

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER	N1-308-97-1
1. FROM (Agency or establishment) United States Tax Court		DATE RECEIVED	9-5-97
2. MAJOR SUBDIVISION Office of the Clerk of the Court		NOTIFICATION TO AGENCY	
3. MINOR SUBDIVISION		In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
4. NAME OF PERSON WITH WHOM TO CONFER	5. TELEPHONE	DATE	ARCHIVIST OF THE UNITED STATES
Ruth A. Miles	(202) 606-8727	6-6-01	<i>[Signature]</i>

6. AGENCY CERTIFICATION
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 73 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, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required; is attached; or has been requested.

DATE	SIGNATURE OF AGENCY REPRESENTATIVE	TITLE
9-2-97	<i>[Signature]</i>	Clerk of the Court

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN BY NARA USE ONLY
	United States Tax Court Comprehensive Records Schedule (Revised)	NC-308-76-1 NC-308-79-1 NC-308-92-1	

Handwritten notes:
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UNITED STATES
TAX COURT

RECORDS SCHEDULE

1997

UNITED STATES TAX COURT
Comprehensive Records Schedule

This schedule includes all records of the Tax Court. Similar or related records are grouped in series and may be found in more than one office in the Court. Sections and offices are listed separately and the records therein are categorized as Program, Administrative, or designated as records covered by the General Records Schedule. Retention periods and final disposition actions are included for review and approval by the National Archives and Records Administration.

U.S. Tax Court
Comprehensive Records Schedule

Sections and Offices

1. Chief Judge's Office
2. Counsel to Chief Judge
3. Deputy Counsel to Chief Judge
4. Senior Attorney's Office (EEOC & Legislative Records)
5. Clerk's Office
6. Administrative Office
7. Admissions Section
8. Appellate Section
9. Budget and Accounting Office
10. Building Services Office
11. Calendar Section
12. Contracts Office
13. Courtroom Facilities Office
14. Docket Section
15. Facilities Management Section (Judiciary Square Bldg.)
16. Facilities Management Section (Main Office)
17. Information Systems Office
18. Library
19. Mail and Publications Section
20. Messenger Section
21. Personnel Office
22. Petitions Section
23. Public Files Section
24. Reporter's Office
25. Services Office
26. Statistics and Reports Section
27. U.S. Tax Court Committees
28. U.S. Tax Court Los Angeles Field Office

U.S. TAX COURT

1. Chief Judge

1-1. Judicial Files: Records on each judge during their terms of office including records that are duplicated in or not appropriate for the Judges' Official Personnel Folder.

a. Chief Judge.

Election, transition, and other information pertaining to the position of Chief Judge.

Destroy when information is revised, cancelled, or no longer needed, whichever is later

(Administrative)

~~b. Active Judges and Senior Judges.~~

~~Investitures and reappointment of active judges, recall and yearly certification of senior judges, and other records regarding both active and senior judges.~~

~~Destroy 1 year after separation from the Tax Court.~~

~~(GRS-1, 18a)~~

c. Information Files. Judicial Code of Conduct, ethics, post employment restrictions, salaries, survivor annuities, judicial guides and information from the Administrative Office of the U.S. Courts, and similar files relating to employment and judicial practices.

Destroy when superseded, obsolete, or no longer needed, whichever (Administrative) is later.

1-2. Special Trial Judges: Casework assignments, administrative and related special trial judge matters.

Destroy when superseded, obsolete, or no longer needed, whichever is later (Administrative)

~~1-3. Personnel File (Non-Judges): Requests for personnel actions, letters of resignation and similar records on employees duplicated in the Official Personnel Folder (OPF).~~

~~Destroy within 1 year after separation from the Tax Court.~~

~~(GRS-1, 18a)~~

~~1-4. Training, Judicial Conferences and Meetings: Files on U.S. Circuit Court Conferences, ABA Meetings, IRS Meetings, California State Bar Meetings, Inns of Court, Continuing Legal Education, and similar training and educational functions held by other~~

government agencies or non-government institutions. Contains correspondence, reports, and related information.

Destroy when 5 years old or when superseded or obsolete, whichever is sooner.

(GRS-1, 29b)

1-5. General Orders: Orders issued by the Court regarding new or revised Rules governing the practice and procedure in all cases and proceedings in the U.S. Tax Court. (Note: General Orders are officially published in the U.S. Tax Court Reports).

Destroy 5 years after the orders have been cancelled, superseded, or are no longer needed for agency purposes, whichever is sooner^{later}
(Program)

1-6. Delegation Orders: Issued by the Chief Judge delegating authority and responsibilities to judicial officers and employees of the Tax Court.

Destroy 5 years after the order has been cancelled, superseded, obsolete, or no longer needed, whichever is sooner^{later}.
(Administrative)

1-7. Chief Judge Memorandums: Issuances to the judicial officers and judicial employees as appropriate, regarding the casework, appointments, notifications, and other administrative material.

Destroy 5 years after the memorandum has been cancelled or superseded.
(Administrative)

1-8. Administrative Orders: Copies of orders issued by the Chief Judge and judicial employees concerning policy and procedures. (Note: Official copies of administrative orders are maintained in the Administrative Office).

Destroy after 5 years or when no longer needed, whichever is sooner^{later}.
(Administrative)

1-9. Congressional Records: Legislative Files containing Tax Court submittals to Congress proposing new legislation, changes to existing legislation, and changes to the administrative and personnel programs of the Court. Files include Tax Court testimony at congressional hearings on legislation proposed by the Tax Court and other government agencies.

Transfer to the staff member to the Legislative Committee 2 years after resolution of the legislation.
(Administrative)

(Note: Permanent congressional records will be transferred to the

~~National Archives).~~

1-10. Subject Files: Committee files, Tax Court Building and office files, field courtrooms, security, travel authorizations, press releases, studies, GAO reports, other reports, and similar operational and administrative records. (Note: The official files are located in other offices of the Court).

Destroy when 5 years old or when no longer needed for administrative use, whichever is later.

(Administrative)

1-11. Miscellaneous Correspondence: Congressional inquiries, letters from Tax Protestor Groups, and various types of incoming correspondence.

Destroy when 2 years old or when no longer needed, whichever is later.

(Administrative)

2. Counsel to the Chief Judge

2-1. Report Control Record for all Cases (with the exception of Court Conference cases): Contains type of report, Chief Judge approval, and date released back to originating Judge. Includes any other correspondence related to case under report.

Destroy when 5 years old.

(Program)

2-2. Story Sheets: Record of votes on cases taken at Court Conference and any changes to votes after Conference, up until the case is released to the Reporter's Office. Lists the time and date of any dissents or concurrences received and the date distributed to the Court.

Destroy when 5 years old.

(Program)

2-3. Court Conference Records: Consisting of the report control record, opinion, and all dissents, and concurrences pertaining to the case that was considered at Court Conference. File also contains administrative and other non-case related material discussed at Court Conference.

Destroy when 5 years old.

(Program)

2-4. Court Conference Agenda: Agenda of cases to be discussed at a particular Court Conference (Note: items "a and b" below are made a part of the agenda file).

- a. The official voting list taken at Conference ~~and~~
Destroy when 5 years old.
- b. Memoranda from the Judges who wish to change a vote that was taken at Conference.

Destroy when 5 years old.

(Program)

2-5. Withdrawn Cases and Withdrawn Court Conference Cases:

Destroy when 5 years old.

(Program)

3. Deputy Counsel to Chief Judge

3-1. Rules of Practice & Procedure - United States Tax Court:
Printed copy of the Rules of Practice in pamphlet form.

PERMANENT. Arranged chronologically by revision date. Cut off
in 10 year blocks and transfer to National Archives. . (Program)
See attachment 10/19/2001

Annual Accumulation - 0.3 cu. ft.

3-2. Rules Files: Minutes, drafts of rules, and related records.

~~a. 1924 through 1970's (Transferred - NN3-308-097-009).~~

b. Rules Files - Ongoing from 1980.

Arranged in binders and filed by type of record, thereunder
chronologically.

PERMANENT. Cut off in 10 year blocks and transfer with the
related Rules of Practice in item 3-1 above. (Program)
See attachment 10/19/2001

Annual Accumulation - 0.3 cu. ft.

3-3. Law Clerks Manual: Yearly publication containing informa-
tion to assist personnel in understanding their role as a law
clerk.

Destroy when superseded.

(Administrative)

4. Senior Attorneys

4-1. Equal Employment Opportunity Records - Official Discrimination Complaint Case Files:

- a. Originating agency's file containing complaints with related correspondence, reports, exhibits, withdrawal notices, copies of decisions, records of hearings and meetings. Cases resolved within the agency, by EEOC, or by a U.S. Court

Destroy 4 years after resolution of case.

(GRS-1, 25a)

- b. Copies of Complaint Case Files. Duplicate case files or documents pertaining to case files retained in Official File Discrimination Complaint Case Files.

Destroy 1 year after resolution of case.

(GRS-1, 25b)

- c. Preliminary and Background Files.

- (1) Background records not filed in the Official Discrimination Complaint Case Files.

Destroy 2 years after final resolution of case.

(GRS-1, 25c (1))

- (2) Records documenting complaints that do not develop into Official Discrimination Complaint Cases.

Destroy when 2 years old.

(GRS-1, 25c (2))

4-2. EEO General Files: General correspondence and copies of regulations with related records pertaining to the Civil Rights Act of 1964, the EEO Act of 1972, and any pertinent later legislation, and agency EEO Committee meeting records, including minutes and reports.

Destroy when 3 years old, or when superseded or obsolete, whichever is applicable.

(GRS-1, 25g)

4-3. EEO Affirmative Action Plans (AAP): Agency copy of its AAP(s).

Destroy 5 years from date of plan.

(GRS-1, 25h (1))

4-4. Annual Federal Equal Opportunity Statistical Report of Discrimination Complaints (Agency Copy):

Destroy 5 years from date of report.

(Administrative)

4-5. Congressional Records:

- a. Legislative Files containing Tax Court proposals to congress regarding new legislation, changes to existing legislation, and changes to the administrative and personnel programs of the Court. Files include Tax Court testimony at congressional hearings on legislation proposed by the Tax Court or other government agencies.

Transfer to the Clerk of the Court 5 years after resolution of the legislation.

(Administrative)

(Note: The Court will transfer permanent congressional records to the National Archives).

5. Clerk of the Court

5-1. Court Conference Minutes: Brief summary of each court conference created and maintained by the Clerk of the Court.

Destroy when 3 years old, or when no longer needed for Court reference purposes, whichever is later.

(Program)

5-2. Minutes of Standing Committee: Record set of minutes transferred to the Clerk of the Court at the end of each calendar year.

Destroy when 10 years old or when no longer needed, whichever is later.

(Administrative)

5-3. Congressional Records: Legislative files containing Tax Court submittals to Congress proposing new legislation, changes to existing legislation, and changes to the administrative and personnel programs of the Court. Files include Tax Court testimony at Congressional hearings on legislation proposed by the Tax Court and other government agencies.

PERMANENT. Transfer to National Archives 10 years after resolution of the legislation.

