

## Request for Records Disposition Authority

Records Schedule Number           DAA-0058-2019-0002

Schedule Status                    Approved

  

Agency or Establishment           Internal Revenue Service

Record Group / Scheduling Group   Records of the Internal Revenue Service

Records Schedule applies to       Major Subdivision

Major Subdivision                 Office of Professional Responsibility

Schedule Subject                  Office of Professional Responsibility Disciplinary Files

Internal agency concurrences will be provided   No

**Background Information**

The Office of Professional Responsibility (“OPR”) administers and enforces the regulations governing practice before the Internal Revenue Service (“IRS”). The regulations governing practice are set out in Title 31, Code of Federal Regulations, Subtitle A, Part 10, and are published in pamphlet form as Treasury Department Circular No. 230 (“Circular 230”). The enabling legislation for the Circular 230 regulations appears in Title 31, United States Code, § 330. OPR’s mission is to interpret and apply the standards of practice for tax professionals in a fair and equitable manner. To effectively uphold the standards established within Circular 230, OPR “...administers the law and regulations governing the practice of tax professionals and other individuals who interact with the tax administrations system on behalf of taxpayers; including, but not limited to: attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, tax return preparers who represent clients before the IRS, and appraisers who provide valuations contained in documents submitted to the IRS.” OPR identifies and makes rulings on the Key provisions to Circular 230 and makes determinations on the fitness of practitioners to practice before the IRS. Fitness to practice is defined as “...having good character, good reputation, the necessary presentations to provide a valuable service to the client and competency.”

**Item Count**

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
4	0	4	0

## GAO Approval

## Outline of Records Schedule Items for DAA-0058-2019-0002

Sequence Number	
1	<b>Office of Professional Responsibility Disciplinary Files</b>
1.1	<b>Referrals Closed With Action</b> Disposition Authority Number: DAA-0058-2019-0002-0001
1.2	<b>Referrals Closed Without Action</b> Disposition Authority Number: DAA-0058-2019-0002-0002
1.3	<b>Closed Without Sanction</b> Disposition Authority Number: DAA-0058-2019-0002-0003
2	<b>Index of Published Sanctions</b> Disposition Authority Number: DAA-0058-2019-0002-0004



1.2	<p><b>GAO Approval</b> <b>Not Required</b></p> <p><b>Referrals Closed Without Action</b></p> <p><b>Disposition Authority Number</b> <b>DAA-0058-2019-0002-0002</b></p> <p><b>Referrals closed without action due to lack of practitioner information, but not returned to the referent. Referrals with: 1. Insufficient information to identify practitioners. 2. Insufficient information to identify a potential violation of Circular 230. 3. Insufficient information to establish OPR jurisdiction</b></p> <p><b>Final Disposition</b> <b>Temporary</b></p> <p><b>Item Status</b> <b>Active</b></p> <p><b>Is this item media neutral?</b> <b>Yes</b></p> <p><b>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?</b> <b>No</b></p> <p><b>GRS or Superseded Authority Citation</b> <b>N1-058-06-009 / 4</b> <b>N1-058-87-002 / 4</b></p> <p><b>Disposition Instruction</b></p> <p><b>Cutoff Instruction</b> <b>Cut off at the end of the calendar year in which the file was closed.</b></p> <p><b>Retention Period</b> <b>Destroy 3 year(s) after cutoff.</b></p>
1.3	<p><b>Additional Information</b></p> <p><b>GAO Approval</b> <b>Not Required</b></p> <p><b>Closed Without Sanction</b></p> <p><b>Disposition Authority Number</b> <b>DAA-0058-2019-0002-0003</b></p> <p><b>Case files involving matters within or potentially within OPR jurisdiction and a 230 violation may exist. However, OPR has decided not to pursue and close without contacting the subject of the referral.</b></p> <p><b>Final Disposition</b> <b>Temporary</b></p> <p><b>Item Status</b> <b>Active</b></p> <p><b>Is this item media neutral?</b> <b>Yes</b></p> <p><b>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?</b> <b>No</b></p> <p><b>GRS or Superseded Authority Citation</b> <b>N1-058-06-009 / 1</b> <b>N1-058-87-002 / 1/B</b> <b>N1-058-87-002 / 2</b></p>

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N1-058-87-002 / 3

**Disposition Instruction**

Cutoff Instruction

Cut off at the end of the calendar year in which the file was closed.

Retention Period

Destroy 5 year(s) after cutoff.

**Additional Information**

GAO Approval

Not Required

**Index of Published Sanctions**

Disposition Authority Number

DAA-0058-2019-0002-0004

The index of persons who have been disbarred or are currently under suspension from practice before the Internal Revenue Service is contained on the IRB at IRS.gov and OPR Web Site.

Final Disposition

Temporary

Item Status

Active

Is this item media neutral?

Yes

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?

No

Manual Citation	Manual Title
RCS 11, Item 2	IRS Tax Practitioner enrollment, professional responsibility, and agent practices

GRS or Superseded Authority Citation

N1-058-06-009 / 6/C  
N1-058-87-002 / 7

**Disposition Instruction**

Retention Period

Delete/Destroy when superseded or obsolete.

**Additional Information**

GAO Approval

Not Required

## 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
10/29/2018	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
11/06/2018	Return for Revision	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
11/07/2018	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
11/07/2018	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
07/02/2019	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
07/10/2019	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
07/10/2019	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
07/11/2019	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist