

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See instructions on reverse)		LEAVE BLANK (NARA use only) JOB NUMBER <u>NI-058-96-6</u>	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		DATE RECEIVED <u>7-5-96</u>	
1 FROM (Agency or establishment) Department of the Treasury		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
2 MAJOR SUBDIVISION Internal Revenue Service			
3. MINOR SUBDIVISION Office of the Chief Counsel			
4. NAME OF PERSON WITH WHOM TO CONFER Sandra J. Myers	5 TELEPHONE 535-3936	DATE <u>6-23-97</u>	ARCHIVIST OF THE UNITED STATES <u>John W. Carl</u>

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, <input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested.		
DATE <u>6/24/96</u>	SIGNATURE OF AGENCY REPRESENTATIVE <u>Barbara DeLorme</u>	TITLE IRS Records Officer

7 ITEM NO	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)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.		

115-109

 NSN 7540-00-634-40604
 PREVIOUS EDITION NOT USABLE

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

 JUL 10 1997 mpr copy to: Agency
 NWDB
 NWRW

Revised 5/27/97

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See instructions on reverse)		LEAVE BLANK (NARA use only) JOB NUMBER N1-58-96-6	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		DATE RECEIVED	
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	
3. MINOR SUBDIVISION Office of the Chief Counsel			
4. NAME OF PERSON WITH WHOM TO CONFER Sandra J. Myers	5. TELEPHONE 535-3936	DATE	ARCHIVIST OF THE UNITED STATES

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, X is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.		
DATE 6/24/96	SIGNATURE OF AGENCY REPRESENTATIVE /s/ Bobbie DeCarline	TITLE IRS Records Officer

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p>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.</p> <p>I agree with the changes made (per request of Richard Marcus) to Item 4, Chief Counsel's Directives Manual. <i>Bobbie DeCarline</i> 5/29/97</p>		

7 ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1. (IRM No. 3)	Record Set in the Digest Section of the Chief Counsel's Library of Formal and Informal Opinions of the Chief Counsel. NOTE: These records are the library's permanent collection required for reference and research of IRS personnel only.	NC1-58-81-11, Item 3	
	Disposition: Destroy when no longer needed for administrative, audit, legal or other operational purposes.	Item 1 withdrawn at the suggestion of R. Marcus 3/19/96.	
2. (IRM No. 4)	Record Set in the Digest Section of the Chief Counsel's Library of Internal Revenue Service rulings approved by the Chief Counsel. NOTE: These records are the library's permanent collection required for reference and research by IRS personnel only.	NC1-58-81-11, Item 4	
	Disposition: Destroy when no longer needed for administrative, audit, legal or other operational purposes.	Item 2 withdrawn at the suggestion of R. Marcus 3/19/97.	
3 (IRM No 8)	Closed Legal Case Files produced in the National Office General Litigation organization.	NC1-58-81-11, Item 8	
	(1) Significant cases selected by a GS- or GM-15 or above in the Office of the Chief Counsel		
	Volume 20 c f Annual Accumulation 4 c f		
	Disposition: Retire to the Washington National Records Center 5 years after the case is closed Destroy 25 years after the case is closed.		
	(2) Other than significant cases		
	Disposition: Retire to the Washington National Records Center one year after the case is closed. Destroy 10 years after the case is closed.		
4 (IRM No 13)	Chief Counsel's Directives Manual (CCDM). Copies of each internal directive issued by the Chief Counsel. These directives contain the procedures governing Chief Counsel employees.	New Item	
	A. Record copy of complete CCDM (1982 to 1996)		
	1. If record copy (including historical changes) is microfilmed, (a) Paper records		
	Disposition. Permanent. Cutoff after completion of the microfilm project Transfer to NARA after verification of microfilm, at the end of the fiscal year.		
	*Highlighted text indicates disposition has not changed		

7 ITEM NO.	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
<p>4 (Cont)</p> <p>5 (IRM No 12)</p>	<p>(b) Microfilm Records</p> <p>Disposition: Cutoff at the end of the fiscal year. Destroy when superseded or obsolete.</p> <p>2. If record copy (including historical changes) is not microfilmed,</p> <p>Disposition: Permanent. Cutoff at the end of the fiscal year. Transfer to NARA at the end of the fiscal year.</p> <p>B. Record copy of all transmittal updates (1997 and beyond).</p> <p>Disposition: Cutoff at the end of the fiscal year. Permanent. Transfer to NARA annually, at the end of the fiscal year.</p> <p>C. All other copies maintained for reference purposes.</p> <p>Disposition: Destroy when superseded or obsolete.</p> <p>D. All working drafts, marked up copies of CCDM transmittal changes, approval memoranda, and document clearance records.</p> <p>Disposition: Destroy when no longer needed for administrative, audit, legal or other operational purposes.</p> <p>Card Index records of closed legal cases.</p> <p>Disposition: Destroy 2 years after case card has been posted closed.</p> <p> *This certifies that the records described on this form will be microfilmed in accordance with the standards set forth in 36 CFR part 1230</p>	<p>NC1-58-81-11, Item 11</p>	