disposal.)</p>	<p>DESTROY one year after completion of the project.</p>
64.	<p>Case Management Review Evaluation Record (Form 6715). (Job No. NC1-58-85-3, Item 1)</p> <p>(This form is no longer accumulating and is obsolete.)</p>	<p>DESTROY one year after date of review in Quality Review.</p>

(Note: Item numbers 65 through 70 are reserved.)

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Item No.	Description of Records	Authorized Disposition
DISCLOSURE OF OFFICIAL INFORMATION RECORDS		
71.	<p>Disclosure Policy Files. (Job No. NC1-58-85-8, Item 1) Files consist of manuals, directives, plans, reports, and correspondence reflecting policies, procedures, and direction of disclosure program. (a) Record copy. (b) All other copies.</p>	<p>DESTROY two years after superseded. DESTROY two years after superseded or when no longer needed for administrative use, whichever is sooner.</p>
72.	<p>Disclosure Program Management Files. (Job No. NC1-58-85-8, Item 2) Files consist of memoranda, reports, delegations of authority and other records related to the establishment, development and administration of the Disclosure programs. (a) Work Flow Control Records. (b) Reference/Management Records (c) Delegation Orders (Record copy)</p>	<p>DESTROY when two years old or when no longer needed for administrative use, whichever is sooner. DESTROY two years after the processing year or when no longer needed for administrative use, whichever is sooner. DESTROY two years after revision.</p>
73.	<p>Disclosure Accounting Files. (Job No. NC1-58-85-8, Item 3) Files consist of disclosure accounting records and reports listing date, nature and purpose of each disclosure, name and address of requestor, and proof of subject individual's consent when applicable as required under the Privacy Act of 1974 and Internal Revenue Code Section 6103. (a) Disclosure Accounting Files under IRC 6103. (b) Disclosure Accounting Files under Privacy Act of 1974.</p>	<p>DESTROY two years after processing year or when no longer needed for administrative use, whichever is sooner. DESTROY in accordance with the approved disposition instructions for the related subject individual's records, or five years after the disclosure for which the accountability was made, whichever is later.</p>

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Item No.	Description of Records	Authorized Disposition
74.	<p>Congressional Report Files. (Job No. NC1-58-85-8, Item 4)</p> <p>Files consist of a record copy of reports submitted to the Joint Committee on Taxation, House Ways and Means Committee, Senate Finance Committee, or to the Secretary of the Treasury as mandated by 26 U.S.C. 6103, 5 U.S.C. 552, and 5 U.S.C. 552a. The files also include background records.</p> <p>(a) Record copy.</p> <p>(b) Background records.</p>	<p>RETIRE to the Federal Records Center when five years old. DESTROY 20 years after the report date. DESTROY when five years old or when no longer needed for administrative use, whichever is sooner.</p>
75.	<p>Unauthorized Disclosure Files. (Job No. NC1-58-85-8, Item 5)</p> <p>Files consist of reports and records related to possible or actual unauthorized disclosures of returns or return information.</p>	<p>DESTROY five years after the processing year, or when no longer needed, whichever is sooner.</p>
76.	<p>Safeguard Review Files. (Job No. NC1-58-85-8, Item 6)</p> <p>Files consist of procedures, reports and workpapers pertaining to the planning and execution of safeguard reviews pursuant to IRC 6103.</p> <p>(a) Procedures.</p> <p>(b) Safeguard Reports.</p> <p>(c) Safeguard Report Workpapers.</p> <p>(d) Reference/Management Records.</p>	<p>DESTROY five years after processing year or when amended or new procedures are implemented. DESTROY after two subsequent reviews are completed. DESTROY after subsequent safeguard review is completed. DESTROY two years after processing year or when no longer required for administrative use, whichever is sooner.</p>

