
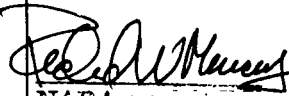
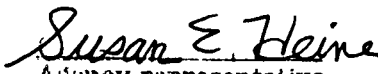


REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO.	N1-58-88-5
1. FROM (Agency or establishment) DEPARTMENT OF THE TREASURY		DATE RECEIVED	8/15/90
2. MAJOR SUBDIVISION INTERNAL REVENUE SERVICE		NOTIFICATION TO AGENCY	
3. MINOR SUBDIVISION Assistant Commissioner (International)		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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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 Anthony B. Cincotta, Records Admin.	5. TELEPHONE EXT. 535-9879	DATE 12/20/91	ARCHIVIST OF THE UNITED STATES 
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 12 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 12/31/90	C. SIGNATURE OF AGENCY REPRESENTATIVE 	D. TITLE Chief, Records Administration
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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 GRS OR SUPERSEDED JOB CITATION	10.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>
	<p>The records covered by the attached schedule, namely, Records Control Schedule 119, are created and accumulated in the Office of the Assistant Commissioner (International), Internal Revenue Service. The Assistant Commissioner (International) supports the mission of the Service by providing program leadership for all Service International tax matters. These include the development, execution and evaluation of multifunctional compliance and assistance programs on a world-wide basis, in a manner which promotes the highest degree of public confidence in the tax system's integrity, fairness and efficiency.</p> <p>Attachment</p> <p>All changes to this proposed schedule have been approved by:</p> <p> <u>12/16/91</u> NARA appraiser date</p> <p> <u>12/16/91</u> Agency representative date</p> <p><i>Copy sent to agency, NCF, NN-W 12/31/91</i></p>		

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
Administrative Records		
1.	<p><u>General Administration and Management Files.</u></p> <p>Correspondence and other papers (not covered elsewhere in this schedule), e.g. operating plans and programs, staff meeting minutes, pertaining to the overall administration and management of the Assistant Commissioner (International) organization and its divisions.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>PERMANENT.</u></p> <p><u>TRANSFER</u> to National Archives and Records Administration when 30 years old.</p>
<p>Volume on hand: 2 cu. ft. Est. annual accum.: 2 cu. ft.</p>		
2.	<p><u>Assistant Commissioner (International) Policy Files.</u></p> <p>Correspondence and other papers relating to the overall mission, function, or role of the Office of the Assistant Commissioner (International) and which provide historical background or program continuity to such items as determinations, studies, decisions, etc., on policies, programs, functions, organization, staffing, or procedures in the Assistant Commissioner (International) area.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>PERMANENT.</u></p> <p><u>TRANSFER</u> to National Archives and Records Administration when 30 years old.</p>
<p>Volume on hand: 1 cu. ft. Est. annual accum. 1/2 cu.ft.</p>		

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
3.	<p><u>Minutes or Summaries of Conference and Meetings.</u></p> <p>Documentation of minutes or summaries of conferences and meetings, including information on decisions reached and action taken or to be taken.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 3 years after the end of the year.</p>
	Record Copy.	
	All other copies.	<p><u>DESTROY</u> 1 year after the end of the year, or when no longer needed in current operations, whichever is earlier.</p>
4.	<p><u>Legislation and Regulation Records.</u></p>	<p><u>CUTOFF</u> files annually.</p> <p><u>PERMANENT.</u></p> <p><u>TRANSFER</u> to National Archives and Records Administration when 30 years old.</p>
	<p>These records contain special studies, recommendations, reports, and related data on the development of proposed new or revised tax laws and regulations, involving major policy decisions by the Assistant Commissioner (International) and members of his staff.</p>	
	Volume on hand: 2 cu. ft. Est. annual accum. : 1/2 cu, ft.	

