The Internal Management Documents Branch is microfilming the historical file of IRS Internal Management Documents. The microfilming complies with FPMR Part 101 Subpart 101-11.5. This request is for approval to destroy the paper documents subject to verification of the microfilm.

1. Directive Case Files. Copy of each internal directive issued by or for the Commissioner of IRS or for any division thereof, together with supporting case file, if any. It includes such National Office issuances as Delegation Orders, IR Manual Policy Statements, basic text, IRM and ADP Handbooks, Manual and ADP Handbook Supplements; and such field directives as RC-., DIR-, SC-, and FOD - Delegation Orders, Memorandum and Circulars.

(1) Historical record copy of each internal management document issued by and maintained in the National Office, as described in IRM 1230, Internal Management Document System Handbook.

(a) Master Microfilm Copy (silver halide),
   1) Permanent:
      a) Retire to Washington National Records Center immediately, after inspection and verification.

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>D. SIGNATURE OF AGENCY REPRESENTATIVE</th>
<th>E. TITLE</th>
<th>8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)</th>
<th>9. SAMPLE OR JOB NO</th>
<th>10. ACTION TAKEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td>Manager, Records and Reports Management Section</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1) Historical record copy of each internal management document issued by and maintained in the National Office, as described in IRM 1230, Internal Management Document System Handbook.

(a) Master Microfilm Copy (silver halide),
   1) Permanent:
      a) Retire to Washington National Records Center immediately, after inspection and verification.
### 8. DESCRIPTION OF ITEM
(With Inclusive Dates or Retention Periods)

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>9. SAMPLE OR JOB NO</th>
<th>10. ACTION TAKEN</th>
</tr>
</thead>
</table>

- **b)** Offer to the National Archives when 30 years old.

- **(b)** IRS Microfilm Copy.
  1. Maintain in Internal Management Documents Branch.
  2. Destroy when no longer needed.

- **(c)** Paper copies of Internal Management documents.
  1. Destroy after verification of microfilm.

This certifies that the records described on this form will be microfilmed in accordance with the standards set forth in 41 CFR 101-11.506.

Storage conditions of silver original microforms shall adhere to the standards of Sec. 101-11.507 and 101-11.508. Agencies are responsible for the inspection of agency microfilm records transferred to Federal Records Center per Sec. 101-11.507-2.d.

L. A. O'Brien 10/7/83

Addendum by 10/26/83