(Administrative)

Annual Accumulation - approximately 0.4 cu. ft.

5-4. U.S. Tax Court Files: Records pertaining to the organization, policy, operation, and history of the Tax Court.

PERMANENT. Transfer to National Archives in 10 year blocks when the newest record in the block is 10 years old.

(Program)

Annual Accumulation - estimate 0.2 cu. ft.

5-5. Disclosure Case Files and Hard Copy Docket Entry Records: Case files and docket entry records on cases of a confidential nature.

Destroy 20 years after the decision has been entered.

(Program)

5-6. Requests for Petition Forms: Letters received by the Court requesting forms for the filing of a Tax Court petition.

- a. Letters mailed to the Court by regular mail, and a card file index (3x5) thereof.

Destroy after 6 months.

(Administrative)

- b. Letters mailed to the Court via registered or certified mail, and a list thereof.

Destroy after 1 year.

(Administrative)

5-7. Schedule of Sessions (Pink and Blue Sheets): Schedule of trial sessions assigned to Judges and Special Trial Judges of the Court.

Destroy when 5 years old.

(Program)

5-8. Trial Clerk Training Manual: Instruction manual utilized by trial clerks new to the court.

Destroy when superseded.

(Administrative)

5-9. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

6. Administrative Office

6-1. Administrative Orders: Policy determinations of the Court. Arranged by numerical order in binders.

PERMANENT. Transfer to the National Archives in 10 year blocks when the newest record in the block is 10 years old.

(Administrative)

Annual Accumulation - 0.4 cu. ft.

6-2. Photographs: Framed and unframed colored and black and white historical photographs, captioned and with relevant original negatives, if available.

- a. Chief Judge Photographs - 1924 through 1977
(Discontinued after 1977).

PERMANENT. Transfer to the National Archives upon approval of this schedule.

(Administrative)

Total Accumulation - 2.25 cu. ft.

- b. Group Photographs - 1924 through 1996. Photographs of the Judges and Special Trial Judges.

PERMANENT. Transfer one copy of each to National Archives upon approval of schedule.

(Administrative)

Total Accumulation - 4.25 cu. ft.

- c. Group Photographs - 1997 and ongoing. Photographs of Judges, Special Trial Judges and important events, captioned and with relevant original negatives. If photographs are in color, a duplicate negative will also be transferred, if available.

PERMANENT. Transfer 1 copy of each to the National Archives in 10 year blocks when the newest photograph in the block is 2 years old. Transfer will be in accordance with National Archives requirements as specified in 36 CFR.

(Administrative)

Annual Accumulation - 0.1 cu. ft.

- d. Photograph File. Copies of purchase and ordering information.

PERMANENT. Transfer to the National Archives with related photographs.

(Administrative)

6-3. Press Releases: Changes to the Rules of Practice, appointments, retirements, deaths, and other announcements. Arranged chronologically by year.

a. Press Releases - 1960 through 1995.

PERMANENT. Transfer to the National Archives upon approval of schedule.

Total Accumulation - 0.33 cu. ft.

b. Press Releases - 1996 and Ongoing.

PERMANENT. Cut off annually, transfer in 10 year blocks when the newest record in the block is 20 years old.

(Administrative)

Annual Accumulation - .02 cu. ft.

6-4. Judicial Conferences: Agenda, attendees, conference handouts, post conference reports and transcripts of judicial conferences sponsored by the Tax Court. Files arranged by year.

a. Judicial Conferences - 1961 through 1994.

PERMANENT. Transfer to the National Archives upon approval of this schedule.

(Administrative)

Total Accumulation - 1.0 cu. ft.

b. Judicial Conferences - 1995 and Ongoing.

PERMANENT. Cut off at the end of the year that the conference was held and transfer to an inactive file. Transfer to the National Archives in 10 year blocks when the newest record in the block is 10 years old.

(Administrative)

Annual Accumulation - 0.5 cu. ft.

~~c. Administrative records relating to judicial conferences sponsored by the Tax Court.~~

~~Destroy 5 years after completion of a conference.~~

~~(GRS-1, 29a(1))~~

6-5. Tax Court Newsletter: Information on personnel and Court activities. Arranged chronologically by year.

a. Newsletters - 1984 through 1996

PERMANENT. Transfer one copy to the National Archives upon approval of this schedule.

(Administrative)

Total Accumulation - 0.1 cu. ft.

b. Newsletters - 1997 and Ongoing.

PERMANENT. Cut off annually, transfer 1 copy of each newsletter to the National Archives in 10 year blocks when the newest record in the block is 20 years old.

(Administrative)

Annual Accumulation - 4 newsletters

6-6. Memorial Services: Memorial services for Judges, Special Trial Judges, and other personnel.

Destroy when no longer needed for agency reference *after date of service.*
(Administrative)

6-7. Investitures of Judges and Special Trial Judges: File containing invitations, attendees, ceremony and related information.

Destroy when no longer needed for agency reference *after date of service or ceremony.*
(Administrative)

6-8. J. Edgar Murdock Award: Agency award to employees of the Court. File contains ceremony arrangements, award program, list of attendees, and related information.

(Transcript of ceremony published in the U.S. Tax Court Reports).

Destroy when no longer needed for agency reference *after related ceremony.*
(Administrative)

6-9. Contracts: Copies of Regional Court Reporting and Cafeteria Food Service contracts. Files of the Contracting Officer's Technical Representative including bid proposals, contracts, award letters, protests, surveys, invoice and related payment data.

Destroy 1 year after termination or completion of contract.
(Administration)

6-10. Accounts Receivable: Correspondence and copies of payment records relating to fees received for publications and other materials.

a. Subscriptions: Tax Court Opinions.

Destroy 1 year after completion of the subscription.
(Administrative)

b. Rules of Practice and Procedures, and Admissions Examinations.

Destroy when 1 year old.

(Administrative)

6-11. Security Files: Correspondence, memoranda, reports and related records between the Tax Court, the IRS District Counsel, and the U.S. Marshal Service, concerning security requirements for trial sessions of the Court.

Destroy when 3 years old.

(Administrative)

6-12. General Subject Files: Records on administration and operation including parking, security, personnel, publications, telephone and other administrative functions.

Destroy when 5 years old or when administrative use has ceased, whichever is later.

(Administrative)

6-13. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

7. Admissions Section

7-1. Applications for Admission to Practice: Application files and related material certifying admission to practice before the Court.

Destroy 5 years after the year of admission to the Court and verification that the information on the application was transferred to the computerized attorney database.

(Program)

~~7-2. Register of Fees for Admission to Practice:~~

~~Destroy when 2 years old.~~

~~(Administrative)~~

~~7-3. Order Certifying Admission to Practice Before the Court:~~

~~Destroy when 20 years old.~~

~~(Program)~~

7-4. Files on Disbarments, Resignations, and Suspensions from Admission to Practice:

Destroy 45 years after removal from admission to practice.

(Program)

7-5. Admonishments, Reprimands, and Other Disciplinary Actions.

Destroy 45 years after the date of disciplinary action.

(Program)

7-6. Files on Disciplinary Activity - No Disciplinary Action Taken:

Destroy 45 years after the date of Admissions Committee decision not to take disciplinary action.

(Program)

7-7. Non-Attorney Written Test for Admission to Practice:

a. Completed Tests.

Destroy 120 days after the Court sends notification to applicants stating whether they passed. However, if a failing applicant requests reconsideration of his or her grade, that applicant's examination answers will not be destroyed until 60 days after the Court takes final action on the applicant's request.

(Program)

b. Original Test Questions and Answers.

Destroy when 30 years old or when no longer needed, whichever is sooner.

(Program)

c. Lists of Test Applicants and Related Correspondence.

Destroy 20 years after test date.

(Program)

7-8. Committee on Admission, Ethics, and Discipline: Copy of minutes, proposed committee actions, reports, press releases, correspondence, and related committee records (refer to Section 27, U.S. Tax Court Committees).

Destroy after 5 years or when no longer needed for agency use, whichever is later.

(Administrative)

NOTE: Committee will transfer record set of minutes to the Clerk of the Court at the end of each calendar year.

7-9. Applications Withdrawn, Denied and Returned:

Destroy when record is 25 years old.

(Program)

7-10. Requests for Admission Application Forms and Information:

Destroy when 1 year old.

(Administrative)

7-11. Change of Address: Attorneys notification of change of address.

Destroy when 1 year old.

(Administrative)

7-12. Requests for Certificate of Good Standing.

Destroy 1 year after issuance of certificate.

(Administrative)

7-13. Certificates (Replacement): Requests, correspondence, and fee payment information regarding replacement of Tax Court admission certificates.

Destroy 1 year after date of request.

(Administrative)

7-14. Admission Control File: Reference copies of orders, letters and admission correspondence forwarded to Admissions Committee for action.

Destroy when 1 year old or when no longer needed, whichever is sooner later

7-15. National Conference of Bar Examiners: Requests for dates of attorney admission and/or method of admission to Tax Court practice.

Destroy when 3 months old or when no longer needed, whichever is sooner.

(GRS-14, 1)

7-16. Tax Clinic Information and Contracts: Program to assist individuals in pro se Tax Court cases.

Destroy 5 years after termination of contract.

(Administrative)

7-17. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

8. Appellate Section

8-1. Certified Mail Listing: List of records forwarded to the Appellate Courts, and bonds, orders and other Court documents served to parties in appealed cases. Includes the Post Office Return Receipts attached to each list.

Destroy when 5 years old or when the record is returned from the Appellate Court, whichever is later.

(Administrative)

8-2. Service of Documents - IRS: Lists of documents in appealed cases served on the Internal Revenue Service (Respondent).

Destroy when 3 years old.

(Administrative)

8-3. Bill Cards (Form 109): Record of fees for shipping case files to the Appellate Courts and to photocopy the docket entry record.

Destroy 3 years after payment is received.

(Administrative)

8-4. Bill for Fees (Form 53): Itemized bill for shipping case files and photocopy charges for cases on appeal.

Destroy 3 years after payment is received.

(Administrative)

9. Budget and Accounting Office

9-1. Individual Earning and Service Cards: Hard Copy Pay Record for each employee within the agency.

Transfer to the National Personnel Records Center (NPRC) when the hard copy record is 10 years old. NPRC destroys when 56 years old.

(GRS-2, 1b)

9-2. Time and Attendance Reports: Records of time and leave data, overtime, premium pay, and other leave and pay information.

Destroy after GAO audit or when 6 years old, whichever is sooner.

(GRS-2, 3)

9-3. Leave Records - Application for Leave and Supporting Papers:

- a. Record of employee leave prepared for transfer or separation of employee (agency copy).

Destroy when 3 years old.

(GRS-2, 9b)

- b. Notification of Personnel Action (pay or fiscal copy).

Destroy after GAO audit or when 6 years old, whichever is sooner.

(GRS-2, 7)

9-4. Payroll Control Registers and Reports: Provides fiscal information on agency payroll.

Destroy after GAO audit or when 3 years old, whichever is sooner.

