

18 Mar 83

REQUEST FOR RECO. POSITION AUTHORITY
(See Instructions on reverse)

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

1. FROM (AGENCY OR ESTABLISHMENT)
Department of the Treasury

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER

Raymond A. O'Brien

5. TEL EXT

376-0593

LEAVE BLANK	
JOB NO	NC1-58-82-6
DATE RECEIVED	March 19, 1982
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
Date	3/19/83
Archivist of the United States	<i>[Signature]</i>

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 1 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
3-9-82	<i>[Signature]</i>	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
	Records Control Schedule 103 - Appeals, National Office The following records series are no longer accumulating:		
1.	Excess Profits Tax Case Files relating to cases under Section 722 of Internal Revenue Code. Includes copies of outgoing correspondence, exhibits, field data, copies of taxpayers' records, work papers, transmittal letters, and copies of action memorandums. DESTROY immediately.	RCS103, Item 9.	
2.	Excess Profits Tax Case Records. Card records including summary data on each case handled. Indexes to Item 1 (above). DESTROY immediately.	Item 10.	
3.	Records of Stock Valuation consisting of condensed financial data on securities of public-held corporations for use in appraising closely held stocks, index of corporations by type of industry, and capitalization rate studies. DESTROY immediately.	Item 11.	
4.	Quarterly Report on Receipts, Disposals, and Inventory, Form 2112 or Equivalent. Reports are prepared for the U.S., each region, and each branch office for the submission to the National Office. DESTROY immediately.	Item 12.	
5.	General Correspondence Files - Correspondence relating to appeals cases, policies, procedures, instructional material and other data bearing on organization, practices and achievements of Appeals work. Files relating to changes in Part VIII of the IR Manual; to Service procedural and technical matters; and to forms and form letters. (1) Cutoff files every 2 years; (2) Destroy when 5 years old.		

115-107

Items 5 (RCS 103/2) Scheduled under NC1-58-81-4 M 3/18/83

STANDARD FORM 115
Revised April, 1975
Prescribed by General Services Administration
FPMR (41 CFR) 101-11.4 *Items*

Mass Data Change Worksheet is required and attached. # 7125783

*Agency + NNF sent out 7-27-83 by DMW
NCW sent 8-1-83 by DMW.*

Manual
Transmittal

Department
of the
Treasury

Internal
Revenue
Service

~~1(15)59.13-1~~

~~March 20, 1981~~

Purpose

This transmits a complete Table of Contents, text and Exhibit for IRM 1(15)59.13, Records Control Schedule 103 for Appeals—National Office.

complete revision of

Background

~~This Transmittal issues IRM 1(15)59.13 in a new page size (8" x 6") and layout. This Handbook is being printed by a computerized photo composition process in the new style. Each numbered heading (Handbook text info) will be followed by a date. Initially, this will be the cutoff date for this printing. In subsequent issuances, the heading will be followed by the date on which the material under the heading was last revised. The Manual Transmittal number will be carried on each page. Vertical lines will not be used to indicate change. Manual Supplements will be printed in the same size as the text to which they are added.~~

Material Transmitted

- Table of Contents 100—Exhibit 100-2
- Text 100—110:(4)
- Exhibits 100-1—100-2

(3)

Nature of Material

~~This material was formerly contained in IRM 1(15)59, Records Disposition Handbook, and is being removed from that Handbook by MT 1(15)59-228, which is being issued concurrent with RGS 103. RGS 103 is issued as a separate Handbook, IRM 1(15)59.13, Records Control Schedule 103 for Appeals—National Office. No substantive changes have been made.~~

Changes

Records Control Schedule 103 is revised as follows:

General References to profits, narcotics and wagering have been deleted. Reference to records created and accumulated as a result of settlement of compromise cases and providing technical assistance on engineering and valuation problems are deleted. New disposal authority granted by the Archivist of the United States has been added. Deleted items may be destroyed immediately.

- Item 2. Description updated.
- Item 2(1). Disposition changed from "RETAIN to "DESTROY when 5 years old."
- Item 2(2). Deleted.

