

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK	
JOB NO.	
NCI 58 77 10	
DATE RECEIVED	
06 MAY 1977	
NOTIFICATION TO AGENCY	
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.	
<i>5-11-77</i> Date	<i>James B. Choad</i> Archivist of the United States

TO: **GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408**

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division A:FM:I

4. NAME OF PERSON WITH WHOM TO CONFER
Byron Walters

5. TEL. EXT.
376-0593

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 7 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

A Request for immediate disposal.

B Request for disposal after a specified period of time or request for permanent retention.

C. DATE <i>4/29/77</i>	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross Thomson</i>	E. TITLE Program Manager, Records Management Program
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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	(See page 7 for organization description)		
1.	<u>CORRESPONDENCE FILES.</u> Memoranda, teletypes, etc., excluding records covered by Item 2 below, pertaining to the administrative, housekeeping, or facilitative functions relating to the overall administration and operation of an individual office. DISPOSE 2 years after the end of the year.		
2.	<u>GENERAL CORRESPONDENCE FILES.</u> Correspondence, not covered elsewhere in this schedule, between the key district offices and the regional or National Offices covering program activities involving policy, procedures, rulings, decisions, etc., not made part of specific case. DISPOSE 2 years after the end of the year.		
3.	<u>ROUTINE TRANSMITTAL LETTERS OR MEMORANDA</u> between offices and operating units relative to the transmission of tax documents. DISPOSE 1 year after the end of the year.		
4.	<u>ROUTINE CORRESPONDENCE.</u> (Not covered elsewhere in this schedule). Inquiry letters from the general public or		

115-107 *Copies to NAF Agencies and all PAC including NCPAC due 5/13/77 plus 28 items*

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

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	<p>other government agencies, the replies to which do not involve administrative decisions or substantive decisions regarding the tax laws.</p> <p>DISPOSE 2 years after the end of the year.</p>		
5.	<p><u>INTERNAL CONTROL RECORDS.</u> Card files and other records, not covered elsewhere in this schedule, developed to control workflow and records borrowed or loaned.</p> <p>DISPOSE 2 years after the end of the year, or when no longer needed in current operations, whichever is earlier.</p>		
6.	<p><u>ISSUANCE FILES.</u> Copies of internal management documents which are issued by the National Office, the Regional office, and the Office of the District Director, and are maintained solely for reference purposes.</p> <p>DISPOSE when obsolete or superseded.</p>		
7.	<p><u>INTERNAL AUDIT REPORTS.</u> Copies of reports covering special studies and internal audits of regional and district office operations retained at the district and regional office.</p> <p>DISPOSE 3 years after close of file, or when no longer needed in current operations, whichever is earlier.</p>		
8.	<p><u>EMPLOYEE PLANS EXAMINATION REPORTS AND FILES.</u> Copies of employee plan examination reports, change and no change, along with related workpapers, ruling letters and technical advice on all cases involving examination of annual returns as well as those reports relating to penalties and interest covered under Chapter 43 of the 1954 Internal Revenue Code.</p> <p>(1) Regular and Large Case Examinations - EP Specialist Report(s) File.</p> <p>(a) When subsequent examinations are made.</p> <p>1. DISPOSE of prior report(s) file, except when needed for future examinations, when a copy of a later report pertaining to the same taxpayer is filed.</p>		

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	<p>(b) When subsequent examinations are not made.</p> <p>1. DISPOSE of report(s) file 3 years after date of report, or when no longer needed in current operations, whichever is earlier.</p> <p>(2) Fraud Cases.</p> <p>(a) DISPOSE 6 years after case is closed.</p>		
9.	<p><u>COMPUTER GENERATED MANAGEMENT INFORMATION REPORTS</u> (includes Employee Plans and Exempt Organization Application Control System (EACS), Employee Plan Master File (EPMF), and Audit Information Management System (AIMS) outputs.</p> <p>(1) Service Center Reports.</p> <p>(a) DISPOSE 2 years after report date, or when of no further reference value, whichever is earlier.</p>		
10.	<p><u>EMPLOYEE PLANS APPLICATION CASE FILES</u>, created and/or maintained in the Key or Associate District Offices. Copies of applications, determination letters, National Office ruling letters and technical advice, trust agreements, examiners reports and related correspondence. These old case files pertain to requests for a determination that an employee pension benefit plan met the requirements for qualification with respect to a plan to which Section 401 of the Internal Revenue Code and Section 301(d) of the Tax Reduction Act of 1975 applies.</p> <p>(1) Old Case Files.</p> <p>(a) DISPOSE 7 years from the date of the related restated plan file.</p> <p>(2) Terminated Plan Files.</p> <p>(a) DISPOSE 7 years from the date of distribution of assets.</p>		

