

REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

LEAVE BLANK

JOB NO

NI-58-92-2

DATE RECEIVED

12/16/91

TO GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

1 FROM (Agency or establishment) Department of the Treasury

2 MAJOR SUBDIVISION Internal Revenue Service

3 MINOR SUBDIVISION Statistics of Income Division

4 NAME OF PERSON WITH WHOM TO CONFER Anthony B. Cincotta, Records Administration

5 TELEPHONE EXT (202) 535-9880

DATE

9-7-93

ARCHIVIST OF THE UNITED STATES

Gandy Huskamp Peterson

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 USC 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disposal request, including amendments, is approved except for items that may be marked 'disposition not approved' or 'withdrawn' in column 10.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.

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 8 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 [X] is unnecessary

Table with 3 columns: B DATE (4-29-91), C SIGNATURE OF AGENCY REPRESENTATIVE (Mary J. Pickett), D TITLE (Acting Chief, Records Administration)

Main table with 4 columns: 7 ITEM NO, 8 DESCRIPTION OF ITEM (Records Control 107 for Statistics of Income Division), 9 GRS OR SUPERSEDED JOB CITATION, 10 ACTION TAKEN (NARS USE ONLY). Includes detailed description of records and a signature block for Daniel F. Skelly, Director of Statistics of Income Division, dated 7/18/91.

## DESCRIPTION OF RECORDS

## AUTHORIZED DISPOSITION

## Administrative Records

1. General Administration and Management Files.

(Job No. II-NN-3339, Item 2)

(a) Correspondence and other records documenting policy making and activities central to Statistics of Income mission. This item could include, but should not be limited to, such records as: mission and policy statements, requests to initiate projects (both internal and external), project justifications, Congressional correspondence, and correspondence with Treasury's Office of Tax Analysis.

**PERMANENT.**

**RETIRE** to the Washington National Records Center when two years old.

**TRANSFER** to the National Archives when 30 years old.

(b) Routine administrative and housekeeping records.

**RETIRE** to the Washington National Records Center when two years old.

**DESTROY** when seven years old.

2. Reports.

(Job No. II-NN-3339, Item 8)

Work control and production reports from individual field offices and from branches within the Statistics of Income Division, National Office.

**DESTROY** when seven years old.

## DESCRIPTION OF RECORDS

## AUTHORIZED DISPOSITION

## Processing Records

**NOTE:** The records listed in items 3, 4, 5, and 6 contain confidential tax data which are subject to the disclosure limitations of Section 6103 of the Internal Revenue Code. Currently, the Internal Revenue Service and the National Archives disagree as to the relationship between Chapter 21 of Title 44, United States Code, and the Internal Revenue Code. Until this question is resolved, neither custody nor legal title of the files will be transferred from Internal Revenue Service to the National Archives.

3. Source Books.

Unpublished detailed information and aggregate totals concerning such items as income, deductions, assets, liabilities and tax information.

(a) Paper records that have been microfilmed.  
(Job No. II-NN-3339, Item 3)

**DESTROY** when microfilm is verified.

(b) Paper records that cannot be microfilmed.

**PERMANENT.\***

**RETIRE** to the Washington National Records Center when five years old.

(c) Microfilm copy.  
(Job No. II-NN-3339, Item 4)  
(Microfilm will be created, stored, and inspected in compliance with 36 CFR, Part 1230.)

**PERMANENT.\***

**RETIRE** to the Washington National Records Center when five years old.

\* Until the issue concerning 44 USC 21 vs. 6103 IRC is resolved, no transfer instructions will be provided. (Refer to "NOTE:" at the beginning of this section.)

## DESCRIPTION OF RECORDS

## AUTHORIZED DISPOSITION

(d) Magnetic or machine readable media (print/work files) that have been copied to microfilm.

**DESTROY** when microfilm is verified.

4. Tabulations.

(Job No. II-NN-3339, Item 5)

(a) Unpublished Tabulations.

Records include unpublished and special requested compilations; analytical tables; control totals; and related data or lists used to prepare Statistics of Income tables; records related to World War II and Korean War Excess Profits Tax program.

**DESTROY** when microfilm is verified.

(1) Paper records that have been microfilmed.

**PERMANENT.\***

(2) Paper records that cannot be microfilmed.

