

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

LEAVE BLANK (NARA use only)  
JOB NUMBER NI-058-98-1

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

DATE RECEIVED 10-1-97

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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10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  
**Chief Operations Officer (Compliance/Taxpayer Service)**

4. NAME OF PERSON WITH WHOM TO CONFER  
**Tony Cincotta**

5 TELEPHONE  
**535-3936x3031**

DATE 8-24-99 APPROVIST OF THE UNITED STATES  
*[Signature]*

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 6 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 8/20/97

SIGNATURE OF AGENCY REPRESENTATIVE  
*[Signature]*

TITLE **IRS Records Officer**

| 7<br>ITEM<br>NO. | 8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION   | 9 GRS OR<br>SUPERSEDED<br>JOB CITATION | 10 ACTION<br>TAKEN (NARA<br>USE ONLY) |
|------------------|--|--|---------------------------------------|
|                  | <p><b>Records Control Schedule 111 for the Chief Operations Officer (Compliance/Taxpayer Service)</b></p> <p>The records covered by this schedule are created and/or accumulated in the Office of the Chief Operations Officer (Compliance/Taxpayer Service) of the Internal Revenue Service. The Chief Operations Officer is the principal advisor to the Commissioner and Deputy Commissioner on policy and operations matters affecting field functions. These functions include: assisting taxpayers in complying with the law; processing tax returns, accounting for revenue collected; developing and revising tax forms/publications; collecting delinquent accounts; investigating delinquent taxpayers/criminal tax fraud; examining tax returns; approving/examining employee plans and exempt organizations; tax treaty administration, foreign tax administration assistance; and disclosure.</p> <p>Concurrence: <i>[Signature]</i><br/>Chief Operations Officer (Compliance/Taxpayer Service) / <i>Acting Chief, Compliance Officer</i></p> <p>Date: <u>8/18/97</u></p> | /                                      | 0                                     |

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|--|--|--|---------------------------------------|
| 1.<br>2.<br>3.<br>4.<br>5.<br>6.<br>7.<br>8.<br>9.<br>10.<br>11. | <p>This <i>Request for Disposition Authority</i> includes the following series of records:</p> <p>1. Administrative Files</p> <p>2. Calendars and Schedules *</p> <p>3. Documentation of Membership in Professional Organizations</p> <p>4. Legislation and Regulation Records</p> <p>5. Management Survey and Project Records</p> <p>6. Organization and Program Records *</p> <p>7. Reading Files * **</p> <p>8. Routine Correspondence</p> <p>9. Subject Files *</p> <p>10. Summaries of National Office and Regional Commissioners' Conferences</p> <p>11. Technical Files * **</p> <hr/> <p>* Permanent record series.</p> <p>** Access and disclosure are restricted.</p> <p>...</p> | <p>NN-169-10, Item 2<br/>New item</p> <p>NN-169-10</p> <p>NN-172-48, Item 3</p> <p>NN-169-10</p> <p>NN-172-48, Item 1</p> <p>New item</p> <p>NN-172-48, Item 7</p> <p>New item</p> <p>NN-169-10</p> <p>NN-172-48, Item 4</p> |                                       |

Records Control Schedule 111 for the Office of Chief Operations Officer (Compliance and Taxpayer Service)

Exhibit 100-1

Records Control Schedule 111

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|----------------------|---|---|
| <p><del>1.</del></p> | <p><del>Administrative Files<br/>(Job No. NN-169-10, item 2)</del></p> <p>Correspondence, memoranda, facsimiles, and related documents, which pertain to the housekeeping or administration of the Office of the Chief Operations Officer (Compliance and Taxpayer Service)</p>   | <p>Destroy when two years old, or when no longer needed, whichever is sooner.</p>   |
| <p>2.</p>            | <p>Calendars and Schedules (1990 to the Present)<br/>(New item)</p> <p>These records document the daily activities of the Chief Operations Officer (Compliance and Taxpayer Service).</p> <p>(1) Paper copies of calendars or schedules. (Cutoff at the end of the calendar year.)<br/>Volume: 2 cubic feet<br/>Annual Accumulation: &lt; 1 cubic foot</p> <p>(2) Paper copies of calendars belonging to all other members of the Chief's staff.</p> <p>(3) Electronic versions of all calendars.</p> | <p>Permanent.<br/>Retire to the WNRC when five years old.<br/>Transfer to the National Archives in 5-year blocks when ten years old.</p> <p>Destroy when no longer needed for administrative, legal, audit or other operational purposes.</p> <p>Delete after verification of printed copy.</p> |
| <p><del>3.</del></p> | <p><del>Documentation of Membership in Professional Organizations<br/>(Job No. NN-169-10)</del></p> <p>Correspondence, reports, copies of speeches, minutes of meetings, publications, newsletters and other material that relate to membership and participation in professional societies and organizations.</p>  | <p>Destroy six years after the close of the year, or when no longer needed in current operations, whichever is earlier.</p>   |

## Records Control Schedule 111 for the Office of Chief Operations Officer (Compliance and Taxpayer Service)

Exhibit 100-1

## Records Control Schedule 111

~~4. Legislation and Regulation Records  
(Job No. NN-172-48, Item 3)~~

Records contain special studies, recommendations, reports and related data on the development of new or revised tax laws and regulations. They involve major policy decisions by the Chief Compliance Officer, and members of the staff.

