NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-96-006

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 6/30/2021

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Item 3.1, Closed Legal Case Files produced in the National Office General Litigation organization Significant cases.

Item 4A1B, Chief Counsel's Directives Manual (CCDM), Microfilm Records

Item 4C, All other copies maintained for reference purposes

Item 5, Card Index records of closed legal cases

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

DAA-0058-2012-0005-0005 supersedes item 4A1A, 4A2, and 4B.

N1-058-11-007 supersedes item 4D.

a dina 4	QUEST FOR RECORDS DISPOSIT			(NARA use only)						
Image: Action of the service Image: Action of the service Image: Action of the service			JOB NUMBER							
			DATE RECEIVED 7-5-96 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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10							
						3. MINC	OR SUBDIVISION Office of the Chief Counsel			
						4. NAME OF PERSON WITH WHOM TO CONFER 5 TELEPHONE Sandra J. Myers 535-3936		5 TELEPHONE 535-3936	DATE 4-23-91	ABGHIVIST OF THE UNITED STATES
the Ge	eneral Accounting Othice. Under the provision	an at Titla Q at the COMM	Monual far Courd	anaa of Endoral Ageneice						
DATE 0/2	X is not required,	l, or 🗆 has bee	n requested.	ance of Federal Agencies, Records Officer						
DATE Ø/3	X is not required,	l, or 🗆 has bee	n requested.							
DATE 0/2 7 ITEM NO	X is not required,	l, or 🗆 has bee TATIVE Smare	n requested.	Records Officer						
7 ITEM	X is not required, SIGNATURE OF AGENOV REPRESENT	A, or D has been TATIVE AMAGE POSITION Introl Schedule 106 fice of the Chief as a member of the as counsel and legal tters pertaining to	TITLE IRS F	Records Officer						

JUL 10 1997 MAN copy to: Agency NWDB NWRW

levised	5/27/	97			۰.		
REQUEST FOR RECORDS DISPOSITION AUTHORITY (See instructions on reverse)			LEAVE BLANK (NARA use only) JOB NUMBER N1-58-96-6				
TO' NA' WA	TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408			DATE RECEIVED			
1. FRO	1. FROM (Agency or establishment) Department of the Treasury				NOTIFICATION TO AGENCY		
2 MAJOR SUBDIVISION Internal Revenue Service				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			
	OR SUBD	IVISION hief Counsel					
4. NAM		ason with whom to confer ra J. Myers	5 TELEPHONE 535-3936	ÛATE	ARCH	IVIST OF THE UNITED STATES	
	eneral Ac	or will not be needed after the rete counting Office, under the provision not required; SIGNATURE OF AGENCY REPRESEN /s/ Bobbie DeCarmine	ons of Title 8 of the GAO od; or	Manual for G n requested.	iuidance		
0/24/90							
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION			9. GRS (SUPERSE JOB CITAT	DED	10. ACTION TAKEN (NARA USE ONLY)	
	The records described in Records Control Schedule 106 are created and maintained by the Office of the Chief Counsel. The Chief Counsel serves as a member of the Commissioner's executive staff, and as counsel and legal officer to the Commissioner on all matters pertaining to administration and enforcement of the Internal Revenue laws and related statutes.						
	I agree with the changes made (per request of Richard Marcus) to Item 4, Chief Counsel's						

