

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC-308-76-001

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 9/22/2021

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records.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

All items except those listed below are active.

SUPERSEDED AND OBSOLETE ITEMS

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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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

Items 94B and 94D are superseded by NC1-308-81-01, items Items 94B and 94D.

**REQUEST FOR AUTHORITY
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

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

1. FROM (AGENCY OR ESTABLISHMENT)
United States Tax Court
2. MAJOR SUBDIVISION
Office of the Clerk of the Court
3. MINOR SUBDIVISION

4. NAME OF PERSON WITH WHOM TO CONFER
Mr. Deyane I. Rudge

5. TEL. EXT.
376-2745

6. CERTIFICATE OF AGENCY REPRESENTATIVE:

LEAVE BLANK	
DATE RECEIVED JUL 9 1975	JOB NO. NC-308-76-1
NOTIFICATION TO AGENCY	
In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "with-drawn" in column 10.	
Date <u>3-31-76</u> <u>James P. O'Heill</u> Archivist of the United States	

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of _____ page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

6-30-75 William J. Brown

Court Executive

(Date)

(Signature of Agency Representative)

(Title)

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	See attached list of Tax Court records. Records designated permanent in this schedule will be offered to the National Archives and Records Service when 30 years old, unless otherwise stated.		

Copy to Agency 4-5-76
Copy to NCW 4-19-76

AR 3/26/76
150 items

OFFICE OF THE CHIEF JUDGE

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
1.	Report Control Record-Files documenting votes on the release of written opinions of cases before the Court.	Alphabetical, by case name.	Destroy when 20 years old.

DR 3/26/76

OFFICE OF THE COURT EXECUTIVE

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
2.	Files of the Tax Court pertaining to the organization, policy determination, operation, and history of the Board of Tax Appeals, Tax Court of the U. S., and U. S. Tax Court since its origin in October 1924.	By subject	Permanent
3.	Administrative Order System- Policy determinations of the Court	Chronologically by Order Number	Permanent Transfer to inactive file when superseded or obsolete.
4.	Administrative memorandum system (routine notices that do not involve policy determinations or substantive procedural changes)	Chronologically	Destroy when superseded or obsolete
5.	Judicial Internal Procedures - Notes of policy determinations as reached by the Conference of the Court (a) Conference Notes of Tax Court Policy	Chronologically and by subject	Permanent
6.	Tax Court Building File, Corres. on the policy decisions, authority, funding & construction of the Tax Court Building.	By subject	Permanent
7.	Subject files -(Administration & operation) (a) Files on Budget, Contracts, Personnel, Travel, Systems, and related administrative functions of the Court. (Non-record material: Official files located in other offices of Court.)	By subject	Destroy when 5 years old or when administrative use has ceased, whichever is earlier.

	(b) Corres. Files on the administering of internal operations including related data of informational value.	By subject	Destroy when 5 years old or when administrative use has ceased, whichever is earlier.
	(c) Chronological copy file	Chronologically	Destroy when 1 year old.
8.	Incentive Awards Case Files	Alphabetically by name; start a new file every 2 years.	After closing case transfer to inactive closed file, destroy 2 years after closing.
9.	Reports pertaining to the incentive awards program.	Chronologically	Destroy when 3 years old.
10.	Records Management Files	Chronologically by subject matter.	Destroy when superseded or obsolete.

PERSONNEL OFFICE

ITEM NO.	DESCRIPTION OF RECORDS	RECOMMENDED METHOD OF FILING	AUTHORIZED DISPOSITION
11.	Personnel folders excluding (a) folders or groups of folders selected by the National Archives; and (b) papers on the left or so called "temporary" side of the folder, which are authorized for disposal by item 24 of this schedule.	Alphabetically by name.	(1) Transfer upon request to agency employee transferred to (2) Transfer folders of separated employees to NPRC, (CPR), St. Louis, Mo., 30 days after separation. Destroy 75 years after birth of employee or 60 years after date of earliest document in the folder if date of birth cannot be ascertained, provided employee has been separated or retired for at least 5 yrs.
12.	Personnel Folders of Judges of the Court.	Alphabetically by name.	Destroy 75 yrs. after birth of employee, or 60 yrs. after date of earliest document in the folder if date of birth cannot be ascertained, provided the Judge or survivor entitled to survivorship rights under Judge's survivorship annuity plan has been deceased for at least 5 years.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORD</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
13.	Service Record Card of Judges.	Alphabetically by name.	Destroy on the same basis as Judge's personnel file.
14.	Locator File	Alphabetically by name.	Destroy 1 yr. after separation or transfer of employee.
15.	Combined Federal Campaign Reports.	By year.	Destroy 6 months after completion of campaign.
16.	Red Cross Blood Donor Program files.	By name.	Destroy after 1 yr. after final reporting date.
17.	Occupational Safety and Health Review Commission (OSHRC) File	By type of Report	Destroy when 5 yrs. old.
18.	OSHRC Injury Reports	Alphabetically by name.	Destroy 5 yrs. after event or injury.
19.	Service Record Card (Standard Form 7 or its equivalent).		
	(a) Cards for employees separated or transferred on or after Jan. 1, 1948.	By subject, start new file every 3 years.	Destroy 3 yrs. after year file is closed or 3 yrs. after date of last document.
20.	Correspondence, letters, & telegrams offering appointments to potential employees.	Alphabetically by name.	(a) If appointment is accepted; destroy immediately. (b) If appointment is declined: (1) Return to Civil Service Commission with reply and application, if name was received from certificate of eligibles; (2) File

