

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

LEAVE BLANK	
JOB NO	<b>NC 1 58 78 9</b>
DATE RECEIVED	<b>31 MAY 1978</b>
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
<u>6-6-78</u> Date	<u>James S. Choad</u> 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

4. NAME OF PERSON WITH WHOM TO CONFER  
Joseph Tarantino

5. TEL. EXT.  
376-0594

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 5 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 <u>5/25/78</u>	D. SIGNATURE OF AGENCY REPRESENTATIVE <u>Russ H. Thomson</u>	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
	Records covered by this request are created and accumulated in the Chief Counsel's field offices. Records Control Schedule No. 209 applies  <u>ADMINISTRATIVE RECORDS</u>		
1.	Subject File, including correspondence, report and related papers (not covered elsewhere in this schedule), pertaining to the managerial and program activities of regional and branch offices and not involving the tax liability of a specific taxpayer or made a part of a specific tax case. (Excluded are records documenting (a) substantive policy decisions, rulings and interpretations and, (b) significant procedural matters which shall be retained).  (1) DESTROY after 5 years.	NN167-119	
2.	Administrative Files, including copies of fiscal, personnel, space, property control, procurement, and training records, pertaining to the administrative, house-keeping, or facilitative operations of regional and branch offices.  (1) DESTROY after 5 years.	NN167-119	

115-107  
*Sent to agency, NNR, NCW and 27 ITEMS  
all FRC's - 6/7/78*

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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
3.	Reference Files maintained by individuals or offices, including extra copies of correspondence, internal management documents, or other materials that are retained solely for convenience of reference.  (1) DESTROY when obsolete or suspended.  <u>TAX COURT LITIGATION RECORDS</u>		
9.	Office Files produced in connection with cases in the Tax Court Litigation function, excluding selected precedent cases. (Duplicate copies of pertinent items in legal case file) Prepared in both Regional & Branch Offices.  (1) DESTROY 3 years after case is closed.	NN167-119	
10.	Closed Regional Legal Files dealing with tax court matters.  (1) DESTROY 9 years after case is closed.  (2) RETIRE to Federal Records Center 2 years after case is closed	NN167-119	
11.	Copies of Tax Court Briefs. (Excludes selected precedent Briefs which shall be retained).  (1) DESTROY 2 years after case is closed or when no longer required, whichever is earlier.	NN167-119	
12.	Internal Control Records. Card files, including alphabetical index cards, developed to reflect issues, status, and record action taken, consists of Forms 6965-A, Tax Court Litigation Division Docket Cards or equivalent records. (Regional and Branch Offices).  (1) DESTROY 15 years after case is closed.	NN3320	
13.	Reports. Regional Counsel Quarterly Report of nondocketed Tax Court Cases, or equivalent records.  (1) DESTROY  (a) Regional Counsel after 4 years.  (b) Branch Offices after 3 years.	NN167-119	
14.	Calendar files containing correspondence and related information, with copies of pertinent reports in respect to each calendar of the court. (Regional & Branch Offices)	NN167-119	

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15.	(1) DESTROY after 5 years.  Technical Advice. Memoranda consisting of technical advice from the National Office on docketed and non-docketed cases.  (1) DESTROY 10 years after issuance.		
20.	<u>GENERAL LITIGATION RECORDS</u>  Closed Regional Legal Case Files produced in cases of bankruptcies, receiverships, and other insolvencies, collection suits and interventions, offers in compromise and other General Litigation functions, except for selected precedent cases. (Regional and Branch Offices).  (1) DESTROY 10 years after case is closed.  (2) RETIRE to Federal Records Center 3 years after case is closed.	NN167-119	
21.	Control Records. Form 1786 (or equivalent), General Litigation Cards-Control card record on all types of cases pending or closed by General Litigation Function. (Regional and Branch Offices).  (1) DESTROY 10 years after case is closed.	NN167-119	
22.	Reports. Form 2069, Regional Counsel Quarterly Statistical Report of General Litigation Cases and Matters; Form 2292, Annual Report of Offers in Compromise in Chief Counsel Cases or equivalent records.  (1) DESTROY after 3 years.	NN167-119	
23.	Closed Non-Chief Counsel Offers in Compromise-Forms 7249-E; F; M-Abstract and Statement. (Regional and Branch Offices).  (1) DESTROY 3 years after case is closed.	NN167-119	
29.	<u>CRIMINAL TAX RECORDS</u>  Closed Regional Legal Case Files produced in criminal tax legal work in connection with recommendations for criminal prosecutions arising under the Internal Revenue laws (except Alcohol and Tobacco Tax cases and selected precedent cases).  (1) DESTROY 15 years after case is closed.	NN3320	

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	(2) RETIRE to Federal Records Center 1 year after disposition of Civil liability.		
30.	Opinion or Miscellaneous Regional Case Files produced in connection with criminal tax matters.  (1) DESTROY 10 years after case is closed.  (2) RETIRE to Federal Records Center on a selective basis 3 years after case is closed.	NN 3320	
31.	Internal Control Record. Card files developed to reflect status and record action taken, Forms 721, Waiver Card; and equivalent records. (Excludes Form 1318-B, Docket and Control Record--Criminal Cases, which shall be retained.)  (1) DESTROY 10 years after case is closed.	NN 3320	
32.	Reports. Narrative and Progress Reports; Individual Attorney Reports; Report of New Criminal Tax Cases Received, and equivalent reports. (Excludes Form 1318-A, Case Load Report).  (1) DESTROY after 4 years.	NN 3320	
33.	Form 1318-A, Regional Counsel Quarterly Report of Criminal Tax Cases.  (1) DESTROY after 8 years.	NN 3320	
34.	"Secretary Files," "Attorneys Correspondence Files" and "Reading Files," containing duplicate copies of items prepared in office and included in Legal File, except for copies in subject matter Digest Files retained for research purposes.  (1) DESTROY 15 years after case is closed, or when no longer required, whichever is earlier.	NN 3320	
	<u>GENERAL LEGAL SERVICES RECORDS</u>		
39.	Closed Regional Legal Case Files produced in cases handled by the General Legal Services function. (Excludes selected precedent cases which shall be retained).  (1) DESTROY 10 years after case is closed.  (2) RETIRE to Federal Records Center 5 years after case is closed.		

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40.	Control Records. Form M-6201 Case Record (or equivalent) control card records on all types of cases pending or closed in the General Legal Services function.  (1) DESTROY 10 years after case is closed.		
41.	Reports. Form 5560, Office of Chief Counsel General Legal Services Monthly Workload Report; Regional Counsel Quarterly Statistical Report of General Legal cases.  (1) DESTROY after 4 years.		
42.	Copies of General Legal Services Briefs and Decisions. (Excludes selected precedent briefs which shall be retained).  (1) DESTROY 10 years after case is closed.  (2) RETIRE to Federal Records Center 5 years after case is closed.		
<u>DISCLOSURE RECORDS</u>			
47.	Closed Regional Legal Case Files produced in cases involving disclosure matters arising under the <u>Internal Revenue Code</u> , the Freedom of Information Act, and the Privacy Act, except for selected precedent cases. (Regional and Branch Offices.)  (1) DESTROY 10 years after case is closed.  (2) RETIRE to Federal Records Center 3 years after case is closed.		
48.	Control Records. Card files developed to reflect issues, status and action taken with respect to pending or closed cases involving disclosure matters arising under the <u>Internal Revenue Code</u> , the Freedom of Information Act, or the Privacy Act. (Regional and Branch Offices).  (1) DESTROY 10 years after case is closed.		