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Item No.	Description of Records	Authorized Disposition
77.	<p>Public Inspection Correspondence Files. (Job No. NC1-58-85-8, Item 7)</p> <p>Files consist of requests for inspection and related records of actions regarding Applications for Exemption/Qualification of Exempt Organization/Employee Plans.</p>	DESTROY one year after response.
78.	<p>Reading Room Correspondence Files. (Job No. NC1-58-85-8, Item 8)</p> <p>Files consist of requests of a general (including inquiries as to the availability and cost of records or services) or specific nature for information or documents available from the Internal Revenue Service Freedom of Information Reading Rooms.</p> <p>(a) Requests of a General Nature.</p> <p>(b) Requests of a Specific Nature.</p>	<p>DESTROY after reply is made, or information or documents are furnished.</p> <p>DESTROY three months after response.</p>
79.	<p>Certification of Documents Files. (Job No. NC1-58-85-8, Item 9)</p> <p>Files consist of requests for certification of documents and the related records of action. When related to an existing file, certifications are incorporated with and accordingly subject to the routine disposition period of such file.</p>	DESTROY one year after certification.
80.	<p>Tax Check Files. (Job No. NC1-58-85-8, Item 10)</p> <p>Files contain requests for tax check reports or investigations concerning prospective Presidential and certain other governmental employees, or nominees for Presidential "E" Awards established by Executive Order 10978. Files also contain related records.</p> <p>(a) Non-routine records, including but not limited to, all requests from the White House, priority requests from the State Department, and Presidential priority requests from the Justice Department.</p>	<p>RETIRE to the Federal Records Center three years after processing year. DESTROY when 20 years old.</p>

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Item No.	Description of Records	Authorized Disposition
	(b) Routine records, including, but not limited to, Presidential "E" Award nominees, requests from all other government agencies (including IRS), and related records. (Job No. NC1-58-89-3)	RETIRE to the Federal Records Center one year after processing year. DESTROY five years after processing year.
81.	Testimony Files. (Job No. NC1-58-85-8, Item 11) Files consist of requests or demands for testimony of Service personnel or production of Service records in non-tax cases and any authorization or denial for such testimony or production of records.	DESTROY when three years old or when no longer required for administrative use, whichever is sooner.
82.	Return and Return Information Inspection Files. (Job No. NC1-58-85-8, Item 12) Files consist of requests for copies or inspection of confidential tax returns or return information, either hard copy or tape extracts, and related records of actions taken. (a) Requests from Congressional Committees: (1) Non-routine requests and related records. (2) Routine requests and related records. (3) Reference or management records. (b) Requests from Federal Agencies: (1) Correspondence involving procedures and decisions not relating to specific taxpayers. (2) Correspondence involving requests for inspection of returns or return information. (a) Non-routine requests and related records. (b) Routine requests and related records. (c) Reference or management records.	RETIRE to the Federal Records Center three years after the processing year. DESTROY 20 years after the processing year. RETIRE to the Federal Records Center two years after the processing year. DESTROY five years after the processing year. DESTROY two years after the processing year or when no longer required for administrative use, whichever is sooner. DESTROY when three years old or when no longer required for administrative use, whichever is sooner. RETIRE to the Federal Records Center three years after the processing year. DESTROY when 20 years old. RETIRE to the Federal Records Center three years after the processing year. DESTROY five years after the processing year. DESTROY two years after the processing year or when no longer required for administrative use, whichever is sooner.

Records Control Schedule 202 for the Servicewide Examination and Disclosure Functions

