

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

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
Marcella Weston

5. TEL EXT
566-9711

LEAVE BLANK	
JOB NO	
NCI-58-84-3	
DATE RECEIVED	
12-9-83	
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
12-13-83 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 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 12/2/83	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i>	E. TITLE Section Chief, Records and Reports Management Section
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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
20,21, 22,23, 26, 54, 55,56	<p>These records are covered by Records Control Schedule 104, Employee Plans/Exempt Organizations - National Office. They pertain to the Office of Assistant Commissioner (EP/EO) and its organizational components.</p> <p>Disposition will be as follows:</p> <ul style="list-style-type: none"> (1) Paper Records (Not Microfilmed) <ul style="list-style-type: none"> (a) Disposition in accordance with existing Records Control Schedule for paper records. (2) Microfiche/Microfilm Records <ul style="list-style-type: none"> (a) Disposition in accordance with existing Records Control Schedule for paper records. (3) Destroy paper records immediately after microfilming and microfilm verification. 	NCI-58-80-3 & NCI-58-82-11	11
		16 items	

copy to agency 12/15/83

NEW sent 12-22-83 by DMB

MASS DATA CHANGE SHEET NOT REQUIRED

EP/EO Projects Records

~~16. Computer Generated Management Information Reports. Includes regional and national summaries for AIMS, EACS, and EPMF outputs.~~

~~(1) Destroy when of no further reference value, but no later than 6 years after close of file.~~

17. Resources Files. Includes correspondence and other related documents (not covered elsewhere in this Schedule) pertaining to computer systems, technical time reporting, case processing procedures, etc.

(1) Destroy when no longer needed in current operations, but no later than 5 years after close of file.

18. Tax Forms Projects. Project files containing memoranda, forms and instruction drafts, final forms and instructions (arranged in 2-year blocks).

(1) Destroy block after 10 years or when over this no longer needed for reference purposes, whichever is earlier.

19. Miscellaneous Forms and Form Letters. Memoranda, forms and form letter drafts, and other documents accumulated in the program of reviewing and improving miscellaneous forms and form letters.

20. Regulation Projects. Memoranda, drafts of proposed regulations and Treasury decisions, and related documents (arranged in 2-year blocks).

(1) Paper Records (Not Microfilmed)

~~(a) EP/EO and Actuarial regulation projects not determined to be of research value~~ (a)

~~(1) Destroy block after 10 years.~~ 1

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

(2) EO regulation projects determined to be of research value. (b)

~~(1) Destroy block after 20 years.~~ 1

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

(2) Microfilmed EP/EO and Actuarial regulation projects not determined to be of research value.

(a) DESTROY block after 10 years.

(3) Microfilmed EO regulation projects determined to be of research value.

(a) DESTROY block after 20 years.

(4) Hard Copy

(a) DESTROY immediately after microfilming and film verification.

21. Legislative Projects. Memoranda, drafts of legislation, and related documents (arranged in 2-year blocks). (1) Paper Records (Not Microfilmed)

~~(a) EO/EP and Actuarial legislative projects determined not to be of research value~~ (a)

~~(b) Destroy block after 10 years.~~ 1
~~(c) Retire block to Federal Records Center after 5 years.~~ 2

~~(a) EO/EP and Actuarial legislative projects determined to be of research value.~~ (b)

~~(b) Destroy block after 25 years.~~ 1
~~(c) Retire block to Federal Records Center after 5 years.~~ 2

22. Interagency Coordination Files. 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).

(1) Destroy when no longer needed in current operations, but no later than 5 years after end of year.

23. Technical Study Projects. Memoranda, work papers, research notes, and other documents accumulated in conducting Technical Study Projects, (arranged in 2-year blocks).

~~(1) Destroy block after 15 years.~~

24. Operational Study Projects and Field Surveys. Memorandums, research notes, work papers, and information developed in conducting field surveys.

(1) Destroy when no longer needed in current operations, but no later than 5 years after completion of project or survey.

