REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS
(See Instructions on Reverse)

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 ___ page(s) are not now needed, nor will not be needed after the retention periods specified.

   4-17-74 Ross H. Thomson
   (Date) (Signature of Agency Representative)

   Acting Program Manager,
   Records Management Program

   7. ITEM NO.

   8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)
   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.

   1. 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.)

      a. Precedent cases to be selected by the Office of the Chief Counsel.
         (1) RETAIN.
      b. Other than precedent cases.
         (1) DISPOSE after 20 years.

STANDARD FORM 115
Revised November 1970
Prescribed by General Services Administration
FPMR (41 CFR) 101-11.4 115-105
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.
   (1) DISPOSE after two years or when material is obsolete or superseded.

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.
   (1) DISPOSE when obsolete or superseded.

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.)
   (1) RETAIN.
   (2) TRANSFER to the National Archives after 50 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.)
   (1) RETAIN.
   (2) TRANSFER to the National Archives after 50 years.

5. Closed Legal Case Files. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.) produced:
   (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 referred to the Office of the Chief Counsel for review.
      (a) RETAIN.
      (b) TRANSFER to the National Archives after 25 years.

6. Copies of Appellate and Tax Court Briefs. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.)
   (1) RETAIN.

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 Records Retention Plan, IRM 1(15)59-002.)
   (1) Precedent cases to be selected by the Office of the Chief Counsel.
      (a) RETAIN.
      (b) TRANSFER to the National Archives after 20 years.
      (c) RETIRE to Federal Records Center after 5 years.

2) Other than precedent cases.
   (a) DISPOSE after 20 years.
   (b) RETIRE to Federal Records Center after 5 years.

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 Records Retention Plan, IRM 1(15)59-002.)
   (1) Precedent cases to be selected by the Office of the Chief Counsel.
      (a) RETAIN.
      (b) TRANSFER to the National Archives after 20 years.
      (c) RETIRE to Federal Records Center after 5 years.

2) Other than precedent cases.
   (a) DISPOSE after 20 years.
   (b) RETIRE to Federal Records Center after 5 years.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of records and disposition authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>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. (1) DISPOSE after two years or when material is obsolete or superseded.</td>
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<td>2.</td>
<td>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. (1) DISPOSE when obsolete or superseded.</td>
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<td>3.</td>
<td>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.) (1) RETAIN. (2) TRANSFER to the National Archives after 50 years.</td>
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<td>4.</td>
<td>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.) (1) RETAIN. (2) TRANSFER to the National Archives after 50 years.</td>
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<td>5.</td>
<td>Closed Legal Case Files. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.) produced: (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 referred to the Office of the Chief Counsel for review. (a) RETAIN. (b) TRANSFER to the National Archives after 25 years.</td>
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<td>6.</td>
<td>Copies of Appellate and Tax Court Briefs. (Records included in Internal Revenue Service Records Retention Plan, IRM 1(15)59-002.) (1) RETAIN.</td>
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<td>7.</td>
<td>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 Records Retention Plan, IRM 1(15)59-002.) (1) Precedent cases to be selected by the Office of the Chief Counsel. (a) RETAIN. (b) TRANSFER to the National Archives after 20 years. (c) RETIRE to Federal Records Center after 5 years. (2) Other than precedent cases. (a) DISPOSE after 20 years. (b) RETIRE to Federal Records Center after 5 years.</td>
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<td>8.</td>
<td>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 Records Retention Plan, IRM 1(15)59-002.) (1) Precedent cases to be selected by the Office of the Chief Counsel. (a) RETAIN. (b) TRANSFER to the National Archives after 20 years. (c) RETIRE to Federal Records Center after 5 years. (2) Other than precedent cases. (a) DISPOSE after 20 years. (b) RETIRE to Federal Records Center after 5 years.</td>
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</table>
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**

<table>
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<tr>
<th>Item No.</th>
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<td>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.</td>
<td><strong>DISPOSE</strong> after 2 years or when obsolete or superseded.</td>
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<tr>
<td>2.</td>
<td>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.</td>
<td><strong>DISPOSE</strong> when obsolete or superseded.</td>
</tr>
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<td>3.</td>
<td>Record set of formal and informal opinions of the Chief Counsel.</td>
<td><strong>RETAIN</strong>, Transfer to the National Archives after 50 years.</td>
</tr>
<tr>
<td>4.</td>
<td>Record set of Internal Revenue rulings approved by the Chief Counsel and digests of these rulings.</td>
<td><strong>RETAIN</strong>, Transfer to the National Archives after 50 years.</td>
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<td>5.</td>
<td>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.</td>
<td><strong>RETAIN</strong>, Transfer to the National Archives after 25 years.</td>
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<td>6.</td>
<td>Copies of appellate and Tax Court briefs.</td>
<td><strong>RETAIN</strong>, Transfer to Federal Records Center after 20 years. <strong>DISPOSE</strong> after 50 years except for precedent cases to be selected by the Office.</td>
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<td>7.</td>
<td>Closed legal case file pertaining to enforcement matters and prosecutions for criminal violations of the internal revenue laws.</td>
<td><strong>TRANSFER</strong> to Federal Records Center after 10 years. <strong>DISPOSE</strong> after 20 years except for precedent cases to be selected by the Office.</td>
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<td>8.</td>
<td>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.</td>
<td><strong>DISPOSE</strong> after 2 years or when obsolete or superseded.</td>
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**RECORDS DISPOSITION HANDBOOK**

T. M. 1(15)59-1
June 10, 1960

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