Schedule Number: N1-058-04-005

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 6/30/2021

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These items, unless subsequently superseded, may be used by the agency to disposition records.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.

Item 10.2, Electronic copies of memoranda (stored on personal computers and/or laptops, for personal use in word processing, e-mail, . . .

Item 10.4, Electronic copies of memoranda (stored on personal computers and/or laptops, for personal use in word processing, e-mail, . . .

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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

DAA-0058-2012-0005 supersedes items 10.1 and 10.3
# REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

1. FROM (Agency or establishment)
   Department of Treasury

2. MAJOR SUBDIVISION
   Internal Revenue Service (IRS)

3. MINOR SUBDIVISION
   Office of Associate Chief Counsel (General Legal Services)

4. NAME OF PERSON WITH WHOM TO CONFER
   Daniel W. Bennett, IRS Records Officer
   Francis C. Inserra, Technical Assistant to Associate Chief Counsel

5. TELEPHONE
   (202) 283-9359
   (202) 283-7934

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 5 pages(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,

   X is not required;
   [ ] is attached; or
   [ ] has been requested.

DATE
August 2, 2004

SIGNATURE OF AGENCY REPRESENTATIVE
Daniel W. Bennett

TITLE
IRS Records Officer
National Office, OS.A.RE.SC
Washington, DC 20224

7. ITEM NO.
8. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION
9. GRS OR SUPERSEDED JOB CITATION
10. ACTION TAKEN

**Records Control Schedule 13 [old RCS 6] for the Chief Counsel.**

Modify Items 1 and 10

**Records Control Schedule 15 (old RCS 8) for Regional and District Counsel Office**

Cancel Items 39, 40, 41, and 42

The records covered by the change to this Schedule are restricted to those created and accumulated in the Office of Associate Chief Counsel (General Legal Services - GLS), including its area offices in the field. On January 16, 2000, the Regional Counsel General Legal Services activities were absorbed by the new Associate Chief Counsel (General Legal Services), which is headquartered in Washington, D.C. The field GLS activities are now component activities within the Office of the Associate Chief Counsel (General Legal Services).

**Organizational Background**

General Legal Services (GLS) is a component of the Office of Associate Chief Counsel. GLS provides legal advice and assistance, makes determinations and renders advisory opinions on labor-management relations, personnel, and discrimination matters; in the negotiation of collective bargaining agreements; on damage suits filed against officials and employees for acts done in their official capacity and removal petitions pertaining to such...
REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

suic, concerning officials and employees under investigation by
state and local authorities for official acts; on administrative claims
and suits filed under the Federal Tort Claims Act, the Federal
Claims Collection Act, the Military and Civilian Employees
Claims Act, and other claims settlement authorities; under the
conflict of interest statutes, ethical standards, and rules of conduct
as to the propriety of acts involving employees and former
employees, including practice rules; on matters concerning
contract formation and administration (including the review of
solicitation and contract files for legal sufficiency); and with
respect to other non-tax laws, regulations, and decisions
governing housekeeping in the management of Federal agencies,
including fiscal matters, garnishments, and intellectual property.

GLS represents the Internal Revenue Service and its officials in
bids protest and contracts appeal proceedings, and in hearings in
representation, unfair labor practice, arbitration, adverse action,
discrimination, agency grievance, and other employee appeals; in
administrative claims proceedings; and in proceedings under
Treasury Circular 230.

Proposed Disposition

The attached requests revised dispositions for Closed Legal
Case Files and other specified records in all of the functional
units of the General Legal Services organization.

These revisions incorporate the records of, and address the
concerns of, the field functions, which have varying desires and
capabilities to store even short-term temporary records. The
revised schedule will provide a common standard for closed
case files that is flexible enough to meet local needs and
capabilities but rigorous enough to maintain records
maintenance discipline.

The revision cancels the previously approved dispositions of all
General Legal Services items scheduled in RCS 15 (IRM
1.15.15, specifically Items 39, 40, 41, and 42) for field and district
operations and requests the merging of those RCS 15 Items 39
and 42 into RCS 13/Item 10 (IRM 1.15.1/Item 10) which are now
identical for National Office. Consequently, the National Office
functions will now incorporate field and district functions.

General Legal Services Briefs and Decisions (Item 42) never had
a parallel in National Office. The Area Counsels make no
distinction between closed case materials and briefs they file and
decisions they receive or make. These are all kept in the same
file. Thus in records control and maintenance practice, they do
not use Item 42 and this should be eliminated. Temporary notes
in both 1.15.13 and 1.15.15 will explain the changes.

Additionally, the purpose is to eliminate all GLS items from the
Regional Counsel RCS (IRM 1.15.15 Exh. 1), which while
maintaining a disposition instruction that is nearly identical to the
National office for closed GLS legal case files, also provides for
certain administrative and other items (numbers 40-42 captioned
on the attached for reference) not specifically described in the National Office Schedule, including:

- Form M-6201 (Case Files Control Card)
- Form 5560 (Workload Report Form)
- Office of Chief Counsel General Legal Services Monthly Workload Report
- Regional Counsel Quarterly Statistical Report of General Legal Services cases

The last item on the list is now obsolete. The third item on the list has been replaced by automated forms.

