

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
*(See Instructions on reverse)*

**TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR)**  
 WASHINGTON, DC 20408

**1 FROM (Agency or establishment)**  
 DEPARTMENT OF THE TREASURY

**2 MAJOR SUBDIVISION**  
 INTERNAL REVENUE SERVICE

**3 MINOR SUBDIVISION**  
 ASSOCIATE CHIEF COUNSEL (EMPLOYEE BENEFITS & EX. ORG.)

**4 NAME OF PERSON WITH WHOM TO CONFER**    **5 TELEPHONE**  
 ANTHONY B. CINCOTTA    *ABC*    (202) 535-3936

**LEAVE BLANK (NARA use only)**

**JOB NUMBER**  
*NI-58-93-4*

**DATE RECEIVED**  
*6-7-93*

**NOTIFICATION TO AGENCY**

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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10

**DATE FOR ARCHIVIST OF THE UNITED STATES**  
*6/9/94*    *James W. Moore*

**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 17 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, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required;     is attached; or     has been requested.

**DATE**    **SIGNATURE OF AGENCY REPRESENTATIVE**    **TITLE**  
*5/19/93*    *[Signature]*    CHIEF, PROTECTIVE PROGRAMS AND RECORDS MANAGEMENT SECTION

7 ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>RECORDS CONTROL SCHEDULE 110 FOR THE ASSOCIATE CHIEF COUNSEL (EMPLOYEE BENEFITS AND EXEMPT ORGANIZATIONS)</p> <p>The records covered by this Schedule are created and accumulated in the offices of the Associate Chief Counsel (Employee Benefits and Exempt Organizations, the Deputy Associate Chief Counsel (Domestic-Technical) and the Branches in those offices. For purposes of this schedule, the word "Organization" refers to those offices and branches. The organization issues and publishes rulings, advisory statements, and tax guide materials for the benefit of the tax-paying public and Internal Revenue Service personnel; assists the office of the Chief Counsel, Department of the Treasury and Committees of Congress on legislative regulatory matters, coordinates matters of mutual concern with other Government agencies; and performs a number of related functions.</p> <p>The records are divided into five major groups as follows: (a) Administrative; (b) Taxpayer Case Records; (c) Published Rulings and Procedures Records; (d) Project Records; and (e) Miscellaneous Records.</p> <p>The complete Records Control Schedule 110, which includes the descriptions of records and authorized dispositions, is attached.</p>		