- Item 7. Description updated. Disposition increased from "DESTROY 6 months after receipt" to DESTROY 2 years after date of receipt".

/s/ Richard E. Simko
Director,
Facilities Management Division

- Item 9. Deleted (Reserved).
- Item 10. Deleted (Reserved).
- Item 11. Deleted (Reserved).
- Item 18. Deleted (Reserved).
- Item 19. Description updated.
"Appeals Office" replaces "branch office". Disposition changed from "Destroy 5 years after end of Fiscal Year" to "Destroy 2 years after end of Fiscal Year".
- Item 20. Deleted (Reserved).
- Item 21. Deleted (Reserved).
- Item 22. New item. "Post Review of Appeals Work Units (Regional)".
- Item 23. New item. "Post Review of Appeals Work Units (Nationwide)."
- Item 26. Description updated.
- Item 27. Description updated.
Disposition increased from "Destroy 1 year after end of Fiscal Year or earlier when no longer needed in current operations" to "Destroy 2 years after end of fiscal year, or when no longer needed in current operations, whichever is earlier."
- Item 30. Description updated.
- Item 32(2) Disposition changed from "Destroy 6 years after end of fiscal year" to "Destroy 5 years after end of fiscal year."

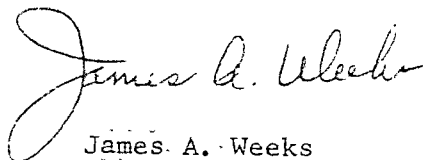
New section added to cover "Computer Printouts of Statistical and Issue Data (Project LAND)".

- Item 35. New Item. "Project LAND-statistical and issue reports (Tables 10 through 11.2; 21 through 40; 71; and 81)."
- Item 36. New Item. "Project LAND-statistical reports (Tables 16 and 17)".
- Item 37. New Item. "Project LAND-Master File Dump (Tables 18.0, 18.1, and 18.2)."

- Item 38. New Item. "Project LAND-Valid Disposal File (Tables 18.3 and 18.4)."
- Item 39. New Item. "Project LAND-Listing KYT Statistics (Table 18.5)."
- Item 40. New Item. "Project LAND Reports (Tables 73, 75, 75A, 83, 85, and 85A)."
- Item 41. New Item. "Project LAND Reports (Tables 74, 74A, 74W, 84, 84A, and 84W)."
- Item 42. New Item. "Service Center Lists and Error Registers".
- Item 43. New Item. "Data Center Error Register."
- Table Index. Deleted

Effect on Other Documents

Manual Transmittal 1(15)59.13-1, dated March 20, 1981, is obsolete.



James A. Weeks
Acting Director, Facilities Management Division

Description and Authorities

110 (3-20-81)

1(15)59.13

General

(1) The records covered by this schedule are created and/or accumulated in the Appeals Division, National Office. The Appeals Division develops and coordinates policies and programs relating to the hearings of taxpayers' appeals from determinations made by District Directors of Internal Revenue in income, ~~estate, gift, excise (other than alcohol, tobacco, ~~estate, gift, excise (other than alcohol, tobacco, estate, gift, excise (other than alcohol, tobacco, estate, gift, excise (other than alcohol, tobacco,~~ and firearms), and employment tax cases, and to the conduct of settlement negotiations in cases docketed in the Tax Court.~~

and firearms

appeals

(2) The records are divided into four major categories which represent the administrative and program functions. They include:

(a) Administrative records pertaining to the overall administration and operation of the Appeals Division

(b) Appeals records which are created and accumulated as a result of the Appeals Division's functions of considering and passing on settlement ~~and compromise cases, and providing technical assistance to the Service on highly complex engineering and valuation problems.~~

cases.

(c) Reports of production and workload data.

(d) Computer printout statistical tables of workload and legal issue data.

Categories 3 and 4 are listed separately to facilitate identification of the record item and application of the records disposition authorization.

The records disposition authorizations in this schedule are based on administrative determinations of the Internal Revenue Service, Congressional disposal authority contained in House Reports.

