

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

REC 19 May 81 14

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
Gary Hall

5 TEL EXT
375-0593

LEAVE BLANK	
JOB NO <i>NCI-58-81-11</i>	
DATE RECEIVED <i>May 14, 1981</i>	
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	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>2-17-83</i> Date	<i>[Signature]</i> Archivist of the United States

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 4 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	9 SAMPLE OR JOB NO	10 ACTION TAKEN
5/7/81	<i>Ross H. Thomson</i>	Program Manager Records Management Program		
7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)		9	10
3	<p>The records described below (Records Control Schedule 106) are created and/or accumulated in the Internal Revenue Service, 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 items reflect changes in established retention periods and records descriptions as well as describe records which have been created recently.</p> <p>Record Set in the Digest Section of the Chief Counsel's Library of Formal and Informal Opinions of the Chief Counsel.</p> <p>(1) XXXXXX PERMANENT. Offer to NARS, <i>in 5 year blocks</i> 30 years after the date of the opinion. Arrangement: numerical; volume: 395 cu. ft.; annual rate of accumulation: 4 cu. ft. (Note: changed per conversation with Ray O'Brien of IRS, see memo of 1-27-82 by IRS Administrative Services Division. JLH. 2-16-82. <i>[Signature]</i>)</p>		H.R.1076, 83rd. Cong.	15 items

115-107
Agency copy delivered 2/22/83
checked 2/22/83
Mass Data Cleanup Sheet Required
NCW, NNF, NAD

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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
4	Record Set in the Digest Section of the Chief Counsel's Library of Internal Revenue Service Rulings approved by the Chief Counsel and digests of these rulings. <i>in 5 year blocks</i> PERMANENT. Offer to NARS, 30 years after the date of REVISION the ruling. Arrangement: numerical; volume: 117 cu. ft.; annual rate of accumulation: 1 cu. ft.	H.R. 1076, 83rd. Cong.	
5	Closed Legal Case Files produced: (1) In considering and making reports on legislation and regulations relating to Internal Revenue matters, handled by Legislation and Regulations Division; (2) In interpreting the Internal Revenue Code and decisions and rules promulgated in the Code of Federal Regulations, handled by Interpretative Division; and (3) In the Employee Plans and Exempt Organizations Division. (a) RETIRE to Federal Records Center 6 years after file closed. (b) DESTROY 25 years after file closed.	H.R. 1076, 83rd. Cong.	
7	Closed Legal Case Files originally opened in the National Office Criminal Tax Division, pertaining to Criminal tax matters and prosecution for criminal violation of the Internal Revenue laws. (1) Significant cases to be selected by a GS-15 or above in the Office of the Chief Counsel. (a) RETIRE to Federal Records Center 1 year after file closed. (b) DESTROY 20 years after file closed. (2) Other than significant cases. (a) RETIRE to Federal Records Center 1 year after file closed. (b) DESTROY 5 years after file closed.	NC 174- 211	

Items 3+4, Four copies, including original, to be submitted to the National Archives
 Note: blocking instruction approved by Linda Mulvaney
 on 2/19/83. *JG*
 2/10/83

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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
8	<p>Closed Legal Case Files produced in the National Office General Litigation Division.</p> <p>(1) Significant cases to be selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 25 years after file closed.</p> <p>(2) Other than significant cases.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 10 years after file closed.</p>	H.R. 1076, 83rd. Cong.	
9	<p>Closed Legal Case Files produced in the National Office Tax Litigation Division.</p> <p>(1) Significant cases to be selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 30 years after file closed.</p> <p>(2) Other than significant cases.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 10 years after file closed.</p>		
10	<p>Closed Legal Case Files, pertaining to non-tax civil and criminal matters, General Legal Services Division.</p> <p>(1) Significant cases to be selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 20 years after file closed.</p>		

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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
11	<p>(2) Other than significant cases.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 5 years after file closed.</p> <p>Closed Legal Case Files, pertaining to matters involving the disclosure of Service documents and/or testimony pursuant to the Internal Revenue Code, the Freedom of Information Act or the Privacy Act. Disclosure Litigation Division.</p> <p>(1) Significant cases to be selected by a GS-15 or above in the Office of the Chief Counsel.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 30 years after file closed.</p> <p>(2) Other than significant cases.</p> <p>(a) RETIRE to Federal Records Center 1 year after file closed.</p> <p>(b) DESTROY 5 years after file closed.</p>		
6	<p>Appellate and Tax Court Briefs. IRS record copies of briefs filed with the Appellate and Tax Courts.</p> <p>(1) DESTROY when 30 years old.</p> <p>(2) RETIRE to the Federal Records Center when 20 years old.</p> <p>Note: Item 6 added per agency request from Ray O'Brien of Records Management Program, IRS, 3-12-82. <i>JPW</i> JLH, 5-7-82</p>		

7.
Item No.

8 Description of Item
(with inclusive dates or retention periods)

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Closed card records are an obsolete index of closed legal case files ranging from 1920 to 1977, Treasury decisions and legal case files which have been destroyed.

(1) Destroy 2 years after subject file is closed.