# 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  
RECORDS MANAGEMENT

4 NAME OF PERSON WITH WHOM TO CONFER  
ANTHONY B. CINCOTTA

5 TELEPHONE  
(202) 535-3936

FAX  
535-5445

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 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  
10/5/93  
SIGNATURE OF AGENCY REPRESENTATIVE  
Bobbi Delorme  
TITLE  
CHIEF, PROTECTIVE PROGRAMS AND RECORDS MANAGEMENT SECTION

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>DESCRIPTION OF ITEM AND PROPOSED DISPOSITION</th>
<th>GRS OR SUPERSEDED JOB CITATION</th>
<th>ACTION TAKEN (NARA USE ONLY)</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECORDS CONTROL 206 FOR SERVICE CENTERS</td>
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</table>

Background:

The President of the United States signed the Revenue Reconciliation Act on November 5, 1990. Provisions of this Act increase the statute of limitations for the collection of taxes after assessment contained in Internal Revenue Code Section 6502 from six to ten years. Additionally, IRC 6323(g)(3) was amended to change the required lien refiling to the one year period ending 10 years and 30 days after the date of assessment. Therefore, effective November 5, 1990, all unexpired collection statutes were extended from six years to ten years. Collection statutes which had expired prior to November 5, 1990, the date of signature, were not extended.

1. Certified and Registered Mail Records.  

See Attachment.
RECORDS CONTROL SCHEDULE 206, FOR SERVICE CENTERS

<table>
<thead>
<tr>
<th>Description of Records</th>
<th>Authorized Disposition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Certified and Registered Mail Records.</strong> (Job No. NC1-58-85-10 Item 38)</td>
<td></td>
</tr>
<tr>
<td>(a) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.</td>
<td></td>
</tr>
<tr>
<td>1. Other than tax related.</td>
<td>DESTROY after one year.</td>
</tr>
<tr>
<td>2. Tax related (except Statutory Notices).</td>
<td>DESTROY after three years.</td>
</tr>
<tr>
<td>(b) Statutory Notices of Intent to Levy (issued pursuant to IRC 6631(d). Computerized certified mailing lists.</td>
<td>RETIRE to the Federal Records Center three years after the date of assessment.</td>
</tr>
<tr>
<td></td>
<td>DESTROY twelve years after the date of assessment.</td>
</tr>
</tbody>
</table>