

Ref N 01344

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK	
JOB NO	NC1-58-79-6
DATE RECEIVED	9/13/79
NOTIFICATION TO AGENCY	
In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
Date	10-15-79
Archivist of the United States	James P. O'Neill

TO GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER
Ray O'Brien, Jr.

5. TEL EXT
376-0593

6. CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 7 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

A Request for immediate disposal.

B Request for disposal after a specified period of time or request for permanent retention.

C. DATE 9-12-79	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross H. Thomson</i>	E. TITLE Manager, Records Management Program
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7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	<p>These records covered in RCS-202 - Examination Division, peratins to the Office of the Assistant Regional Commissioner (Examination/Compliance) in the regional office, the Examination Division in all District offices and in subordinate field offices.</p> <p>(1) <u>General Correspondence Files</u>. Intra-Service correspondence and related documents covering program activities (not covered elsewhere in this schedule) involving procedures, rulings and decisions of a general nature, and not involving the tax liability of a specific taxpayer and case. Also, general correspondence with the public, Congress and other federal agencies regarding federal taxation and not a part of a specific case. (1) DESTROY after 2 years.</p> <p>(2) <u>Minutes or Summaries of Conferences and Meetings</u>. Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken. (1) Record copy. (a) DESTROY after 2 years. (2) All other copies. (a) DESTROY after 1 year, or when no longer needed in current operations, whichever is earlier.</p>	RCS-202 /	

Copy to Agency SW 10-18-79

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7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	<p>(3) <u>Internal Control Records.</u> Card files and other records (not covered elsewhere in this schedule) developed to control workflow and record action taken and receipts for records borrowed or loaned.</p> <p>(1) DESTROY after 1 year or when no longer needed in current operations.</p>	6	
	<p>(4) <u>Evaluation, Assistance and Internal Audit Reports.</u> 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/field operations progress/conformance or variations to existing procedures and regulations for management purposes.</p> <p>(1) Record copy. (a) DESTROY after 3 years.</p> <p>(2) All other copies. (a) DESTROY when no longer needed in current operations, but no later than 3 years.</p> <p>NOTE: Items 8-10 are reserved for future additions (if necessary) to the "Administrative Records" portion of this schedule.</p>	8	
	<p>(5) <u>Examination Case Files.</u> Copies of Revenue Agent reports with related work papers and other documents filed in the Examination Division.</p> <p>(1) Fraud Cases. (a) DESTROY 10 years from the date of closing. (b) RETIRE to the Federal Records Center 3 years after the date of closing.</p> <p>(2) Large Case Examination. (a) DESTROY 15 years from the date of closing. (b) RETIRE to Federal Records Center 4 years after the date of closing.</p>	12	
	<p>(6) <u>Records of Changes in Capital Structure.</u> 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>(1) DESTROY after 10 years. (2) RETIRE to Federal Records Center after 4 years.</p> <p>(7) <u>Records of Stock Valuations.</u> 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: they have continuing reference value in determining tax liabilities particularly in the auditing of estate and gift tax returns).</p> <p>(1) DESTROY after 20 years.</p>	15 16	

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	<p>(8) <u>Management Information and Production Reports.</u> Record set of various recurring, usually computer generated, management information and operational production reports prepared by service centers, the Data Center, and Master File or other Systems for the Examination Division covering accomplishments, inventories, staffing, additional tax and penalty adjustments and other related data.</p> <p>(1) District Office hardcopy listings/reports.</p> <p>(a) Monthly, Quarterly, Semi-Annual and Annual</p> <p>(1) DESTROY after 3 years plus current year or after no further reference value.</p> <p>(b) Branch/Group detail only</p> <p>(1) DESTROY after 1 year plus current year.</p> <p>(2) Service Center hardcopy listings/reports.</p> <p>(a) Monthly, Quarterly, Semi-Annual and Annual.</p> <p>(1) DESTROY after 3 years plus current year or after no further reference value, whichever is earliest.</p> <p>(b) Statute Listings.</p> <p>(1) DESTROY after 5 years plus current year, or after no further reference value, whichever is earliest.</p> <p>(3) Regional Office hardcopy listings/reports.</p> <p>(a) Monthly, Quarterly, Semi-Annual, Annual.</p> <p>(1) DESTROY after no further reference value.</p> <p>(4) Regional Office microfiche form listings/reports.</p> <p>(a) Monthly, Quarterly, Semi-Annual and Annual.</p> <p><i>(1) Destroy after no further reference value but no earlier than 5 years plus current year on hand.</i></p> <p>NOTE: When reports contain cumulative data, retain only the last issuance at end of fiscal year. Cumulative reports may be retained for comparative analysis on a local basis if desired.</p> <p>(9) <u>Large Case Planning File.</u> A compilation of significant past and present data bearing on the tax obligations and operations of a taxpayers. 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</p>	<p>20</p> <p>25</p>	

