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| REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i> | | BLANK (NARA use only) | |
| TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408 | | JOB NUMBER NI-058-99-3 | DATE RECEIVED 5-14-99 |
| 1. FROM (Agency or establishment) Department of Treasury | | NOTIFICATION TO AGENCY | |
| 2. MAJOR SUBDIVISION Internal Revenue Service (IRS) | | | |
| 3. MINOR SUBDIVISION Management and Administration | | 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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. | |
| 4. NAME OF PERSON WITH WHOM TO CONFER Veronica Marco, Records Specialist Adria Lipka, Records Officer | 5. TELEPHONE 202-535-3936 x3028 202-535-3936 x3082 | | |

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 5 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 4-27-99 4/27/98 | SIGNATURE OF AGENCY REPRESENTATIVE <i>Adria A. Lipka</i> Adria A. Lipka | TITLE IRS Records Officer National Office, M:S:RE Washington, DC 20002 |
|--|---|---|

| 7. ITEM NO. | 8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION | 9. GRS OR SUPERSEDED JOB CITATION | 10. ACTION TAKEN (NARA USE ONLY) |
|-------------|---|-----------------------------------|----------------------------------|
| | <p>Records Control Schedule 13 - Management and Administration (Additions)</p> <p>The records covered by this schedule are created and issued Servicewide as part of the IRS Directives system for internal management documents. The approved disposition authority will be published as part of RCS 13 and will apply Servicewide.</p> <p>Disposition authority for IRS Directives was previously published in RCS 301, the General Record Schedules (GRS) 16 - Administrative Records. Because the GRS does not cover "permanent" records and this series is potentially a "Permanent" series of records, it is required that this series be scheduled appropriately by submission to NARA of a proposed disposition authority. [IRM 1(15)59.31]</p> <p>This item once approved will be published in the IRS Record Control Manual as part of Schedule 13.</p> <p>Concurrence:</p> <p><i>D. J. Keller (for)</i> Leland N. Keller National Director, Real Estate Planning and Management Division</p> <p>Date: <u>12-8-98</u></p> | | |

Item No.

Series Description

Authorized Disposition

NARA Job No.

GENERAL ADMINISTRATION AND MANAGEMENT

5 DIRECTIVES

Records include internal directives issued by the Commissioner of the Internal Revenue Service (IRS) or his/her designee. 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.

A. Records AVAILABLE to the public.

- 1. PAPER - 1995 and Continuing Records in this series include the directive and supporting case files, if any. Record copies of supporting case files are captured as PAPER records only.

{NOTE: Paper records do not exist for this series prior to 1995. These records were converted to microfilm.}

a. NOT converted to microfilm

b. CONVERTED to microfilm

{Note: Case files are in paper form only. Follow disposition instructions for "PAPER NOT converted."}

c. CONVERTED to CD-ROM

e. All other offices and copies for reference purposes.

SA1a: Paper records prior to 1995 do exist. Paper records going back to 1975 were discovered. In the event that more records are discovered, date references to paper have been deleted. Paper will be retained as the permanent record copy only if it has not been converted to microfilm or microfilm does not exist.

Ronnie Malwood, 12/2/14

* PERMANENT *

CUT OFF and CLOSE files at the end of the calendar year. TRANSFER to NARA one month after end of calendar year.

New

DESTROY paper records AFTER verification of microfilm image within 1 month of filming process. Microfilm media will be inspected and certified in accordance with 36 CFR, Part 1230.

New

* PERMANENT *

CUT OFF and CLOSE files at the end of the calendar year. TRANSFER to NARA one month after end of calendar year.

New

DESTROY when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

New

| Item No. | Series Description | Authorized Disposition | NARA Job No. |
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| 2. | <p>ELECTRONIC –</p> <p>Records consist of electronic copies/ versions created using office automation, such as WORD, WordPerfect, Lotus Notes, or similar software.</p> | DELETE when 5 years old. | New |
| a. | <p>Official electronic copy – Office of Responsibility / Creation Copy maintained electronically by staff for access, correction, revision, or reference.</p> | DELETE when 5 years old. | New |
| b. | All other electronic copies | DELETE after recordkeeping copy and official electronic copy have been produced. | New |
| 3. | MICROFILM – | | |
| a. | <p>1918 – 1994 – Historical Master Set (Silver Halide) includes diazo copy, if available, along with any supporting case files, if any.</p> | <p>* PERMANENT * SEE ITEM B.3.a. OF THIS SCHEDULE</p> | New |
| b. | <p>1995 and Continuing – Historical Master Set (Silver Halide and 2 diazo copies, if available) including any supporting case files.</p> | <p>* PERMANENT * SEE ITEM B.3.b. OF THIS SCHEDULE</p> | New |
| c. | <p>IRS Chief Counsel Copy – Copy maintained in Chief Counsel Library of Items a. and b. above.</p> | <p>RETAIN ON SITE in Counsel Library. DESTROY when no longer needed or when 50 years old, whichever is later. *Note: This item will not be retired to an FRC.</p> | New |
| d. | <p>All other offices and copies for reference purposes.</p> | <p>DESTROY when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.</p> | New |
| 4. | CD-ROM – | | |
| | <p>These records consist of the Directives only. [NOTE: Supporting case files, if any, are in paper form only. Follow disposition instructions for "PAPER NOT converted.]</p> | | |
| a. | Starting 1997 and Continuing | <p>DESTROY when superseded, obsolete, or when 3 years old. Earlier disposal is authorized if no longer needed for reference purposes.</p> | New |

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A. 4. CONTINUED:

b. IRS Chief Counsel Copy – Copy maintained in Counsel Library.