No	Congress	Session
2720	84th	2nd
2332	83rd	2nd
1051	80th	2nd

(e) The records disposition authorizations in this schedule are also based upon the ~~disposal authority, dated March 10, 1977, granted by the Archivist of the United States.~~

disposal authorities dated March 10, 1977 and August 6, 1981,

(3) See Exhibit 100-1 for Records Control Schedule 103.

~~(4) See Exhibit 100-2 for Table Listing for Records Control Schedule 103.~~

Exhibit 100-1

Records Control Schedule 103

Item No.	Description of records and disposition authorization
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ADMINISTRATIVE RECORDS

1. ~~Correspondence Files~~—(excluding records covered by item 2 below)—Memorandum, teletypes, etc., pertaining to the administrative housekeeping, or facilitative functions relating to the overall administration and operation of the Appeals Division, National Office.

(1) Destroy after 2 years.

2. ~~General Correspondence Files~~—Correspondence relating to ~~appellate policies, procedures, instructional material and other data bearing on organization, practices and achievements of Appeals work. Files relating to changes in Part VIII of the Internal Revenue Manual; to Service procedural matters; and to appellate forms and form letters. (NOTE: Cut off the every two years)~~

(1) Retain

(2) Retire to Federal Records Center 10 years after out of date

3. ~~Internal Audit Reports~~ and related workpapers and correspondence, including reports on surveys, special studies; and investigations conducted jointly with other organizations.

(1) Record Copy

(a) Destroy 3 years after completion or issuance of report.

(2) All Other Copies

(a) Destroy after 3 years or when no longer needed in current operations.

(NOTE: items Nos. 4 through 6 are reserved for future additions (if necessary) to the "Administrative Records" section of this schedule.)

APPEALS RECORDS

7. ~~Copies of Appeals Division Notices and Transmittal Memorandum, Form 5710, or equivalent and related papers showing action in each case disposition.~~

(NOTE: The originals are made a part of the administrative file)

(1) Destroy 5 months after date of receipt.

8. ~~Closing Agreement Files~~ consisting of summary schedules and/or originals of agreements on tax liabilities and related specific matters with supporting papers.

(1) Retain.

(2) Retire to Federal Records Center after 5 years.

~~Files of the Tax Case Files relating to cases under Section 722 of the Code and including copies of original returns, copies of amended returns, copies of transcripts, copies of memoranda, and copies of action memoranda.~~

(1) Retain.

(2) Retire to Federal Records Center after 5000 of excess profit tax program.

Subject

appeals cases,

and technical Appeals

(1) Cutoff files every 2 years.

(2) DESTROY when 5 years old.

2/9/81

NC 1-58-81-4

2/18/81

Not approved 8/6/81

Transmittal Memorandum and Supporting Statement, Form 5402,

2 years

Item No.	Description of records and disposition authorization
----------	--

~~10. Excess Profits Tax Case Records. These card records include summary data on each case handled and are the index to records described in Item No. 9.
 (1) Retain.
 (2) Retire to Federal Records Center upon close of excess profits tax program.~~

~~11. Records of Stock Valuation consisting of condensed financial data on securities of publicly held corporations for use in appraising closely held stocks, index of corporations by type of industry, and capitalization rate studies.
 (1) Retain.~~

(NOTE: Item Nos. ~~12 through 17~~ are reserved for future additions (if necessary) to the "Appeals Records" section of this schedule.)

9 through 18

STATISTICAL REPORTS

~~18. Quarterly Report on Receipts, Disposal, and Inventory, Form 2112 or Equivalent. Reports are prepared for the U.S., each region and each branch office for submission to the National Office. Report Symbol NO-CP:AP-2.~~

~~a. "Semi-annual and annual fiscal year to date (cumulative) data for U.S. and regions."
 (1) Destroy 20 years after end of fiscal year.
 (2) Retire to Federal Records Center after 10 years.~~

~~b. All other reports.
 (1) Destroy 5 years after end of fiscal year.~~

~~19. Monthly Report on Receipts, Disposal, and Inventory, Form 2285 or Equivalent. Reports are prepared for U.S., each region and each branch office. Report Symbol NO-CP:AP-5.
 (1) Destroy 5 years after end of fiscal year.~~