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11.	<p><u>EO EXAMINATION FILES.</u> Copies of prior examination reports, change and no change, audit plans, workpapers, and other information necessary for the enforcement and administration of the tax laws.</p> <p>(1) Large Case Program Examination.</p> <p>(a) DISPOSE after subsequent examination report is received.</p> <p>(2) Fraud Case Examinations.</p> <p>(a) DISPOSE 2 years after final disposition of case.</p>		
12.	<p><u>EXEMPT ORGANIZATION MASTER FILE (EOMF) OUTPUTS.</u> Copies of registers, rosters, and special listings produced by the EOMF System as a result of ADP manipulation of magnetic tape records.</p> <p>(1) Hard-copy district office registers and rosters.</p> <p>(a) Monthly and quarterly registers.</p> <p>1. DISPOSE after receipt of cumulative supplements.</p> <p>(b) Semi-annual and annual registers.</p> <p>1. DISPOSE after receipt of revised registers.</p> <p>(2) Microfilm national registers and rosters.</p> <p>(a) Quarterly registers.</p> <p>1. DISPOSE after receipt of cumulative supplements.</p> <p>(b) Annual registers.</p> <p>1. DISPOSE 3 years after end of processing year.</p> <p>(3) Microfilm Transaction History Lists (Annual).</p> <p>(a) RETAIN. <i>DELETE EFB 5/5/77</i></p>		

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13.	<p>(4) Hard-copy special purpose outputs.</p> <p>(a) DISPOSE 5 years after end of processing year, or when of no further reference value, whichever is earlier.</p> <p><u>EO ADMINISTRATIVE CASE FILES</u>, created and/or maintained in the Key District Offices. Case files on applications for recognition of exemption, related material, correspondence and ruling letters.</p> <p>(1) Exemption Recognized.</p> <p>(a) RETAIN, <i>until revoked or terminated.</i> <i>8/25/77</i></p> <p>(2) Failure to Establish Exemption.</p> <p>(a) DISPOSE 1 year from date of failure to respond to request for information.</p> <p>(3) Denials of Exemption.</p> <p>(a) DISPOSE 2 years from date of:</p> <ol style="list-style-type: none">1. Final denial by Service, or2. Final decision by the Court, if petition filed. <p>(4) Revocation of Exemption.</p> <p>(a) DISPOSE 6 years after close of case.</p> <p>(5) Termination of Exemption.</p> <p>(a) DISPOSE 4 years from date of distribution of assets.</p> <p>(6) Issuances by the Key District subject to public inspection under Internal Revenue Code, Section 6110.</p> <p>(a) DISPOSE 3 years after such written determinations become open to public inspection.</p>		

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14.	<p><u>REOPENING MEMORANDUMS OR EXCEPTION LETTERS.</u> Reopening memorandums or exception letters including notice of reexamination letters when appropriate, and related National, Regional, and Key District Office correspondence, accumulated as a result of Regional Post Review recommending reopening an agreed case, which during the review revealed substantial error, both in the amount and in relation to the tax liability, or an indication of fraud, malfeasance, collusion, concealment or misrepresentation of a material fact (NOTE: This file is maintained in the Office of the Assistant Regional Commissioner (EP/EO) and a copy is made part of the EP Application or Examination Case File).</p> <p>(1) DISPOSE 1 year after the reopened case is closed, or when the exception letter is withdrawn, whichever is earlier.</p>		
15.	<p><u>ADVISORY LETTERS.</u> Copies of advisory letters accumulated as a result of Regional or National post review of an agreed case submitted by Key District Offices, which during the review discloses a technical error resulting from the improper application of the Code, regulations, or technical advice which does not warrant the issuance of an exception letter (NOTE: This file is maintained in the Office of the Assistant Regional Commissioner (EP/EO) and a copy is made part of the EP Application or Examination Case File).</p> <p>(1) DISPOSE 3 years after the end of the year, or after Internal Audit completes its inspection, whichever is earlier.</p>		
16.	<p><u>REGIONAL OFFICE CONFERENCE REPORTS.</u> Copies of Regional Office Conference reports maintained in the Regional Office regarding determinations and examinations. This file is maintained for convenience of the Regional Office Conference Staff.</p> <p>(1) DISPOSE 2 years after the end of the year, or when no longer needed in current operations, whichever is earlier.</p>		
17.	<p><u>GROUP CONTROL CASES.</u> Control cards of cases assigned to examining officers regarding determination as well as examination activity.</p>		

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18.	<p>(1) DISPOSE 3 years after the end of the year, or when no longer needed in current operations, whichever is earlier.</p> <p><u>EP/EO TECHNICAL TIME REPORT.</u> Monthly Technical Time Report containing case and time listings of technical personnel.</p> <p>(1) DISPOSE 2 years after the end of the year.</p> <p><u>Organization Description</u></p> <p>The records created by this Schedule, RCS-203, Employee Plans/Exempt Organizations-Regional and District Offices, pertain to administrative and program functions of EP/EO activities in the review and processing of employee plans and exempt organizations documents pursuant to Internal Revenue tax laws.</p>		