The first and second items on the list are still in use. No specific provisions for scheduling these items were made in the former RCS 106 (for National Office GLS). These have been historically treated as General Control Records and Workload reports under former RCS 106, Item 1 (as amended). The retention period of "2 Years, or when the material is obsolete or superceded" was different in the Regional Counsel RCS. Retention periods for the latter were longer in Regional Counsel Offices, but without purpose.

See the attached sheets.
<table>
<thead>
<tr>
<th>Description of Records</th>
<th>Authorized Disposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>39. Closed Regional Legal Case Files produced in cases handled by the General Legal</td>
<td>(a) Destroy 20 years after case is closed.</td>
</tr>
<tr>
<td>Services function.</td>
<td>(b) Retire to Federal Records Center 1 year after case is closed.</td>
</tr>
<tr>
<td>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</td>
<td></td>
</tr>
<tr>
<td>(2) Other than significant cases.</td>
<td>(a) Destroy 5 years after case is closed.</td>
</tr>
<tr>
<td>[Note: See Item No. 10 IRM 1.15.13 Exh. 1]</td>
<td>(b) Retire to Federal Records Center 1 year after case is closed.</td>
</tr>
<tr>
<td>40. Control Records. Form M-6201 Case Record (or equivalent)—control card records on</td>
<td>(a) Destroy 20 years after case is closed.</td>
</tr>
<tr>
<td>all types of cases pending or closed in the General Legal Services function.</td>
<td>(a) Destroy 5 years after case is closed.</td>
</tr>
<tr>
<td>(1) Significant cases selected by a GS-15 or above in the Office of the Chief Counsel.</td>
<td></td>
</tr>
<tr>
<td>(2) Other than significant cases.</td>
<td></td>
</tr>
<tr>
<td>[Note: See Item No. 1 IRM 1.15.13 Exh. 1]</td>
<td></td>
</tr>
<tr>
<td>41. Reports. Form 5560, Office of Chief Counsel General Legal Services Monthly Workload</td>
<td>(1) Destroy after 4 years.</td>
</tr>
<tr>
<td>Report; Regional Counsel Quarterly Statistical Report of General Legal cases.</td>
<td></td>
</tr>
<tr>
<td>[Note: See Item No. 1 IRM 1.15.13 Exh. 1]</td>
<td></td>
</tr>
<tr>
<td>42. Copies of General Legal Services Briefs and Decisions. (Excludes selected briefs</td>
<td>(1) Destroy 10 years after case is closed.</td>
</tr>
<tr>
<td>which shall be retained.)</td>
<td>(2) Retire to Federal Records Center 3 years after case is closed.</td>
</tr>
<tr>
<td>[Note: See Item No. 10 IRM 1.15.13 Exh. 1]</td>
<td></td>
</tr>
<tr>
<td>Item No.</td>
<td>Series Description</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------</td>
</tr>
<tr>
<td>1.</td>
<td><strong>ADMINISTRATIVE FILES</strong>&lt;br&gt;Consisting of copies of personnel records, budget papers, and Internal Revenue Service directives; copies of reports, including work, progress, statistical, and narrative; copies of correspondence and other materials used for convenience of reference; and controls such as work flow and location controls and receipts for records loaned and borrowed. &lt;br&gt;&lt;i&gt;Note: This item includes records previously scheduled under 1.15.15 Items 40 and 41 (former RCS 8, Items 40 and 41).**</td>
</tr>
<tr>
<td>Item No.</td>
<td>Series Description</td>
</tr>
<tr>
<td>---------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>10.</td>
<td>CLOSED LEGAL CASE FILES</td>
</tr>
<tr>
<td></td>
<td>Pertaining to non-tax civil and criminal matters in the General Legal Services organization including all area offices. (previous Job No. NC1-58-81-11, Item 10).</td>
</tr>
<tr>
<td></td>
<td>Note: This item includes records previously scheduled under 1.15.15 Items 39 and 42 (former RCS 8, Items 39 and 42).</td>
</tr>
<tr>
<td></td>
<td>(1) Significant Cases selected by a GS-15, or above, in the Office of the Chief Counsel, including Office of Associate Chief Counsel or employees under the supervision thereof.</td>
</tr>
<tr>
<td></td>
<td>(2) Electronic copies of memoranda, papers, and other records (stored on personal computers and/or laptops, for personal use in word processing, e-mail, and similar application software formats) that are associated with Significant Cases for which the official files are to be maintained in paper format.</td>
</tr>
<tr>
<td>Item No.</td>
<td>Series Description</td>
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<td>---------</td>
<td>------------------------------------------------------------------------------------</td>
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<tr>
<td>(3)</td>
<td>Other than Significant Cases</td>
</tr>
<tr>
<td>(4)</td>
<td>Electronic copies of memoranda, papers, and other records (stored on personal computers and/or laptops, for personal use in word processing, e-mail, and similar application software formats) that are associated with other than Significant Cases for which the official files are to be maintained in paper format.</td>
</tr>
</tbody>
</table>
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.

* This item is added to cover copies of Administrative Files in this schedule... w/ concurrence of agency records officer.

TT
8/18/04