Appeals Office Report, Form 2289 or equivalent

Appeals Office

2

~~20. Quarterly Report on Disposal of Claims for Refund, Form 3827 or Equivalent. Report Symbol NO-CP:AP-6.~~

(Reserved for future use)

~~21. Tax Court Trial Status Orders and Judgment Order Report, Forms 3134 and 3134-A or Equivalent. Report Symbol NO-CP:AP-7.
 (1) Destroy 5 years after end of fiscal year.~~

(Reserved for future use)

~~(NOTE: Items Nos. 22 through 25 are reserved for future additions (if necessary) to the "Statistical Reports" section of this schedule.)~~

22. Post Review of Appeals Work Units (Regional), Report Symbol NO-CP:AP-34.

(1) DESTROY 3 years after end of fiscal year.

23. Post Review of Appeals Work Units (Nationwide), Report Symbol NO-CP:AP-35

(1) DESTROY 3 years after end of fiscal year.

NOTE: Items 24 and 25 are reserved for future additions (if necessary) to the Statistical Reports section of this schedule.

Exhibit 100-1 Cont.(1)

Records Control Schedule 103

Item No.	Description of records and disposition authorization
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COMPUTER PRINTOUTS OF STATISTICAL AND ISSUE DATA (ARRIRA)

(NOTE: See Table Listing (Exhibit 100-2) for a more detailed description and item cross references for each table.)

- | | | |
|-----|---|---|
| 26. | Table 1 for U.S., regions and branch offices, prepared monthly, quarterly and fiscal year to date, monthly. | Tables 1, 1A, 7, 30.1, 30.2, 40, 44, 46, 57, 71, 78, and 81 |
| | a. Semi-annual and annual fiscal year to date monthly tables. | (1) |
| | (1) Destroy 20 years after end of fiscal year. | (a) |
| | (2) Retire to Federal Records Center after 10 years. | (b) |
| | b. All other tables. | (2) |
| | (1) Destroy 5 years after end of fiscal year. | (a) |
| | (2) Retire to Federal Records Center after 2 years. | (b) |
| 27. | Tables 2, 3, and 5, prepared monthly, quarterly and fiscal year to date monthly; Tables 4, 6, and 7, prepared quarterly and fiscal year to date quarterly; Tables 8 and 9 prepared quarterly; U.S. and regional tables. | 2 |
| | (1) Destroy 2 year after end of fiscal year or earlier when no longer needed in current operations. | |
| 28. | Table 9, prepared fiscal year to date monthly; Table 10, prepared fiscal year to date quarterly; and Table 11, prepared quarterly and fiscal year to date quarterly. | (1) |
| | a. Consolidated table containing data for U.S., regions and branch offices. Semi-annual and annual tables, fiscal year to date monthly (Table 9) and fiscal year to date quarterly (Table 10 and 11). | (a) |
| | (1) Destroy 20 years after end of fiscal year. | (b) |
| | (2) Retire to Federal Records Center after 10 years. | (2) |
| | b. All other tables. | (2) |
| | (1) Destroy 2 years after end of fiscal year or earlier when no longer needed in current operations. | (a) |
| 29. | Tables 14 and 15, prepared quarterly and fiscal year to date quarterly, and Table 16, prepared quarterly. | (1) |
| | a. Semi-annual and annual tables for fiscal year to date quarterly (Tables 14 and 15) and quarterly tables for quarters ending June 30 and December 31 (Table 16). | (a) |
| | (1) Destroy 5 years after end of fiscal year. | (a) |
| | b. All other tables. | (2) |
| | (1) Destroy 5 year after end of fiscal year. | (a) |
| | (2) Retire to Federal Records Center after 2 years. | (b) |

