

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-060-81-05

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

Department of Justice stated this schedule should be inactivated, Oct 30, 2020.

Date Reported: 11/01/2020

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Rec'd NCD 17 Nov 80 NH

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See instructions on reverse)

| | |
|---|--|
| LEAVE BLANK | |
| JOB NO | NCL-60-81-5 |
| DATE RECEIVED | November 29 1980 |
| 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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10 | |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 | 12-5-80 <i>J. Sed. K. W.</i> Archivist of the United States |

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

1 FROM (AGENCY OR ESTABLISHMENT)
Department of Justice

2 MAJOR SUBDIVISION
Tax Division

3 MINOR SUBDIVISION
Anthony E. Felde

4 NAME OF PERSON WITH WHOM TO CONFER
Anthony E. Felde

5 TEL EXT
724-6520

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 2 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 4/18/79 | D SIGNATURE OF AGENCY REPRESENTATIVE <i>Robert M. Yahn</i> Robert M. Yahn | E TITLE Chief, Records Maintenance and Disposition Section, Records Management Group/APMS/OMF |
|-------------------|---|--|

| 7 ITEM NO | 8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods) | 9 SAMPLE OR JOB NO | 10 ACTION TAKEN |
|-----------|---|--------------------|-----------------|
| | <p>The Tax Division represents the United States and its officers in civil and criminal litigation arising under the internal revenue laws, other than proceedings in the United States Tax Court. The following records, maintained by the Tax Division, consist of attorney memoranda, briefs, pleadings and all matters pertaining to cases handled by the division. These are the official Department of Justice case files.</p> <p>The closed case files are being microfilmed in accordance with standards and guidelines set forth in FPMR 101-11.506. The film stock used conforms to Federal Standard No. 125D and is on safety-base permanent film as specified in ANSI PH 1.25-1976. Film will be able to meet the methylene blue test specified in ANSI PH 4.8-1971. The silver original microfiche will be stored in facilities meeting the standards set forth in FPMR 101-11.507-1. The silver original microfiche will be inspected every two years of their scheduled life in accordance with FPMR 101-11.507-2.</p> | | <i>1 item</i> |

*Closed Out: 12-9-80: K.T.D.
Copy sent to Agency & NAF*

Request for Records Disposition Authority—Continuation

JOB NO

PAGE OF

2

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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 |
|---------------|---|--------------------------|--------------------|
| 1. | <p>CLASS 5 TAX-INCOME AND INHERITANCE (Income, estate, oleomargarine, wagering, amusement)</p> <p>154 COURT OF CLAIMS (Tax claim cases filed in the Court of Claims)</p> <p>236517 MISCELLANEOUS (State, county or local tax assess- ments against the United States or contractors for the United States)</p> <p><u>Disposition of hard copy (paper record):</u> Destroy after inspection of the micro- fiche indicates that a clear, legible print of the filmed records is available and the microfiche has been verified for completeness and accuracy.</p> | | |

November 26, 1980

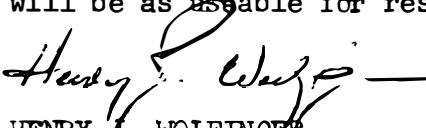
Subject: Disposition Job No. NCl-60-81-6

Director, NCD
Director, NNF

The Department of Justice (DOJ) requests authority to microfilm litigation case files maintained by its Tax Division and destroy the original paper records once it has verified the microfiche for completeness and accuracy. This is a resubmission of Job No. NCl060-79-7 (copy enclosed), which was withdrawn after NARS declined to accept the agency's contention that the Tax Reform Act of 1976 precluded Federal records center storage of litigation case files containing individual taxpayer information. In its letter of November 12, 1980 accompanying the current job, DOJ accepts our view that the Tax Reform Act of 1976 does not prohibit FRC storage of these case files. However, DOJ still has concluded that it is cost effective in terms of its use of the records to film them. It therefore has resubmitted the schedule.

DOJ has not included disposition standards for the microfilm because NARS is unable to examine and appraise these tax case files. The Internal Revenue Service (IRS) for some time has contended that the Tax Reform Act of 1976 precludes our examining individual tax returns or tax return information in other files. On November 7, 1980, in a matter relating to litigation over FBI investigative records, DOJ's Office of Legal Counsel issued a legal memorandum agreeing with the IRS construction of this law. As we cannot examine these records, we cannot appraise them, and it is useless for DOJ to try to establish disposition standards for the microform copies of the records.

I recommend that we approve this job and thereby authorize disposal of the paper records once they have been filmed and the film has been verified for completeness and accuracy. NARS has sufficient familiarity with DOJ's litigation case files to know that such records have no intrinsic value. Whatever tax case files we eventually determine to be permanently valuable will be as usable for research in microfilm as in hard copy.


HENRY J. WOLFINGER
Records Disposition Division