INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-058-85-01

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

N1-058-90-003 supersedes the only item.

Date Reported: 6/30/2021
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  
Nancy R. Gloss

5. TELEPHONE EXT.  
535-4213

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; and that written concurrence from the General Accounting Office, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: □ is attached; or □ is unnecessary.

B. DATE  
11/29/84

C. SIGNATURE OF AGENCY REPRESENTATIVE  
Raymond A. O'Brien, Jr.

D. TITLE  
Acting Chief, Records and Reports Mgt. Section

7. ITEM NO.  
1

8. DESCRIPTION OF ITEM  
(With Inclusive Dates or Retention Periods)

This request covers records of the Collection Division in all IRS District Offices and subordinate field offices (RCS-204) pertaining to the receipt and transmittal of tax returns and documents received in the district office; the deposit of tax remittances received; the collection of delinquent accounts and securing of delinquent returns; and the conduct of a year-around taxpayer service program.

1. 100% Penalty Case Files

   (2) 100% Penalty Case Files, with copies of all Forms and/or documents required by Form 5013, 100% Penalty File Transmittal.

      (a) Destroy 8 years after assessment year.

      (b) Retire to the Federal Records Center 2 years after assessment year.

9. GRS OR SUPERSEDED JOB CITATION  
NC1-58

10. ACTION TAKEN (NARS USE ONLY)

   Pre-approved by GSA