

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See instructions on reverse)

LEAVE BLANK (NARA use only)  
JOB NUMBER NI-058-97-22

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

DATE RECEIVED 9-19-97

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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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  
**Management and Administration**

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

5. TELEPHONE  
**535-3936x3033**

DATE

ARCHIVIST OF THE UNITED STATES  
**WITHDRAWN**

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  
8/27/97

SIGNATURE OF AGENCY REPRESENTATIVE  
*Bobbe DeLarmine*

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 GRS OR SUPERSEDED JOB CITATION	10.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 Request for Disposition Authority covers all <b>IRS directives</b> issued as part of the Servicewide internal management documents system. However, the approved disposition authority will be published in Records Control Schedule 212 for Management and Administration. Disposition authority for IRS directives was previously published in Records Control Schedule 301, General Records Schedule 16, IRM1(15)59.31.</p> <p>Concurrence: <i>[Signature]</i> Leland N. Keller National Director, Real Estate Planning &amp; Management Division</p> <p>Date: <u>8/27/97</u></p>	<p>NC1-58-83-11</p>	

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1.	<p><b>Headquarters Directives (1918-1994).</b> These records include internal directives issued by the Commissioner of the Internal Revenue Service or his/her designee within Headquarters. Examples of such issuances include, but are not limited to, delegation orders, Internal Revenue Manual policy statements, basic text, tax processing handbooks, law enforcement manuals and supporting case files, if any.</p> <p>A. Historical Master Microfilm Copy (Silver Halide) of all directives, with supporting case files, <b><i>which are available to the public.</i></b> <b>Disposition: Permanent.</b> <b>Transfer</b> to NARA immediately.</p> <p>B. Historical Master Microfilm Copy (Silver Halide) of all directives <b><i>which contain information not available to the public,</i></b> plus supporting case files, i.e., law enforcement manuals, specific tax processing policies and procedures. <b>Disposition: Permanent.</b> <b>Retire</b> to the Washington National Records Center when 10 years old with access restricted based on section 6103(a).</p> <p>C. IRS Microfilm Copy of all directives (set forth in subitems A. and B.) maintained by the Chief Counsel's Library. <b>Disposition: Destroy</b> when no longer needed for administrative, audit, legal or other operational purposes.</p> <p>D. All other copies maintained Servicewide for reference purposes. <b>Disposition: Destroy</b> when superseded or obsolete.</p>		
2.	<p><b>Headquarters Directives (1995 and beyond).</b> These records include internal directives issued by the Commissioner of the Internal Revenue Service or his/her designee within Headquarters. Examples of such issuances include, but are not limited to, delegation orders, Internal Revenue Manual policy statements, basic text, tax processing handbooks, law enforcement manuals and supporting case files, if any.</p> <p>A. Historical Record Copy of all directives, <b><i>which are available to the public.</i></b></p> <p>1. CD-ROM Version <b>Disposition: Permanent.</b> <b>Cutoff</b> at the end of the calendar year. <b>Transfer</b> CD-ROM to NARA annually.</p> <p>(a) Record copy of supporting case files, if any (1997 and beyond). <b>Disposition: Permanent.</b> <b>Cutoff</b> at the end of the calendar year. <b>Transfer</b> to NARA with CD-ROM.</p> <p>(b) Paper copies of directives converted to CD-ROM. <b>Disposition: Destroy</b> after verification of data on CD-ROM.</p> <p>(c) IRS Record Copy of CD-ROM maintained by the Chief Counsel's Library <b>Disposition: Destroy</b> when no longer needed for administrative, audit, legal, and other operational purposes.</p> <p>2. If records are converted to microfilm,</p> <p>(a) Master Microfilm Copy (Silver Halide) with supporting case file, if any.** <b>Disposition: Permanent.</b> <b>Transfer</b> to NARA after verification of the microfilm.</p> <p>(b) Paper copies. <b>Disposition: Destroy</b> immediately upon verification of microfilm.</p> <p>(c) IRS Microfilm Copy. <b>Disposition: Destroy</b> when no longer needed for administrative, audit, legal, or other operational purposes.</p>		

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	<p>B. All other copies maintained Servicewide for reference purposes. <b>Disposition: Destroy</b> when superseded or obsolete.</p> <p>C. Record copy of directives <u>containing information which is not available to the public</u>, i.e., law enforcement manuals, specific tax processing policies and procedures.</p> <p>1. If records are converted to CD-ROM,</p> <p>(a) Historical Copy of Paper Records with supporting case file, if any. <b>Disposition: Permanent</b> <b>Cutoff</b> at the end of the calendar year. <b>Retire</b> to the Washington National Records Center immediately upon verification of CD-ROM with access restricted based on 6103(a).</p> <p>(b) IRS Copy of CD-ROM maintained by the Chief Counsel's Library <b>Disposition: Destroy</b> when no longer needed for administrative, audit, legal, or other operational purposes.</p> <p>(c) All copies maintained Servicewide for reference purposes. <b>Disposition: Destroy</b> when superseded or obsolete.</p> <p>2. If records, including supporting case files, if any, are converted to microfilm,</p> <p>(a) Historical Master Microfilm (Silver Halide) Copy.** <b>Disposition: Permanent.</b> <b>Cutoff</b> at the end of the calendar year. <b>Retire</b> to the Washington National Records Center immediately upon verification of microfilm with access restricted based on 6103(a).</p> <p>(b) Paper copies. <b>Disposition: Destroy</b> immediately upon verification of microfilm.</p> <p>(c) IRS Microfilm Copy maintained by the Chief Counsel's Library. <b>Disposition: Destroy</b> when no longer needed for administrative, audit, legal, or other operational purposes.</p> <p>(d) All other copies maintained Servicewide for reference purposes. <b>Disposition: Destroy</b> when superseded or obsolete.</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>		