

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> (See Instructions on reverse)		<b>LEAVE BLANK (NARA use only)</b>	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER <i>N1-056-04-3</i>	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED <i>Sept. 28, 2004</i>	
2 MAJOR SUBDIVISION Office of the Secretary		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION IRS Oversight Board		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	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 Veronica Marco or Essie Onley	5. TELEPHONE (202) 622-0790	DATE <i>1-3-05</i>	ARCHIVIST OF THE UNITED STATES <i>John W. Carl</i>
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>3</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 type="checkbox"/> is not required; <input checked="" type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE <i>9/23/04</i>	SIGNATURE OF AGENCY REPRESENTATIVE Veronica Marco	TITLE <i>Veronica Marco</i> Director, Information Services Division	

7 ITEM NO	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>The records covered by this SF-115 are created and maintained by the Internal Revenue Service (IRS) Oversight Board</p> <p>The IRS Restructuring and Reform Act of 1998 (RRA 98) was enacted to improve the IRS so that it may better serve the public and meet the needs of taxpayers. In addition to many major changes in the IRS, the Act called for the creation of the IRS Oversight Board, an independent body charged to provide the IRS with long-term guidance and direction</p> <p>See attached</p> <p><i>cc Agency, NR, NWMD, NWMA</i></p>		

## **IRS Oversight Board**

Congress created the IRS Oversight Board under the IRS Restructuring and Reform Act of 1998. The Board began its operations in September 2000. Its responsibility is to oversee the IRS in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws.

### **1. Correspondence Files**

a. Incoming and outgoing correspondence, memoranda, and other documents of a substantive nature generally requiring action by/signature of the Board chairperson. This includes documents prescribing Board programs and objectives, formulation and implementation of plans, or responses and decisions on matters of major policy impact, including comments relating to Congressional actions.

**Disposition:** PERMANENT. Cut off annually. Retire to the Washington National Records Center 5 years after cutoff. Transfer to the National Archives 20 years after cutoff.

b. Incoming and outgoing correspondence, internal administrative memoranda, and other documents of a routine or recurring nature. This includes requests for information and unsolicited letters and email from citizens.

**Disposition:** Temporary. Destroy when 2 years old or when no longer needed for agency business, whichever is later.

### **2. Speeches, Testimonies, and Public Appearances**

Record set of speeches, addresses and comments made by the Board members; transcripts or summaries of remarks made for news or public affairs program interviews on television or radio, or at Congressional hearings.

**Disposition:** PERMANENT. Cut off annually. Retire to the Washington National Records Center 5 years after cutoff. Transfer to the National Archives 20 years after cutoff.

### **3. Publications, Studies, and Reports**

Official record set of Board publications including but not limited to annual reports to Congress; special project studies and reports that are conducted by the Board; public relations pamphlets, brochures and educational materials prepared to furnish information or to promote Board programs and operations to the public.

**Disposition:** PERMANENT. Cut off annually. Retire to the Washington National Records Center 5 years after cutoff. Transfer to the National Archives 20 years after cutoff.

#### 4. Meeting Records

a. Public Meetings. Consists of the Board's yearly public meeting agendas, transcripts and meeting summaries, including copies of presentation materials.

**Disposition:** PERMANENT. Cut off annually. Retire to the Washington National Records Center 5 years after cutoff. Transfer to the National Archives 20 years after cutoff.

b. Private Meetings. Includes meeting minutes from closed sessions of the Board.

**Disposition:** PERMANENT. Cut off annually. Retire to the Washington National Records Center 5 years after cutoff. Transfer to the National Archives 20 years after cutoff.

#### 5. News Releases

These include official news releases created by the IRS Oversight Board for public distribution.

**Disposition:** PERMANENT. Cut off annually. Retire to the Washington National Records Center 5 years after cutoff. Transfer to the National Archives 20 years after cutoff.

#### 6. Staff Working Papers

Background information, reference materials, notes, drafts, and related records maintained in individual files by Board staff.

**Disposition:** Temporary. Destroy when no longer needed for current agency business or convenience of reference, whichever is later.

#### 7. Public Web Site

a. Web Site Content Records. The IRS Oversight Board's public web site is used to disseminate information and documents about the Board to the public via the Internet. The web site currently consists of a homepage, which includes a link to the IRS Restructuring and Reform Act of 1998, as well as Board contact information. The site contains answers to frequently asked questions, and electronic copies of Board news releases, public meeting records, reports, testimony, selected correspondence, and biographies of Board members. The site

also contains links to related government agencies. Web content records are not record copies. Recordkeeping copies of web content documents are scheduled as textual records under other items in this schedule.

**Disposition:** Temporary. Delete when superseded, obsolete or when no longer required for electronic dissemination, whichever is later.

b. Web Site Management Files. Documents created or received in the development, design, implementation, operations, and maintenance of the Board web site.

**Disposition:** Temporary. Destroy/delete when superseded, obsolete or when no longer needed for agency business, whichever is later.

## **8. Electronic Mail and Word Processing System Copies**

Electronic copies of records created on electronic mail and word processing or other electronic systems and used solely to generate a record keeping copy of the records covered by the other items on this schedule. Also includes electronic copies of records created on electronic mail and word processing and other electronic systems that are maintained for updating, revision, or dissemination.

a. Copies having no further administrative value after the recordkeeping copy has been produced - including copies maintained by individuals in personal files, personal electronic 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.