(GRS-2, 22c)

9-5. Payroll Change Slips: Change or correction of an individual pay transaction (agency copy).

Destroy after GAO audit or when 3 years old, whichever is sooner.

(GRS-2, 23a)

9-6. Employee Withholding Tax Exemption Certificates: Withholding allowances such as IRS Form W-4 and state equivalents.

Destroy 4 years after superseded or obsolete, or upon separation of employee.

(GRS-2, 13a)

9-7. Employee Wages and Tax Statements: Agency copy of IRS Form

W-2 and other statements.

Destroy when 4 years old.

(GRS-2, 13b)

9-8. Reports of Federal Taxes Withheld and Related Papers:
Reports such as IRS Form W-3 including reports on income
and social security tax information, and state equivalents.

Destroy when 4 years old.

(GRS-2, 13c)

9-9. Savings Bond Purchase Files:

- a. U.S. Savings Bond Authorization, SF 1192 or equivalent.

Destroy when superseded or after separation of
employee.

(GRS-2, 14a)

- b. Bond Receipt and Transmittal Files.

Destroy 4 months after date of issuance of bond.

(GRS-2, 14c)

9-10. Individual Allotments: Combined Federal Campaign and
other authorizations.

Destroy after GAO audit or when 3 years old, whichever is sooner.

(GRS-2, 15a & b)

9-11. Thrift Savings Plan, Direct Deposit and other individual
allotment and deduction authorizations.

Destroy when superseded or after separation of employee.

(GRS-2, 16 & 17)

9-12. Retirement Files:

- a. Reports and Register or other control documents and
records relating to retirement such as SF-2807 or
equivalent.

Destroy upon receipt of official OPM acceptance of
Annual Summary.

(GRS-2, 28)

- b. Deduction Files. SF-2806 or equivalent and other
records used to document retirement deductions (agency
copy).

Destroy when 6 years and 3 months old.

(Administrative)

9-13. Reports of Insurance Deductions and Related Papers
(Agency Copy):

Destroy when superseded or after separation of employee,
whichever is sooner.

(Administrative)

~~9-14. Levy and Garnishment Records: Official notices of levy and garnishment (IRS Form 668A or equivalent, change slips, work papers, correspondence, release and other forms, and other records relating to charge against retirement funds or attachment to salary for payment of back income taxes or other debts of Federal Employees.~~

~~Destroy 3 years after garnishment is terminated.~~

~~(GRS-2, 18)~~

9-15. Budget Estimate Files: Agency copy of budget estimates and justifications prepared by the Budget Office, comprising budget appropriation language sheets, narrative statements, cost statements, schedules, and related data.

Destroy when 6 years and 3 months old.

(Administrative)

~~9-16. Budget Report Files: Reports on appropriation accounts and apportionments (annual report).~~

~~Destroy when 5 years old.~~

~~(GRS-5, 3a)~~

~~9-17. Accountable Officer's Files: Original copy of accountable officer's accounts consisting of statements of transactions, collection schedules, collection vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers excluding commercial passenger transportation, freight records, and payroll records.~~

~~Destroy 6 years and 3 months after period covered by account.~~

~~(GRS 6, 1a)~~

9-18. Certificates of Settlement: Copies of certificates and settlement of accounts of accountable officer and related records.

- a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements.

Destroy 2 years after date of settlement.

(GRS-6, 3a)

- b. Certificates covering period settlements.

Destroy when subsequent certificate of settlement is received.

(GRS-6, 3b)

9-19. General Fund Files: Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit.

Destroy when 3 years old.

(GRS-6, 4)

9-20. General Accounts Ledgers: Debit and credit entries and summary of expenditures.

Destroy 6 years 3 months after close of fiscal year involved.

(GRS 7, 2)

9-21. Allotment Ledger Records: Status of obligations and allotments under each appropriation.

Destroy 6 years 3 months after close of fiscal year involved.

(GRS-7, 3)

9-22. Commercial Freight and Passenger Transportation Files:

- a. Freight Records. Issuing office copies of Government and Commercial bills of lading and transportation vouchers (SF-1113, etc.), except those covered in Item c below.

Destroy 6 years after the period of the account.

(GRS-9, 1c)

- b. Employee Travel and Transportation Records. Issuing office copies of passenger transportation requests (SF-1169), transportation vouchers, travel authorizations, and supporting papers (excluding those covered in Item c).

Destroy 6 years after period covered by related account.

(GRS-9 1c)

- c. Records covering payment for freight and passenger transportation charges where there is notice of overcharge, deduction or collection action has been taken, or any other condition preventing the settling of the account and requiring the voucher to be retained beyond the 6 year retention period.

Destroy when 10 years old.

(GRS-9, 1b)

- d. Unused Passenger Ticket Redemption. Forms such as SF

1170 or equivalent.

~~3 years after the year in which the transaction is completed.
Destroy when no longer needed for administrative use.~~

~~(GRS-9, 1e)~~

9-23. Judges Survivors Annuity Fund:

- a. Annual Study. Actuarial and financial study of annuity fund.

Destroy when 6 years and 3 months old.

(Administrative)

- b. Survivor Annuity Fund. Investment committee periodic report on annuity fund investments.

Destroy when 15 years old.

(Administrative)

~~9-24. Budget Correspondence Files: Correspondence pertaining to administration, internal procedures, operations, personnel, and related budget and administrative material.~~

~~Destroy when 2 years old.~~

~~(GRS-5, 1)~~

9-25. General Ledger and Allotment Ledger Systems:

- a. General Ledger System. Electronic master file of all general ledger accounts by type of account. Outputs include balance sheet, trial balance, general journal entries, chart of accounts, statement of changes, and financial reports. *Delete 6 years after the FY involved or when it is determined data is no longer needed, whichever is later.*
- b. Allotment Ledger System. Electronic database of appropriated funds by fiscal year and object class. System provides various disbursement, obligation, and financial reports, and provides an audit trail for the general ledger system.

The electronic data base for the general ledger and the allotment ledger systems are derived from hard copy records that are retained for recordkeeping requirements.

Disposal: Delete the general ledger and allotment ledger electronic records 6 years after the fiscal year involved, or when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.

~~(GRS-20, 3b (1))~~

- c. Backups of Files. Electronic copy of the allotment and general ledger records that is retained in case the data base is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.
(~~GRS-20, 8b~~)

9-26. Payroll System (FEDPAY): Database containing the wages, withholdings, contributions, and related payroll records of each employee. System outputs include payroll and electronic funds transfer data to the U.S. Treasury, payroll register, Thrift Savings Plan data to National Finance Center, employee life insurance and health plan insurance reports, and the employee statement of earnings. The electronic payroll records are derived from hard copy records and the hard copy records are retained to meet recordkeeping requirements.

Disposal: Delete the FEDPAY record after the separation or transfer of the employee, or when the agency determines that the record is no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
(~~GRS-20, 3b(1)~~)

- a. Payroll Reconciliation Diskette. Electronic copy of the end-of-year payroll data used to reconcile the information for the IRS Form W-2, Employee Wages and Tax Statements.

Destroy when 4 years old. (~~GRS-2, 13b~~)

- b. Backups of Files. Electronic copy of the payroll records that is retained in case the master file is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.
(~~GRS-20, 8b~~)

9-27. Time and Attendance System: Electronic database containing employee time and attendance records, including employee hours worked, leave, overtime, and holiday information. The system produces the time card posting register, a complete employee listing, leave and overtime reports, and the biweekly time and attendance report that is retained for recordkeeping purposes.

Delete the time and attendance electronic record upon separation or transfer of the employee, or when the agency determines that the time and attendance record is no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.
(~~GRS-20, 3b(1)~~)

- a. Backups of Files. An electronic copy of the time and attendance records that is retained in case the master data base is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.
(~~GRS-20, 8b~~)

10. Building Services Office

~~10-1. Procurements: Working copies of Tax Court contracts and purchase orders.~~

- ~~a. GSA Reimbursable Authorizations (RWA).~~

~~Destroy at end of FY or when work is completed,
whichever is later.~~

~~(GRS-3, 3c)~~

- ~~b. Tax Court contracts and purchase orders. Office copies of orders to private contractors to perform minor repairs, service, and other work for the Court.~~

~~Destroy upon termination or completion of work.~~

~~(GRS-3, 3c)~~

~~10-2. GSA Repair and Alteration Contracts - Tax Court Building: Agency copies of GSA contracts for building repair and alteration projects with specifications and drawings. Includes GSA studies and surveys of the Tax Court Building and operating equipment. (Original records retained by GSA).~~

~~Destroy 2 years after termination of space assignment or when superseded, obsolete, or no longer needed for administrative use, whichever is later.~~

~~(GRS-11, 2a)~~

~~10-3. U.S. Tax Court Building:~~

- ~~a. Building operations and maintenance. Office files on building operations, preventive maintenance programs, and information on building utilities.~~

~~Destroy 2 years after termination of space assignment or when superseded, ^{or} obsolete or no longer needed.~~

~~(GRS-11, 2a) okay
SyElder~~

- ~~b. Building Systems. Agency copy of systems information and operating manuals.~~

~~Destroy 2 years after termination of space assignment or when superseded, ^{or} obsolete or no longer needed.~~

~~(GRS-11, 2a)~~

- ~~c. Tax Court Equipment Records. Office, security, and other equipment including specifications and related information.~~

~~Destroy when property is excessed or transferred.~~

~~(GRS-3, 9b)~~

- ~~d. Building Renovations and Upgrades Including Systems and Utilities.~~

Destroy 2 years after termination of space assignment or when no longer needed for administrative use, whichever is later.
(~~GRS-11, 2a~~)

- e. **Building Delegation.** Reference material relating to requirements, preparation, and instructions for agency taking over operation of a GSA owned building.

Destroy when no longer needed for reference.
(Administrative)

- f. **Building Historic Preservation.** Correspondence concerning requirements and reporting procedures regarding historic building preservation.

Destroy when superseded or no longer needed, whichever is later.
(Administrative)

- g. **Health Unit - Tax Court Building.**

Correspondence and information relating to blood mobile drives and other health unit activities.

