

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-058-80-03

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 7/8/2021

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Item 3, Administrative Files

Item 7, EP/EO Office Reading Files

item 20, Regulation Projects

item 25, Exempt Organizations Master File (EOMF) Outputs

item 37, EP and Actuarial Files

item 39, Correspondence Control Record, Form 5961, Forms 7000, or Equivalent Records

item 42, Exempt Organization District Determination Letters

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 2 is withdrawn. Items 9-16, 28-35, and 43-53 were not included.

NC1-058-84-03 supersedes items 20, 21, 23, 54, 55, and 56.

DAA-0058-2016-0004 supersedes all other items.

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Read NCD 7 Nov 79

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK	
JOB NO	NCL-58-80-3
DATE RECEIVED	11-7-79
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
3-27-80 <i>James E. O'Keefe</i> Date Acting 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

Ray O'Brien, Jr.

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 11 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	D. SIGNATURE OF AGENCY REPRESENTATIVE	E. TITLE
10-30-79	<i>Ross H. Thomson</i>	Program Manager, Records Management Program

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
1	<p>These records, covered in RCS-104, Employee Plans/Exempt Organizations - National Office pertain to the Office of Assistant Commissioner (EP/EO) and its organizational components.</p> <p style="text-align: center;"><u>ADMINISTRATIVE RECORDS</u></p> <p><u>General Administration and Management Files.</u></p> <p>Correspondence and other papers (not covered elsewhere in this schedule) e.g., operating plans and programs, pertaining to the overall administration and management of the Employee/Plans/Exempt Organizations (EP/EO) organization and its divisions.</p> <p>(1) DESTROY when no longer needed in current operations, but no later than 5 years after end of year <i>close of file.</i></p>		
2	<p>Organization and Staffing. Documents determined to have historical value relating to the functions, organization, and staffing of the EP/EO organization as a whole and its organizational components.</p> <p>(1) PERMANENT. Offer to National Archives and Records Service when 30 years old.</p>		RESERVED

Changes to Items 1-2, 21, and 38 were made 84 items with concurrence of IRS records officer. Copy to NIF Agency closed 11-2-80 2/7/80

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

2 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
3	<p><u>Administrative Files.</u> Documents pertaining to administrative, personnel, housekeeping, or facilitative operations, such as equipment, supplies, space, budget, etc. of all organizational components.</p> <p>(1) DESTROY 1 year after end of year to which they apply.</p>		
4	<p><u>National Office Review Program (NORP).</u> Program review evaluations and associated correspondence on the operations and activities of IRS regional and district offices.</p> <p>(1) Record copy</p> <p>(a) DESTROY 3 years after date of report.</p> <p>(2) All other copies</p> <p>(a) DESTROY when no longer required.</p>		
5	<p><u>Narrative and Statistical Reports.</u> Reports on work programs, staff-hours expended, and workload analysis; status reports; and all other recurring and special reports required regarding status of work etc.</p> <p>(1) DESTROY 3 years after end of year, or when no longer needed in current operations, whichever is earlier.</p>		
6	<p><u>Annual Technical Review Institute.</u> Correspondence, development work papers, and other documents relating to technical field conferences and other refresher training.</p> <p>(1) Record copy of final report.</p> <p>(a) DESTROY 2 years from end of year or when no longer needed in current operations, whichever is earlier.</p> <p>(2) Other papers (arranged in 2-year blocks).</p> <p>(a) DESTROY block after 2 years from end of year.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF
3 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
7	<p><u>EP/EO Office Reading Files.</u> Copies of letters, memoranda, miscellaneous statements, reports and documents created and issued by the Branch (arranged chronologically by date of mailing or issuance).</p> <p>(1) DESTROY 3 years from end of year or when no longer needed in current operations, whichever is earlier.</p>		
8	<p><u>Internal Audit Reports</u> and related workpapers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations.</p> <p>(1) Record copy.</p> <p>(a) DESTROY 3 years after completion or issuance of report.</p> <p>(2) All other copies.</p> <p>(a) DESTROY after 3 years or when no longer needed in current operations.</p> <p>Note: Items 9-15 are reserved for future additions (if necessary to the "Administrative Records" portion of this schedule.</p> <p style="text-align: center;">EP/EO PROJECTS RECORDS</p>		
16	<p><u>Computer Generated Management Information Reports.</u></p> <p>Includes regional and national summaries for AIMS, EACS, and EPMF outputs.</p> <p>(1) DESTROY when of no further reference value, but no later than 6 years after close of file.</p>		
17	<p><u>Resources Files.</u> Includes correspondence and other related documents (not covered elsewhere in this Schedule) pertaining to computer systems, technical time reporting, case processing procedures, etc.</p> <p>(1) DESTROY when no longer needed in current operations, but no later than 5 years after close of file.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

