

WITHDRAWN RETURNED WITHOUT ACTION

Request for Records Disposition Authority

Records Schedule Number DAA-0058-2017-0020
Schedule Status Returned Without Action

Agency or Establishment Internal Revenue Service
Record Group / Scheduling Group Records of the Internal Revenue Service
Records Schedule applies to Major Subdivision
Major Subdivision District Director, Birmingham, AL
Schedule Subject Necessity Certificates, 1951-1956
Internal agency concurrences will be provided No

Background Information

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
0	0	0	1

GAO Approval

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Outline of Records Schedule Items for DAA-0058-2017-0020

Sequence Number

1

Necessity Certificates. Closed. A058-59-0432-RAA Disposition Authority Number: DAA-0058-2017-0020-0001

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Records Schedule Items

Sequence Number	
1	<p data-bbox="367 421 1065 449">Necessity Certificates. Closed. A058-59-0432-RAA</p> <p data-bbox="367 474 1146 502">Disposition Authority Number DAA-0058-2017-0020-0001</p> <p data-bbox="367 527 1487 819">Necessity Certificates were issued by the National Security Resources Board and the Defense Production Administration from 1951-1956 and were submitted to the Internal Revenue Service for review. The certificates were reviewed by the IRS to determine what percentages of facility costs were attributable to defense purposes. This action permitted accelerated amortization of plants and facilities during the period of the Korean War. Files are arranged by name of company and thereunder by necessity certificate number. A typical file will include correspondence, necessity certificates, cost statements, and facility drawings.</p> <p data-bbox="367 844 922 872">Final Disposition Temporary</p> <p data-bbox="367 898 922 925">Item Status Withdrawn</p> <p data-bbox="367 951 824 978">Is this item media neutral? Yes</p> <p data-bbox="367 1004 812 1117">Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? No</p> <p data-bbox="367 1159 672 1187">Disposition Instruction</p> <p data-bbox="367 1212 1487 1240">Retention Period Destroy immediately after approval of this schedule.</p> <p data-bbox="367 1287 667 1315">Additional Information</p> <p data-bbox="367 1340 954 1368">GAO Approval Not Required</p>

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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 in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified.

Signatory Information

Date	Action	By	Title	Organization
11/20/2017	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
03/12/2018	Return Without Action	Janet Kennelly	Archives Specialist	National Archives and Records Administration - Records Management Services

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