Destroy when superseded or no longer needed, whichever is later.
(Administrative)

~~10-4. Correspondence:~~

- ~~a. **GSA and Other Agencies.** Correspondence concerning service, maintenance, and other building information.~~

~~Destroy when two years old.
(GRS-11, 1)~~

- ~~b. **Tax Court Memoranda and Correspondence.** Internal issuances relating to administration, personnel, security, and notices scheduling repairs and services affecting building operations.~~

~~Destroy when superseded or obsolete.
(GRS-16, 1a)~~

~~10-5. Service Call Log: Requests for building repairs and maintenance.~~

~~Destroy 3 months after work is performed or requisition is cancelled.~~

~~(GRS-11, 5)~~

~~10-6. Court Functions: Records on the requirements and preparations for Admissions examinations, Inns of Court and other Tax Court sponsored activities.~~

~~Destroy when terminated, superseded or no longer needed, whichever is later.~~

(Administrative)

~~10-7. Judiciary Square Building (Satellite Space):
Correspondence including building repair, alterations and
administrative operating material.~~

~~Destroy 2 years after termination of assignment or when
superseded, ^Aobsolete, ^Aor no longer needed for administrative use.
(GRS-11, 2a)~~

11. Calendar Section

11-1. Motions Calendar: List of cases set in Washington, DC for hearing on motions or for report as to status.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-2. Master Calendar - Special Sessions, Regular Sessions, or Small Tax Case Sessions (Closed): List of cases set for trial or hearing for the different types of Court sessions on which the Calendar Section has completed processing.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-3. Eligible Report - Regular and Small Tax Case Calendars: List of cases eligible to be set for a particular session of the Court.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-4. Exception Report - Regular and Small Tax Calendars: List of cases which cannot be placed on a particular session at the time of calendar preparation.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-5. Analysis Sheet - Regular and Small Tax Case Calendars: Guide sheet for final preparation of calendar to assure the proper number of cases from various categories will appear on the calendar and that the necessary attachments will be placed with the notice of trial for each case.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-6. Under \$10,000 Report: List of cases involving \$10,000 or less which qualify to be placed on the next Small Tax Calendar for a particular city.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-7. Service of Documents (IRS) - Regular and Small Tax Case Calendars: List of documents served on the Internal Revenue Service (Respondent).

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

11-8. Certified Mail List - Regular and Small Tax Case
Calendars: List of documents served on petitioners or
petitioners' counsel.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

12. Contracts Office

12-1. Procurement Records:

- a. Contracts, Purchase Orders, RFO's over \$25,000 and all contracts for construction over \$2,000. Includes bid, award, payment, and related papers.

Destroy 6 years and 3 months after final payment.
(GRS 3, 3a(1))

- b. Contracts, Purchase Orders, RFQ's \$25,000 or less and contracts for construction less than \$2,000.

Destroy 3 years after final payment.
(GRS 3, 3a(2))

12-2. Contracts - Solicited & Unsolicited Bids:

- a. Successful Bids. Destroy with related contract.
(GRS 3, 5a)

- b. Unsuccessful Bids.

- (1) Small Purchases (\$25,000 or Less). Destroy 1 year after date of award or final payment, whichever is later.

(GRS 3, 5b(1))

- (2) Large Purchases (Over \$25,000). Destroy when related contract is complete.

(GRS 3, 5b(2a))

12-3. Contract Bid Protests: Copies of documents received from all parties, transmittals to General Accounting Office and interested parties, final decisions and related protest documents.

Destroy when related contract is completed.

(Administrative)

12-4. Contract Appeals Case Files: Case files arising under the Contracts Dispute Act, consisting of notices of appeal, acknowledgements, copies of contracts and related documents, correspondence between parties, transcripts of hearings, final decisions and all other related papers.

Destroy 1 year after final action on decision.

(GRS-3, 15b)

13. Courtroom Facilities Office

13-1. GSA Assigned Space: Active Files of space assigned to the Tax Court throughout the United States.

- a. Building Files. Space assignment, planning, service and maintenance of space.

Transfer to Historic (Inactive) file after termination of space assignment.

(Administrative)

- b. Floor Plans and Architectural Drawings. Includes courtroom specifications and designs.

Destroy when no longer needed for administrative purposes.

(GRS 17-6)

- c. Telephone Files (Office Copy). Requests for service, listings, repair log, and related material.

Destroy 1 year after completion of work.

(Administrative)

- d. Travel Requests and Vouchers (Office Copy). Employee travel requests, authorizations, and vouchers.

Destroy when 2 year old.

(GRS-9, 4a)

- e. Tax Court Facilities Scheduling System (TCFSS). Data base of scheduled use and cancellations of Tax Court courtroom facilities by the Tax Court, other courts, and administrative law agencies. Processes monthly calendar entries and cumulative yearly usage reports.

- (1) Electronic records in the TCFSS data base are produced into hard copy records and retained to meet recordkeeping requirements.

Delete the electronic record after it is 1 year old, or when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.

(~~GRS-20, 3b(1)~~)

- (2) Backups of the Scheduling Files. Electronic copy of the TCFSS records that are retained in case the master file or data base is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.
(GRS-20, 8b)

- f. Tax Court Annual Space Usage Report (Hard Copy).
Record by calendar year of the usage of assigned space
by the Tax Court, other Courts, and administrative law
agencies.

Destroy when 5 years old.

NC-308-76-1, Item 92C
(Administrative)

- g. Calendar Report (Hard Copy). Monthly report listing
the scheduled use of Tax Court facilities.

Destroy when 1 year old.

GRS 11, Item 26(2)
(Administrative)

- h. Duress Alarm Systems - Equipment Specifications.
Reference file of alarm systems installed in courtroom
facilities across the United States.

Destroy when superseded.

(Administrative)

- i. Duress Information and Service Log (Office Copy).
Record of service and repairs to Duress Systems in
field courtrooms.

Destroy when 1 year old or when superseded, whichever is later
(Administrative)

- j. Postal Correspondence. Requests and replies for
routing mail from field locations to Tax Court
headquarters in Washington, D.C.

Destroy when 1 year old.

(GRS-12, 6g)

13-2. Borrowed Courtroom Space (Active Files): Records on
courtroom space borrowed from other agencies to hold Tax Court
sessions in cities where the Court does not have assigned space.
Files consist of borrowed space requests, confirmations for the
use of space, correspondence and related information.

- a. Hard Copy Records.

Destroy when 1 calendar year old.

NC-308-76-1, Item 93a
(Administrative)

- b. Electronic file of requests and confirmations regarding
the use of borrowed courtroom space. Electronic
version is produced into hard copy form for
recordkeeping purposes.

Update or revise as necessary, delete from system when no longer needed.

(~~GRS-20, 13~~)

- (1) Backups of borrowed courtroom files. Electronic copy of records that are retained in case the master file is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.

(~~GRS-20, 8b~~)

- c. Contacts for Borrowed Space. File of sources to borrow courtroom space in both the Federal government and private sector.

Destroy when superseded or no longer needed, *whichever is later.*
(Administrative)

- d. Annual Borrowed Space Usage Report. Calendar year report on Tax Court use of borrowed courtroom facilities. Arranged chronologically by city.

Destroy after 5 years.

(Administrative)

13-3. Historic Files (Inactive File): Files of Tax Court space assignments that were terminated. Arranged alphabetically by city.

(Note: Files maintained for reference purposes only).

Destroy when no longer needed for reference purposes.

(Administrative)

14. Docket Section

14-1. Service of Documents-IRS: List of documents served on the Internal Revenue Service (Respondent).

Destroy when 3 years old.

(Administrative)

14-2. Certified Mail List: Record of documents served on petitioners or petitioners' counsel.

Destroy when 3 years old.

(Administrative)

14-3. IRS Document List: List of documents submitted to the Tax Court by the Internal Revenue Service (Respondent), (IRS Form M6636).

Destroy when 6 months old.

(Administrative)

14-4. Deposition Docket Record: Hard copy record of docket entries relating to deposition requests.

Destroy after 3 years.

(Program)

14-5. Files to Los Angeles: List of case files transferred to the Tax Court office in Los Angeles.

Destroy when 1 year old.

(Administrative)

14-6. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

15. Facilities Management Section (Judiciary Square Building)

~~15-1. Administration Issuances: Correspondence and notices on administrative, personnel and other court related functions.~~

~~Destroy when superseded or obsolete.~~

~~(GRS-16, 1a)~~

15-2. Building and Facility Records:

- a. Security, parking, surveys, contracts, facility and building work projects, and other facility information.

Destroy when superseded, obsolete, or no longer needed, *whichever is later*
(Administrative)

- ~~b. Building and Equipment Service Files. Requests for building, facility, and equipment maintenance and repair services.~~

~~Destroy 3 months after completion of the work, *or registration is completed*
(GRS-11, 5) *Cancelled.*~~

- ~~c. Inventory Lists. Furniture and Equipment inventories and related information.~~

~~Destroy ~~when inventories are updated.~~ *2 years from date of list*
(Administrative)
GRS 3, item 9a~~

15-3. Communication Records: Telecommunication general files consisting of telephone line and equipment inventory, plans, annual telephone budget information, service, correspondence and reports.

Destroy when 3 years old.

(GRS-12, 2b)

15-4. Blackstone System: Backup tape file of the system in the main Tax Court Building, that is retained in case the data base is damaged or erased.

Delete when replaced by a subsequent backup file.

(~~GRS-20, 8b~~)

16. Facilities Management Section (Main Office)

16-1. Procurement and Equipment Records: Procurement office copies of purchase orders, contracts, equipment records and related materials.

-
- a. Contracts, Purchase Orders, GSA Reimbursable Work Authorization (RWA) and Request For Quotations (RFQ) over \$25,000 and all contracts for construction over \$2,000. Includes bid, award, payment, and related papers.
- Destroy 6 years and 3 months after final payment.
(GRS 3, 3a(1))
- b. Contract, Purchase Order, GSA RWA, GSA Federal Supply Service purchases, RFQ's, Government Credit Card purchases, \$25,000 or less and contracts for construction less than \$2,000.
- Destroy 3 years after final payment.
(GRS 3, 3a(2))
- c. Contracts. Solicited & Unsolicited bids.
- (1) Successful Bids. Destroy with related contract.
(GRS 3, 5a)
- (2) Unsuccessful Bids.
- (a) Small Purchases (under \$25,000). Destroy 1 year after date of award or final payment, whichever is later.
(GRS 3, 5b(1))
- (b) Large Purchases (over \$25,000). Destroy when related contract is complete.
(GRS-3, 5b(2a))
- d. Purchase Order Register. List of purchases by Order number, vendor, cost and payment entries.
- Destroy records when 6 years and 3 months old.
(GRS-3, 3a(1))
-
- e. Furniture and Equipment Purchase Records (All Tax Court locations). Contains purchase orders, specifications and related data (In Binders).
- Destroy 10 years after date of purchase.
(Administrative)

f. **Main and Auxiliary Computer System Equipment Purchase Records.**

Requisitions, purchase orders, system components, and equipment specifications.

Destroy 2 years after equipment is removed from agency control.

(~~GRS-3, 9c~~)

~~16-2. **Property Disposal Records:** Records of property excessed, donated or transferred.~~

~~Destroy 3 years after property is released from agency.
(GRS-4, 2)~~

~~16-3. **Travel and Transportation Records:** Copies of Government Bills of Lading (GBL), and Lost or Damaged Shipment Files.~~

~~Destroy ⁶/~~3~~ years after date of transaction. GRS 9-1c; GRS 9,2
(Administrative)~~

~~16-4. **Motor Vehicle Maintenance and Operation Records:** Vehicle operation, maintenance, and lease records.~~

- ~~a. Leased Motor Vehicle Cost Files. Cost, repair, and related expense data.~~

~~Destroy 3 years after ~~date of transaction~~. *discontinuance of ledger or date of worksheet*
(GRS 10, 3)~~

- ~~b. Motor Vehicle Accident Files.~~

~~Destroy 6 years after case is closed.
(GRS-10, 5)~~

- ~~c. GSA Motor Pool Vehicle File (Terminated Assignment 1996). Contains Motor Vehicle Accident Reports and related motor vehicle records.~~

~~Destroy when 6 years old.
(GRS-10, 5)~~

~~16-5. **Communication Records:** Telecommunications & Mail records relating to service, maintenance, inventory, and reports.~~

- ~~a. Telephone Equipment and Service requests (SFs 145, etc.).~~

~~Destroy when 3 years old.
(GRS-12, 2b)~~

- ~~b. Bell Atlantic Customer Service Record. Statistical information, cost, and inventory data on telephone~~

lines and associated line features (issued monthly).