*Copies sent to Agency and NCF    (H) 6/14/94    11/18/94*

**RECORDS CONTROL SCHEDULE 110 FOR THE ASSOCIATE CHIEF COUNSEL  
(EMPLOYEE BENEFITS AND EXEMPT ORGANIZATIONS)**

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>1. <u>Freedom of Information Act and Section 6110 IRC Files.</u> (Job No. NC1-58-79-1, Item 5)</p> <p>The Section 6110 Index, search memorandums, incoming letters from individual requesters and development work papers relating to the implementation of the Freedom of Information Act and Section 6110, IRC within the Organization.</p> <p>(1) The Section 6110 Index, which is the master copy of the written determinations made available in IRS public reading rooms.</p> <p>(a) Paper copy.</p> <p>(b) Microfilm copy.</p> <p>(2) Memorandums and letters pertaining to processing requests for records and documents under the Freedom of Information Act and Section 6110. (Arranged in 1-year blocks)</p>	<p><b>DESTROY</b> immediately after microfilming and film verification.</p> <p><b>DESTROY</b> microfilm ten years after Section 6110 is repealed.</p> <p><b>DESTROY</b> block after five years.</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<del>(3) Program files containing work papers and background material.</del>	<del>DESTROY after two years or when no longer needed in current operations, whichever is later. GRS 14, item 15</del>
<p>2. <u>Internal Audit Reports.</u> (Job No. NC1-58-77-3, Item 1)</p>	
<p>Includes related workpapers and correspondence, including reports on surveys, special studies and investigations conducted jointly with other organizations.</p>	
<p>(1) Record Copy.</p>	<p><b>DESTROY</b> three years after completion or issuance of report.</p>
<p>(2) All other copies.</p>	<p><b>DESTROY</b> after three years or when no longer needed in current operations, whichever is earlier.</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>3. <u>General Issues (Routine).</u> (Job No. NC1-58-79-1, Item 20)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice on routine or repetitive matters, including changes in accounting methods and the review of field determinations.</p> <p>(1) Files relating to requests for rulings or advice. (Arranged in 1-year blocks).</p>	<p><b>DESTROY</b> block after four years.</p>
<p>4. <u>10-Year Continuing Adjustment Issues (Routine).</u> (Job No. NN-169-88, Item 12)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice regarding change in accounting periods and methods or practices involving continuing adjustments, (e.g. the 10-year spread falling under Rev. Proc. 84-74, 1984-2 C.B. 736.) (Arranged in 5-year blocks).</p>	<p><b>RETIRE</b> block to the Washington National Records Center after three years.</p> <p><b>DESTROY</b> block after thirteen years.</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>5. <u>Farmers Cooperatives (Historical)</u>. (Job No. NC1-58-79-1, Item 19)</p> <p>Post-1970 files, containing correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning the exempt status of farmer's cooperatives under IRC 521. (Arranged in 5-year blocks).</p>	<p><b>RETIRE</b> block to the Washington National Records Center after two years.</p> <p><b>DESTROY</b> block after fifty years.</p>
<p>6. <u>Engineering and Valuation Issues (Routine)</u>. (Job No. NC1-58-79-1, Item 20)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling, advice, direct assistance on current cases, or information concerning certain types of engineering matters.</p> <p>(1) Post-1958 files. (Arranged in 5-year blocks).</p>	<p><b>RETIRE</b> block to the Washington National Records Center after two years.</p> <p><b>DESTROY</b> block after ten years.</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>7. <u>Earnings and Profits Determinations (Historical)</u>. (Job No. NC1-58-79-1, Item 21)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning earnings and profits determinations. (Pre-1974 files arranged in 10-year blocks; post-1973 files arranged in 5-year blocks).</p>	<p>RETIRE block to the Washington National Records Center after two years.</p> <p>DESTROY block after thirty years.</p>
<p>8. <u>Technical Issues File (Reference)</u>. (Job No. NC1-58-79-1, Item 23)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice on any tax matter (other than an exempt organization issue), including changes in accounting periods and methods, the review of field determinations, and documents on income tax rulings published prior to 1953.</p>	
<p>(1) Post-1967 Cases. (Arranged in <del>2</del><sub>10</sub>-year blocks).</p>	<p>REVIEW files every ten years to reevaluate those that are obsolete and no longer needed for reference purposes.</p> <p>DESTROY when <sup>latest records are</sup> ten years old. ^</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>9. <u>Technical and General Correspondence (Routine)</u>. (Job No. NN-169-88, Item 20)</p> <p>Correspondence with the public, Congress, and other government agencies, involving the furnishing of general or technical information which does not constitute a ruling. (Arranged in 1-year blocks).</p>	<p><b>DESTROY</b> after four years.</p>
<p>10. <u>Municipal Bond Issues (Historical)</u>. (Job No. NC1-58-79-1, Item 26)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning municipal obligations under Section 103 of the Code for years after 1967. (1968 through 1976 files arranged in one block. Post 1976 files arranged in 5-year blocks).</p>	<p><b>RETIRE</b> block to the Washington National Records Center after two years.</p> <p><b>DESTROY</b> block after thirty years.</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>11. <u>Revenue Rulings.</u> (Job No. NC1-58-79-1, Item 31)</p> <p>Revenue rulings together with correspondence and other documents relating to their development and issuance. (Arranged in 2-year blocks by Revenue Ruling number).</p>	<p><b>REVIEW</b> files every ten years, and reevaluate those that are obsolete and no longer needed in current operations.</p> <p><b>RETIRE</b> obsolete files to the Washington National Records Center every two years.</p> <p><b>DESTROY</b> when twenty years old or when no longer needed for reference purposes, whichever is later.</p>
<p>12. <u>Revenue Procedures.</u> (Job No. NC1-58-79, Item 32)</p> <p>Revenue procedures together with correspondence and other documents relating to their development and issuance. (Arranged in 2-year blocks by Revenue Procedure number).</p>	<p><b>REVIEW</b> files every ten years, and reevaluate those that are obsolete and no longer needed in current operations.</p> <p><b>RETIRE</b> obsolete files to the Washington National Records Center every two years.</p> <p><b>DESTROY</b> when twenty years old or when no longer needed for reference purposes, whichever is later.</p>

