

|  |                                      |   |   |
|--|--------------------------------------|---|---|
| <b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b><br>(See Instructions on reverse)                  |                                      | LEAVE BLANK   |   |
|  |                                      | JOB NO.   | <i>NI-58-88-2</i>                                       |
| TO: GENERAL SERVICES ADMINISTRATION<br>NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408 |                                      | DATE RECEIVED   | <i>1-27-88</i>  |
| 1. FROM (Agency or establishment)<br><u>U.S. Department of the Treasury</u>                        |                                      | NOTIFICATION TO AGENCY  |   |
| 2. MAJOR SUBDIVISION<br><u>Internal Revenue Service</u>  |                                      | 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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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. |   |
| 3. MINOR SUBDIVISION<br><u>Facilities and Information Management Support Division</u>              |                                      |   |   |
| 4. NAME OF PERSON WITH WHOM TO CONFER<br><u>Harry Korb</u>   | 5. TELEPHONE EXT.<br><u>535-9878</u> | DATE<br><i>8/2/88</i>   | ARCHIVIST OF THE UNITED STATES<br><i>Claudia J. ...</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 3 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<br><i>1/11/88</i> | C. SIGNATURE OF AGENCY REPRESENTATIVE<br><i>Susan E. Kleine</i> | D. TITLE<br>Chief, Records Administration |
|---------------------------|---|---|

| 7. ITEM NO. | 8. DESCRIPTION OF ITEM<br>(With Inclusive Dates or Retention Periods)   | 9. GRS OR SUPERSEDED JOB CITATION | 10. ACTION TAKEN (NARS USE ONLY) |
|-------------|---|-----------------------------------|----------------------------------|
|             | The records covered by this request ((Records Control Schedule 102 for Assistant Commissioner (Examination - National Office) (formerly Examination Division - National Office)) are created in the Assistant Commissioner (Examination) organization, the Data Center and in service centers, and accumulated in the Assistant Commissioner (Examination) organization, National Office. |                                   |                                  |
| 1           | Language clarified.   | NC1-58-79-7<br>Item 1             |                                  |
| 2           | Language clarified.   | NN-163-57<br>Item 2               |                                  |
| 3           | Language clarified.   | NC1-58-79-7<br>Item 2             |                                  |
| 6           | Sub-Item (1) is deleted.  | NC1-58-79-7<br>Item 3             |                                  |
| 7           | Disposition changed to destroy after 3 years.   | II-NNA-756<br>Item 124            |                                  |

*copies sent to agency NCF, NTF 8/30/88*

**Request for Records Disposition Authority - Continuation**

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| 7.<br>ITEM NO. | 8. DESCRIPTION OF ITEM<br>(With Inclusive Dates or Retention Periods)   | 9.<br>SAMPLE OR<br>JOB NO. | 10.<br>ACTION TAKEN |
|----------------|---|----------------------------|---------------------|
| 9              | Language clarified.   | MN-163-57<br>Item 6        |                     |
| 17             | Language clarified.   | NC1-58-79-7<br>Item 4      |                     |
| 18             | Language clarified.   | NC1-58-79-7<br>Item 5      |                     |
| 19             | Language clarified.   | II-NNA-756<br>Item 159     |                     |
| 21             | <p><i>Item 19: update item title to "Award Claim Cases" from "Reward Claim Cases". Also update "note" language to read "Award". JRM 3/23/16</i></p> <p><i>see page 5</i></p> <p><del>Copy of Abstract and Statement and Legal Opinion on Acceptance Cases and Related Index Control Cards. (NOTE: These National Office records relate to offers in compromise filed on and after July 1, 1953 and which are maintained in the compromise case files of the district offices. This file is maintained for management purposes and segregated as follows:</del></p> <p>(a) Cases requiring National Office approval; and</p> <p>(b) Offers accepted under delegated authority to field officials. (This file is broken annually.)</p> <p>(1) DESTROY 6 years after close of file.</p> <p>(2) RETIRE to Federal Records Center 3 years after close of file.</p> | New                        | WITHDRAWN           |