Destroy when 1 year old.

(GRS-12, 2c)

- c. FTS 2000 "ANI" Monthly Long Distance Telephone Use Reports.

Destroy when 3 years old.

(GRS-12, 4 Reserved)

- d. Washington Intercity Telephone System (WITS). Customer Premise Equipment Inventory, and related system information (Inventoried yearly).

Destroy when 3 years old.

(GRS-12, 2b)

- e. Telephone Systems - U.S. Tax Court Building and Judiciary Square Building. Records on telephone key systems, floor plans and specifications, orders, correspondence and administrative information.

Destroy when ^{2 years old, when} superseded or no longer needed, whichever is later
(Administrative)
GRS 12, 2a

- f. Telephone and Information Systems - Studies and Surveys.

Destroy 5 years after completion or cancellation of study.

(GRS-16, 9)

- g. Telephone Inventory Accounting System - Field Courtrooms.

Destroy when 3 years old.

(GRS 12, 2b)

- h. Mail Records. Official Mail Reports, Meter mail usage, costs, and correspondence.

Destroy when 6 years old.

(GRS-12, 7)

16-6. Government Printing Office (GPO): Requisitions on the Public Printer for the printing and binding of the U.S. Tax Court Reports, other Tax Court publications, forms, and printed material such as special orders (i.e. In Memoriam). Includes specifications, print orders, payment records and related correspondence.

Destroy 3 years after completion or cancellation of requisition.

(GRS-3, 6a)

16-7. Administrative Management Records:

- ~~a. Forms Files. Record copy of each agency form along with instructions and documentation on the purpose of each form, revisions, and GPO requisitions for printing.~~

~~Destroy 5 years after form is discontinued, superseded or cancelled.~~

~~(GRS-16, 3a)~~

- b. Office Files.

Information file with copies of requisitions of requisitions, requests and correspondence from each office component on the Court.

Destroy when no longer needed for agency reference.

(Administrative)

- c. City Files.

Working files of cities where the Court has assigned space or borrows space to conduct trials. Contains copies of purchase orders, RWA's, and trial shipment information.

- (1) Trial Information.

Destroy 1 year after trial session.

(Administrative)

- (2) Remainder of City File.

Destroy 2 years after city is no longer a place of trial for the Court.

(Administrative)

- ~~d. Training File. Procurement office copy of purchase orders and related papers concerning employee training.~~

~~Destroy 3 years after final payment.~~

~~(GRS-3, 3a)(1)(b)~~

16-8. Inventory Management System: Electronic data files containing purchase information, physical location, service calls, stock levels, and related inventory data on equipment, furniture, and Tax Court forms.

- a. Electronic file of the inventory records from which hard copy records are produced and retained to meet recordkeeping requirements.

Delete the electronic record of the inventory item after it is removed from agency control or when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.

(~~GRS-20, 3b(1)~~)

- b. Backups of the Inventory Files. Electronic copy of the master files that are retained in case the master files are damaged or inadvertently erased.

Delete each electronic copy when replaced by a subsequent backup file.

(~~GRS-20, 8b~~)

- c. Input Records. Inventory update forms used to input new items and changes into the inventory system.

Destroy after 1 year or when no longer needed to verify the inventory.

(~~GRS-20, 2a~~)

- d. Inventory Printout. Hard copy records of the inventory produced at the end of each fiscal year.

- (1) Listings of furniture and equipment that have been excessed, transferred, or are no longer the property of the Court.

Destroy 2 years after the property has been removed from the agency control.

(GRS-3, 9b)

- (2) Printout of the entire furniture and equipment inventory.

Destroy ² years ^{from date of printout} after the fiscal year involved. GRS 3, 9a
(Administrative)

16-9. Purchase Order Document File: Purchase Order information assembled and stored on the word processing system and recorded on backup diskettes. Purchase Orders are printed from the information contained in the word processing files.

- a. Word Processing Files.

Delete from the system after 1 year or when no longer needed for updating or revision.

GRS 3, 18
(~~GRS-20, 13~~)

- b. Backup Diskettes.

Destroy after 3 years.

(GRS-20, 8b)

Facilities Officer's Files

16-10. General Correspondence (Pending File): Correspondence pertaining to space and maintenance matters, administrative, operation, and related papers.

Destroy when two years old or when no longer needed for administrative purposes, whichever is later.

(GRS-11, 1)

16-11. U.S. Tax Court Building (GSA operated building): Agency files on the Operations, maintenance, utilities, systems, building components, repairs and alterations.

Destroy when superseded or 2 years after termination of space assignment.

(GRS 11, 2a)

16-12. Judiciary Square Building: Administrative, maintenance, repairs, alterations, telephone system, and related facility information.

Destroy when superseded or 2 years after termination of space assignment.

(GRS 11, 2a)

16-13. Operation/Budget/Control Records:

- a. Memoranda to the Court. Correspondence regarding the building, operations, notices on judicial appointments, and related operational information.

Destroy when superseded or ^{absolute} no longer needed. GRS 1b, 1a
(Administrative)

- b. Identification Credentials. Judicial Pocket Commission issued to each judge and special trial judge.

Destroy 3 months after separation of judicial officer.
(GRS-11, 4a)

- c. Telephone Calling Card. Charge Card issued to judges and special trial judges.

Cards are returned upon separation of judicial officers and reissued.

(Administrative)

- d. Travel Requests, Authorizations, and Vouchers (Office File).

Destroy when 2 years old.

(GRS 9, 4a)

- e. Time and Attendance Report. Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

- f. Budget/Account records. Annual budget estimates and related materials submitted to budget office.

Destroy 1 year after the close of the fiscal year covered by the budget.

(GRS 5, 2)

16-14. Rules/Regulations/Procedures:

- a. Copies of Tax Court internal rules, procedures, and procurement regulations, committee assignments, claim information, furniture and furnishing guidelines, etc.

Destroy when superseded or ^{obsolete} no longer needed. GRS 16, 1a
(Administrative)

- b. Freedom of Information Act (FOIA). Information requests and copies of replies (Note: Tax Court is not subject to FOIA).

Destroy when 3 months old.

(GRS-14, 1)

16-15. Security: Files on the procedures, administration and operation of the security and protective services for the facilities, personnel, and property.

- a. U.S. Tax Court Building. Security Procedures, Special Security Orders, and Post Assignments.

Destroy 3 years after issuance of new security orders and procedures.

(Administrative)

- b. Field Courtrooms. Records concerning the security services in Tax Court facilities across the country.

Destroy when ^{2 years old,} superseded or no longer needed, ^{GRS 18, 8} whichever is later
(Administrative)

- c. Damage, Theft, and Loss Reports.

Destroy when 1 year old.

(GRS 18, 15b)

16-16. Safety and Health: Correspondence, reports, surveys, tests and related material on facility, personnel, and environmental safety and health.

- a. Occupational Safety and Health Program.

Destroy when superseded or no longer needed, *whichever is later*.
(Administrative)

- b. Environmental Safety and Health.

Destroy when superseded.

(Administrative)

16-17. Building Air Quality, Water and Asbestos Tests and Related Correspondence (agency copy - GSA has official copy):

Destroy when 10 years old or when no longer needed, *whichever is sooner*. *later*

(Administrative)

16-18. Emergency File:

- a. Tax Court and GSA Emergency Telephone Call Numbers, Emergency Dismissal Instructions, and Emergency Personnel Information.

Destroy when superseded.

(Administrative)

- b. Occupant Emergency Plan. Tax Court/GSA plan on the safe and orderly evacuation of the building during an emergency.

Destroy 3 years after issuance of a new plan or administrative order.

(GRS-18, 27)

16-19. Agency Space Files: Space assignments in Washington, D.C. and other cities. Files of space requests, space assignments, correspondence and related information.

Destroy 2 years after termination of space assignment.

(GRS 11, 2a)

- a. GSA Rent. Space costs and billings per type of space and locality.

Cut off at end of FY. Destroy 6 years and 3 months after cut off.

(Administrative)

- c. Shared Use Arrangements (Other Agencies).
Correspondence concerning agreements between Tax Court and other agencies for extended physical occupancy of Tax Court facilities.
- Destroy 1 year after termination of arrangement.
(Administrative)
- d. Filming Agreements. File on the use of Tax Court space for TV or motion picture filming.
- Destroy 1 year after filming.
(Administrative)
- e. Location Policy - Space Alterations (Field Facilities).
Information concerning the requirements and authority for selection of space in field locations.
- Destroy when superseded or upon termination of policy.
(Administrative)
- f. Annual Space Usage Reports. Calendar year reports on use of Tax Court Space and Borrowed Space (Office Copy).
- Destroy when 3 years old.
(Administrative)

16-20. Historic Structures Report - U.S. Tax Court Building and Plaza: Copy of the Report ordered by GSA and completed by outside contractor.

PERMANENT. Transfer to the National Archives upon approval of this schedule. Volume: Two Inch Binder (1 ea.)
(Program)

17. Information Systems Office (ISO).

17-1. Blackstone System Task File (In Binders): Work requests for changes, upgrades, and maintenance of the Blackstone case management system in both the Tax Court headquarters in Washington, D.C. and the field office in Los Angeles, CA.

Destroy upon termination of system, or when no longer needed for agency purposes, whichever is sooner.

(Administrative)

17-2. Blackstone System Subject File: Records on system operations, programs, studies, system backup and recovery plans, installations and related Blackstone information.

Destroy when no longer needed, or when system is terminated, whichever is sooner.

(Administrative)

17-3. ISO Subject File: Personal Computer Systems, software, network files, surveys, projects, and files on different information processing and storage applications.

Review Annually. Destroy inactive files when superseded, obsolete or no longer needed, whichever is later

(Administrative)

17-4. Individual Systems - Task File: Upgrades, modifications, maintenance and other contract work requests for the personal computer systems.

Destroy upon termination of system, or when no longer needed for agency use, whichever is sooner. later.

(Administrative)

17-5. Contracts: Copies of contracts for Information Systems including upgrades, maintenance and miscellaneous services. Contracting Officer's Technical Representative files on bid proposals, award letters, protests, license agreements, invoice and related payment data.

- a. Blackstone System Contracts (Covers systems in Washington and Los Angeles).

Review Annually. Destroy after termination of system or when superseded, obsolete, or no longer needed, whichever is sooner. later

(Administrative)

- ~~b. Other Contracts. Includes personnel, payroll, accounting and other information systems.~~

~~Destroy when 3 years old or upon completion of~~

contract, whichever is later.