4 11

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18	<p><u>Tax Forms Projects.</u> Project files containing memoranda, forms and instruction drafts, final forms and instructions (arranged in 2-year blocks).</p> <p>(1) DESTROY block after 10 years or whenever it is no longer needed for reference purposes, whichever is earlier.</p>		
19	<p><u>Miscellaneous Forms and Form Letters.</u> Memoranda, forms and form letter drafts, and other documents accumulated in the program of reviewing and improving miscellaneous forms and form letters.</p> <p>(1) DESTROY when obsolete.</p>		
20	<p><u>Regulation Projects.</u> Memoranda, drafts of proposed regulations and Treasury decisions, and related documents (arranged in 2-year blocks).</p> <p>(1) EO/EP and Actuarial regulation projects not determined to be of research value.</p> <p>(a) DESTROY block after 10 years.</p> <p>(b) RETIRE block to Federal Records Center after 5 years.</p> <p>(2) EO regulation projects determined to be of research value.</p> <p>(a) DESTROY block after 20 years.</p> <p>(b) RETIRE block to Federal Records Center after 5 years.</p>		
21	<p><u>Legislative Projects.</u> Memoranda, drafts of legislation, and related documents (arranged in 2-year blocks).</p> <p>(1) EO/EP and Actuarial legislative projects determined not to be of research value.</p> <p>(a) DESTROY block after 10 years.</p> <p>(b) RETIRE block to Federal Records Center after 5 years.</p> <p>(2) EO/EP and Actuarial legislative projects determined to be of research value.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF
5 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	<p>(a) DESTROY block after 40²⁵ years.</p> <p>(b) RETIRE block to Federal Records Center after 5 years.</p>		
22	<p><u>Interagency Coordination Files.</u> Includes correspondence and other related documents (not covered elsewhere in this Schedule) pertaining to coordination between IRS, Department of Labor and Pension Benefit Guaranty Corporation, interested parties, Social Security Administration; etc. (arranged in 1-year blocks).</p> <p>(1) DESTROY when no longer needed in current operations, but no later than 5 years after end of year.</p>		
23	<p><u>Technical Study Projects.</u> Memoranda, work papers, research notes, and other documents accumulated in conducting Technical Study Projects. (arranged in 2-year blocks).</p> <p>(1) DESTROY block after 15 years.</p>		
24	<p><u>Operational Study Projects and Field Surveys.</u> Memorandums, research notes, workpapers, and information developed in conducting field surveys.</p> <p>(1) DESTROY when no longer needed in current operations, but no later than 5 years after completion of project or survey.</p>		
25	<p><u>Exempt Organizations Master File (EOMF) Outputs.</u> Copies of the registers, rosters, and special listing produced by the EOMF System as a result of ADP manipulation of magnetic tape records.</p> <p>(1) Hard-copy distinct office registers and rosters.</p> <p>(a) Monthly and quarterly registers.</p> <p>(1) DESTROY after receipt of cumulative supplements.</p> <p>(b) Semi-annual registers.</p> <p>(2) DESTROY after receipt of revised registers.</p> <p>(2) Microfilm national registers and rosters.</p> <p>(a) Semi-annual registers.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