## Request for Records Disposition Authority—Continuation

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| 7.<br>ITEM NO. | 8. DESCRIPTION OF ITEM<br>(With Inclusive Dates or Retention Periods)   | 9.<br>SAMPLE OR<br>JOB NO. | 10.<br>ACTION TAKEN |
|----------------|---|----------------------------|---------------------|
| 22             | <p><del>Card Index Controls of Compromise Cases</del><br/> arranged alphabetically and covering all<br/> classes of tax and penalty offer. (NOTE:<br/> These cards relate to cases reviewed in<br/> the National Office and are used for<br/> current operations.)</p> <p>(1) DESTROY 6 years after close of<br/> related files.</p> <p>(2) RETIRE to Federal Records Center 3<br/> <del>years after close of file.</del></p> | New                        | WITHDRAWN           |
| 31             | Deleted.  |                            |                     |
| 32             | Deleted.  |                            |                     |
| 33             | Deleted.  |                            |                     |
| 34             | Deleted.  |                            |                     |
| 35             | Deleted.  |                            |                     |
| 36             | Deleted.  |                            |                     |

**Exhibit 100-1**

**Records Control Schedule 102**

**Item No. Description of records and disposition authorization**

**Administrative Records**

1. ~~Examination Division~~ subject file. Contains correspondence, reports, and other documents which have usefulness for reference purposes, and related control cards. This file contains narrative and statistical reports of the ~~Division~~; reports, memoranda, and other papers on the organization and activities of the ~~Division~~, etc. Assistant Commissioner (Examination)  
(1) Destroy after 25 years. Assistant Commissioner (Examination) organization
2. ~~Examination Division~~ subject numerical file containing correspondence with taxpayers, the field, and others on tax cases; instructions to the field; narrative reports; and related control cards (EXCEPT those records covered by item 1). Assistant Commissioner (Examination)  
(1) Destroy after 6 years.
3. Record set of ~~Examination Division~~ releases, manuals, and forms. Assistant Commissioner (Examination)  
(1) Destroy obsolete items after 2 years.
4. Memoranda from Chief Counsel giving notification of closing of key cases and copy of Court decisions. (Job No. NN-163-57, Item 3)  
(1) Destroy after 3 years.
5. Suspense file (including Forms 1254 and 1254A or equivalent forms). (Job No. NN-163-57, Item 4)  
(1) Destroy 3 years after close of case.
6. Monthly, Quarterly, Annual, and Other Periodic Management Information Reports. Includes computer generated reports produced from the Master File and other Management Information Systems of the Service to measure field accomplishments in returns and staff time, additional taxes and penalties proposed, and effected and related material.  
(1) Record hardcopy listings and reports produced by the Data Center and Service Centers.  
(a) Destroy after 5 years.  
(b) Record copy Microfilm form listings and reports produced at the Data Center. (1)  
(a) Destroy after 5 years.
7. Daily, Monthly, and Other Periodic Production Reports used in the preparation of the statistical reports described in item 6.  
(1) Destroy after 3 years.
8. Taxpayer file and related control cards. Alphabetical file containing taxpayer inquiry correspondence and field referrals concerning such taxpayers. (Job No. NN-163-57, Item 5)  
(1) Destroy after 3 years.
9. Guidelines, Standards, Training Kits, and related materials prepared by the ~~Examination Division~~, for on-the-job training in examining taxpayers' returns and for testing employees in the activity (EXCEPT records documenting administration of the Assistant Commissioner (Examination) organization and processing

5)

**Item No. Description of records and disposition authorization**

examination training program and a record set of training course studies, including audio-visual material which will be **RETAINED**).

(1) Destroy when training activities are completed or eliminated.

**NOTE:** Item Nos. 10 through 15 are reserved for future additions (if necessary) to the "administrative records" portion of this schedule.

**Examination Records**

16. **Applications for Extension of Amortization** (on Forms 968, 969 or equivalent forms) and related material filed by taxpayers electing to extend amortization over a period of years.

(Job No. II-NNA-756, Item 127)

(1) Destroy after 15 years.

17. **Precedent and Historical File** consisting of capital stock tax returns and related documents, including suit cases and administrative refund cases involved in claims for refund or exemption from the tax on the ground of "not doing business" or under the provisions of Section 101, 201, 204, and 207 of the Internal Revenue Code of 1939.

(1) Destroy after 50 years.

18. **Claim Work Cards** (alphabetical set) summarizing the history of all capital stock tax claims for the period 1933 to 1952. These cards disclose the date of filing, date of closing and action taken.

(1) Destroy after 25 years.

Award

19. **Rewards-Claim Cases** (with related indexes) documenting requests for rewards for supplying information to the Government relative to alleged tax violations. They include correspondence, special reports, memorandum of opinion closing the case, notice of action taken relative to the claim, and evidence of collection or deposit of tax upon which the reward, if any, is based.

