

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-056-01-006

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 3/18/2021

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

All items are active except Item 20 , however, item 14 is active only for records concerning 2016 and earlier agency budget submissions.

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

DAA-GRS-2015-0006-0001 supersedes item 14 for records concerning agency 2017 budget submissions and forward only.

DAA-GRS-2016-0016-0002 supersedes item 20.

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER <i>71-056-01-6</i>	
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received <i>3-1-2001</i>	
1 FROM (Agency or establishment) Department of Treasury		NOTIFICATION TO AGENCY	
2 MAJOR SUBDIVISION Treasury Inspector General for Tax Administration		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3 MINOR SUBDIVISION Assistant Inspector General for Management Services			
4. NAME OF PERSON WITH WHOM TO CONFER Gwen Bryant-Hill	4. TELEPHONE NUMBER (202) 622-4635	DATE <i>7-13-01</i>	ARCHIVIST OF THE UNITED STATES <i>John W. Paul</i>
5. 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 <u>3</u> page(s) are not needed now for the business for 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 checked="" type="checkbox"/> is not required <input type="checkbox"/> is attached; or X has been requested.			
DATE Feb. 21, 2001	SIGNATURE OF AGENCY REPRESENTATIVE <i>Steve J. Milline</i>		TITLE Chief, Records Management and resources Branch
	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	Treasury Inspector General for Tax Administration (TIGTA) The Treasury Inspector General for Tax Administration was established in January 1999 in accordance with the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) to provide independent oversight of Internal Revenue Service (IRS) activities. TIGTA's focus is entirely on tax administration issues. TIGTA conducts and supervises independent and objective audits and investigations relating to IRS programs and operations. TIGTA informs the Secretary of Treasury and the Congress of problems and the progress made in resolving them. <i>cc: Agency, NR, NWM, NWMU</i>		

1. **TIGTA Annual Performance Plan** sets out measurable goals that define what will be accomplished during a fiscal year. It consists of such files as Performance Reports - Government Performance and Results Act of 1993 (GPRA) and Performance Plans -Measures.
Disposition: Temporary. Cutoff files annually at end of December. Maintain in office. Destroy on-site 5 years after cutoff.

2. **Strategic Plan/Treasury Strategic Plan** defines how TIGTA will carry out its mission over a period of time. It includes such documents as the mission statement and the goals for the next five years.
Disposition: Temporary. Cut off files annually at end of December. Maintain in office. Destroy on-site 5 years after cutoff.

3. **Monthly Performance Report** is summarized and incorporated into the Annual Performance Report. It consists of information on the actual performance and progress in achieving the goals and objectives in the strategic plan and annual performance plan. It includes such documents as the performance measures/goals.
Disposition Temporary. Cut off files annually at end of December. Maintain in office. Destroy on-site 5 years after cutoff.

4. **TIGTA Semi-annual Report to Congress** highlights many audit reports issued during the reporting period, new and ongoing investigations, as well as areas of concern to TIGTA within the IRS organization. It consists of such files as Report of Audit and Investigative Accomplishments.

Disposition:
 - a. **One Record Copy**
Permanent Cut off files annually. Maintain in TIGTA library for 5 years then transfer to the Federal Record Center. Transfer to NARA 8 years after cut off.

 - b. **All Other Copies**
Temporary. Cut off files annually at end of December. Maintain in office. Destroy on-site 5 years after cut off.

5. **Other Inspector General Semi-annual Reports to Congress** is a collection of other IG semi-annual reports. These report are use as reference material.
Disposition: Temporary. Cut off files annually at end of December. Maintain in office. Destroy on-site 5 years after cut off.

6. **Project Files** consist of low-level projects and records relating to the agency performance such as report covers, awards ceremonies, vital statistics (IRS & TIGTA).
Disposition. Temporary. Cut off files after termination of project. Destroy on-site 5 years after cutoff.

7. **Treasury Orders** consist of documents by the Secretary or Deputy Secretary that establish significant departmental policy and delegation authority or responsibility residing in the Office of Inspector General for Tax Administration
Disposition. Temporary. Cut off files when supercede or discontinued. Destroy on site after cut off.