30. ~~Tables 71 and 72, prepared monthly; Table 73, prepared monthly and quarterly.~~
 a. Consolidated table containing data for U.S., regions, and branch offices. ~~Monthly tables for June and December (Tables 71 and 72) and quarterly tables for quarters ending September 30, December 31, March 31, and June 30 (Table 73).~~
 (1) ~~Destroy 5 years after end of fiscal year.~~ (1)
 Quarterly
 All other tables. (2)
 (1) ~~Destroy 5 years after end of fiscal year.~~ (a)
 (2) ~~Retire to Federal Records Center after 2 years.~~ (b)
31. Table 74, prepared monthly.
 (1) Destroy 5 years after end of fiscal year.
 (2) Retire to Federal Records Center after 2 years.
32. ~~Table 75, prepared monthly.~~ (1)
 a. Consolidated table for months of June and December containing data for all branch offices. (a)
 (1) ~~Destroy 5 years after end of fiscal year.~~ 5
 All other tables. (2)
 (1) ~~Destroy 3 months after receipt.~~ (a)
33. (Reserved for future use)
34. (Reserved for future use)
35. Tables 10 through 11.2, 21 through 40, 71 and 81 (Project LAND - statistical and issue reports).
 (1) Semi-annual fiscal year to date tables.
 (a) DESTROY 20 years after end of fiscal year.
 (b) RETIRE to Federal Records Center 2 years after end of fiscal year.
 (2) Other tables.
 (a) DESTROY 5 years after end of fiscal year.
 (b) RETIRE to Federal Records Center 2 years after end of fiscal year.
36. Tables 16 and 17 (Project LAND - statistical reports).
 (1) DESTROY 5 years after end of fiscal year.
 (2) RETIRE to Federal Records Center 2 years after end of fiscal year.

37. Tables 18.0, 18.1, and 18.2 (Project LAND master File Dump).
 - (1) Quarterly reports.
 - (a) DESTROY upon receipt of next quarterly report.
38. Tables 18.3 and 18.4 (Project LAND - Valid Disposal File).
 - (1) 1st, 2nd, and 3rd quarterly reports.
 - (a) DESTROY annually upon receipt of new 4th quarterly report.
 - (2) 4th quarterly report.
 - (a) DESTROY 2 years after end of fiscal year.
39. Table 18.5 (Project LAND - Listing KTY Statistics)
 - (1) DESTROY
 - (1) DESTROY at end of fiscal year, or 3 months after month of receipt, whichever is later.
40. Tables 73, 75, 75A, 83, 85, and 85A (Project LAND - Reports).
 - (1) DESTROY 5 years after end of fiscal year.
 - (2) RETIRE to Federal Records Center 2 years after end of fiscal year.
41. Tables 74, 74A, 74W, 84, 84A, 84W (Project LAND - Reports).
 - (1) DESTROY 2 years after end of fiscal year.
42. Service Center Lists and Error Registers.
 - (1) Tax Periods Without Work Unit Numbers (status 81 list).
 - (a) DESTROY at end of fiscal year, or 3 months after month of receipt, whichever is later.
 - (2) Accounts Unavailable - TC 424 Rejects Register.
 - (a) DESTROY at end of fiscal year, or 3 months after month of receipt, whichever is later.

(3) AIMS Data Base Error Register.

(a) DESTROY at end of fiscal year, or 3 months after month of receipt, whichever is later.

(4) AIMS Weekly Update.

(a) DESTROY at end of fiscal year, or 3 months after month of receipt, whichever is later.

43. Data Center Error Register.

(1) AIMS/Appellate Input Data Error Register.

(a) DESTROY at end of fiscal year, or 3 months after month of receipt, whichever is later.

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

Red NCD 18 Feb 81 AH

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 W. Hall

5. TEL EXT
376-0593

LEAVE BLANK	
JOB NO	NCL-58-81-4
DATE RECEIVED	February 18, 1981
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	
Date 8-6-81	<i>Edward Weldon</i> Acting 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 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 2-9-81	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross H. 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
	The records described below are created and/or accumulated in the Internal Revenue Service, Appeals Division, National Office. The Appeals Division develops and coordinates policies and programs relating to the hearings of taxpayers' appeals from determinations made by District Directors of Internal Revenue in income, estate, gift, excise (other than alcohol, tobacco, and firearms), and employment tax cases, and to the conduct of settlement negotiations in certain cases docketed in the Tax Court. The items reflect changes in established retention periods and records descriptions as well as describe records which have been created recently. (Records Control Schedule 103)		
2	Subject File - Correspondence relating to appeals policies, procedures, instructional material and other data bearing on organization, practices and achievements of Appeals work. Files relating to changes in Part VIII of the Internal Revenue Manual; to Service procedural matters; and to Appeals forms and form letters. (1) DESTROY after 5 years.	II-NNA-2218	
7	Copies of Appeals Transmittal Memorandum and Supporting		