Collection Branch Records

5.	<p><u>Mutual Collection Assistance Treaty Requests.</u></p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 3 years after case is closed.</p>
	<p>Correspondence and other documents relating to requests from foreign governments concerning the collection of taxes from aliens residing in the United States.</p>	

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
6.	<u>Foreign Investment in Real Property Tax Act (FIRPTA) Case Files.</u>	<p><u>CUTOFF</u> files annually.</p> <p><u>RETIRE</u> to the Federal Records Center 1 year after case is closed.</p> <p><u>DESTROY</u> 6 years after case is closed.</p>
7.	<u>Foreign Insurance Collateral Case Files.</u>	<p><u>CUTOFF</u> files annually.</p> <p><u>RETIRE</u> to the Federal Records Center 2 years after case is closed.</p> <p><u>DESTROY</u> 4 years after case is closed.</p>
8.	<u>Captive Insurance Company Agreements.</u>	<p><u>CUTOFF</u> files annually.</p> <p><u>RETIRE</u> to the Federal Records Center 2 years after case is closed.</p> <p><u>DESTROY</u> 4 years after case is closed.</p>
9.	<u>Non-Resident Alien Entertainer Centralized Withholding Agreement Case Files.</u>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 1 year after statute of limitations has expired.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
10.	<u>Treasury Enforcement Communication System (TECS) Case Files.</u>	<u>CUTOFF</u> files annually. <u>RETIRE</u> to the Federal Records Center 2 years after the case is closed. <i>Destroy 5 years after retirement to Federal Records Center.</i>

Office of International Programs Records

A. International Exchanges and Activities Division and Overseas Posts.

11.	<u>Collateral Investigations, including specific exchange requests.</u>	<u>CUTOFF</u> files annually. <u>DESTROY</u> 2 years after the case is closed.
	<p>Various documents, including incoming and supplemental requests, status and final reports, copies of summonses and a chronology of events and contacts requesting information from foreign tax authorities in connection with an investigation. Also, includes requests for information from treaty partner countries to IRS domestic offices in connection with their tax investigations.</p>	

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
12.	<p><u>Travel Files.</u></p> <p>Travel requests from IRS employees requesting permission to travel to foreign countries. Files consist of various documents, including approved, disapproved or withdrawn Requests for Foreign Travel, Form 1321, travel checklist, Notification of Foreign Travel to Department of State and transmittals.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 2 years after travel is completed. <i>GRS9, Item 4a</i></p>
13.	<p><u>Cables.</u></p> <p>Telex communications to and from headquarters and the foreign posts.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 2 years from date of cable.</p>
14.	<p><u>Post Reading Files.</u></p> <p>Monthly chronological files of printed communications of foreign post. Files include: memorandums; reports; letters to and from taxpayers and competent authorities; telexes; communications from the embassy or consulate or Department of State headquarters.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 2 years from date of document.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
15.	<p><u>Foreign Post Studies and Analytical Reports.</u></p> <p>Analyses of post activities to determine efficiency, size and composition of staff and territory, distribution of work or taxpayers, location of post headquarters, creation or abolishment of posts, implementation of treaties, areas of non-compliance, etc. Files would include a position paper, exhibits, back-up material, record of meetings and conversations, transmittal memorandums, etc.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 10 years from date of study/report, or when no longer needed, whichever is earlier.</p>
16.	<p><u>Embassy/Foreign Government Correspondence.</u></p> <p>Memorandums, cables, correspondence between foreign posts and Department of State or treaty partners, having varying security requirements.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 2 years from date of document or when no longer needed, whichever is earlier.</p>
17.	<p><u>Information Gathering Records and Projects.</u></p> <p>Evidence of non-compliance in a particular area or group uncovered by post employees and submitted to headquarters as a recommended examination or criminal investigation project.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 2 years after case is closed or when no longer needed, whichever is earlier.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
18.	<u>Classified Handbooks and Documents from Embassies.</u>	<u>CUTOFF</u> files annually. <u>DESTROY</u> 5 years from date of Handbook or document or when no longer needed, whichever is earlier.
19.	<u>Records of Industrywide Programs with other governments.</u>	<u>CUTOFF</u> files annually. <u>PERMANENT.</u> <u>RETIRE</u> to the Federal Records Center when 5 years old. <u>TRANSFER</u> to the National Archives in 5 year blocks when 15 years old.
20.	<u>Exchange of Information Programs.</u>	<u>CUTOFF</u> files annually. <u>DESTROY</u> when 6 years old.