Item No.	Description of Records	Authorized Disposition
	(c) Requests from States or local agencies:	
	(1) Basic Agreements on Coordination of Federal and State Exchange Programs.	DESTROY upon receipt of new or amended agreements.
	(2) Implementation Agreements and Memoranda of Understanding (MOUs).	DESTROY upon receipt of new or amended agreements.
	(3) Correspondence involving procedures of decisions not relating to any specific taxpayers, including project files.	DESTROY five years after the processing year or when no longer required for administrative use, whichever is sooner.
	(4) Correspondence and supporting files including machine-readable files relating to requests for returns or return information regarding specific taxpayers.	
	(a) Non-routine requests and related records.	RETIRE to the Federal Records Center three years after the processing year. DESTROY 20 years after the processing year or when no longer required for administrative use, whichever is sooner.
	(b) Routine requests and related records including Tape Extract Registration Forms.	RETIRE to the Federal Records Center three years after the processing year. DESTROY ten years after processing year.
	(5) Reference or management records	DESTROY five years after the processing year or when no longer required for administrative use whichever is sooner.
	(d) Other requests (including letter forwarding):	
	(1) Correspondence involving procedures and decisions not relating to specific taxpayers.	DESTROY when three years old or when no longer required for administrative use, whichever is sooner.
	(2) Correspondence and supporting files including machine-readable files relating to requests for returns or return information regarding specific taxpayers or letter forwarding.	
	(a) Non-routine requests and related records.	DESTROY three years after the close of the calendar year.
	(b) Routine requests and related records.	DESTROY one year after the processing year.

Records Control Schedule 202 for the Servicewide Examination and Disclosure Functions

Item No.	Description of Records	Authorized Disposition
83.	Freedom of Information Act (FOIA) Requests Files. (Job No. GRS 14, Item 11)	SEE Records Control Schedule 301, GRS 14, Item 7.
84.	FOIA Appeals Files. (Job No. GRS 14, Item 12)	SEE Records Control Schedule 301, GRS 14, Item 8.
85.	FOIA Control Files. (Job No. GRS 14, Item 13)	SEE Records Control Schedule 301, GRS 14, Item 9.
86.	FOIA Reports Files. (Job No. GRS 14, Item 14)	SEE Records Control Schedule 301, GRS 14, Item 10.
87.	FOIA Administrative Files. (Job No. GRS 14, Item 15)	SEE Records Control Schedule 301, GRS 14, Item 11.
88.	Privacy Act Requests Files. (Job No. GRS 14, Item 21)	SEE Records Control Schedule 301, GRS 14, Item 12.
89.	Privacy Act Amendment Case Files. (Job No. GRS 14, Item 22)	SEE Records Control Schedule 301, GRS 14, Item 13.
90.	Privacy Act Control Files. (Job No. GRS 14, Item 24)	SEE Records Control Schedule 301, GRS 14, Item 15.
91.	Privacy Act Report Files. (Job No. GRS 14, Item 25)	SEE Records Control Schedule 301, GRS 14, Item 16.
92.	Privacy Act General Administrative Files. (Job No. GRS 14, Item 26)	SEE Records Control Schedule 301, GRS 14, Item 17.
93.	Privacy Act Accounting of Disclosure Files. (Job No. GRS 14, Item 23)	See Records Control Schedule 301, GRS 14, Item 14.
94.(New Item)	<p>Reading Room Reference Files.</p> <p>The series of records described below are <i>sanitized</i> versions which have accumulated in the Reading Room for public reference and research. Where applicable, cross references are noted as to the Records Control Schedule that contains the <i>unsanitized</i> record and authorized disposition.</p>	
	<p>(1) General Counsel Memoranda (GCM's). Legal analyses prepared by the former Chief Counsel's Interpretative Division. They were written in response to formal requests for legal advice from the former Office of Assistant Commissioner (Technical).(See also Records Control Schedule 106 for Chief Counsel, Item 3, Record Set in the</p>	

Records Control Schedule 202 for the Servicewide Examination and Disclosure Functions

