Schedule Number: N1-056-01-008

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of:**10/16/2020**

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These items, unless subsequently superseded, may be used by the agency to disposition records.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 except the ones listed below are active.

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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 as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 6 is superseded by DAA-0056-2018-0012-0001

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To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001	Date received N1-056-01-8
1 FROM (Agency or establishment) Department of Treasury	NOTIFICATION TO AGENCY 3-15-01
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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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 Chief Counsel	

4. NAME OF PERSON WITH WHOM TO CONFER	4. TELEPHONE NUMBER	DATE	ARCHIVIST OF THE UNITED STATES
Gwen Bryant-Hill	(202) 622-4635	6-29-01	John W. Carlin

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 2 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,

☑ is not required ☐ is attached; or X has been requested.

DATE	SIGNATURE OF AGENCY REPRESENTATIVE	TITLE
March 6, 2001	Steve H. Milline	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	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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.		

cc: Agency, NWMD, NWMW, NR

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Chief Counsel Records

1. **Legal Advisory Opinion Memorandum Files of Historical Significance** are maintained by the Office of Chief Counsel in connection with the development of significant legal opinions and memoranda. Files of historical significance include, but are not limited to, legal issues of first impression and precedent, the interpretation of enabling legislation, and issues that have the potential for long-term and wide ranging legal impact. Such files will contain, at a minimum, a copy of the final written opinion and background documentation.
Disposition. Permanent. Cutoff files at the end of the fiscal year that the opinion is completed. Offer to NARA 25 years after cutoff.

2. **Legal Advisory Opinion Memorandum Files** are maintained by the Office of Chief Counsel in connection with the development of legal opinions and memoranda. Such files will contain, at a minimum, a copy of the final written opinion and background documentation.
Disposition. Temporary. Cutoff files at the end of fiscal year that the opinion is completed. Transfer to Federal Record Center (FRC) 2 years after cutoff. Destroy 7 years after cutoff.

3. **Regulations Promulgated by the Treasury Inspector General for Tax Administration** are maintained by the Office of Chief Counsel in connection with the development of regulations pursuant to authority granted by the Inspector General Act of 1978, 5 U.S.C. app. § 3 (1998). These files include regulations that are created by TIGTA in order to systematically develop the rules and processes by which TIGTA may execute its authority.
Disposition: Permanent. Cutoff files at the end of the fiscal year that the regulation is promulgated. Maintain in office for two (2) years and then offer to NARA for permanent maintenance.

4. **Legislation Reviewed by the Treasury Inspector General for Tax Administration** is maintained by the Office of Chief Counsel in connection with the monitoring of legislative activity that may effect the mission and operation of TIGTA.
Disposition: Temporary. Cutoff files at the end of the fiscal year that the legislation was introduced to Congress. Destroy 4 years after cutoff.

5. **Significant Litigation Files** consist of a record of pleadings, correspondence, memoranda, studies, appraisals, decisions and related documents for administrative and judicial proceedings. These records include administrative claims that may result in litigation. Files designated as "significant" include, but are not limited to, cases that involve novel legal issues or facts, cases that impact the entire operations

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of TIGTA or an entire functional area of TIGTA, class action lawsuits, cases with a high dollar value, cases that are extremely complex, and, cases that involve recurring litigants requiring a longer period of access to those files.
Disposition. Permanent. Cutoff files at the end of fiscal year that the litigation is ended. Transfer to FRC 10 years after cutoff. Offer to NARA 15 years after cutoff.

6. **Litigation Case Files** consist of a record of pleadings, correspondence, memoranda, studies, appraisals, decisions and related documents for administrative and judicial proceedings. These records include administrative claims that may result in litigation.
Disposition. Temporary. Litigation Case Files: Cutoff files at end of the fiscal year during which the litigation ended. Transfer to FRC 2 years after cutoff. Destroy 7 years after cutoff.

Electronic Records

7. **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 recordkeeping copy.
Disposition: Temporary. Destroy/delete when recordkeeping copy has been produced.

b. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.
Disposition: Temporary. Destroy/delete when dissemination, revision, or updating is completed.