Award

(NOTE: Rewards claim cases in general were referred to District Directors in July, 1953. Current National Office records relating to this item primarily consist of correspondence with informants and field offices included in Item No. 8).

(1) Destroy 25 years after case is closed.

(2) Retire in Federal Records Center 10 years after case closed.

Item 19: Update FRC instructions to "Retire to Rewards Center 5 years after case is closed. Earlier retirement is approved, if volume warrants and with manager approval."

AM 3/23/16

20. **Compromise Case Files**, including original signed offer in compromise (Form 656 or equivalent forms), related abstracts and statements, factual reports, copies of decisions and related papers. The records re-

## Exhibit 100-1 Cont. (1)

### Records Control Schedule 102

| Item No. | Description of records and disposition authorization  | Item No. | Description of records and disposition authorization   |
|----------|---|----------|--|
|          | late to offers in compromise filed prior to July 1, 1953; additions to this file were discontinued upon final closing of cases involving offers filed prior to July 1, 1953. The case files for offers in compromise filed subsequent to that date are maintained in the district offices (NOTE: If a compromise case file contains an accepted installment offer or if an accepted offer involves a collateral agreement, the date of closing the case is the date the offer in compromise is paid in full or the date on which the terms of the collateral agreement have been fully complied with, whichever is the later date).<br>(1) Destroy after 30 years.<br>(2) Retire to Federal Records Center 5 years after close of file. | 24.      | Research and special projects, which include surveys, studies, samples and tests. Correspondence, check-sheets, workpapers, printouts, study tables, specifications, files, sampling reports and other detail records pertinent to the mission.<br>(1) Destroy after 6 years. (See 28 U.S.C.A 55(f) 4 18 U.S.C.A 1905.<br>(2) Retire to Federal Records Center after final report has been completed and evaluated.  |
| 21.      | <del>Copy of Abstract and Statement and Legal Opinion on Acceptance Cases and Related Index Control Cards. (NOTE: These National Office records relate to offers in compromise filed on and after July 1, 1953 and which are maintained in the compromise case files of the district offices. This file is maintained for management purposes and segregated as follows:<br/>(a) Cases requiring National Office approval; and<br/>(b) Offers accepted under delegated authority to field officials. This file is broken annually)<br/>(1) Destroy 6 years after close of file.<br/>(2) Retire to Federal Records Center 3 years after close of file.</del>   | 25.      | Senate Select Committee correspondence, status reports, background files, workpapers and other data pertinent to the investigative activities.<br>(1) Destroy when 10 years old provided that authorization of the Senate Select Committee involved in selected investigative activity has been obtained.  |
| 22.      | <del>Card Index Controls of Compromise Cases arranged alphabetically and covering all classes of tax and penalty offer. (NOTE: These cards relate to cases reviewed in the National Office and are used for current operations.)<br/>(1) Destroy 6 years after close of related files.<br/>(2) Retire to Federal Records Center 3 years after close of file.</del>  | 26.      | Internal Audit Reports and related workpapers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations.<br>(1) Record Copy.<br>(a) Destroy after 3 years after completion or issuance of report.<br>(2) All other copies.<br>(a) Destroy after 3 years or when no longer needed in current operations.<br>NOTE: Items 27 through 30 are reserved for future additions (if necessary) to the "Examination Records" portion of this schedule.      |
|          | Program and Functional Records  | 31.      | Roster of Current Enrollees. This file is an alphabetic 3" X 5" card index of case files of all persons who are enrolled to practice before the Internal Revenue Service, and who have a valid enrollment card, Form 24. The index card shows the full name and city and State of the enrollee, his enrollment number, date enrolled, and whether he was enrolled as a former employee or a successful examination candidate. The file is open to public inspection.<br>(1) Destroy as necessary to keep roster current. |
| 23.      | Taxpayer Compliance Measurement Program (TCMP). Correspondence requirements and specifications data, which covers checksheets, general and specific instructions for agreements, coordinations and validations, SAT Plans for input and output and table results.<br>(1) Destroy after 25 years.<br>(2) Retire to Federal Records Center when no longer needed in current operations.   | 32.      | 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.  |
|          |   | 33.      | Roster of Applications Denied or Withdrawn. This is an alphabetic 3" X 5" card index of all persons whose applications have been denied and persons who have withdrawn in lieu of denial.  |