(GRS-3, 3c)

17-6. Purchase Orders (office copy): Orders for equipment, software, services, and supplies, used for administrative purposes.

Destroy when 3 years old or upon completion of the transaction, whichever is later.

(GRS-3, 3c)

17-7. ADP Equipment Maintenance Log: Records on repairs, service, and maintenance to equipment.

Destroy 3 months after work is performed, or when no longer needed for agency use, whichever is later.

(GRS 11, 5)

17-8. Software License File: License information, agreements, and requisitions for licenses by system.

Review annually. Destroy file when license is obsolete or terminated.

(Administrative)

17-9. Hardware Serial Warranty File:

Review annually. Destroy upon expiration of the warranty.

(Administrative)

17-10. Office Administrative Files. Personnel travel, training, reports, memoranda, notices and related administrative records.

Destroy when 2 years old, or when no longer needed, whichever is sooner.

(GRS-23, 1)

17-11. Training: General file of agency training on information systems and software.

- a. Memoranda, training aids, schedules, reports, and related correspondence concerning the operation of training courses.

Destroy when 5 years old or 5 years after completion of a specific training program.

(GRS-1, 29a(1))

17-12. Time and Attendance Report: Office copy of the time and attendance reports maintained by the timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

17

~~18~~-13. Blackstone Case Management System: Electronic database containing docket entry information regarding petitions, orders, notices, motions, and other filings and proceedings in all tax cases filed with the Tax Court since 1986. Includes electronic records on attorney admissions, court opinions and statistical data.

- a. Docket Entry Record - Closed Cases.
Entries of filings and proceedings in closed cases.

PERMANENT. Cut off closed cases in 5 year blocks at the end of 5 years. Transfer a copy on tape to the National Archives. Subsequent 5 year blocks will include any cases from previous years which were closed after the previous transfer.

(Program)

Annual Accumulation - 1 tape

- b. Attorney Admissions Database containing information on all attorneys and non-attorneys admitted to practice before the Tax Court.

Destroy 75 years after the year admitted to practice in the Tax Court.

(Program)

- c. Tax Court Opinions (Since January 1996). Electronic master file of all opinions rendered by the Court.

Temporary. Retain electronic record of all opinions for 1 year or until no longer needed for agency reference *whichever is later.*

(Program)

(Note: Refer to Section 24 - Reporter's Office, for descriptions of the different types of opinions).

- d. Backups of Files. Electronic copy of the case management records and programs that are retained in case the master file is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.

(~~CRS-20, 8b~~)

18. Library

~~18-1. Legislative History: Copies of congressional bills, reports, hearings and legislation relating to the interests of the Tax Court.~~

~~Arranged by bill number.~~

~~Destroy when administrative use has ceased.~~

~~(Administrative)~~

~~18-2. Purchase Orders (Office Copy): Library orders for books and publications used for administrative purposes.~~

~~Destroy upon completion of orders.~~

~~(GRS-3, 3c)~~

18-3. Monthly Bulletin: Tax Court Library publication of higher court action on Tax Court cases and lists of journal articles of interest.

Destroy when ^{Superseded or} no longer needed for agency reference, whichever is later
(Administrative)

18-4. Inter-Library Loan: Copies of orders for materials borrowed through inter-library loan.

Destroy when no longer needed for agency reference or when 1 year old, whichever is sooner.

(Administrative)

18-5. Case File Index/Digest System:

- a. Card File of Tax Court Cases arranged by case name, subject, docket number, and tax code section.

Destroy when no longer needed for agency reference.

(Administrative)

- b. Digest Card File of Small Tax Cases. Summary of case files by tax code section, case name, docket number, and the presiding special trial judge. Records located in the Tax Court Library in the Judiciary Square Building.

Destroy when no longer needed for agency reference.

(Administrative)

~~18-6. Card Catalog: Card file of all books and periodicals in the permanent library collection.~~

~~Destroy when administrative use has ceased.~~

~~(Administrative)~~

18-7. Shelf List: Inventory file of all library material.

Destroy when no longer needed.

(Administrative)

18-8. Periodical Card File: Listing of journal articles and other materials retained for reference purposes.

Destroy when no longer needed for agency reference.

(Administrative)

18-9. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

18-10. Summary Opinions (Slip Opinions): Opinions of the special trial judges in Small Tax Cases. Summary Opinions are bound for use in the Tax Court Library in the Judiciary Square Building.

Destroy when no longer needed for agency use.

(Program)

19. Mail and Publications Section

19-1. U.S. Postal Service (Incoming): Receipts for incoming certified, registered, and express mail.

Destroy when 1 year old.

(GRS 12, 5a)

19-2. Private Express Companies (Incoming): Airbills and receipts for incoming shipments from Federal Express, United Parcel Service and other private express companies.

Destroy when 1 year old.

(GRS 12, 6a)

19-3. Miscellaneous Courier Deliveries: Copies of incoming delivery tickets and receipts.

Destroy when 1 year old.

(GRS 12, 6a)

19-4. General Files: Correspondence, mail, publications, and related information.

Destroy when one year or when superseded or obsolete, whichever is applicable.

(GRS-12, 6g)

20. Messenger Section

~~20-1. U.S. Postal Service (Outgoing): Receipts for outgoing certified, registered, insured, and express mail.~~

~~Destroy when 1 year old.~~

~~(GRS-12, 5a)~~

~~20-2. United Parcel Service (Incoming): Receiving Receipts and Delivery Reports for incoming shipments and UPS Express Mail.~~

~~Destroy when 1 year old.~~

~~(GRS-12, 6a)~~

~~20-3. Federal Express (Incoming and Outgoing):~~

~~a. Incoming airbill receipts from Los Angeles.~~

~~Destroy when 1 year old.~~

~~(GRS-12, 6a)~~

~~b. Air bill receipts for all outgoing shipments.~~

~~Destroy when 1 year old.~~

~~(GRS-12, 6a)~~

20-4. Distribution File: Records of Memoranda, and other material distributed to the Court.

Destroy when 1 year old.

(Administrative)

20-5. General Files: Correspondence and material concerning mail, meter equipment, and motor vehicle information.

Destroy when 1 year old or when superseded or obsolete, whichever is sooner applicable

(GRS-12, 6g)

21. Personnel Office

21-1. Official Personnel Folders: Records filed on the right side of the Official Personnel Folder (OPF). (See Item 16-3 below, for temporary papers on the left side of the OPF). Folders covering employment terminated after December 31, 1920, excluding those selected by the National Archives and Records Administration for permanent retention.

a. Transferred Employees.

See Chapter 7 of the Guide to Personnel Recordkeeping for instructions relating to folders of employees transferred to another agency.

(GRS 1, 1a)

b. Separated Employees.

Transfer folder to National Personnel Records Center, St. Louis, MO, 30 days after the latest separation. NPRC will destroy 65 years after separation from Federal service.

(GRS 1, 1b)

21-2. Judges Personnel Folders: Files of judges arranged by regular (active) and senior or retired (inactive), thereunder alphabetically by name.

Destroy 65 years after separation from the service, provided the Judge and any survivor entitled to survivorship rights under the Judge's survivorship annuity plan has been deceased for at least 5 years.

(Administrative)

21-3. Temporary Individual Employee Records: All copies of correspondence and forms maintained on the left side of the Official Personnel Folder in accordance with Chapter 3 of the Guide to Personnel Recordkeeping, EXCLUDING performance-related records which are covered by GRS 1, item 23. and the INS form I-9 when superseded, obsolete or unless specifically required

Destroy, upon separation or transfer of employee or when 1 year old, whichever is sooner, to be transferred with the OPF

(GRS 1, 10a)

21-4. Service Record Cards (SF-7) and Position ID Strips (SF-7D): Cards for employees separated or transferred on or after January 1, 1948.

Destroy 3 years after separation or transfer of employee.

(GRS 1, 2b)

21-5. General Correspondence Files: Chronological file of all outgoing correspondence relating to general administration and

operation of personnel functions excluding records specifically described in GRS-1.

Destroy when 3 years old.

(GRS 1, 3)

21-6. Employment Application Files: Including OF 612, resumes, and other applications and related papers excluding records on appointments requiring Senatorial confirmations and applications resulting in appointment which are filed in the OPF.

Destroy upon receipt of the Office of Personnel Management (OPM) inspection report or when 2 years old whichever is earlier.

(GRS-1, 15)

21-7. Notifications of Personnel Actions: Standard Form 50 documenting individual personnel actions exclusive of the copy in the OPF. Chronological file copies including fact sheets.

Destroy when 2 years old.

(GRS 1, 14a)

21-8. Merit Promotion Files: Includes vacancy announcement, application, certificate of eligibles, records relating to promotion of an individual documenting qualification standards, evaluation methods, selection procedures, and evaluation of candidates.

Destroy after OPM audit or 2 years after the personnel action is completed, whichever is sooner.

(GRS 1, 32)

21-9. Examining and Certification Records: Delegated agreements and related records created under the authority of 5 U.S.C. 1104 between the Office of Personnel Management and agencies, allowing for the examination and certification of applicants for employment.

a. Delegated Agreements.

Destroy 3 years after termination of agreement.

(GRS-1, 33a)

b. Correspondence concerning applications, eligibles certification, and all other examining and recruiting operations including, but not limited to, correspondence from the Congress, White House, and the general public.

Cut off annually. Destroy 1 year after cut off.

(GRS-1, 33b)

21-10. Position Classification Files:

a. Position Classification Standards Files.

- (1) Standards and guidelines issued or reviewed by OPM and used to classify and evaluate positions within the agency.

Destroy when superseded or obsolete.
(GRS 1, 7a(1))

b. Position Descriptions.

Record copy of position descriptions which include information on title, series, grade, duties, responsibilities, and related documents.

Destroy 2 years after position is abolished or description is superseded.
(GRS 1, 7b)

c. Survey Files.

Inspection, audit and survey files including correspondence, reports, and other records relating to inspections, surveys, desk audits and evaluations.

Destroy when obsolete or superseded.
(GRS 1, 7c(2))

d. Appeals Files.

- (1) Case files relating to classification appeals, excluding OPM classification certificate.

Destroy 3 years after case is closed.
(GRS 1, 7d(1))

- (2) Certificates of classification issued by OPM.

Destroy after affected position is abolished or superseded.
(GRS 1, 7d(2))

21-11. Standards of Conduct: Correspondence, memoranda, and other records relating to codes of ethics and standards of conduct.

Destroy when obsolete or superseded.
(GRS 1, 27)

21-12. Administrative Grievance, Disciplinary, and Adverse Action Files:

a. Administrative Grievance Files (5 CFR 771).

Records relating to grievances raised by agency employees, except EEO complaints. Case files can include statements of witnesses, reports of interviews and hearings, examiner's findings and recommendations, a copy of the original decision, related correspondence, exhibits, and records relating to a reconsideration request.

Destroy after ~~4~~ years, no sooner than 4 years but no later than 7 years after case is closed. (GRS-1, 30a)

b. Adverse Action Files (5CFR 752) and Performance-Based Actions (5 CFR 432).

