INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-97-002

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

Superseded by N1-058-06-010 and DAA-0058-2016-0002

Date Reported: 8/28/2019

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE
REQUEST FOR RECORDS DisPOSITION AUTHORITY
(See instructions on reverse)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NRA
WASHINGTON, DC 20408

1 FROM (Agency or establishment)
Department of the Treasury

2 MAJOR SUBDIVISION
Internal Revenue Service

3 MINOR SUBDIVISION
Facilities Systems Management Office

4 NAME OF PERSON WITH WHOM TO CONFER
Helen A. Seibert
Records Management Team

5 TELEPHONE
202-
535-3936

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,

DATE
8/13/96

SIGNATURE OF AGENCY REPRESENTATIVE

TITLE IRS Records Officer

7 ITEM NO.

8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION

Records Control Schedule 103 for Appeals--National Office

The records covered by this schedule are created and/or accumulated in the Appeals Division, National office. The Appeals Division develops and coordinates policies and programs relating to the hearings of taxpayers' appeals from determinations made by District Directors of Internal Revenue in income, estate, gift, excise (other than alcohol, tobacco, and firearms), and employment tax cases, and to the conduct of settlement negotiations in appeals cases docketed in the Tax Court.

The following needs to be added to the schedule as a result of the NARA evaluation of IRS records: See continuation sheet.

10 ACTION TAKEN (NARA USE ONLY)

STANDARD FORM 115 (REV 3-91)
<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GRS OR SUPERSEDED JOB CITATION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>
</table>
| 9       | **Art Appraisal Service files** consist of taxpayer files reflecting request, response, and support data for evaluation and appraisal of art and other personal property. Files also include appraisal reports, forms, and work papers, as well as records of the Art Advisory Panel’s recommendations in cases in which they are involved.  
(1) **RETIRE** to the Washington National Records Center when 5 years old.  
(2) **DESTROY** when 8 years old. | | |