*Closed Out: 8-25-81: KIT [unclear] items
Copy to Agency*

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
7	(Cont) Statement, Form 5402 or equivalent and related papers showing action in each case disposition (the originals are made a part of the administrative file). (1) DESTROY 2 years after date of receipt.		
12	Appeals Office Report, Form 2289 or equivalent which are prepared for U.S., each region and each Appeals office (Report Symbol NO-CP:AP-6). (1) DESTROY 2 years after end of fiscal year.		
13	Post Review of Appeals Work Units (Regional) - Report Symbol NO-CP:AP-34. (1) DESTROY 3 years after end of fiscal year.		
14	Post Review of Appeals Work Units (Nationwide) - Report Symbol NO-CP:AP-35. (1) DESTROY 3 years after end of fiscal year. COMPUTER PRINTOUTS OF STATISTICAL AND ISSUE DATA (ARIRA)		
18	Tables 1, 1A, 7, 30.1, 30.2, 40, 44, 46, 57, 71, 78 and 81 for U.S., regions and branch offices, prepared monthly, quarterly and fiscal year to date monthly. (1) Semi-annual and annual fiscal year to date monthly tables. (a) DESTROY 20 years after end of fiscal year. (b) RETIRE to Federal Records Center after 10 years. (2) All other tables. (a) DESTROY 5 years after end of fiscal year. (b) RETIRE to Federal Records Center after 2 years.		

21

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
19	<p>Table 2 prepared monthly, quarterly and fiscal year to date monthly; table 4 prepared quarterly and fiscal year to date quarterly; U.S. and regional tables.</p> <p>(1) DESTROY 2 years after end of fiscal year or earlier when no longer needed in current operations.</p>		
22	<p>Table 73, prepared quarterly.</p> <p>(1) Consolidated table containing data for U.S. regions and branch offices. Quarterly tables for quarters ending September 30, December 31, March 31, and June 30 (Table 73).</p> <p>(a) DESTROY 5 years after end of fiscal year.</p> <p>(2) All other tables.</p> <p>(a) DESTROY 5 years after end of fiscal year.</p> <p>(b) RETIRE to Federal Records Center after 2 years.</p>		
24	<p>Table 75, prepared monthly.</p> <p>(1) Consolidated table for months of June and December containing data for all branch offices.</p> <p>(a) DESTROY 5 years after end of fiscal year.</p> <p>(2) All other tables.</p> <p>(a) DESTROY 3 months after receipt.</p> <p>COMPUTER PRINTOUTS OF STATISTICAL AND ISSUE DATA (PROJECT LAND)</p>		
25	<p>Tables 10 through 11.2, 21 through 40, 71 and 81, Project LAND statistical and issue reports.</p> <p>(1) Semi-annual fiscal year to date tables.</p> <p>(a) DESTROY 20 years after end of fiscal year.</p> <p>(b) RETIRE to Federal Records Center after 10 years.</p>		

Request for Records Disposition Authority—Continuation		JOB NO	PAGE OF *
7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	(2) Other tables. (a) DESTROY 5 years after end of fiscal year. (b) RETIRE to Federal Records Center after 2 years.		
26	Tables 16 and 17 Project LAND statistical reports. (1) DESTROY 5 years after end of fiscal year. (2) RETIRE to Federal Records Center after 2 years.		
27	Tables 18.0, 18.1 and 18.2 Project LAND Master File Dump. (1) DESTROY each quarterly report upon receipt of new quarterly report.		
28	Tables 18.3 and 18.4 Project LAND Valid Disposal File. (1) DESTROY first, second and third quarter reports annually upon receipt of fourth quarter report. (2) DESTROY fourth quarter report 2 years after end of fiscal year.		
29	Table 18.5 Project LAND - Listing KTY statistics. (1) DESTROY at end of fiscal year or 3 months after month of receipt, whichever is later.		
30	Tables 73, 75, 75A, 83, 85 and 85A Project LAND reports. (1) DESTROY 5 years after end of fiscal year. (2) RETIRE to Federal Records Center after 2 years.		
31	Tables 74, 74A, 74W, 84, 84A, 84W Project LAND reports. (1) DESTROY 2 years after end of fiscal year.		