Case files and records related to adverse actions and performance-based actions (removal, suspension, reduction-in-grade, furlough) against employees. The file includes a copy of the proposed adverse action with supporting documents; statements of witnesses; employee's reply; hearing notices, reports, and decisions; reversal of action; and appeal records, EXCLUDING letters of reprimand which are filed in the OPF.

Destroy after ~~4~~ years, no sooner than 4 years but no later than 7 years after case is closed. (GRS-1, 30b)

21-13. Leave Donor Program: Files documenting the receipt and donation of leave for medical emergencies, including recipient applications, agency approvals or denials, medical certificates, leave donation records or OF 630-A, supervisor approvals, leave transfer, and leave program termination records.

Destroy one year after the end of the year in which the file is closed.

(GRS 1, 37)

21-14. Employee Awards Files:

a. General awards records, EXCLUDING those relating to departmental level awards.

- (1) Case files including recommendations, approved nominations, correspondence, reports and related handbooks pertaining to agency-sponsored cash and non-cash awards such as incentive awards, within grade merit increases, suggestions, and outstanding performance.

Destroy 2 years after approval or disapproval. (GRS 1, 12a(1))

- (2) Correspondence pertaining to awards from other Federal agencies or non-Federal organizations.

Destroy when 2 years old.

(GRS 1, 12a(2))

b. Length of Service files.

Records including correspondence, reports, computations of service, and list of awardees.

Destroy when 1 year old.

(GRS 1, 12b)

c. Letters of Commendation and Appreciation.

Copies of letters recognizing length of service and retirement, and letters of appreciation and commendation for performance, EXCLUDING copies filed in the OPF.

Destroy when 2 years old.

(GRS-1, 12c)

21-15. Incentive Awards Program Reports: Reports pertaining to the operation of the Incentive Awards Program.

Destroy when 3 years old.

(GRS 1, 13)

21-16. Employee Training:

Correspondence, memoranda, reports and other records relating to the availability of training and employee participation in training programs sponsored by other government agencies or non-government institutions.

Destroy when 5 years old or when superseded or obsolete, whichever is sooner.

(GRS 1, 29b)

21-17. Employee Medical Folder (EMF):

a. Long-term medical records as defined in 5 CFR part 293, subpart E.

(1) Transferred Employees.

See 5 CFR part 293, subpart E for instructions.

(GRS 1, item 21a(1))

(2) Separated employees.

Transfer to National Personnel Records Center (NPRC), St. Louis, MO, 30 days after separation. NPRC will destroy 75 years after birth date of employee, 60 years after date of the earliest

document in the folder if the date of birth cannot be ascertained, or 30 years after latest separation, whichever is later.

(GRS 1, 21a(2))

- b. Temporary or short-term medical records as defined in the FPM.

Destroy 1 year after separation or transfer of employee.

(GRS 1, 21b)

21-18. Health Unit Files: Memorandum of agreements, surveys, reports, services, and related data on the administration and operation of Health Unit.

Destroy 3 years after the end of the fiscal year involved.

(Administrative)

21-19. Health Benefits (Transfers to Direct Premium Remittance System): Health Benefit (HB) registration forms from separated employees, children (age 22) and former spouses eligible under the Spouse Equity Act who continue HB coverage through temporary continuation of coverage administered by the National Finance Center.

Destroy 1 year after date of registration.

(Administrative)

21-20. Denied Health Benefits Requests Under Spouse Equity: Files consisting of applications, court orders, denial letters, appeal letters, and related papers.

- a. Health benefits denied, not appealed.

Destroy 3 years after denial.

(GRS-1, 35a)

- b. Health benefits denied, appealed to OPM for reconsideration.

- (1) Appeal successful - benefits granted.

Create enrollment file in accordance with Subchapter S17 of the FEHB Handbook.

(GRS-1, 35b(1))

- (2) Appeal unsuccessful - benefits denied.

Destroy 3 years after denial.

(GRS-1, 35b(2))

21-21. Statistical Reports: Reports on employee health and

other statistical reports in the personnel office relating to personnel.

Destroy when 2 years old.

(GRS 1, 16)

21-22. Message Registers: File copy of all incoming telephone inquiries, requests, and other messages received in the Personnel Office.

Destroy after 2 years.

(Administrative)

21-23. Locator File: Index card file on each current and former employee containing name, address, telephone number and emergency contact information.

Destroy 3 years after separation or transfer of employee.

(Administrative)

21-24. Personnel Security Clearance Files: Security clearance case files created under Office of Personnel Management procedures and regulations and related indexes maintained by the personnel office.

- a. Case files documenting the processing of investigations on Federal employees or applicants for Federal employment. Files include questionnaires, summaries of reports, and other processing records and the status of the clearance.

Destroy upon notification of death or not later than 5 years after separation or transfer of employee.

(GRS-18, 22a)

21-25. Central Personnel Data File (CPDF): Master file of all personnel. System processes personnel actions, updates the master file, and provides the personnel information in a format compatible for submission to OPM. Master CPDF includes:

Dynamics File - Personnel actions for each month.

Status File - Current record of present employees.

Organization File - Complete list of employees by office.

- a. Electronic versions of the personnel records that are generated into hard copy form and retained to meet recordkeeping requirements.

Delete the electronic record when it is superseded, or when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.

(GRS-20, 3b(1))

- b. Backups of Files. Electronic copy of the CPDF file retained in case the master file or data base is damaged or inadvertently erased.

(1) Dynamics File.

Delete electronic copy after 5 years.

(~~GRS-20, 8b~~)

(2) Status File and Organizational File.

Delete when replaced by a subsequent backup file.

(~~GRS-20, 8b~~)

21-26. Combined Federal Campaign: Campaign material, correspondence, and related campaign information.

Destroy 2 years after completion of campaign.

(Administrative)

21-27. Red Cross Blood Donor Program Files: Lists of Donors, notices, correspondence, and related papers.

Destroy 1 year after final reporting date.

(Administrative)

21-28. General Subject Files: Correspondence, reports, reference and other information related to personnel functions, administration and other housekeeping operations.

Review annually. Destroy when superseded, obsolete or no longer needed for agency reference, *whichever is later*

(Administrative)

21-29. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

22. Petitions Section

22-1. Daily Fee Summary: Record of the payment of the petition filing fee.

Destroy when 1 year old.

(Administrative)

22-2. Service of Documents - IRS: List of documents served on Internal Revenue Service (Respondent).

Destroy when 1 year old.

(Administrative)

22-3. Files to Los Angeles: List of case files transferred to the Tax Court office in Los Angeles.

Destroy when 1 year old.

(Administrative)

22-4. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

23. Public Files

23-1. Tried Cases-Regular: Cases tried by the Court and closed by way of opinion and decision.

a. ~~Case File.~~

~~Transfer to Federal Records Center 5 years after decision has been entered. Destroy 20 years after decision has been entered.~~

~~NC 308-76-1 item 94a
(Program)~~

b. Trial Exhibits. Material provided by the parties as exhibits to the cases.

Destroy 90 days after the decision is final unless the parties request that the exhibits be returned to them.
(Program)

23-2. Regular Cases-Special Types: Partnership Actions, Declaratory Judgment Cases, fully stipulated cases submitted without trial, Voluntary Arbitration Cases, and cases with a Motion to Retain File in Estate Tax Cases Involving Section 6166 Election.

Transfer to Federal Records Center 5 years after decision has been entered. Destroy 20 years after decision has been entered.

(Program)

23-3. Settled Cases (Regular and Small Tax): Cases closed pursuant to agreement or stipulation of the parties without a hearing or trial. Stipulations, settlement documents, and dispositive orders and decisions will be retained in a separate record series.

Destroy 18 months after decision has been entered.

(Program)

23-4. Dismissed Cases (Regular and Small Tax): Cases closed by Order of Dismissal for lack of prosecution or other related causes. Orders of Dismissal, the Motion to Dismiss and objections or responses thereto, and any dispositive documents will be retained in a separate record series.

Destroy 18 months after decision has been entered.

(Program)

23-5. Small Tax Cases (Tried): Cases in which the deficiency determined by the Internal Revenue Service is \$10,000 or less for each taxable year and where the taxpayer has elected to proceed under the Court's expedited procedures. The final decision in these cases is non-appealable and sets no precedent. Summary

Opinions, Bench Opinions, settlement documents, dispositive orders and decisions will be retained in a separate record series.

Destroy 18 months after decision has been entered.

(Program)

~~23-6. Closing Documents-Settled, Dismissed and Small Tax Cases: Decisions, Orders of Dismissal and related documents, dispositive orders, Summary Opinions, Bench Opinions, stipulations and settlement documents from case files which have been destroyed.~~

~~Destroy 20 years after decision has been entered. NC-308-76-1
(Program)~~

~~23-7. Sealed Records: Case files, exhibits, or portions thereof placed under seal by a Tax Court protective order pursuant to a motion under Tax Court Rule 103.~~

~~Destroy as directed by the Court, ^{once records have reached retention age of like} Do not transfer to a Federal ^{records} Records Center.~~

~~(Program)~~

23-8. Deposition Files: Non-docketed files of requests to take depositions prior to the issuance of a notice of deficiency.

Destroy 5 years after the Application for Order to Take Deposition has been acted upon.

(Program)

23-9. Copywork Tracking System (CTS): Electronic master file of copywork requests, production, billing and payment records by individual, firm or agency. Outputs include bills, overdue notices, outstanding balance lists, usage and revenue report.

- a. Electronic records in the CTS are copied onto hard copy bills and retained to meet record keeping requirements. Delete the electronic record after 6 months, or when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.

(~~GRS-20, 3b(1)~~)

- b. Backups of the Copywork Files. Electronic copy of the CTS records that are retained in case the master file is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.

(~~GRS-20, 8b~~)

~~23-10. Records Disposition Files: Lists of Federal Record Center Accessions of Tax Court files stored at the Federal Records Center, forms requesting approval to transfer records and/or transmittal forms, forms requesting changes to the U. S.~~

~~Tax Court Records Schedule, Notices of Intent to Dispose of Records, and related correspondence with the National Archives and Records Administration and the Federal Records Center.~~

~~Destroy when no longer needed for administrative or reference purposes.~~

~~(GRS 16, 2a)~~

23-11. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

24. Reporter's Office

24-1. U.S. Tax Court Reports: Division Opinions and Court Reviewed Opinions establishing new precedent in tax cases that are officially published by the Tax Court.

- a. Published Version (1924 to 1996).

PERMANENT. Transfer to National Archives immediately after schedule approval.

(Program)

Total Accumulation - 15 cu. ft.

- b. Published Version (1996 and Ongoing).

PERMANENT. Cut off yearly. Transfer to National Archives in 10 year blocks.

(Program)

Annual Accumulation - 0.2 cu. ft.

- b. Slip Opinions. Original hard copy of the published opinions.

Destroy when 5 years old or when no longer needed for agency use, whichever is ~~sooner~~.later

(Program)

- c. Monthly Pamphlets. Opinions issued monthly in paperback pamphlets until published in the U.S. Tax Court Reports.