Item No.	Description of Records	Authorized Disposition
	Digest Section). (Arranged numerically in 5-year blocks.) (a) Years 1926 to 1989. (Volume = 95 cubic feet)	PERMANENT. TRANSFER immediately to the National Archives and Records Administration.
	(b) Years 1990 etc.	PERMANENT. TRANSFER to the National Archives and Records Administration when latest records are 30 years old.
(2)	Technical Memoranda/Notice of Proposed Rulemaking. These records summarize and explain published IRS regulations. They state the issues involved, identify controversial, legal or policy questions, discuss the reasons for the approach taken by the individuals drafting the regulations and provide additional background information. (See also Records Control Schedule 110 for Associate Chief Counsel (Employee Benefit Plans and Exempt Organizations), Item 39, Legislation and Regulations Projects). (Arranged chronologically by year published in 5-year blocks.) (a) Years 1967 to 1990. (Volume = 2 cubic feet)	PERMANENT. TRANSFER immediately to the National Archives and Records Administration.
	(b) Years 1991 etc.	PERMANENT. TRANSFER to the National Archives and Records Administration when latest records are 30 years old.
(3)	Employee Plan Rulings. These rulings were issued by the Actuarial Division and contain actuarial computations for taxpayers based on specific facts and circumstances. (See also Records Control Schedule 104 for Employee Plans and Exempt Organizations, Item 37, Revenue Rulings and Records Control Schedule 106 for Chief Counsel, Item 4, Record Set in the Digest Section).	
	(Arranged numerically by day, month and year in 5-year blocks.) (a) Years 1954 to 1977.	

Records Control Schedule 202 for the Servicewide Examination and Disclosure Functions

Item No.	Description of Records	Authorized Disposition
	(Volume = 6 cubic feet)	PERMANENT. TRANSFER immediately to the National Archives and Records Administration.
	(b) Years 1978 etc.	PERMANENT. TRANSFER to the National Archives and Records Administration when latest records are 30 years old.
(4)	<p>Treasury Decisions. These records summarize and explain published IRS regulations. They state the issues involved, identify controversial legal or policy questions, discuss the reasons for the approach taken by the individuals drafting the regulations, and additional background information. (See also Records Control Schedule 110, Associate Chief Counsel (Employee Benefit Plans and Exempt Organizations), Item 39, Legislation and Regulations Projects). (Arranged numerically in 5-year blocks.) (a) Years 1967 to 1987. (Volume = 7 cubic feet)</p>	PERMANENT. TRANSFER immediately to the National Archives and Records Administration.
	(b) Years 1988 etc.	PERMANENT. TRANSFER to the National Archives and Records Administration when latest records are 30 years old.
(5)	<p>Actions on Decisions. These records include legal memoranda prepared when the Government loses litigated tax case. These records explain the issues that were decided against the Government, provide a brief discussion of the facts, and outline why the IRS attorney recommended that the Commissioner either agree or disagree with the court's decision. (See also Records Control Schedule 110 for Associate Chief Counsel (Employee Benefits and Exempt Organizations), Item 50, Court Decision Files and Records Control Schedule 104 for Employee Plans and Exempt Organizations, Item 56, Court Decision Files).</p>	

Records Control Schedule 202 for the Servicewide Examination and Disclosure Functions

Item No.	Description of Records	Authorized Disposition
	<p>(Arranged alphabetically in 5-year blocks.) (a) Years pre-1967. (Volume = 31 cubic feet)</p> <p>(b) Years 1968 etc.</p>	<p>PERMANENT. TRANSFER immediately to the National Archives and Records Administration. TRANSFER to the National Archives and Records Administration when latest records are 30 years old.</p>
(6)	<p>Private Letter Rulings. Rulings provided to taxpayers on a variety of issues. (See also Records Control Schedule 110 for Associate Chief Counsel (Employee Benefits and Exempt Organizations), Items 16-20; 22; 24-25 and Records Control Schedule 104 for Employee Plans and Exempt Organizations, Item 37-38, EP and Actuarial Files and Exempt Organization Case Files). (Arranged numerically in 5-year blocks.) (a) Years 1954-1981. (Volume = 19 cubic feet)</p> <p>(b) Years 1982 etc.</p>	<p>PERMANENT. TRANSFER immediately to the National Archives and Records Administration. PERMANENT. TRANSFER to the National Archives and Records Administration when latest records are 30 years old.</p>