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DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>13. <u>Internal Revenue Bulletin Announcements and Notices.</u> Job No. NN-169-88, Item 23)</p> <p>Includes memorandums and other documents relating to the development of Internal Revenue Bulletin Announcement and Notice, and issuances. (Arranged in 2-year blocks).</p>	<p><b>RETIRE</b> block to the Washington National Records Center after two years.</p> <p><b>DESTROY</b> block after ten years.</p>
<p>14. <u>Technical Study Projects.</u> Job No. NC1-58-79-1, Item 38)</p> <p>Memorandums, work papers, research notes, and other documents accumulated in carrying out Technical Study Projects.</p>	
<p>(1) Pre-July 1, 1965. Technical Project Files. (Arranged in one-year blocks and retired to the Washington National Records Center).</p>	<p><b>DESTROY</b> block after twenty five years.</p>
<p>(2) Post June 30, 1965 files. (Arranged in 2-year blocks.)</p>	<p><b>RETIRE</b> block to the Washington National Records Center after two years.</p> <p><b>DESTROY</b> block after twenty five years.</p>

**RECORDS CONTROL SCHEDULE 110 FOR THE ASSOCIATE CHIEF COUNSEL  
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**DESCRIPTION OF RECORDS**

**AUTHORIZED DISPOSITION**

**15. Legislative and  
Regulations Projects.**

(Job No. NN-169-88, Items 28  
and 29)

Case files produced by the  
Organization in considering  
and making reports on  
legislation and regulations  
relating to Internal Revenue  
matters and in interpreting  
the Internal Revenue Code and  
decisions and rules  
promulgated in the Code of  
Federal Regulations.

(1) Pre-1988 files.  
(Arranged in 1-year blocks).

**RETIRE** to the Washington  
National Records Center one  
year after closed.

**DESTROY** block twenty years  
after closed.

(2) Post-1988 files.  
(Arranged in 5-year blocks)

**RETIRE** to the Washington  
National Records Center after  
two years.

**DESTROY** block after twenty  
years.

**RECORDS CONTROL SCHEDULE 110 FOR THE ASSOCIATE CHIEF COUNSEL  
(EMPLOYEE BENEFITS AND EXEMPT ORGANIZATIONS)**

**DESCRIPTION OF RECORDS**

**AUTHORIZED DISPOSITION**

**16. Court Decision Files.**  
(Job No. NN-169-88, Item 41)

Correspondence dealing with the case or issue, and where applicable, copies of Chief Counsel's Action on Decisions proposed for announcement of acquiescence or nonacquiescence. These files are maintained only for those court decisions or issues in litigation in respect of which the Organization gives advice or information announces an acquiescence or nonacquiescence, etc.

(1) Post-1967 decisions.  
(Arranged in 10-year blocks.)

