

**REQUEST FOR AUTHORITY
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

RG 304

LEAVE BLANK	
DATE RECEIVED MAR 23 1974	JOB NO NC 174-179
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 "with-drawn" in column 10	
3-29-74 <i>James B. Rhoads</i> Date Archivist of the United States	

TO **GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, D.C. 20408**

1 FROM (AGENCY OR ESTABLISHMENT)
General Services Administration

2 MAJOR SUBDIVISION
Paperwork Management Division

3 MINOR SUBDIVISION
Records Management Branch

4 NAME OF PERSON WITH WHOM TO CONFER
Esther Robbins

5 TEL EXT
183-2734

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 1 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified

3-19-74 *Michael G. Barbour*
MICHAEL G. BARBOUR

Chief, Records Management Branch

(Date)

(Signature of Agency Representative)

(Title)

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
	RECORDS OF THE OFFICE OF CIVIL AND DEFENSE MOBILIZATION, includes records created by the National Security Resources Board, Defense Production Administration, and the Office of Defense Mobilization. 1950-1959.		
1.	Tax Amortization Case Files, 1950-59. Applications for Certificates of Necessity for tax amortization (accelerated depreciation) filed for certification by NSRB, DPA, ODM, and OCDM. Files contain application, copy of certificate, correspondence with other company requesting certificate, correspondence with other agencies concerning eligibility of company, and related documents. Cases are numbered 1 through 33,124.	II-NNA-3055 Item 25 <i>25 MAR 74</i>	
	DISPOSITION: a. Cases Numbered 1; 1,000; 2,000; etc. through 33,000; and 33,124. PERMANENT. Offer for transfer to the National Archives. b. All other cases - <u>Destroy Immediately.</u>		
			<i>1 item</i>

IRS Disposal

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12. Certificates of necessity authorizing early amortization for tax purposes, with related papers. Transfer to Federal Records Center 5 years after close of period covered. Dispose 10 years after close of period covered.

NOTE: Entry 12. Divided into World War II and Korean War files and arranged alphabetically thereunder. These copies were received from the War Production Board during World War II and are now being received from the Defense Production Administration. Used by auditors to assist in auditing of tax returns. Index only for World War II period. After 10 years these certificates are no longer of administrative, legal or fiscal usefulness.

13. Applications for extension of amortization (on forms 968 and 969 or the equivalent) and related material filed by taxpayers electing to extend amortization over a period of years. Dispose after 15 years.

14. Audit operational administrative correspondence, primarily with the field. Dispose after 7 years.

15. Audit operational chronological correspondence file. Dispose after 2 years.

NOTE: Entries 13-15. The administrative and fiscal uses of these records do not extend beyond the retention periods given.

16. Special adjustment closed tax cases involving actual or suspected fraud or other specially handled cases and pre-1941 cases involving penalties of 50% or over, and including returns, reports, correspondence, and related material relative to the handling of case. RETAIN. Transfer to Federal Records Center 12 years after date of assignment of case number.

NOTE: Entry 16. These are being retained as of continuing legal and administrative value. Department of Justice has separate case files covering cases where court action was initiated or carried out. Chief Counsel also has enforcement case file.

17. Card index and digest file showing action taken on special adjustment cases. RETAIN.

NOTE: Entry 17. This file contains a convenient digest of the special adjustment cases.

18. Copies of correspondence in special adjustment cases (other copies are in the cases). Dispose after 10 years.

NOTE: Entry 18. These are needed only for convenience of reference.

19. Closing agreements between the Service and taxpayers on tax liabilities signed by the Commissioner and countersigned by the Secretary of the Treasury with copies of related ruling letters. RETAIN. Break file every 10 years. Transfer to Federal Records Center 10 years after break in file.

NOTE: Entry 19. These are retained as the basic documents on agreements on tax liabilities.