RETAIN ON SITE in Counsel Library. DESTROY when superseded, obsolete, or when no longer needed.

*Note: This item will not be retired to an FRC. It is the responsibility of this office to migrate or convert data to appropriate media as technology changes and to address media deterioration in order to retain data.

New

c. All other offices and copies for reference purposes.

DESTROY when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

New

B. Records NOT AVAILABLE to the public.

1. PAPER – ~~1995 and~~ Continuing

~~[NOTE: Paper records do not exist for this series prior to 1995. These records were converted to microfilm.]~~

5B1a: Paper records prior to 1995 do exist. Paper records going back to 1975 were discovered. In the event that more records are discovered, date references to paper have been deleted. Paper will be retained as the permanent record copy only if it has not been converted to microfilm or microfilm does not exist.

a. NOT converted to microfilm

* PERMANENT *

CUT OFF or CLOSE file at the end of the calendar year. RETIRE to FRC within 6 months of end of calendar year.

TRANSFER to NARA when 3 years old. *upon resolution of IRC 6103*

New

b. CONVERTED to microfilm

DESTROY paper records AFTER verification of microfilm image within 1 month of filming process. Microfilm media will be inspected and certified in accordance with 36 CFR, Part 1230.

New

c. CONVERTED to CD-ROM

* PERMANENT *

CUT OFF and CLOSE files at the end of the calendar year. RETIRE to FRC within 6 months of end of calendar year.

TRANSFER to NARA when 3 years old. *upon resolution of IRC 6103.*

New

e. All other offices and copies for reference purposes.

DESTROY when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.

New

| Item No. | Series Description | Authorized Disposition | NARA Job No. |
|---|---|------------------------|--------------|
| 2. | <p>ELECTRONIC –</p> <p>Records consist of electronic copies/ versions created using office automation, Such as WORD, WordPerfect, Lotus Notes, or similar software.</p> | | |
| <p>a. Official electronic copy – Office of Responsibility or Creation Copy maintained electronically by staff for access, correction, revision, or reference.</p> | DELETE when 5 years old. | New | |
| b. All other electronic copies | DELETE after recordkeeping copy and official electronic copy have been produced. | New | |
| 3. | <p>MICROFILM –</p> <p>This medium consists of both series of records, those available to the public and those with restricted access. The microfilm is a mixed series. Restricted portions are marked by “#” and are intermixed with public information.</p> | | |
| <p>a. 1918 – 1994 - IRS Record Set – Historical Master Set (Silver Halide) includes diazo copy, if available) along with supporting case files, if any.</p> | <p>* PERMANENT * resolution of IRC 6103 TRANSFER to NARA upon approval of this schedule – NOTE: These records have restricted access – Section 6103(a).</p> | New | |
| <p>b. 1995 and Continuing - IRS Record Set – Historical Master Set (Silver Halide) and 2 diazo copies, if available) including any supporting case files.</p> | <p>* PERMANENT upon resolution of IRC 6103 TRANSFER to NARA when 3 years old; NOTE: These records have restricted access – Section 6103(a).</p> | New | |
| <p>c. IRS Chief Counsel Copy – Copy maintained in Chief Counsel Library of Items a. and b. above.</p> | <p>RETAIN ON SITE in Counsel Library. DESTROY when superseded, obsolete, or when no longer needed. *Note: This item will not be retired to an FRC.</p> | New | |
| <p>d. All other offices and copies for reference purposes.</p> | <p>DESTROY when superseded or obsolete. Earlier disposal is authorized if no longer needed for reference purposes.</p> | New | |

| Item No. | Series Description | Authorized Disposition | NARA Job No. |
|---|--|---|--------------|
| 4. CD-ROM – | These records consist of the Directives only. [NOTE: Supporting case files, if any, exist only in paper form and are not converted to CD-ROM. Follow disposition instructions for "PAPER NOT" converted.] | | |
| a. Starting 1997 and Continuing | | Destroy when superseded, obsolete, or when 7 years old. Earlier disposal is authorized if no longer needed for reference purposes. | New |
| b. IRS Chief Counsel Copy – Copy maintained in Counsel Library. | | RETAIN ON SITE in Counsel Library. DESTROY when superseded, obsolete, or when no longer needed. *Note: This item will not be retired to an FRC. It is the responsibility of this office to migrate or covert data to appropriate media as technology changes and to address media deterioration. | New |
| c. All other offices and copies for reference purposes. | | DESTROY when superseded, obsolete, or when 5 years old. Earlier disposal is authorized if no longer needed for reference purposes. | New |