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
21.	<u>International Organization Files.</u> Various documents including briefing books and agendas of meetings of international organizations, cooperative groups such as PATA, Group of Four and the OECD.	<u>PERMANENT</u> <u>CUTOFF</u> files annually. <u>TRANSFER</u> to the National Archives in 5 year blocks when 30 years old.
Volume on hand: approx. 15 cu. ft. Est. annual accum.: 2 cu. ft.		

B. International Enforcement Division

22.	<u>Exchange of Information Program.</u> These records include memorandums, documents, and administrative files between IRS and foreign treaty partners.	<u>CUTOFF</u> files annually. <u>DESTROY</u> when 6 years old.
23.	<u>Controlled Pricing Program.</u> Pricing studies of various industries (autos, electronics, energy, etc.).	<u>CUTOFF</u> files annually. <u>DESTROY</u> 6 years after study. <i>Withdrawn per telecons 12/17/90</i>

Examination Branch Records

24.	<u>Foreign Investment in Real Property Tax Act (FIRPTA).</u> Various documents including applications for reduced withholding which contains purchase and selling contracts, invoices, copies of tax returns (1040NR, 1120F or 1065), workpapers and withholding certificates.	<u>CUTOFF</u> files annually. <u>RETIRE</u> to the Federal Records Center 1 year after case is closed. <u>DESTROY</u> 6 years after case is closed.
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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
25.	<p><u>Internal Revenue Code (IRC) 897i Elections.</u></p> <p>IRC 897i elections are filed by foreign corporations so they may be treated as a domestic corporation. The file includes a letter from the electing corporation with required statements, consents from the shareholders, a checklist and IRS' acknowledgment letter.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>RETIRE</u> to the Federal Records Center 2 years after case is closed.</p> <p><u>DESTROY</u> 12 years after case is closed.</p>
26.	<p><u>Non-Recognition Notices.</u></p> <p>Includes letters from taxpayers stating why the gain on a real estate transaction is not recognized.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>RETIRE</u> to the Federal Records Center after 1 year.</p> <p><u>DESTROY</u> 6 years after date of taxpayer correspondence.</p>
27.	<p><u>Foreclosure Notices.</u></p>	<p><u>RETIRE</u> to the Federal Records Center 1 year after date of Foreclosure Notice.</p> <p><u>DESTROY</u> 6 years after date of Foreclosure Notice.</p>
<p>Tax Administration Advisory Services (TAAS) Records</p>		
28.	<p><u>Country Files.</u></p> <p>Correspondence relating to tax administration assistance projects in various countries.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 5 years after completion of project.</p>
29.	<p><u>Survey Reports.</u></p> <p>Reports of IRS/TAAS surveys of tax administration systems in various countries.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 20 years after completion of project.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
30.	<p><u>End of Tour Reports.</u></p> <p>Reports prepared by both long-term and short-term IRS tax administration advisors on completion of their overseas assignments.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 20 years after completion of project.</p>
31.	<p><u>Project Completion Reports.</u></p> <p>Reports prepared by IRS/TAAS Project Managers on completion of tax administration assistance projects.</p> <p>Volume on hand: approx. 10 cu. ft. Est. annual accum.: 2 cu. ft.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>PERMANENT.</u></p> <p><u>TRANSFER</u> to the National Archives 25 years after completion of the project.</p>
32.	<p><u>Contract Files.</u></p> <p>Contracts/agreements between IRS/TAAS and other organizations (i.e., AID, Trade and Development, International Organizations and Interior) covering tax administration assistance provided by IRS employees, and copies of IRS bills for services rendered.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 15 years after completion of project.</p>
33.	<p><u>International Visitor Files.</u></p> <p>Correspondence related to each international visitor or group of visitors concerning their USA training or orientation programs.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> 2 years after date of correspondence.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
