

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO.	NI-58-87-2
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED	3/20/87
2. MAJOR SUBDIVISION Internal Revenue Service		NOTIFICATION TO AGENCY	
3. MINOR SUBDIVISION Facilities & Information Management Support Division		In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.	
4. NAME OF PERSON WITH WHOM TO CONFER Nancy R. Gloss	5. TELEPHONE EXT. 535-3865	DATE 9-9-87	ARCHIVIST OF THE UNITED STATES <i>Frank A. Bunker</i>
6. CERTIFICATE OF AGENCY REPRESENTATIVE			

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 4 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: is attached; or is unnecessary.

B. DATE 2/13/87	C. SIGNATURE OF AGENCY REPRESENTATIVE <i>R. A. O'Brien, Jr</i>	D. TITLE Acting for Program Manager Records Administration
---------------------------	---	--

7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
1.	<p>The records series described below are created and/or accumulated by the office of Director of Practice of the Internal Revenue Service. These records relate to enrollment of persons to practice before the Internal Revenue Service, as well as matters relating thereto, such as appeals, disciplinary proceedings, rosters of enrollees, case files of attorneys, CPAs, and enrolled agents.</p> <p>Case files of attorneys, certified public accountants and enrolled agents concerning issues of conduct in their practice before the Internal Revenue Service.</p> <p>a. Active cases. Move to inactive case files upon close of case.</p> <p>b. Inactive cases.</p> <p>(1) Retire to Federal Records Center 5 years after close of case.</p> <p>(2) Destroy 25 years after close of case.</p> <p>All changes made to this proposed schedule have been approved by:</p> <p><i>Richard W. Murray</i> 8/25/87 NARA appraiser date</p> <p><i>James L. Quinn</i> 8/31/87 Agency representative date</p> <p><i>copies to agency, NNF, NCF</i></p>	NC1-56-78-6, Item 12	

REQUEST FOR RECORDS DISPOSITION AUTHORITY - CONTINUATION

2 OF 4

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. GPO OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
2.	<p>Appeal files from denials of applications for enrollment to practice before the IRS.</p> <p>(1) Retire to Federal Records Center 5 years after case is closed.</p> <p>(2) Destroy 25 years after close of case.</p>	<p>NC1-56-78-6, Item 13</p>	
3.	<p>Files of disciplinary section proceedings against attorneys, et al, brought before administrative law judges. (Administrative Procedure Act)</p> <p>(1) Retire to Federal Records Center 5 years after case is closed.</p> <p>(2) Destroy 25 years after close of case.</p>	<p>NC1-56-78-6, Item 14</p>	
4.	<p>Information data acquired on attorneys, et al, over whom there is no current jurisdiction. May include situations wherein the information is not sufficiently serious to warrant a case file but may be subject to development at a future time.</p> <p>(1) Destroy 10 years after date of last document.</p>	<p>NC1-56-78-6, Item 15</p>	
5.	<p>Public correspondence involving unofficial interpretation of the regulations governing practice before the Internal Revenue Service. (31 CFR Part 10)</p> <p>(1) Review annually.</p> <p>(2) Destroy when 10 years old.</p>	<p>NC1-56-78-6, Item 16</p>	
6.	<p>Roster of Current Enrollees. This file is maintained on magnetic media and contains the case files of all persons who are enrolled to practice before the Internal Revenue Service who have a valid enrollment card, Form 24. The file is open to public inspection.</p> <p>(1) Deleted as necessary to keep roster current.</p>	<p>NN-169-53, Item 1</p>	
7.	<p>Roster of all Persons Disbarred or Suspended. This file is an alphabetic 3" x 5" card index of persons who have been disbarred or are currently under suspension from practice before the Internal Revenue Service.</p> <p>(1) Destroy 60 years after disbarment or suspension.</p>	<p>NN-169-53, Item 2</p>	

REQUEST FOR RECORDS DISPOSITION AUTHORITY - CONTINUATION

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 GPO'S OF SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARS USE ONLY)
8.	<p>Roster of Applications Denied or Withdrawn. This is a computerized index of all persons whose applications have been denied and persons who have withdrawn in lieu of denial.</p> <p>(1) Destroy 5 years after denial or withdrawal.</p>	<p>NN-169-53, Item 3</p>	
9.	<p>Enrolled Agent Case Files. Files consist of correspondence and related forms; such as Form 23, Application for Enrollment to Practice before the Internal Revenue Service; and Form 23A, Application for Permanent Enrollment Card; equivalent forms; and report of investigation.</p> <p>(1) Destroy 60 years after enrollment.</p>	<p>NC1-58-83-3, Item 1</p>	
10.	<p>Disbarred or suspended Enrolled Agent Case Files. Files of individuals who have not been reinstated after disciplinary action. Those individuals who have been reinstated are reestablished in regular enrollee file after their reinstatement. Files consist of correspondence and forms related to the enrollee's applications, and correspondence and related information from the Director of Practice.</p> <p><i>5 years after disciplinary action is taken.</i></p> <p>(1) Retire to Federal Records Center when case is 5 years old.</p> <p>(2) Destroy 25 years after disciplinary action taken.</p>	<p>NC1-58-83-3, Item 2</p>	
11.	<p>Resigned Enrolled Agent Case Files (Resignation under 31 CFR, section 10.55(b)).</p> <p><i>5 years after date of resignation.</i></p> <p>(1) Retire to Federal Records Center when case is 5 years old.</p> <p>(2) Destroy 25 years after date of resignation.</p>	<p>NC1-58-83-3, Item 3</p>	
12.	<p>Case Files of Individuals Whose Enrollment is Terminated for Reasons other than Suspension, Disbarment, or Resignation under 31 CFR, section 10.55(b).</p> <p>(1) Destroy 5 years after termination of enrollment.</p>	<p>NC1-58-83-3, Item 4</p>	
13.	<p>Denied Application Case File. This file contains cases of persons whose applications have been denied or withdrawn.</p> <p>(1) Destroy 5 years after final denial or withdrawal.</p>	<p>NN-169-53, Item 5</p>	

REQUEST FOR RECORDS DISPOSITION AUTHORITY - CONTINUATION

ENO.

PAGE

4 OF 4

7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
14.	<p>Enrollment Grading Listings. Computer generated listings grading the Special Enrollment Examination and Practitioner Enrollment Examination.</p> <p>(1) Destroy after 3 years or when no longer needed in current operations, whichever is the earlier.</p>	<p>NC1-58-79-7, Item 13</p>	