25. Exempt Organizations Master File (EOMF) Outputs. Copies of the registers, rosters, and special listing produced by the EOMF System as a result of ADP manipulation of magnetic tape records.

(1) Hard-copy district office registers and rosters

(a) Monthly and quarterly registers.
(1) Destroy after receipt of cumulative supplements.

(b) Semi-annual registers.
(2) Destroy after receipt of revised registers.

(2) Microfilm national registers and rosters.

(a) Semi-annual registers.
(1) Destroy after receipt of next semi-annual revisions.

(b) Annual registers.
(1) Destroy 3 years after end of processing year.

(c) Monthly registers.
(1) Destroy after receipt of next monthly register.

(3) Microfilm Transaction History Lists (Annual)

(a) Destroy 30 years from year of issuance.

(4) Hard-copy special purpose outputs
(a) Destroy when of no further reference value, but no later than 5 years after end of processing year.

(2) Microfilmed EO/EP and Actuarial legislative projects determined not to be of research value.

(a) DESTROY block after 10 years.

(3) Microfilmed EO/EP and Actuarial legislative projects determined to be research value.

(a) DESTROY block after 25 years.

(4) Hard Copy

(a) DESTROY immediately after microfilming and film verification.

(1) Microfilm

(a) DESTROY block after 15 years.

(2) Hard Copy

(b) DESTROY immediately after microfilming and film verification.

26 Technical Coordination Reports, Technical Coordination Reports and related memorandums and other papers.

(1) Numerical files (arranged in 1-year blocks).

(1) Paper Records (Not Microfilmed)

(a)

1

(2) Destroy block after 3 years.

(2) Files determined by EP or EO to have continuing reference value.

(2) Microfilm

(a)

1

(2) Destroy 20 years after effective date of termination of the code to which the files relate.

~~27 Internal Use Publications, Memoranda, drafts, and development work papers relating to internal use publications (arranged in 1-year blocks).~~

(3) Hard Copy

(a) DESTROY immediately after microfilming and film verification.

(1) Record copies of EP/EO internal issuances.

(a) Destroy block after 10 years.

(2) Other copies.

(a) Destroy block after 3 years.

Note: Item 28 through 35 are reserved for future additions (if necessary) to the EP/EO "Project Records" portion of this schedule.

Description of records
and disposition authorization

CTIONS (if necessary) to the "Technical Records"
portion of this schedule.

Established Rulings and Procedures Records

54. Revenue Rulings. Revenue rulings together with work papers, correspondence and other documents relating to their development and issuance (arranged in 2-year blocks).

(a) EP and Actuarial Rulings.

(1) Destroy block after 30 years.

(2) Retire block to Federal Records Center after 15 years.

(b) EO Rulings.

(a) Retain until reclassified. (Files reviewed every 10 years to reclassify those that no longer have significant value)

(b) Destroy reclassified files after 3 years.

(1) Paper Records (Not Microfilmed)

(a)

1

2

(2) Microfilmed EP and Actuarial Rulings.

(a) DESTROY block after 30 years.

(3) Microfilmed EO Rulings.

55. Revenue Procedures. Revenue procedures together with work papers, correspondence and other documents relating to their development and issuance (arranged in 2-year blocks).

(4) Hard Copy

(a) DESTROY immediately after microfilming and film verification.

(1) Destroy block after 30 years.

(1) Paper Records (Not Microfilmed)

(2) Retire block to Federal Records Center after 15 years.

56. Court Decisions Files. 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).

(2) Microfilmed Records.

(a) DESTROY block after 30 years.

(3) Hard Copy

(a) DESTROY immediately after microfilming and film verification.

(1) Destroy block after 20 years.

(1) Paper Records (Not Microfilmed)

(2) Retire block to Federal Records Center after 10 years.

(2) Microfilmed Records.

(a) DESTROY block after 20 years.

(3) Hard Copy

(a) DESTROY immediately after microfilming and film verification.