34.	<p><u>Vital Data on International Visitors.</u></p> <p>The following data for each visitor or group of visitors is included on a permanent record card or ZILOG database: name, title, country, dates of visit to USA IRS offices, areas of interest, locations visited and VIP status.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>DESTROY</u> when 7 years old.</p>
35.	<p><u>Inter-American Center of Tax Administrators (CIAT).</u></p> <p>Permanent record of the establishment of the CIAT organization and significant changes since inception.</p> <p>Volume on hand: approx. 10 cu. ft. Est. annual accum: 1 cu. ft.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>PERMANENT.</u></p> <p><u>RETIRE</u> to the Washington National Records Center when 5 years old.</p> <p><u>TRANSFER</u> to National Archives and Records Administration when 30 years old.</p>
36.	<p><u>CIAT General Correspondence.</u></p> <p>Letters and memoranda pertaining to CIAT General Assemblies, CIAT Technical Conferences, CIAT Executive Secretariat, etc.</p> <p>Volume on hand: approx. 20 cu. ft. Est. annual accum. 2 cu. ft.</p>	<p><u>CUTOFF</u> files annually.</p> <p><u>PERMANENT.</u></p> <p><u>RETIRE</u> to the Washington National Records Center when 5 years old.</p> <p><u>TRANSFER</u> to National Archives and Records Administration when 30 years old.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
37.	<p data-bbox="321 317 683 342"><u>CIAT Briefing Book.</u></p> <p data-bbox="321 384 862 537">Prepared for use by the Commissioner and other Service officials in connection with their participation at CIAT assemblies and conference.</p> <p data-bbox="245 552 971 579">Volume on hand: 15 cu. ft. Est. annual accum.: 2 cu. ft.</p>	<p data-bbox="992 384 1414 409"><u>CUTOFF</u> files annually.</p> <p data-bbox="992 447 1182 472"><u>PERMANENT.</u></p> <p data-bbox="992 510 1458 604"><u>RETIRE</u> to the Washington National Records Center when 5 years old.</p> <p data-bbox="992 642 1555 730"><u>TRANSFER</u> to National Archives and Records Administration when 30 years old.</p>
38.	<p data-bbox="321 768 829 831"><u>Federal/State Coordination and/or Facilitator's Files.</u></p> <p data-bbox="321 867 894 957">Records pertaining to the function and activities of the Federal/State program in IRS.</p>	<u>DESTROY</u> when 5 years old.
39.	<p data-bbox="321 1031 837 1125"><u>National Association of Tax Administrators (NATA) and Other Organization Files.</u></p> <p data-bbox="321 1161 894 1276">Correspondence between IRS and NATA and other tax associations regarding the Federal/State program.</p>	<p data-bbox="992 1161 1414 1186"><u>CUTOFF</u> files annually.</p> <p data-bbox="992 1224 1555 1276"><u>DESTROY</u> 5 years after date of correspondence.</p>
40.	<p data-bbox="321 1356 821 1419"><u>Commonwealth and Territory Files.</u></p> <p data-bbox="321 1455 894 1667">Correspondence between IRS and Commonwealth and Territories regarding the Federal/State programs, tax administration assistance requests and tax administration assistance projects.</p>	<p data-bbox="992 1455 1414 1480"><u>CUTOFF</u> files annually.</p> <p data-bbox="992 1518 1555 1570"><u>DESTROY</u> 5 years after date of correspondence.</p>

Tax Treaty and Technical Services Records

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
41.	<u>Mutual Agreement Procedure Case Files.</u> Double taxation case files which include: initial request; taxpayer correspondence; reports and routine correspondence to and from IRS District Offices; reports and routine correspondence to and from the foreign competent authority; disposition documents and closing agreement between the taxpayer and IRS.	<u>CUTOFF</u> files annually. <u>DESTROY</u> 6 years after case is closed or when no longer needed, whichever is earlier.
42.	<u>Unilateral Relief Case File Records.</u> Files and related documents pertaining to Section 901 allowance to relieve double taxation.	<u>CUTOFF</u> files annually. <u>DESTROY</u> 6 years after case is closed or when no longer needed, whichever is earlier.
43.	<u>Mutual Agreement Procedure Report.</u> This report shows open and closed cases under Section 4.05 (potential double taxation cases).	<u>CUTOFF</u> files annually. <u>DESTROY</u> 6 years after date of report or when no longer needed, whichever is earlier.
44.	<u>Section 4.05 Cases.</u> Related documents including original disposition memorandums and closing agreements pertaining to potential double taxation cases.	<u>CUTOFF</u> files annually. <u>DESTROY</u> 6 years after case is closed or when no longer needed, whichever is earlier.