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
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32

Service Center Lists and Error Registers.

(1) Tax Periods Without Work Unit Numbers (Status 81 List).

(a) DESTROY at end of fiscal year or 3 months after month of receipt, whichever is later.

(2) Accounts Unavailable - TC 424 Rejects Register.

(a) DESTROY at end of fiscal year or 3 months after month of receipt, whichever is later.

(3) AIMS Data Base Error Register.

(a) DESTROY at end of fiscal year or 3 months after month of receipt, whichever is later.

(4) AIMS Weekly Update.

(a) DESTROY at end of fiscal year or 3 months after month of receipt, whichever is later.

33

Data Center Error Register - AIMS/Appellate Input Data Error Register.

(1) DESTROY at end of fiscal year or 3 months after month of receipt; whichever is later.

MASS DATA CHANGE WORKSHEET

TYPE OF SCHEDULE

REVISION

NEW

NC JOB

DATE DISPOSAL AUTHORITY FILE WAS UPDATED

8-28-81

DATE CENTERS MAY BEGIN INPUTTING MASS DATA CHANGES

9-8-81

INPUT CODE

NOT AVAILABLE

INPUT CODE (If available)

0580

PRINTOUT CODE

RCS

APPLIES TO RG(S)	OLD AUTHORITY	NEW AUTHORITY	OLD RETENTION PERIOD	NEW RETENTION PERIOD	NET DIFFERENCE IN NO. OF YEARS (1 or)	MASS CHANGE	MANUAL CHANGE
58	MI1(15)59-202 (10-30-78) RCS 103 RCS/103/2/1 RCS/103/9/1 RCS/103/10/1 RCS/103/11/1 RCS/103/18/1 RCS/103/26A1	RCS/103/2/1 Series eliminated from RCS and numbers placed in reserve status for future use by IRS. Place a "z" after these numbers to identify the series as one no longer being kept. RCS/103/18/1A	Retain Retain Retain Retain Destroy 20 years after end of fiscal year.	Destroy after 5 years. n/a n/a n/a n/a n/a (no change)	n.a. n.a.	✓ ✓	✓ ✓

8W
8-25-81

NCI-58-81-4

RECORDS CONTROL SCHEDULE 103

	Description of records and disposition authorization
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ADMINISTRATIVE RECORDS

1. ~~Correspondence Files~~—(excluding records covered by item 2 below)—Memorandum, teletypes, etc., pertaining to the administrative housekeeping, or facilitative functions relating to the overall administration and operation of the ~~Appellate~~ Division, National Office.

(1) Destroy after 2 years.

Appeals

2. ~~General Correspondence Files~~—Correspondence relating to ~~appellate~~ policies, procedures, instructional material and other data bearing on organization, practices and achievements of ~~Appellate~~ work. Files relating to changes in Part VIII of the Internal Revenue Manual; to Service procedural matters; and to ~~appellate~~ forms and form letters. (NOTE: Cut off file every two years.)

(1) Retain.

(2) Retire to Federal Records Center 30 years after cut off date.

Subject File 63A0370, 4; 71A1608, 1;

appeals

77-0054, 6; 78-0029, 13;

Appeals

29cf.

Appeals

DESTROY after 5 years. D.A.U.

3. ~~Internal Audit Reports~~ and related workpapers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations.

(1) Record Copy

(a) Destroy 3 years after completion or issuance of report.

(2) All Other Copies

(a) Destroy after 3 years or when no longer needed in current operations.

(NOTE: Items Nos. 4 through 6 are reserved for future additions (if necessary) to the "Administrative Records" section of this schedule.)