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
20. (Continued)			inside application, if offered as a result of application for temporary or excepted appointment. (3) All others; destroy immediately.
21.	Certificate files, consisting of: (a) Requests for certificates of eligibles. (b) Certificates of eligibles	File request & certificates by certificate number. File requests and certificates by certificate number.	Destroy 2 yrs. after date of certificates. Destroy 2 yrs. after date of certificates.
22.	Position descriptions.	By position number.	(a) Destroy record copy 5 yrs. after position is abolished or description is superseded; (b) Destroy other copies when position is abolished or description is superseded.
23.	Employee interview records.	Alphabetically by name.	Place in inactive file on transfer or separation of employee and start a new inactive file every 6 months; destroy inactive file 6 mos. after it is closed. If filing arrangement differs from that suggested herein, destroy records 6 mos. after transfer or separation of employee.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
24.	All copies of correspondence and forms maintained as temporary records on the left side of the Official Personnel Folder.	On left side of folder, chronologically.	Destroy on transfer to another agency (except in a transfer of functions), separation of the employee, or when 1 yr. old, whichever is earlier.
25.	Position identification strips, used in service control file (Such as Standard Form 7).	Placed with Standard Form 7 card.	Destroy when position is cancelled or new strip is prepared.
26.	Notifications of personnel action, exclusive of those in Official Personnel Folders.	Chronologically.	Destroy when 2 years old.
27.	Applications for employment and related papers, excluding: (a) records relating to appointments and requiring Senatorial confirmation, and (b) applications resulting in appointment filed in the Official Personnel Folder.	Alphabetically.	Destroy 2 yrs. after date of application.
28.	Statistical reports in the personnel office.	By report and chronologically thereunder.	Destroy 2 yrs. after date of report.
29.	Correspondence and forms in operating personnel offices relating to individual employees not maintained in Official Personnel Folders and not provided for elsewhere in this schedule.		
	a. Correspondence & forms relating to pending personnel actions.	Not applicable	Destroy when action is completed.
	b. Retention registers (including card files and related papers) from which reduction-in-force actions have been taken.	In accordance with Chapter 351, Appendix A of the Federal Personnel Manual.	Destroy when 2 years old.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
29. (Cont'd)	c. Retention registers (including card files and related papers) from which no reduction-in-force actions have been taken.	In accordance with Chapter 351, Appendix A of the Federal Personnel Manual.	Destroy when superseded.
	d. All other correspondence and forms.	Alphabetically by name; start a new file every 6 months.	Destroy 6 mos. after file is closed or 6 mos. after date of document if filing arrangement differs from that suggested herein.
30.	Records relating to individual employee operation of Government-owned vehicles, including driver tests, authorization to use, safe driving awards, and related correspondence.	Alphabetically by name of employee. Transfer to inactive Chronological file upon separation of employee or upon rescission of authorization to operate Government-owned vehicle.	Destroy 2 yrs. after employee leaves a position in which a statement is required or two years after the employee leaves the agency, whichever is earlier.

