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
Legislative Affairs Division

4. NAME OF PERSON WITH WHOM TO CONFER
Anthony B. Cincotta
Records Management Team

5. TELEPHONE
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,

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

DATE
10/1/97

SIGNATURE OF AGENCY REPRESENTATIVE
Sophie DeCarniere

TITLE
IRS Records Officer

7. ITEM NO.

8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION

Records Control Schedule 105 for the Legislative Affairs Division

The records covered by this Schedule are created and accumulated in the Legislative Affairs Division within Headquarters. These records pertain to Congressional and legislative matters related to tax administration.

(This is a revision of request submitted on November 6, 1996)
### Mission of the Legislative Affairs Division

The Legislative Affairs Division is responsible for planning, developing, directing, and evaluating the Congressional and legislative activities of the Internal Revenue Service (IRS). It also provides a wide variety of services related to the development of legislative proposals and to the review, analysis, and implementation of new legislation affecting tax administration and IRS as an employer; coordinates the preparation of testimony and related background material for Congressional hearings; monitors the hearings, oversees the Government Accounting Office (GAO) review process and coordinates replies to GAO draft and final reports; handles Congressional calls and letters sent to the Headquarters office; and provides liaison and outreach efforts to Congress and to IRS executives and staff, principally through the Congressional Affairs Program (CAP).

The Legislative Affairs Division also acts as the agency’s coordinator and reviewer of tax proposals generated from both internal and external sources. Position papers are prepared on a variety of tax issues and those affecting the Service as an employer. These files, arranged by Internal Revenue Code section and subject, are maintained in the Research Center. These are NOT duplicative files since many issues are not limited to Title 26 of the internal Revenue Code, but span several U.S. Code titles.

The Legislative Affairs Division coordinates legislative, investigative and oversight hearings. Legislative hearings explore the pros and cons of a specific piece of legislation and its provisions; investigative hearings review evidence of wrongdoing; and oversight hearings are conducted to enable Congress to fulfill its authority to fund and review programs. For major hearings, briefing books are prepared with invitation letters, background information on the Committee and its members, oral and written statements, documentation, and Questions and Answers. At the conclusion of the hearing, all related materials are gathered for the file. These files are maintained in the Legislative Affairs Research Center.
Record Control Schedule 105 for Legislative Affairs Division

<table>
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<tr>
<th>Item No.</th>
<th>Description of Records</th>
<th>Authorized Disposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Subject Files</strong> &lt;br&gt;(New item)</td>
<td><strong>Permanent</strong>. Transfer to the National Archives when ten years old.</td>
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</tbody>
</table>

These files include all subject or topics related to the IRS but specific to the Legislative Affairs Branch and Division offices, for example: briefing papers, conferences, current fiscal year hearings, fact sheets, implementation plans, proposals, reports, studies, tax topics, testimonies and updates. Inclusive dates: 1980 to the present. Medium: Paper Filing arrangement: Subject Volume: 30 cubic feet Annual accumulation: 2 cubic feet Access: **Unrestricted**

| 2.       | **Commissioner's/Congressional Correspondence** <br>(New item) | **Destroy** when ten years old. |

These records include correspondence from Congressional Members, White House and Department of the Treasury referrals to the Commissioner of Internal Revenue. Telephone inquiries are managed by the Congressional Contact Database (CCDB):

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| 3.      | **Congressional Affairs Program and Conference Records**  
(New item) | **Destroy** when no longer needed for planning purposes. |
|         | These records include planning documents, logistical records, packets of handouts and related material of the Congressional Affairs Program (CAP) Conference.  
Inclusive dates: 1984 to the present  
Medium: Paper  
Filing arrangement: Chronological  
Volume: 6 cubic feet  
Annual accumulation: 1 cubic foot  
Access: **Unrestricted** |
| 4.      | **Congressional Hearings and Statements Records**  
(New item) | **Permanent.**  
**Cutoff** at the end of the Congressional session.  
**Transfer** to the National Archives when ten years old. |
|         | These records include background information prepared by the Legislative Affairs Branch’s Legislative Analysis Officers for IRS hearings, but not always specific to the IRS. Also included are IRS and non-IRS testimonies, press releases, invitational letters from the Committee and related briefing books, transcripts and statements.  
Inclusive Dates: 1952 to the present  
Medium: Paper  
Filing arrangement: Chronological  
Volume: 120 cubic feet  
Annual accumulation: 3 cubic feet  
Access: **Unrestricted** |
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| 5.      | Legislative Announcements (New item) | **Cutoff at the end of the Congressional session.**  
**Destroy five years after cutoff.** |
|         | These records consist of Legislative Fact Sheets and Updates distributed to Congressional offices and IRS offices to inform the offices of IRS and Legislative activities.  
Inclusive Dates: 1991 to the present  
Medium: Paper  
Filing arrangement: Numerical and Chronological  
Volume: 3 cubic feet  
Annual accumulation: 2 cubic feet  
Access: Unrestricted |
| 6.      | General Accounting Office (GAO) Records (New item) | **Cutoff closed cases at the end of the Fiscal Year.**  
**Retire to the Washington National Records Center when two years old.**  
**Destroy when 20 years old.** |
|         | These records include the following: GAO’s open and closed audits related to the IRS, the GAO Report, audit initiation or request, disclosure access and operations, functional area comments, draft and summary reports, distribution of reports, and the IRS’ responses to audit recommendations.  
Inclusive dates: 1971 to the present  
Medium: Paper  
Filing arrangement: Chronological  
Volume: 68 cubic feet  
Annual accumulation: 2 cubic foot  
Access: Unrestricted |
| 7.      | Legislative Affairs Congressional Database (New item) | **Destroy or Delete at the end of the Congressional session.** |
|         | Database that documents all IRS contacts with members of Congress and Congressional staff. Includes the date of contact, reason for contact, and Congressional and IRS officials involved. |
8. Legislative Proposals
(New item)

Records include memoranda, proposals and reports written by Legislative Affairs staff, related to individual Title 26 Internal Revenue Code sections and non-IRC sections.
Inclusive Dates: 1970 to the present
Medium: Paper
Filing arrangement: Chronological, and Numerical by IRC section
Volume: 63 cubic feet
Annual accumulation: 1 cubic foot

(1) Enacted proposals.
   (Unrestricted access)

   Permanent.
   Cutoff files at the end of each Congressional Session.
   Retire to the Washington National Records Center when five years old.
   Transfer to the National Archives when 20 years old.

(2) Proposals that are not enacted.
   (Restricted access)

   Permanent.
   Cutoff files at the end of each Congressional Session.
   Retire to the Washington National Records Center when ten years old.
   Transfer to the National Archives when 20 years old.
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<td>9.</td>
<td><strong>Public Laws</strong>&lt;br&gt;(New item)&lt;br&gt;These records include enacted legislation beginning with the 91&lt;sup&gt;st&lt;/sup&gt; Congress to the present. Records include slip laws, implementation plans, Congressional reports and hearings, bills as introduced, Congressional Record text, legislative history and miscellaneous documents.&lt;br&gt;Inclusive Dates: 1969 to the present&lt;br&gt;Medium: Paper&lt;br&gt;Filing arrangement: Numerical by Public Law&lt;br&gt;Volume: 93 cubic feet&lt;br&gt;Annual accumulation: 1 cubic foot&lt;br&gt;Access: <strong>Unrestricted</strong></td>
<td><strong>Permanent.</strong>&lt;br&gt;Cutoff files at the end of each Congressional Session.&lt;br&gt;Transfer to the National Archives when 20 years old.</td>
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