

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NN-174-000038

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 7/8/2021

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Item 2, Freedom of Information Files

Item 6B, Tax Return Inspection Files, National Security Case Files.

Item 7, Other Correspondence

Item 8, Copies of Tax Returns. Copies secured from district offices or service centers.

Item 9, Other Records.

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

NC1-058-85-08 supersedes all other items.

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

**REQUEST FOR AUTHORITY
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

LEAVE BLANK RG-58	
DATE RECEIVED	JOB NO
14 AUG 1973	174-38
NOTIFICATION TO AGENCY	
<p>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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10</p>	
9-14-73	<i>James B. Rhoads</i>
Date	Archivist of the United States

TO: **GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, D.C. 20408**

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department
2. MAJOR SUBDIVISION
Internal Revenue Service
3. MINOR SUBDIVISION
Office of Ass't. Commr. (Compliance), Disclosure Staff
4. NAME OF PERSON WITH WHOM TO CONFER
Ross H. Thomson
5. TEL. EXT.
184-6711
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

8-13-73 Ross H. Thomson Acting Prog. Mgr., Records Mgt. Program
(Date) (Signature of Agency Representative) (Title)

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
1.	<p>The records covered by this schedule (RCS-115) are created and accumulated in the Disclosure Staff, Office of the Assistant Commissioner (Compliance). The Disclosure Staff administers:</p> <p>(1) The disclosure provisions of the law and regulations concerning inspection of returns by Committees of Congress, Federal agencies, State and local governments, and individuals;</p> <p>(2) the Freedom of Information Act and regulations;</p> <p>(3) the regulations governing testimony of Service employees in nontax matters; and (4) the tax check program involving Federal employees. It also certifies documents under the Treasury Department seal, furnishing copies if appropriate; and performs other functions relating to matters of official record.</p> <p>The records fall in several major groups representing administrative and program functions, including (1) administrative records, (2) Freedom of Information records, (3) testimony records, (4) document certification, (5) tax checks, (6) inspection of tax returns, and (7) miscellaneous inquiries.</p> <p>Administrative Records. This item covers forms, correspondence, and other documents, the record copies of which are maintained by the Administrative Officer or in the area of primary functional responsibility pertaining to administrative or housekeeping functions of the Disclosure Staff. These pertain to supplies and equipment, fund-raising drives, personnel, budget, travel, training, correspondence control, leave records, and similar internal operational matters.</p>		19 items

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	(a) Correspondence and related documents pertaining to the organization and staffing activities of the Disclosure Staff. (1) DISPOSE after 20 years. (b) Correspondence files containing memorandums, requisitions, etc., pertaining to housekeeping, supplies, and other administrative functions. (1) DISPOSE after 2 years. (c) Leave record cards. (1) DISPOSE 2 years after the end of the leave year. (d) Internal control records developed to control work flow and documents and record of action taken (including Forms 7000). (1) DISPOSE after 6 years. (e) All others. (1) DISPOSE when no longer needed, or after 2 years, whichever is earlier.		
2.	Freedom of Information Files. This correspondence contains requests made under the Freedom of Information Act for Internal Revenue records. (a) Routine - DISPOSE after 6 years.		
3.	Testimony Files. These consist of telegrams or memorandums authorizing or denying testimony of Internal Revenue Service personnel, or the production of Service records in nontax cases. (a) Routine - DISPOSE after 6 years.		
4.	Certification of Document Files. Records requesting certification of documents under the Treasury Seal. (a) DISPOSE after 3 years.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
5.	Type "X" and "E" Award Report Files. Copies of teletypes, correspondence, and reports concerning requests for tax check investigations and reports on prospective Presidential appointees and certain other persons, or nominees for Presidential "E" Awards established by Executive Order 10978. (1) Routine cases - DISPOSE after 7 years.		
6.	Tax Return Inspection Files. These files contain requests from Congressional committees, Federal agencies, States, or individuals for copies of tax returns or permission to inspect returns or receive specific information from returns. (a) Congressional Committee Files. (1) Routine - DISPOSE after 7 years. (b) National Security Case Files. (1) DISPOSE after 7 years. (c) Federal Agency Files. (1) Routine - DISPOSE after 3 years. (d) States Files. (1) Routine - DISPOSE after 7 years. (e) Taxpayer Files. (1) DISPOSE after 3 years.		
7.	Other Correspondence (a) Correspondence (not covered elsewhere in this Schedule) with the public, Congress, and Government or State activities concerning disclosure. (1) DISPOSE after 3 years.		

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>(b) Correspondence and related documents (not covered elsewhere in this Schedule) to or from the National Office or field offices involving procedures, rulings and decisions of a general nature, not concerning a specific taxpayer.</p> <p>(1) DISPOSE after 6 years.</p> <p>8. Copies of Tax Returns. Copies secured from district offices or service centers.</p> <p>(a) DISPOSE when they have served their purpose.</p> <p>9. Other Records.</p> <p>(a) Disclosure Handbook and other Internal Revenue Manual material prepared in the Disclosure Staff.</p> <p>(1) General Distribution Material - DISPOSE when superseded, revoked, or declared obsolete.</p> <p>(b) Joint Committee Report</p> <p>(1) Routine - DISPOSE after 3 years.</p>		