8. **Treasury Directives** consist of administrative and management policies and procedures.
- a. Issued by TIGTA personnel.**
Disposition. Permanent. Cut off files when superceded. Transfer to FRC 5 years after cut off. Transfer to NARA 8 years after cut off.
- b. Reference material**
Disposition. Temporary. Cut off files when superceded. Destroy on-site after cut off.
9. **Historical Files** relating to such thing as Overview reports in connection to the agency, Trend analyses, and Reorganizations Transition Studies and Local Operating Plans. It also lays the foundation of the creation of TIGTA.
Disposition. Permanent. Cut off files when superceded or discontinued. Transfer to National Archives 25 years after cut off or when no longer needed for research, whichever, is sooner.
10. **Operations Manual** describes the Internal Manual Document System (IMDS) for issuing and revising authorities, procedures and guidelines for the Office of the Treasury Inspector General for Tax Administration. The manual also links employees to TIGTA Delegation Orders and provides interim procedures.
Disposition. Permanent. Cut off files when superceded or discontinued. (End of December, March, June and September). Transfer to the FRC 3 years after cut off. Transfer to NARA for permanent maintenance.
11. **Correspondence Documents** consist of public inquiry requests and responses, news releases, testimonies, formal speeches presented to executives from other Federal agencies, or private groups, such as university students and members of business associations and cultural organizations.
Disposition. Temporary. Cut off after respond to inquiry. Destroy on-site 5 years after cut off.
12. **Programming Manuals** consist of computer programming information.
Disposition. Temporary. Cut off files when superceded or discontinued. Destroy on-site 6 years after cut off.
13. **Business Reports** consist of Procurement documents and papers, Information Technology Files, Electronic Management System and Mainframe Programming Manuals, SDI Requisition logs, procedures and project files.
Disposition. Temporary. Cut off files annually at end of December. Destroy on-site 6 years after cutoff.
14. **Budget Formulation Files** contains the basis for budget submission. It consists of budget formulation files for FY 89 to date. Files contain Inspection/TIGTA FY plan requests and related documents.
Disposition. Temporary. Cut off files at the end of the fiscal year. Destroy on-site 15 years after cutoff date or when no longer needed for reference or whichever is later.
15. **Budget Subject Files** consist of reference information and files on various budget topics that re-occur from fiscal year to fiscal year.
Disposition. Temporary. Cut off files at the end of the fiscal year. Transfer to the FRC 3 years after cut off. FRC will subsequently destroy 5 years after cut off.

16. **Reading Files** consist of routine correspondence memoranda letters from originating office.
Disposition. Temporary. Cut off at end of fiscal year. Destroy on-site 5 years after cut off.
17. **Operational Review Reports** consist of staffing, equipment (computer, tech., investigative, firearms) vehicles (vehicles & maintenance records); space; program work analysis, evidence control; imprest fund; confidential informant files; confidential expenditures; employee personal files, LEAP; and budget.
Disposition. Temporary. Cut off files annually at end of calendar year. Destroy on-site 2 years after cut off.
18. **Officer Safety Certification** contains certifications that special agents met the criteria for the use of firearms.
Disposition. Temporary. Cut off files when an individual separate/retirement. Destroy on-site 5 years after cut off.
19. **Budget and Credit Card** consist of employees, managers and secretaries' invoices and forms 1334. The budget spreadsheet tracks expenditures in supplies, cars repairs travel, P.O. Boxes, the amounts expended and balance. The credit card logs contain information needed to do monthly reconciliation of statements.
Disposition. Temporary. Cut off files at the end of the fiscal year. Destroy on-site 2 years after cut off date.

Electronic Records

20. **Electronic Mail and Word Processing System Copies** consist of electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revisions or dissemination.
- a. Copies that have no further administrative value after the record keeping copy are made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or to their personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the record keeping copy.
Disposition: Temporary. Destroy/delete when recordkeeping copy is produced.
- b. Copies used for dissemination, revision, or updating that are maintained in addition to the record keeping copy.
Disposition: Temporary. Destroy/delete when dissemination, revision, or updating is completed.