Destroy when 5 years old or when no longer needed for agency use, whichever is ~~sooner~~.later

(Program)

24-2. Tax Court Memorandum Opinions: Original slip opinions of fact cases involving routine and well settled questions of law. Memorandum opinions are not officially published by the Tax Court, but are unofficially published by private tax services.

- a. Memorandum Opinions - 1924 through 1995 (Hard Copy).

Temporary. Destroy when no longer needed for agency reference.

(Program)

Total Accumulation - 46 cu. ft.

(Note: For Memorandum Opinions - 1996 Ongoing, refer to Section 17, Information Systems Office).

24-3. Summary Opinions: Written opinions in Small Tax Cases that are neither appealable or precedential. Summary Opinions are not published officially by the Court nor are they unofficially published by private tax services.

Transfer to Tax Court Library 6 months after issuance of opinion.
(Program)

24-4. Order and Opinion Control Records:

- a. Opinion Status Log. Record for incoming control and filing of opinions.

Destroy when 3 years old.

- b. Opinion Lists. Daily checklist of opinions released.

Destroy Opinion Log and Opinion Lists when 3 years old.
(Administrative)

24-5. Correspondence Files: Arranged by subject.

Destroy after 2 years.

NC-308-76-1 Item 62
(Administrative)

24-6. Opinion Index File: Arranged alphabetically by name of petitioner.

- a. 3 x 5 Index Card - 1924 through 1985. *NC-308-76-1, item 66*

- b. Computer Diskettes - 1986 and Ongoing.

Destroy upon termination of program or when no longer needed for reference purposes.

(Administrative)

24-7. Digest Index Cards: Subject index to tax cases by topic.

Destroy immediately upon approval of schedule.

(Administrative)

24-8. Magnetic Tapes: Bound Volumes, 1976-1985 Electronic record of U.S. Tax Court Bound Volumes 1976 - 1985 previously used for reference.

Destroy immediately upon approval of schedule.

(Administrative)

24-9. Time and Attendance Report: Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

25. Services Office

25-1. General Correspondence: Office copies of various types of administrative issuances and notices pertaining to building projects and facility security.

Destroy when 2 years old.

(GRS-18, 8)

25-2. Security Records: Agency copy of reports submitted by the Court Security Office and the GSA Federal Protective Service.

a. Theft/Accident/Incident Reports.

Destroy when 2 years old.

(GRS-18, 11)

b. Special Instructions. Security arrangements and instructions for the admittance of outside contractors and visitors into the Tax Court Building.

Destroy when 2 years old.

(GRS 18, 17b)

c. Employee Identification Card and Key Accountability Reports. Records of identification card and key number assignments and related data. Includes a key sign-in and sign-out log for temporary issuances of keys.

Destroy 6 months after turn in of identification card and key.

(GRS 18, 16b)

d. Reports of lost Identification Cards and Keys.

Destroy 1 year after transaction is completed.

(Administration)

e. Building Security Surveys/Profiles. Reports of surveys and inspections of the U.S. Tax Court Building.

Destroy when 3 years old, or upon discontinuance of facility, whichever is sooner.

(GRS 18, 9)

f. Facilities Checks Files. Daily parking checklists, office duress alarms and equipment tests.

Destroy when 1 year old.

(GRS 18, 18a)

- g. ~~Property Pass. Authorizing removal of property or materials.~~

~~Destroy 3 months after expiration or revocation.
(GRS-18, 12)~~

- h. ~~Access Control Files. Logs to record names and information on outside contractors, service personnel, visitors and employees admittance to the building.~~

~~Destroy 2 years after final entry.
(GRS-18, 17b)~~

- i. Security System Reports.

- (1) Badge Usage Report. Daily record of employee and authorized contractors entry into building and garage areas using electronic Key Card (Badge).

(a) Hard Copy Printout - Destroy after 6 months.

(b) Electronic File (Diskettes) - Destroy 2 years after final entry.

(Administrative)

- (2) Alarm Occurrences. Record of alarms with location and related information.

(a) Hard Copy Printout - Destroy after 6 months.

(b) Electronic File (Diskette) - Destroy 2 years after final entry.

(Administrative)

- j. ~~Parking Violations. File on requests to GSA Federal Protective Service and Metropolitan Police Department to ticket cars for parking violations.~~

~~Destroy when 1 year old.~~

~~(GRS-18, 14c)~~

26. Statistics and Reports Section

26-1. Annual Report (1973 and ongoing):

PERMANENT. Transfer to the National Archives in 10 year blocks when the newest record in the block is 10 years old.

(Program)

Annual Accumulation - .02 cu. ft.

26-2. Monthly Report (Page 1) (1924-1972): Sole report available until the Annual Report began in 1973.

PERMANENT. Transfer to the National Archives upon approval of schedule.

(Program)

Total Accumulation - .45 cu. ft.

26-3. Monthly Report (1973 and ongoing):

- a. September Monthly Report (Last Month of Fiscal Year).

Destroy ^{after 3 years} when no longer needed for reference purposes.
(Program)

- b. October through August Monthly Reports.

Destroy when 3 years old.

(Program)

26-4. Monthly Litigation Report: Cumulative report of litigation costs by month.

Destroy when 3 years old.

(Program)

26-5. Annual Appellate Report: Cumulative report on Tax Court cases disposed of by Appellate Courts.

Destroy when 3 years old.

(Program)

26-6. Annual Supreme Court Report: Cumulative report on Tax Court cases disposed of by the Supreme Court.

Destroy when 20 years old or when no longer needed for reference purposes, whichever is later.

(Program)

26-7. Weekly Appellate Report: Weekly report of Tax Court cases commenced and/or decided in the Courts of Appeal.

Destroy when 1 year old.

(Program)

26-8. Appellate/Supreme Court Cards: 5 X 8 card file of cases appealed. Also reflects cases referred to the Supreme Court. Filed by name of Judge.

Destroy 3 years after disposition by the Appellate Court or by the Supreme Court, whichever is later.

(Administrative)

26-9. Time and Attendance Report. Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

(Administrative)

27. U.S. Tax Court Committees~~**27-1. Records Pertaining to the Establishment, Organization, Policy, Function, and Membership of Internal Committees:**~~~~Destroy 2 years after termination of the committee.~~~~(GRS-16, 8a)~~~~**27.2. Chairperson Files: Committee records retained by the committee chair during his/her term on the committee.**~~~~Chair will transfer all committee records to his/her successor.~~~~(Administrative)~~~~**27-3. *Committee Files: Agenda, minutes, final reports, correspondence, and related records of standing committees.**~~~~Destroy records when 5 years old or when no longer needed for agency use, whichever is later.~~~~(Administrative)~~~~*Minutes. Each committee will cut-off the minutes yearly and transfer a copy to the Clerk of the Court.~~

28. U.S. Tax Court Los Angeles Field Office

28-1. Office Administrative Files: Internal office files including organization, procedures, Tax Court memorandums, notices, personnel applications and correspondence, travel, training, statistical reports, and related day to day administrative activities.

Destroy when 2 years old or when no longer needed whichever is sooner.

(GRS-23, 1)

28-2. Building and Facility Records:

- a. Correspondence with GSA, and other agencies concerning the building operations and related information.

Destroy when 1 year old.

(GRS-11, 2b(2))

- b. Files on GSA work requests, ongoing work projects, maintenance and repairs, parking, security, safety, emergency and related facility and service information.

Destroy when superseded, obsolete, or no longer needed.
(Administrative)

- c. Facility Floor Plans including courtroom systems and other space information.

Destroy when no longer needed for administrative use.
(GRS-17, 6)

28-3. Equipment and Furniture: Copies of inventories, purchase orders for equipment maintenance and service contracts, and miscellaneous equipment and furniture information.

Destroy when 1 year old or when no longer needed whichever is later.

(Administrative)

28-4. Telephone: General files concerning telephone system, service, inventory, and correspondence.

Destroy when 3 years old.

(GRS-12, 2b)

28-5. Receipt for Fees: Copies of payment records on fees received for the Rules of Practice and Procedure, for photocopying records, and for the petition filing fee.

Destroy when 1 year old.

(Administrative)

28-6. Tracking File: Logs or copies of orders and correspondence, used to control the status of the documents sent to the parties in cases filed with the Court.

Destroy when the documents are received or when no longer needed.

(GRS-23, 8)

28-7. Express Air Bills: Recipient's copy of trunk shipments of case files and other shipments received from the Tax Court in Washington, DC.

Destroy when 1 year old.

(GRS-12, 6a)

28-8. List of Documents Returned to IRS: List of documents returned to IRS for corrections.

Destroy completed lists when 1 year old.

(Administrative)

28-9. List of Attorneys Admitted to Practice before the Tax Court: List of modifications to attorney data base from Washington, D.C.

Destroy when 1 year old.

(Administrative)

28-10. Service of Documents-IRS: List of documents served on the Internal Revenue Service (Respondent).

Destroy 3 years after the end of the relevant calendar year.

(Administrative)

28-11. Certified Mail List: Record of documents served on petitioners or petitioners' counsel.

Destroy 3 years after the end of the relevant calendar year.

(Administrative)

28-12. IRS Document List: List of documents submitted to the Tax Court by the Internal Revenue Service (Respondent), (IRS Form M6636).

Destroy when 6 months old.

(Administrative)

28-13. Eligible Report-Small Tax Calendars: List of cases eligible to be set for a particular session of the Court.

Destroy 3 years after the end of the relevant calendar year.

(Administrative)

28-14. Exception Report-Small Tax Calendars: List of cases which cannot be placed on a particular session of the Court.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

28-15. Master Calendar-Small Tax (Closed): Master Calendar of sessions on which the calendaring process has been completed.

Destroy 3 years after the end of the relevant calendar year.
(Administrative)

28-16. Lists of Files and Documents transferred between the Los Angeles and Washington, D.C. Offices:

Destroy when 1 year old.
(Administrative)

28-17. Blackstone Case Management System: Electronic database containing docket entry information regarding petitions, orders, notices, and other filings and proceedings for tax cases that are tried by the Los Angeles Tax Court since 1990.

a. Docket Entry Record - Closed Cases. Transfer electronic copy to Tax Court headquarters after the case has been closed as follows:

(1) Regular Cases - Transfer after 12 months.

(2) Small Tax Cases - Transfer after 18 months.
(Program)

b. Backups of Files. Electronic copy of the case management records and programs that are retained in in case the master file is damaged or inadvertently erased.

Delete when replaced by a subsequent backup file.
(GRS-20, 8b)

28-18. Case Files:

a. Case files with a 20-year retention period.

Transfer to the Public Files Section in Washington, D.C. 1 year after the closing date.

(Program)

b. Case files with an 18-month retention period.

Following the normal destruction of these files 18 months after the closing date, transfer the remaining dispositive documents to the Public Files Section in

Washington, D.C.

28-19. ~~Time and Attendance Report:~~ Office copy of time and attendance reports maintained by timekeeper, including compensatory and overtime authorizations, and copies of related leave and attendance data.

Destroy when 1 year old.

~~(Administrative)~~