

**REQUEST FOR AUTHORITY  
TO DISPOSE OF RECORDS**

*(See Instructions on Reverse)*

RG-58

LEAVE BLANK	
DATE RECEIVED <b>APR 18 1974</b>	JOB NO. <b>NC 174-211</b>
NOTIFICATION TO AGENCY	
<p>In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10</p>	
Date <b>5-3-74</b>	<i>James B. R. [Signature]</i> Archivist of the United States

**TO: GENERAL SERVICES ADMINISTRATION,  
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, D.C. 20408**

1. FROM (AGENCY OR ESTABLISHMENT)  
Treasury Department
2. MAJOR SUBDIVISION  
Internal Revenue Service
3. MINOR SUBDIVISION  
Office of Chief Counsel
4. NAME OF PERSON WITH WHOM TO CONFER  
Ross H. Thomson
5. TEL. EXT.  
184-6711
6. CERTIFICATE OF AGENCY REPRESENTATIVE:

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records, that the records proposed for disposal in this Request of 1 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified

<b>4-17-74</b>	<i>Ross H. Thomson</i>	Acting Program Manager, Records Management Program
(Date)	(Signature of Agency Representative)	(Title)

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
1.	<p>The records covered by this request are created and accumulated in the Office of Chief Counsel, 1(15)59-106. The Chief Counsel serves as a member of the Commissioner's executive staff, and as counsel and legal officer to the Commissioner on all matters pertaining to administration and enforcement of the Internal Revenue laws and related statutes.</p> <p>Closed Legal Case Files, pertaining to criminal tax matters and prosecutions for criminal violations of the Internal Revenue laws. (Records included in Internal Revenue Service Retention Plan, IRM 1(15)59-002.).</p> <p style="margin-left: 40px;">a. Precedent cases to be selected by the Office of the Chief Counsel.</p> <p style="margin-left: 80px;">(1) RETAIN.</p> <p style="margin-left: 40px;">b. Other than precedent cases.</p> <p style="margin-left: 80px;">(1) DISPOSE after 20 years.</p>		
		<i>2 items</i>	

Item No.	Description of records and disposition authorization	Item No.	Description of records and disposition authorization
1.	Administrative Files, consisting of copies of personnel records, budget papers, and Internal Revenue Service directives; copies of reports including work, progress, statistical, and narrative; copies of correspondence and other materials used for convenience of reference; and controls such as work flow and location controls and receipts for records borrowed or loaned. Break files every year.		ferred to the Office of the Chief Counsel for review.
	(1) <b>DISPOSE</b> after two years or when material is obsolete or superseded.	(a) <b>RETAIN.</b>	(b) <b>TRANSFER</b> to the National Archives after 25 years.
2.	Reference Files, maintained by individuals or offices including copies of Internal Revenue Service and other issuances and papers that are of reference value to the staff.	6. Copies of Appellate and Tax Court Briefs. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.)	(1) <b>RETAIN.</b>
	(1) <b>DISPOSE</b> when obsolete or superseded.	7. Closed Legal Case Files, pertaining to criminal tax matters and prosecutions for criminal violations of the Internal Revenue laws. (Records included in Internal Revenue Service Retention Plan, IRM 1(15)59-002.)	(1) Precedent cases to be selected by the Office of the Chief Counsel.
3.	Record Set of Formal and Informal Opinions of the Chief Counsel. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.)	(a) <b>RETAIN.</b>	(b) <b>TRANSFER</b> to the National Archives after 20 years.
	(1) <b>RETAIN.</b>	(c) <b>RETIRE</b> to Federal Records Center after 5 years.	(2) Other than precedent cases.
	(2) <b>TRANSFER</b> to the National Archives after 50 years.	(a) <b>DISPOSE</b> after 20 years.	(b) <b>RETIRE</b> to Federal Records Center after 5 years.
4.	Record Set of Internal Revenue Service Rulings approved by the Chief Counsel and digests of these rulings. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.)	8. Closed Legal Case Files, produced in civil, claims, and appeals cases pertaining to the assessment and collection of revenues through the media of tax returns and sale and use of revenue stamps. (Records included in Internal Revenue Service Retention Plan, IRM 1(15)59-002.)	(1) Precedent cases to be selected by the Office of the Chief Counsel.
	(1) <b>RETAIN.</b>	(a) <b>RETAIN.</b>	(b) <b>TRANSFER</b> to the National Archives after 20 years.
	(2) <b>TRANSFER</b> to the National Archives after 50 years.	(c) <b>RETIRE</b> to Federal Records Center after 5 years.	(2) Other than precedent cases.
5.	Closed Legal Case Files, (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.) produced:	(a) <b>DISPOSE</b> after 20 years.	(b) <b>RETIRE</b> to Federal Records Center after 5 years.
	(1) In considering and making reports on legislation and regulations relating to Internal Revenue matters;		
	(2) In interpreting the Internal Revenue Code and decisions and rules promulgated in the Code of Federal Regulations; and		
	(3) In reviewing and preparing reports to the Joint Committee on Internal Revenue Taxation under Section 3777 of the Internal Revenue Code and in considering other overassessment cases re-		

RECORDS CONTROL SCHEDULES  
INTERNAL REVENUE SERVICE  
RECORDS CONTROL SCHEDULE NO. 106

Introduction

The records covered by this Schedule are created and accumulated in the Office of the Chief Counsel.

The Chief Counsel serves as a member of the Commissioner's executive staff, and as counsel and legal officer to the Commissioner on all matters pertaining to administration and enforcement of the Internal Revenue laws and related statutes.

The records disposition authorizations in this Schedule are based upon Congressional disposal authority contained in House Report No. 1076, 83rd Congress, 1st Session.

## RECORDS CONTROL SCHEDULES

Item No.	Description of records	Disposition authorization
1.	Administrative files consisting of copies of personnel records, budget papers, and Internal Revenue directives; copies of reports including work, progress, statistical, and narrative; copies of correspondence and other materials used for convenience of reference; and controls such as work flow and location controls and receipts for records borrowed or loaned. Break files every year.	DISPOSE after 2 years or when obsolete or superseded.
2.	Reference files maintained by individuals or offices including copies of Internal Revenue and other issuances and papers that are of reference value to the staff.	DISPOSE when obsolete or superseded.
3.	Record set of formal and informal opinions of the Chief Counsel.	<u>RETAIN.</u> Transfer to the National Archives after 50 years.
4.	Record set of Internal Revenue rulings approved by the Chief Counsel and digests of these rulings.	<u>RETAIN.</u> Transfer to the National Archives after 50 years.
5.	Closed legal case file produced (a) in considering and making reports on legislation and regulations relating to internal revenue matters; (b) in interpreting the Internal Revenue Code and decisions and rules promulgated in the Code of Federal Regulations; and (c) in reviewing and preparing reports to the Joint Committee on Internal Revenue Taxation under Section 3777 of the Internal Revenue Code and in considering other overassessment cases referred to the Office for review.	<u>RETAIN.</u> Transfer to the National Archives after 25 years.
6.	Copies of appellate and Tax Court briefs.	<u>RETAIN.</u>
7.	Closed legal case file pertaining to enforcement matters and prosecutions for criminal violations of the internal revenue laws.	Transfer to Federal Records Center after 20 years. DISPOSE after 50 years except for precedent cases to be selected by the Office.
8.	Closed legal case files produced in civil, claims, and appeals cases pertaining to the assessment and collection of revenues through the media of tax returns and sale and use of revenue stamps.	Transfer to Federal Records Center after 10 years. DISPOSE after 20 years except for precedent cases to be selected by the Office.