

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER 71-056-01-10	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 3-19-01	
2. MAJOR SUBDIVISION Office of the Secretary		NOTIFICATION TO AGENCY	
3. MINOR SUBDIVISION Office of Assistant Secretary (Tax Policy)		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
4. NAME OF PERSON WITH WHOM TO CONFER Essie S. Onley	5. TELEPHONE (202) 622-6448	DATE	ARCHIVIST OF THE UNITED STATES WITHDRAWN 9/24/02
6. 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>4</u> page(s) are not now needed for the business of 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 <input type="checkbox"/> has been requested.			
DATE 03/13/2001	SIGNATURE OF AGENCY REPRESENTATIVE Steve Milline <i>Steve A. Milline</i>	TITLE Records Officer	
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	 Department of Treasury Departmental Offices Office of Tax Policy 		Job Withdrawn 9/24/02

TAX POLICY

The Office of the Assistant Secretary, Tax Policy assists the Secretary in developing and implementing tax policies and programs. The Office also: provides the official estimates of all Government receipts for the President's budget, fiscal policy decisions, and Treasury cash management decisions; establishes policy criteria reflected in regulations and rulings and guides preparation of them with the Internal Revenue Service to implement and administer the Internal Revenue Code; negotiates tax treaties for the United States and represents the United States in meetings and work of multilateral organizations dealing with tax policy matters; and provides economic and legal policy analysis for domestic and international tax policy decisions.

Assistant Secretary Deputy Assistant Secretaries

1. **Subject Files:** The files consist of briefing books and files on specific topics, issues or projects. Arranged alphabetically by subject or bureau, with subcategories under the subject or bureau. The subjects relate to specific law enforcement topics under the purview of the official, including policy and general information, particular problems and resolutions, and nationwide or worldwide issues such as terrorism.

Disposition: Permanent. Break files annually. Transfer to the Washington National Records Center when two years old or when no longer needed for agency business, whichever is later, or within one year after change in administration. Transfer to the National Archives 10 years after break.

[New]

2. **Chronological Files:** Records include copies of outgoing correspondence arranged in chronological order. This file is maintained as a record of responses to Congress, other federal agencies, state and local government agencies, businesses, and the general public. Some documents are duplicated in the Executive Secretary's automated system as a scanned image.

Disposition: Permanent. Break files annually. Transfer to the Washington National Records Center when two years old or when no longer needed for agency business, whichever is later, or within one year after change in administration. Transfer to the National Archives 10 years after break.

[New]

3. **Correspondence Files:** Records include incoming paper communications to the Assistant Secretary and Deputy Assistant Secretaries from Congress, other federal agencies, state and local government agencies, businesses, and the general public. Correspondence files are arranged by source of incoming. Some documents are duplicated in the Executive Secretary's automated system as a scanned image.

Disposition: Permanent. Break files annually. Transfer to the Washington National Records Center when two years old or when no longer needed for agency business, whichever is later, or

within one year after change in administration. Transfer to the National Archives 10 years after break.

[New]

4. Speeches and Testimonies: Speeches or testimony given by the incumbent during ceremonies programs public events, and Congressional hearings. Arranged by event or by subject. The Office of Public Affairs maintains the official copy of speeches given by Treasury officials.

Disposition: Temporary. Break files upon departure of incumbent. Destroy within one year of incumbent's departure.

[New]

5. Calendars and Schedules of Daily Activities: These records consist of paper or electronic versions of the incumbent's daily appointment calendar indicating date, time and event, plus records of trips and other activities by incumbent while serving in an official capacity.

Disposition: Permanent. Print electronic version to paper weekly. Cut off file at the end of year. Send collection to the Washington National Records Center within one year after departure of incumbent. Transfer to National Archives 10 years after departure.

[New]

6. Telephone Logs: Files consist of either carbons of telephone message pads, paper notebooks, or electronic list, printed to paper of incoming telephone messages to the incumbent.

Disposition: Permanent. Print electronic version to paper weekly. Cut off file at the end of year. Send collection to the Washington National Records Center within one year after departure of incumbent. Transfer to National Archives 10 years after departure.

[New]

Directors

7. Subject Files: Contains documentation of correspondence, charts, press releases, speeches, and publications that contribute to an understanding of the subject and other material relevant to the history of a particular tax subject.

Disposition: Permanent. Break files annually. Transfer to the Washington National Records Center when two years old or when no longer needed for agency business, whichever is later, or within one year after change in administration. Transfer to the National Archives 10 years after break.

[Supersedes N1-56-87-1, item 1]

8. Legislative History Files: Contains documentation of correspondence, reports, and relevant material relating to Treasury's position on Congressional bills and revenue acts which include legislation of primary interest to OTP as well as to the primary interest of other agencies.

Disposition: Permanent. Break files annually. Transfer to Washington National Records Center five years after break. Destroy files when 15 years old.

[Supersedes N1-56-88-2, item 1a & 1b]

9. Treasury Decision (TD) and Regulation: Files contain case histories and background material of Internal Revenue Service (IRS) regulations and decisions from the time they are instituted as a project until they either become a regulation or are closed. Projects may be closed due to tax legislation enacted by Congress or when deemed unnecessary due to other legislative actions.

Disposition: Temporary. Break files annually. Transfer to Washington National Records Center within one year after break. Destroy when 10 years old.

[Supersedes N1-56-90-5, item 1a & 1b & N1-56-87-1, item 3]

10. Briefing Books: Contains background material prepared by staff for use by the Secretary of the Treasury and other top officials as preparation for testimony before Congressional committees. These briefing books contain information pursuant to Treasury's position on tax programs.

Disposition: Temporary. Break files annually. Transfer to the Washington National Records Center within one year. Destroy when five years old.

[Supersedes N1-56-87-1, item 4]

11. Revenue Estimating Records: The Office of Tax Analysis is responsible for analysis, development, and review of proposed domestic and international tax legislation and tax programs. Projections of economic trends affecting tax bases, studies of effects of alternative tax measures, preparation of official estimates of Government receipts for budget development, legal advice and analysis on domestic and international tax matters. Participation in tax treaty negotiations and maintenance of relations within international organizations relating to tax matters and prescription of depreciation rates and repair allowances. These files contain a mixture of worksheets, memos, EPA Notices of Federal Certifications, subject files, reports, and private and confidential annual voluntary surveys by various respondents.

Disposition: Temporary. Break files annually. Transfer to the Washington National Records Center within one year after break. Destroy when 10 years old.

[Supersedes N1-56-87-1, item 5 & NC1-56-81-1, item 1]

12. Statistics of Income Analysis Computer Program: Printout of line code for computer program used to analyze the Statistics of Income (SOI) compiled by the IRS.

Disposition: Temporary. Break files annually. Destroy when five years old.

[New]

13. Electronic Mail and Word Processing System Copies: Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a

recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.

a. Copies that have no further administrative value after the recordkeeping copy have been produced. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other 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 within 180 days after the 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.

[New]