**RETIRE** block to the Washington National Records Center after two years.

**DESTROY** block after twenty years.

<u>Item No.</u>	<u>Proposed Disposition</u>	<u>Former Disposition</u>	<u>Change</u>
1(1)	<b>Destroy</b> hard copy immediately after microfilming and film varification. <b>Destroy</b> microfilm 10 years after Section 6110 is repealed.	NC1-58-79-1, item 5	Microfilm disposition instructions added.
1(2)	<b>Destroy</b> block after 5 years.	same (NC1-58-79-1, item 5)	No change
2(1)	<b>Destroy</b> 3 years after completion or issuance of report.	same (NC1-58-77-3, item 1)	No change
2(2)	<b>Destroy</b> after 3 years or when no longer needed in current operations, whichever is earlier.	<b>Destroy</b> after 3 years or when no longer needed in current operations. (NC1-58-77-3, item 1)	Potential decrease in retention; therefore a <u>Federal Register</u> notice is necessary.
3	<b>Destroy</b> block after 4 years.	same (NC1-58-79-1, item 20)	Former sub-item 1 (1968-1975 files) and sub-item 2 (1975-1976 files) have been deleted from the schedule because the records are no longer accumulating. Former sub-item 3 has been renumbered to sub-item 1.

<u>Item No.</u>	<u>Proposed Disposition</u>	<u>Former Disposition</u>	<u>Change</u>
4	<p><b>Retire</b> block to the Washington National Records Center after 3 years.  <b>Destroy</b> block after 13 years.</p>	<p>same (NN-169-88, item 12)</p>	<p>Change in series title and new Revenue Proceedings citation.</p>
5	<p><b>Retire</b> 5-year block to the Washington National Records Center after 2 years.  <b>Destroy</b> block after 50 years.</p>	<p>Retire 5-year block to the Washington National Records Center every 5 years. (NC1-58-79-1, item 19).</p>	<p>Change in retirement date to WNRC: every 2 years from every 5 years. (less than 3 cubic feet will be transferred every 2 years).</p>
6	<p><b>Retire</b> 5-year block to the Washington National Records Center after 2 years.  <b>Destroy</b> block after 10 years.</p>	<p><b>Retire</b> 5-year block to the Washington National Records Center every 3 years.  <b>Destroy</b> block after 20 years. (NC1-58-79-1, item 20).</p>	<p>Change in retirement date to WNRC: every 2 years from every 3 years.  Decrease in retention period of blocks, from 20 years to 10 years. (less than 3 cubic feet will be transferred every 2 years).</p>

<u>Item No.</u>	<u>Proposed Disposition</u>	<u>Former Disposition</u>	<u>Change</u>
7	<p><b>Retire</b> block to the Washington National Records Center after 2 years.</p> <p><b>Destroy</b> block after 30 years.</p>	<p><b>Retire</b> block to the Washington National Records Center after 5 years.</p> <p><b>Destroy</b> block after 30 years. (NC1-58-79-1, item 21).</p>	<p>Change in retirement date to WNRC: every 2 years from every 5; no change in destruction instructions. (less than 4 cubic feet will be transferred every 2 years).</p>
8			<p>Original job no. NC1-58-79-1, item 23. The submitted schedule states that sub-items 1 and 2 have been removed and sub-item 3 has been renumbered as sub-item 1. The arrangement of blocks has decreased from 10-year to 2-year blocks. Review of the files will continue to be every 10 years. These records will no longer be transferred to the WNRC. They will be maintained by the IRS for administrative purposes.</p>
9	<p><b>Destroy</b> in 1-year blocks every 4 years.</p>	<p><b>Destroy</b> in 1-year blocks every year.</p>	<p>Increase in retention; records will not be sent to WNRC.</p>