**RETIRE** to the Washington National Records Center when five years old.

(3) Microfilm copy.  
(Job No. II-NN-3339, Item 4)

**PERMANENT.\***

**RETIRE** to the Washington National Records Center when five years old.  
(Microfilm will be created, stored, and inspected in compliance with 36 CFR, Part 1230.)

(4) Magnetic or machine readable media (print/work files) that have been copied to microfilm.

**DESTROY** when microfilm is verified.

| DESCRIPTION OF RECORDS  | AUTHORIZED DISPOSITION   |
|---|--|
| (b) Preliminary Tabulations.<br>(Job No. II-NN-3339, Item 6)  |  |
| These records include listings and workpapers of statistics released in published reports, including all preliminary compilations, analytical tables, control totals and related data or listings used in the preparation of Statistics of Income tables. |  |
| (1) Paper records that have been microfilmed.   | <b>DESTROY</b> when microfilm is verified.                                   |
| (2) Paper records that cannot be microfilmed.   | <b>RETIRE</b> to the Washington National Records Center when five years old. |
| (3) Microfilm copy.<br>(Job No. II-NN-3339, Item 4)   | <b>DESTROY</b> when 50 years old.  |
| (4) Magnetic or machine readable media (print/work files) that have been copied to microfilm.   | <b>RETIRE</b> to the Washington National Records Center when five years old. |
|   | <b>DESTROY</b> when 50 years old.  |
|   | <b>DESTROY</b> when microfilm is verified.                                   |

| DESCRIPTION OF RECORDS  | AUTHORIZED DISPOSITION  |
|---|---|
| <p>5. <u>Transcript Cards and Abstract Sheets.</u><br/>(Job No. II-NN-3339, Item 9)</p> <p>These include information records from various tax returns and related documentation.</p> <p>(a) Paper records that have been microfilmed.</p> <p>(b) Paper records that cannot be microfilmed.</p> <p>(c) Microfilm copy.</p> | <p><b>DESTROY</b> when microfilm is verified.</p> <p><b>RETIRE</b> to the Washington National Records Center when five years old.</p> <p><b>DESTROY</b> when 50 years old.</p> <p><b>RETIRE</b> to the Washington National Records Center when five years old.</p> <p><b>DESTROY</b> when 50 years old.</p> |

## DESCRIPTION OF RECORDS

## AUTHORIZED DISPOSITION

6. Statistics of Income Study Files.

(a) Magnetic Tape Records.

These records include statistical samples of identifiable tax return information which is representative of the total tax population. This data is used to produce statistical tables of tax information which is made available to the Congress and Department of the Treasury.

**PERMANENT.\***

(b) Documentation.

Computer record layouts, edit sheets, weights, etc. (Documentation will be included on the magnetic tape and will be located in the first or last file.)

**PERMANENT.\***

**RETIRE** to the Washington National Records Center when three years old. (Documentation will be stored with the tapes.)

| DESCRIPTION OF RECORDS  | AUTHORIZED DISPOSITION   |
|---|--|
| <p>7. <u>Statistics of Income Public Use Files.</u></p> <p>(a) Magnetic Tape Records.</p> <p>These records include statistical samples of publishable tax return information which is representative of the total tax population. This data is used to produce statistical tables of tax information which is made available to the Congress and Department of the Treasury.</p> <p>(b) Documentation.</p> <p>Computer record layouts, code definitions, etc. (Documentation will be included on the magnetic tape and will be located in the first or last file.</p> <p>8. <u>Bulletins and Other Paper Publications.</u></p> <p>Paper records consisting of tables and tax information which are made available to the general public. Tables contain data based on statistical samples designed to represent the total tax population.</p> | <p><b>PERMANENT.</b></p> <p><b>TRANSFER</b> to the National Archives when seven years old.</p> <p><b>PERMANENT.</b></p> <p><b>TRANSFER</b> to the National Archives when seven years old. (Documentation will be retained and transferred with the tapes. Refer to item 7(a) for disposition authority.</p> <p><b>PERMANENT.</b></p> <p><b>TRANSFER</b> to the National Archives in five-year blocks when newest publication is five years old and the oldest is ten years old. (For example, publications for the years 1990 through 1995 will be transferred in the year 2000.</p> |