INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-97-014

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 Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

The National Archives accessioned the records.

Accession number NN3-058-98-007
**REQUEST FOR RECORDS DISPOSITION AUTHORITY**

**TO:** NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NARA)
WASHINGTON, DC 20408

1. **FROM (Agency or establishment)**
   Department of the Treasury

2. **MAJOR SUBDIVISION**
   Internal Revenue Service

3. **MINOR SUBDIVISION**

4. **NAME OF PERSON WITH WHOM TO CONFER**
   Sandra J. Myers

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, X is not required; □ is attached; or □ has been requested.

   **DATE**
   6/30/97

   **SIGNATURE OF AGENCY REPRESENTATIVE**
   [Signature]

   **TITLE**
   IRS Records Officer

7. **ITEM NO.**

8. **DESCRIPTION OF ITEM AND PROPOSED DISPOSITION**
   These records (early IRS directives and manuals) were collected by the former IRS Historian and pre-date the current disposition for Directive Case Files.

9. **GRS OR SUPERSEDED JOB CITATION**

10. **ACTION TAKEN (NARA USE ONLY)**

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

**JAN 22 1998**

**Copy is sent to Agency**

**NWD**
<table>
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<tr>
<th>ITEM NO.</th>
<th>DESCRIPTION OF ITEM AND PROPOSED DISPOSITION</th>
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<th>ACTION TAKEN (NARA USE ONLY)</th>
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| 1.      | **Directives and Manuals** (1861-1953). These records include Internal Revenue laws, regulations, manuals, office orders, mimeographs, synopsis of decisions, and circulars which document policies and procedures that were in place prior to the implementation of the Internal Revenue Manual (IRM) in the mid-1950s. Arranged chronologically.  
Volume: 19 c.f.  
*PERMANENT. Transfer immediately to NARA.*  
Disposition day  
30 Jan 1985 (1)  
by [Signature] | | | |