6 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	<p>(1) DESTROY after receipt of next semi-annual revisions.</p> <p>(b) Annual registers.</p> <p>(1) DESTROY 3 years after end of processing year.</p> <p>(c) Monthly registers.</p> <p>(1) DESTROY after receipt of next monthly register.</p> <p>(3) Microfilm Transaction History Lists (Annual).</p> <p>(a) DESTROY 30 years from year of issuance.</p> <p>(4) Hard-copy special purpose outputs.</p> <p>(a) DESTROY when of no further reference value, but no later than 5 years after end of processing year.</p>		
26	<p><u>Technical Coordination Reports.</u> Technical Coordination Reports and related memorandums and other papers.</p> <p>(1) Numerical files (arranged in 1-year blocks).</p> <p>(a) DESTROY block after 3 years.</p> <p>(2) Files determined by EP or EO to have continuing reference value.</p> <p>(a) DESTROY 20 years after effective date of termination of the code to which the files relate.</p>		
27	<p><u>Internal Use Publications.</u> Memoranda, drafts, and development work papers relating to internal use publications (arranged in 1-year blocks).</p> <p>(1) Record copies of EP/EO internal issuances.</p> <p>(a) DESTROY block after 10 years.</p> <p>(2) Other copies.</p> <p>(a) DESTROY block after 3 years.</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF
7 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	<p>Note: Item 28 through 35 are reserved for future additions (if necessary) to the EP/EO "Project Records" portion of this schedule.</p> <p style="text-align: center;">TECHNICAL RECORDS</p>		
36	<p><u>Technical and General Correspondence.</u> Correspondence with the public, Congress, and other governmental agencies involving the furnishing of general or technical information which does not constitute a ruling (arranged in one-year blocks).</p> <p>(1) DESTROY block after 1 year.</p>		
37	<p><u>EP and Actuarial Files.</u> Correspondence and case development workpapers pertaining to the issuance of a ruling, technical advice or a taxpayer appeal (all arranged in 2-year blocks) concerning:</p> <p>(1) Profit-sharing and pension plans, individual retirement savings program, actuarial matters, non-bank trustee determinations, prohibited transactions, or administrative exemption (Routine).</p> <p>(a) DESTROY block after 10 years.</p> <p>(b) RETIRE block to Federal Records Center after 5 years.</p> <p>(2) The processing of an application filed by a sponsoring organization or employer for approval of a master prototype or other similar issuance (Reference).</p> <p>(a) DESTROY block after 15 years.</p> <p>(b) RETIRE block to Federal Records Center 5 years after plan is terminated.</p> <p>(3) The processing of applications for changes in plan year and accounting periods (Routine).</p> <p>(a) DESTROY block after 2 years.</p> <p>(4) Changes in Funding Method (Routine).</p> <p>(a) DESTROY blocks after 6 years.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF
8 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
38	<p>(5) Files designated by EP and Actuarial to have reference value.</p> <p>(a) DESTROY block after 10 years.</p> <p>(b) RETIRE block to Federal Records Center after 5 years.</p> <p>(6) Files designated by EP and Actuarial to have reference value.</p> <p>(a) DESTROY block after 15 years.</p> <p>(b) RETIRE block to FRS after 5 years.</p> <p><u>Exempt Organization Case Files.</u> Correspondence and case development workpapers pertaining to the issuance of a ruling or advice concerning the exempt status of an organization.</p> <p>(1) Files formerly classified "routine" covering period prior to July 1, 1964, (excluding group rulings) (arranged in one block and retired to Federal Records Center).</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p> <p>(2) Files formerly classified "routine" covering period July 1, 1964, through December 31, 1968, (excluding group rulings), (arranged in one block and retired to Federal Records Center).</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p> <p>(3) Files formerly classified "reference" covering period prior to 1954 (excluding group rulings) (arranged in one block and retired to Federal Records Center).</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p> <p>(4) Files formerly classified "reference" covering period 1954 through 1967 (excluding group rulings) (arranged in one block and retired to Federal Records Center).</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF
9 11