(1) Record copies of material generated or accumulated in the Offices of Chief Compliance Officer and Chief Taxpayer Service.

Transfer to areas of primary functional responsibility when no longer needed for reference.

(2) All other copies.

Destroy when one year old, or when no longer needed for reference, whichever is sooner.

~~5. Management Survey and Project Records  
(Job No. NN-169-10)~~

Narrative reports with related documents that are completed at the request of management officials.

(1) Record copy.

Destroy five years after issuance or implementation of report, whichever is earlier.

(2) Extra copies.

Destroy two years after issuance or implementation of report, or when no longer needed in current operations, whichever is earlier.

~~6. Organization and Program Records  
(Job No. NN-172-48, Item 1)~~

(1) These records include reports, correspondence, minutes of meetings and related materials of historical significance, which document the overall organization and mission of the Internal Revenue Service. Such records describe major decisions that relate to the establishment of policies, program emphasis, reorganizations,

Permanent.  
Retire to the Washington National Records Center when five years old.  
Transfer to the National Archives in 5-year blocks when ten years old.

## Records Control Schedule 111 for the Office of Chief Operations Officer (Compliance and Taxpayer Service)

## Exhibit 100-1

## Records Control Schedule 111

~~delegations of authority to top officials, and other matters originating in or acted on by the Chief Office. These records are not duplicated elsewhere. (Cutoff at the end of the calendar year.)~~

(2) Records which document the history of the Chief Office organization. Correspondence and case files may contain organizational studies, analyses, coordinations, approvals and disapprovals, recommendations, plans and implementing instructions, and background material. (Cutoff annually or upon completion of study.)

~~Permanent  
Retire to the Federal Records Center when five years old.  
Transfer to the National Archives in 5-year blocks when ten years old.~~

~~(3) Extra or reference copies of the above. Destroy when two years old.~~

7. Reading Files  
(New item)

Copies of memoranda, letters, notes, and documents that are addressed to or signed by the Chief Compliance Officer.

(1) Files that do not contain confidential or taxpayer information, and pertain to the Chief Operations Officer (Compliance and Taxpayer Service) organization, and management of its operations.

Volume: 8 cubic feet  
Annual Accumulation: 1 cubic foot

~~Permanent.  
Retire to the Washington National Records Center when five years old.  
Transfer to the National Archives in 5-year blocks when ten years old.~~

(2) Files that contain confidential, personnel-related, or taxpayer information.

Volume: 8 cubic feet  
Annual Accumulation: 1 cubic foot

~~Permanent.  
Retire to the Washington National Records Center when five years old with access restricted by Section 6103 of the Internal Revenue Code~~

(3) Files maintained by all other members of the Chief's staff.

~~Destroy when two years old.~~

Records Control Schedule 111 for the Office of Chief Operations Officer (Compliance and Taxpayer Service)

Exhibit 100-1

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Records Control Schedule 111

(4) Extra copies of correspondence maintained for reference purposes.

Destroy when two years old, or when no longer needed for administrative, audit, legal or other operational purposes, whichever is sooner.

~~8. Routine Correspondence  
(Job No. NN-172-48, Item 7)~~

~~Inquiry letters from the general public or other government agencies, the replies to which do not involve administrative decisions or substantive decisions of tax liability.~~

~~Destroy inquiries when replies are made or information is furnished.~~

9 Subject Files (1990 to the Present)  
(New Item)

These files relate to specific issues that require the attention of the Chief or the staff.

Records include: correspondence with other Federal agencies; vendors; private companies; organizations; institutions; internal memoranda; staff and contractor studies; reports and related records.  
(Cutoff files annually.)

(1) Subject Files on program and policy issues.  
Volume: 8 cubic feet  
Annual Accumulation: 1 cubic foot

Permanent.  
Retire to the Washington National Records Center when two years old.  
Transfer to NARA in 5-year blocks when 10 years old.

(2) Files containing routine or administrative issues.

Destroy when two years old. (GRS23,1)

Records Control Schedule 111 for the Office of Chief Operations Officer (Compliance and Taxpayer Service)

Exhibit 100-1

Records Control Schedule 111

~~10. **Summaries of National Office and Regional Commissioners' Conferences**  
(Job No. NN-169-10)~~

~~Documentation of meetings held in the National Office, attended by the Regional Commissioners. These records also include information on decisions reached and action items.~~

~~(1) Record copies.~~

~~Destroy six years after the end of the year.~~

~~(2) Extra copies.~~

~~Destroy one year after the end of the year.~~

~~11. **Technical Files**  
(Job No. NN-172-48, Item 4)~~

~~Case files on technical matters arising in the administration of Federal tax laws and referred to the Chief Compliance Officer for review and approval.  
[Cutoff at the end of the calendar year.]  
[Annual accumulation: 2 cubic feet]~~

~~**Permanent.\***  
Retire to the Washington National Records Center when ten years old with access restricted by Section 6103 of the Internal Revenue Code.~~

~~\* NOTE: Technical files contain confidential tax information, which are subject to the disclosure limitations of Section 6103 of the Internal Revenue Code. Until the access and disclosure issue is resolved, the transfer of these records to the National Archives is not authorized.~~