Retain one copy approved by JES records office on 10/8/79. EJB

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	<p>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> <p>(1) DESTROY after 75 years.</p>		
(10)	<p><u>Large Case Status Report (Parts I and II)</u>. Form 4451, when case is closed, is held by the District Large Case Coordinator.</p> <p>(1) DESTROY after 15 years.</p>	<i>New Item</i>	
(11)	<p><u>Rewards Claim Cases</u>. (With related indexes) 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 related taxpayers, the retention period commences when final action is taken on the last related claim.)</p> <p>(1) DESTROY 3 years after close of case.</p>	<i>27</i>	
(12)	<p><u>Petroleum Industry Files</u>. A compilation of significant past and present data bearing on nationwide treatment of the complex issues related 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 Southwest Region and are under the jurisdiction of the Regional Commissioner).</p> <p>(1) DESTROY after 25 years.</p>	<i>New Item</i>	
(13)	<p><u>Agent's Activity Report</u>. Form 764, or equivalent, used by agents to report planned activities.</p> <p>(1) DESTROY after 1 year.</p>	<i>27</i>	
(14)	<p><u>Tax Auditor's Daily Activity Report</u>. Form 4606, Daily Activity Record prepared daily by each tax auditor to record time spent on each examination and nonexamination activity, and used to post total time by activity code, to the monthly ^{Examination} Technical report (Form 4502-A).</p> <p>(1) DESTROY after 6 months or when no longer needed by local manager, whichever is less.</p>	<i>New Item</i>	

chgs discussed and approved per telecon w/ Ray Brien (IRS), 4/14/80 RWC

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	<p>(15) <u>Determination letters issued by District Directors of Internal Revenue in response to taxpayers' requests involving income, profits, estate, gift, employment, and excise tax matters.</u> (NOTE: Determination letters are issued by District Directors only if the question presented is covered specifically by a ruling, opinion, or court decision published in the Internal Revenue Bulletin; such determination letters are subject to regional office but not National Office, post review.</p> <p>(1) General written determinations (along with background file documents) issued pursuant to a request made after October 30, 1976.</p> <p>(a) DESTROY 3 years after aforementioned determinations are opened to public inspection.</p> <p>(2) General written determinations (along with background file documents) issued pursuant to a request made before November 1, 1976.</p> <p>(a) DESTROY 3 years after aforementioned determinations are opened to public inspection. (If funds are appropriated before January 20, 1979).</p> <p>(b) DESTROY after January 20, 1979 (if funds are not appropriated prior to January 20, 1979).</p> <p>(3) Written determinations having significant reference value (as determined by the Secretary) along with background file documents.</p> <p>(a) DESTROY after 15 years.</p>	32	
	<p>(16) <u>Ruling Letters.</u> Copies of National Office individual ruling letters referred to district offices, to inform such offices of rulings issued to taxpayers within each district.</p> <p>(1) DESTROY after 4 years.</p>	33	
	<p>(17) <u>Examination Technical Time Report.</u> Forms 4502 and 4502-A prepared by all examination function technical personnel in districts and service centers to report all direct examination and nonexamination time by activity code designation. Form 4502 is used by Revenue Agents and Audit Accounting Aides while Form 4502-A is used by Tax Auditors.</p> <p>(1) DESTROY after 2 years.</p>	37	

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	<p>(18) <u>No Claim for Reward Informants Correspondence.</u> Correspondence with the public regarding alleged violations for which no claim for reward has been or will be filed.</p> <p>(1) Informants' correspondence that does not warrant an investigation and the information is closed on survey without association of returns.</p> <p>(a) DESTROY 3 years after information is closed on survey.</p> <p>(2) Informants' correspondence that warrants an investigation and the information is closed by completion of an examination. (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).</p> <p>(a) DESTROY 3 years after case is closed.</p> <p>(19) <u>Reopening Memorandums.</u> This file consists of Form 4505. Reopening memorandums Part 1 becomes part of a case file. Parts II through IV are information/control copies.</p> <p>(1) Parts II through IV.</p> <p>(a) DESTROY when no longer needed.</p> <p>(20) ^{Examination} Audit <u>Information Report.</u> Forms 534⁶ prepared by examiners and used to requisition returns.</p> <p>(1) Nonselected Returns.</p> <p>(a) DESTROY 26 months after input to data base.</p> <p>(2) Selected Returns.</p> <p>(a) DESTROY when related returns are destroyed.</p> <p>(21) <u>General Background Information.</u> Correspondence, reports, etc., between district officials, regions and the National Office. Assistant Regional Commissioner (Examination) and the Assistant Regional Commissioner (Criminal Investigation) offices.</p> <p>(1) DESTROY 5 years after closing the file or when no longer needed in current operations.</p> <p>(22) <u>Delegation of Authority for Signing Statutory Notices.</u></p> <p>(1) Computerized Certified Mailing Lists of Statutory Notices.</p> <p>(a) DESTROY 10 years after end of processing year.</p> <p>(23) <u>Joint Compliance Program (JCP) Documents.</u> Requisitions, Accounting papers, Summary Listings and related documents. (NOTE: Projects that require follow-up action, as determined by the Chiefs, Examination</p>	<p>38</p> <p>41</p> <p>New Item</p> <p>New Item</p> <p>New Item</p>	

changes discussed + approved per telecon w/ Ray O'Brien 4/14/80 RWC

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	and Criminal Investigation Divisions, should be withheld from disposal). (1) DESTROY 1 year after completion of project.		