<u>Item No.</u>	<u>Proposed Disposition</u>	<u>Former Disposition</u>	<u>Change</u>
10	<p><b>Retire</b> block to the Washington National Records Center after 2 years.</p> <p><b>Destroy</b> block after 30 years.</p>	<p><b>Retire</b> block to the Washington National Records Center after 3 years.</p> <p><b>Destroy</b> block after 30 years. (NC1-58-79-1, item 26).</p>	<p>Change in retirement to WNRC: every 2 years from every 3 years. 120 cubic feet will be transferred to WNRC every 2 years, and there will be 8 to 10 requests per year.</p>
11	<p><b>Review</b> files every 10 years, and reevaluate those that are obsolete and no longer needed in current operations.</p> <p><b>Retire</b> obsolete files to the Washington National Records Center every 2 years.</p> <p><b>Destroy</b> files when 10 years old.</p>	<p><b>Review</b> files every 10 years.</p> <p><b>Retire</b> obsolete files to the Washington National Records Center every 20 years.</p> <p><b>Destroy</b> files when no longer needed for reference purposes. (NC1-58-79-1, item 31).</p>	<p>Change in retirement to WNRC: every 2 years from every 20 years; change in arrangement of blocks from chronological to arranged by revenue ruling number; specific destruction period; the rate of accumulation every 2 years is 12 cubic feet.</p>

<b><u>Item No.</u></b>	<b><u>Proposed Disposition</u></b>	<b><u>Former Disposition</u></b>	<b><u>Change</u></b>
12	<p><b>Review</b> files every 10 years, and reevaluate those that are obsolete and no longer needed in current operations.</p> <p><b>Retire</b> obsolete files to the Washington National Records Center every 2 years.</p> <p><b>Destroy</b> files when 10 years old.</p>	<p><b>Review</b> files every 10 years.</p> <p><b>Retire</b> obsolete files to the Washington National Records Center every 20 years.</p> <p><b>Destroy</b> files when no longer needed for reference purposes. (NC1-58-79-1, item 32).</p>	<p>Change in retirement to WNRC: every 2 years from every 20 years; change in arrangement of blocks from chronological to arranged by revenue procedure number; specific destruction period; the rate of accumulation every 2 years is 12 cubic feet.</p>
13	<p><b>Retire</b> 2-year block to the Washington National Records Center after 2 years.</p> <p><b>Destroy</b> block after 10 years.</p>	<p><b>Retire</b> 5-year block to the Washington National Records Center after 5 years.</p> <p><b>Destroy</b> block after 10 years. (NN-169-88, item 23).</p>	<p>Change in arrangement of blocks from 5-year blocks to 2-year blocks and change in retirement of records to WNRC: every 2 years from every 5 years.</p>
14(2)	<p><b>Retire</b> 2-year block to the Washington National Records Center after 2 years.</p> <p><b>Destroy</b> block after 25 years.</p>	<p><b>Retire</b> 10-year blocks to the Washington National Records Center after 10 years. (NC1-58-79-1, item 38).</p>	<p>Change in arrangement of blocks from 10-year blocks to 2-year blocks and change in retirement of records to WNRC: every 2 years from every 10 years.</p>

<u>Item No.</u>	<u>Proposed Disposition</u>	<u>Former Disposition</u>	<u>Change</u>
15(1) & (2)		NN-169-88, items 28 & 29	Series has been broken down into pre-1988 files and post 1988 files. There is a change in the cut off instructions of pre-1988 records from 5-year blocks to 1-year blocks; decrease in retirement to the WNRC from 5 years to 1 year after case file is closed. Post-1988 5-year blocks will be retired to WNRC after 2 years. No change in retention of records: 20 years.
16	<p><b>Retire</b> 10-year blocks to the Washington National Records Center after 2 years.</p> <p><b>Destroy</b> block after 20 years.</p>	<p><b>Retire</b> 10-year blocks to the Washington National Records Center after 10 years.</p> <p><b>Destroy</b> block after 20 years. (NN-169-88, item 41).</p>	Decrease in retirement to the WNRC from 10 years to 2 years; the rate of accumulation every 2 years is 36 cubic feet and there are 6 to 8 reference requests annually.