~~APPELLATE RECORDS~~

APPEALS

7. ~~Copies of Appellate Division Action and Transmittal Memorandum, Form 2710, or equivalent and related papers~~ showing action in each case disposition.

(NOTE: The originals are made a part of the administrative file.

(1) ~~Destroy 6 months~~ after date of receipt.

DESTROY 2 years

8. ~~Closing Agreement Files~~ consisting of summary schedules and/or originals of agreements on tax liabilities and related specific matters with supporting papers.

(1) Retain.

(2) Retire to Federal Records Center after 5 years.

54A0293, 36; 68A5070, 4; 75-0052, 6;

77-0053, 1;

DAM

48cf.

~~9. Excess Profits Tax Case Files~~ relating to cases under Code and including copies

6-12-81

Item No.	Description of records and disposition authorization
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(9. cont.)

~~copies of taxpayers' records, work papers, transcripts, and copies of action memorandums.~~

- ~~(1) Retain.~~
- ~~(2) Retire to Federal Records Center upon close of excess profits tax program.~~

~~0. Excess Profits Tax Case Records - These card records include summary data on each case handled and are the index to records described in Item No. 5.~~

- ~~(1) Retain.~~
- ~~(2) Retire to Federal Records Center upon close of excess profits tax program.~~

~~1. Records of Stock Valuation consisting of condensed financial data on securities of publicly held corporations for use in appraising closely held stocks, index of corporations by type of industry, and capitalization rate statistics.~~

- ~~(1) Retain.~~ 9 11

(NOTE: Item Nos. ~~12~~ through ~~17~~ are reserved for future additions (if necessary) to the "Appellate Records" section of this schedule.)

STATISTICAL REPORTS

~~2. Quarterly Report on Receipts, Disposals, and Inventory, Form 2112 or Equivalent - Reports are prepared for the U.S., each region and each branch office for submission to the National Office. Report Symbol NO-CP:AP-2.~~

- ~~a. Semi-annual and annual fiscal year to date (cumulative) data for U.S. and regions.~~
 - ~~(1) Destroy 20 years after end of fiscal year.~~
 - ~~(2) Retire to Federal Records Center after 10 years.~~
- ~~b. All other copies.~~

- ~~(1) Destroy 5 years after end of fiscal year.~~

~~3. Monthly Report on Receipts, Disposals and Inventory, Form 2289 or Equivalent - Reports are prepared for U.S., each region and each branch office. Report Symbol NO-CP:AP-6.~~

- ~~(1) Destroy 5 years after end of fiscal year.~~

~~4. Quarterly Report on Disposals of Claims for Refund, Form 2827 or Equivalent - Report Symbol NO-CP:AP-8.~~

~~5. Tax Court Trial Status Order and Trial Calendar Report, Forms 3134 and 3134 A or Equivalent - Report Symbol NO-CP:AP-9.~~

- ~~(1) Destroy 5 years after end of fiscal year.~~

(NOTE: Item Nos. ~~22~~ through ~~25~~ are reserved for future additions if necessary) to the "Statistical Reports" section of this schedule.

WNRC accessions

63C 0370A, B, C, 35, 75, 58; 63D 0370, 2;

170 c.f.

DAU

WNRC accessions

53A 0579, 39;

39 c.f.

DAU

WNRC accessions

63B 0370, 43; 68A 4594, 4; 73A 1154, 6;

73A 1365, 8; 74-0035, 1; 75-0040, 13;

75 c.f.

DAU

Ask H. Hall if he knows where in FARC's records have been set aside against this item number.

DAU

(no WNRC accession lists then item from this schedule. H)

Appeals Office Report, Form 2289 or equivalent

Appeals Office.

DESTROY 2

INSERT 1 (13) & (14)

[Signature]
6-12-81

INSERT 1

13. Post Review of Appeals Work Units (Regional), Report Symbol NO-CP:AP-34.
(1) DESTROY 3 years after end of fiscal year.

14. Post Review of Appeals Work Units (Nationwide), Report Symbol NO-CP:AP-35.
(1) DESTROY 3 years after end of fiscal year.