

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER N1-058-06-10	
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received July 3, 2006	
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION Appeals			
4. NAME OF PERSON WITH WHOM TO CONFER Karen E. Carolan	5. TELEPHONE NUMBER 202-435-5609	DATE 11/16/2006	ARCHIVIST OF THE UNITED STATES Susan R. Cummings Acting NWM
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 _____ page(s) are not needed now for the business for 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 6/27/2006	SIGNATURE OF AGENCY REPRESENTATIVE 		TITLE IRS Records Officer
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	Background The Office of Appeals initially requested an eight-year retention for the Art Appraisal Services Records. An eight-year retention was requested to give tax payers enough time to request review of these records. This series was approved under NARA Job Number N1-058-97-2. Since the approval of that job, Appeals' business need for the records has changed. For the past ten years, requests for taxpayer review have been received well within the first five years. Therefore, the Office request that the retention be changed to six years and that the records remain in the Office until destruction. The records will not be sent to the Federal Records Center. See Attached.		

IRM
1.15.10
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Art Appraisal Services Records

Files consist of taxpayer case files that include appraisal review requests from Examination, Appeals, and District Counsel offices support and background data, forms, work papers, Art Advisory Panel recommendations, and final appraisal reports for art and cultural property listed on tax returns. Except for working papers and background data, the files consist of copies of records returned to district offices.

Superseded Disposition:

Cut Off upon close of case.
Retire to the Washington National Records Center 5 years after cut off.
Destroy 8 years after cut off.

Proposed Disposition:

Cut Off upon close of case.
Destroy 6 years after cut off.

Superseded by Job / Item number:

DAA-0058-2016-0002-0017

Date (MM/DD/YYYY):

05/18/2019

Job.No. N1-058-97-2