5/29/97

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NSN 7540-00-634-40604

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Difectives Manual

STANDARD FORM 115 (REV. 3-91) Prescribed by NARA 36 CFR 1228

7 ITEM NO.	8 DESC	RIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1. (IRM No. 3)	Formal and Info records are the	ne Digest Section of the Chief Counsel's Library of rmal Opinions of the Chief Counsel. NOTE: These library's permanent collection required for becearch of IRS percennel only. Destroy when no longer needed for administrative, audit, legal or other operational purposes.	NC1-58-81-11, Item 3 Item 1 withdrawn at the suggestion of R. Marcus 3/19/96.	
2. (IRM No. 4)	Internal Revenue NOTEThese-re	ne Digest Section of the Chief Counsel's Library of e Service rulings approved by the Chief Counsel. cords are the library's permanent collection prence and research by IRS personnel only. Destroy when no longer needed for administrative, audit, legal or other operational	NC1-58-81-11, Item 4 Item 2 withdrawn at the suggestion of R. Marcus 3/19/97.	
3 (IRM No 8)	Closed Legal Ca Litigation organi	purposos. ase Files produced in the National Office General	NC1-58-81-11, Item 8	
	Office of the Ch Volume 20 c f Annual Accumula Disposition: (2) Other than a Disposition:	tion 4 c f Retire to the Washington National Records Center 5 years after the case is closed Destroy 25 years after the case is closed.		
4 (IRM No 13)	Chief Counsel's internal directive contain the prod A. Record copy 1. If record cop	Center one year after the case is closed. Destroy 10 years after the case is closed. Directives Manual (CCDM). Copies of each e issued by the Chief Counsel. These directives cedures governing Chief Counsel employees. y of complete CCDM (1982 to 1996) by (including historical changes) is microfilmed, er records	New Item	
	Disposition.	Permanent. Cutoff after completion of the microfilm project Transfer to NARA after verification of microfilm, at the end of the fiscal year. Indicates disposition has not changed		

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8 DES	CRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
(b) Microfilm Records			<u></u>
Disposition:	Cutoff at the end of the fiscal year. Destroy when superseded or obsolete.		
2. If record copy (including historical changes) is not microfilmed,			
Disposition:	Permanent. Cutoff at the end of the fiscal year. Transfer to NARA at the end of the fiscal year.		
B. Record copy of all transmittal updates (1997 and beyond).			
Disposition [.]	Cutoff at the end of the fiscal year. Permanent. Transfer to NARA annually, at the end of the fiscal year.		
C. All other co	C. All other copies maintained for reference purposes.		
Disposition:	Destroy when superseded or obsolete.		
Disposition:	Destroy when no longer needed for administrative, audit, legal or other operational purposes.		
Card Index records of closed legal cases.		NC1-58-81-11,	
Disposition:	Destroy 2 years after case card has been posted closed.	Item 11	
	 (b) Mi Disposition: 2. If record conditions Disposition: B. Record conditions B. Record conditions C. All other conditions C. All other conditions D. All working changes, approximation: D. All working changes, approximation conditions Card Index reconditions Card Index reconditions Card Index reconditions * This certifies microfilmed in 	 (b) Microfilm Records Disposition: Cutoff at the end of the fiscal year. Destroy when superseded or obsolete. 2. If record copy (including historical changes) is not microfilmed, Disposition: Permanent. Cutoff at the end of the fiscal year. Transfer to NARA at the end of the fiscal year. B. Record copy of all transmittal updates (1997 and beyond). Disposition: Cutoff at the end of the fiscal year. Permanent. Transfer to NARA annually, at the end of the fiscal year. C. All other copies maintained for reference purposes. Disposition: Destroy when superseded or obsolete. D. All working drafts, marked up copies of CCDM transmittal changes, approval memoranda, and document clearance records. Disposition: Destroy when no longer needed for administrative, audit, legal or other operational purposes. Card Index records of closed legal cases. Disposition: Destroy 2 years after case card has been posted closed. *This certifies that the records described on this form will be microfilmed in accordance with the standards set forth in 36 CFR 	(b) Microfilm Records SUPERSEDED JOB CITATION (b) Microfilm Records Disposition: Cutoff at the end of the fiscal year. Destroy when superseded or obsolete. 2. If record copy (including historical changes) is not microfilmed, Disposition: Permanent. Cutoff at the end of the fiscal year. Transfer to NARA at the end of the fiscal year. B. Record copy of all transmittal updates (1997 and beyond). Disposition: Cutoff at the end of the fiscal year. Permanent. Transfer to NARA annually, at the end of the fiscal year. C. All other copies maintained for reference purposes. Disposition: Destroy when superseded or obsolete. D. All working drafts, marked up copies of CCDM transmittal changes, approval memoranda, and document clearance records. NC1-58-81-11, Item 11 Disposition: Destroy when no longer needed for administrative, audit, legal or other operational purposes. NC1-58-81-11, Item 11 Card Index records of closed legal cases. Disposition: Destroy 2 years after case card has been posted closed. NC1-58-81-11, Item 11

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