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
39	<p>(5) Terminated Group Rulings case files retired to Federal Records Center in 1976.</p> <p>(a) DESTROY in 1982.</p> <p>(6) Case files covering period 1969 through 1973 arranged in one block and retired to Federal Records Center.</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p> <p>(7) Case files covering the period 1974 through 1976 arranged in one block.</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p> <p>(b) RETIRE block to Federal Records Center after 3 years.</p> <p>(8) Post 1976 case files arranged in 3 year blocks.</p> <p>(a) RETAIN Maintain files until status has changed to (9) below.</p> <p>(b) RETIRE block to Federal Records Center after 3 years.</p> <p>(9) Revocation and Termination of Exemptions arranged in 2-year blocks.</p> <p>(a) DESTROY block after 6 years.</p> <p>(b) RETIRE to Federal Records Center after 2 years.</p> <p><u>Correspondence Control Record, Form 5961, Forms 7000, or Equivalent Records.</u> Includes work assignment control cards;</p> <p>(1) Microfilm copies of Forms 7000, Correspondence Control relating to EO:T cases prior to 1965.</p> <p>(a) DESTROY when all administrative needs have expired.</p> <p>(2) Forms 5961, Correspondence Control Record, or equivalent assignment control records.</p> <p>(a) Part 1 of Form 5961 arranged in 5 year block.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF
10 11

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	<p>(1) DESTROY when all administrative needs have expired.</p> <p>(b) Parts 2, 3, 4, 5, 6, 7, and 8.</p> <p>(1) DESTROY after 3 years, or when no longer needed for current operations, whichever is earlier.</p>		
40	<p><u>Post Review Determinations.</u> Post review memoranda, transmittal memoranda, trust documents, correspondence, and case development work papers pertaining to the review of field determinations (arranged in 1 year block).</p> <p>(1) DESTROY block after 4 years.</p>		
41	<p><u>Disclosure Records.</u> Memoranda, developmental work papers, procedures, etc., relating to disclosure under the Freedom of Information Act, Privacy Act, and sections of the Internal Revenue Code and Employee Retirement Income Security Act (ERISA) of 1974 (e.g., 6104, 6103, 6110 of Code and section 3001 and 3004 of ERISA).</p> <p>(1) Program files containing work papers and research material.</p> <p>(a) DESTROY after 2 years or when no longer needed in current operations, whichever is later.</p> <p>(2) Master copy of material currently available in IRS public reading rooms and historical copy of material removed from the reading room.</p> <p>(a) DESTROY 5 years after removal from reading rooms, or when no longer needed in current operations, whichever is later.</p> <p>(3) Memoranda and other documents pertaining to processing Internal Management Documents and Reports for records and documents under the Freedom of Information Act (arranged in 1 year blocks).</p> <p>(a) DESTROY block after 5 years.</p>		

Request for Records Disposition Authority - Continuation		JOB NO	PAGE OF 11 11
7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
42	<p><u>Exempt Organization District Determination Letters.</u> Copies of determination letters issued by District Directors regarding the status of organizations (arranged in 5-year blocks). Records no longer accumulating.</p> <p>(1) DESTROY immediately.</p>		
43	<p><u>EP/EO Report of Significant Matters (m-5945).</u></p> <p>(1) DESTROY 3 years after end of year.</p> <p>Note: Items 44-53 are reserved for future additions (if necessary) to the "Technical Records" portion of this schedule.</p> <p>PUBLISHED RULINGS AND PROCEDURES RECORDS</p>		
54	<p><u>Revenue Rulings.</u> Revenue rulings together with work papers, correspondence and other documents relating to their development and issuance (arranged in 2-year blocks).</p> <p>(1) EP and Actuarial Rulings.</p> <p>(a) DESTROY block after 30 years.</p> <p>(b) RETIRE block to Federal Records Center after 15 years.</p> <p>(2) EO Rulings.</p> <p>(a) RETAIN until reclassified. (Files reviewed every 10 years to reclassify those that no longer have significant value).</p> <p>(b) DESTROY reclassified files after 3 years.</p>		
55	<p><u>Revenue Procedures.</u> Revenue procedures together with work papers, correspondence and other documents relating to their development and issuance (arranged in 2-year blocks).</p> <p>(1) DESTROY block after 30 years.</p> <p>(2) RETIRE block to Federal Records Center after 15 years.</p>		
56	<p><u>Court Decisions Files.</u> Correspondence dealing with the case or issue, and, where applicable, copies of Chief Counsel's Action on Decisions proposed for announcement of acquiescence or non-acquiescence. These files are maintained only for those court decisions or issues in which EP gives advice or information (arranged in 2-year blocks).</p> <p>(1) DESTROY block after 20 years.</p> <p>(2) RETIRE block to Federal Records Center after 10 years.</p>		