BUDGET AND ACCOUNTING

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
31.	Individual earning and service cards (such as Standard Form 1127 or its equivalent).	Alphabetically by name of employee; start a new file at end of calendar year.	Transfer to National Personnel Records Center (NPRC) St. Louis, Mo., when 3 years old.
32.	Time and attendance reports. Copies used in payroll preparation and processing are also used for time and attendance and leave posting purposes.		
	A. Final individual card showing accumulated leave on separation.	Alphabetically by pay year.	Transfer to National Personnel Records Center (NPRC) St. Louis, Mo., after audit by General Accounting Office or when 3 yrs. old, whichever is earlier.
	B. All other pay or fiscal copies.	Alphabetically by name; start a new file every pay period.	Destroy when 3 yrs. old.
33.	Individual authorization card and record payroll allotments (such as Standard Form 1192 and 1198); Record of deductions is maintained on earning record card.	Alphabetically by name of employee.	Destroy when superseded by new card or on transfer or separation of employee, whichever is earlier.
34.	Transmittals of U. S. Savings Bonds.	By pay period and social security number thereunder.	Destroy 3 mos. after date of receipt.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
35.	Application for leave and supporting papers.		
A. 1.	Application for leave taken immediately prior to separation.	Alphabetically by name; start a new file every year.	Attach to leave record (see item 32A). (a) If in a personnel folder or in individual pay folder filed adjacent to personnel folder, destroy either 10 years after date of last entry on card or with the personnel folder (see item 11); (b) If not in or filed adjacent to personnel folder, destroy 10 years after date of last entry on card.
A. 2.	All others.	Alphabetically by name; start a new file every year.	Destroy 1 year after file is closed or 1 year after date of application if filing arrangement differs from that suggested herein.
B.	Records of leave data (such as Standard Form 1150, agency copy)	Alphabetically by name, start a new file every year.	Destroy when 3 years old.
C.	Notification of personnel action, pay or fiscal copy.	Alphabetically by pay period.	Destroy after audit of related pay records by the General Accounting Office or when 3 years old, whichever is earlier.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
36.	Payroll control registers (such as Standard Form 1125).	By pay period with other pay records.	Destroy after audit by GAO or when 3 yrs. old, whichever is earlier.
37.	Payroll change slips exclusive of those in Official Personnel Folders (such as Standard Form 1126) Copy used in General Accounting Office audit.	By pay period with other pay records.	Destroy after audit by GAO or when 3 yrs. old, whichever is earlier.
38.	Withholding tax exemption certificates (such as Treasury Department Form W-4)	Alphabetically by name.	Destroy 3 yrs. after card is superseded or obsolete.
39.	Returns on income taxes (such as Treasury Department Form W-2)	By return and chronologically thereunder.	Destroy when 3 yrs. old.
40.	Reports of withheld Federal taxes and related papers (including records relating to income and social security taxes).	Chronologically	Destroy when 3 yrs. old.
41.	Retirement reports and registers.	Chronologically	Destroy when 3 yrs. old.
42.	Reports of insurance deductions and related papers.	Filed with SF 1128	Destroy when 3 yrs. old.
43.	Levy and garnishment records, including official notices of levy or garnishment, change slips, workpapers and correspondence relating to charge against retirement funds or attachment of salary for payment of back income tax or for other debts of Federal employees.	Chronologically	Destroy when 3 yrs. old.
44.	Correspondence files of formally organized budget offices showing agency policy and procedures governing budget administration, and reflecting policy decision affecting expenditures for agency programs.	Chronologically	Destroy when 10 yrs. old or when administrative use has ceased, whichever is earlier.

ITEM NO.	DESCRIPTION OF RECORDS	RECOMMENDED METHOD OF FILING	AUTHORIZED DISPOSITION
45.	File copies of budget estimates prepared or consolidated in formally organized budget offices at the bureau (or equivalent) or higher organizational levels, comprising appropriation language sheets, narrative statements, and related schedules and data.	Chronologically	Destroy when 10 yrs. old or when administrative use has ceased, whichever is earlier.
46.	Work papers, cost statements, and rough data accumulated in preparation of annual budget estimates, including duplicates of papers included in file copies of budget estimates.	Chronologically	Destroy 1 year after close of fiscal year covered by budget.
47.	Periodic report on the status of appropriation accounts and apportionments.		
	A. End of fiscal year report.	By report and chronologically thereunder.	Destroy 5 yrs. after close of fiscal year involved.
	B. All other reports.	By report and chronologically thereunder.	Destroy 3 yrs. after close of fiscal year involved.
	Original		
48.	Accountable officers' returns comprising statements of transactions and accountability, all supporting vouchers, schedules, documents, and related papers not otherwise provided for in this schedule (exclusive of freight records and payroll records). (Records of the General Accounting Office). <small>GAO Record Group 217 to be noted if these records are transferred to Record Center.</small>	Chronologically by payment period.	Destroy 6 yrs. and 3 months after period covered by the account. Record Group 217 records created prior to July 2, 1975 can be destroyed after 10 years and 3 months.
49.	General Accounting Office notices of exception (formal or informal) and related correspondence.	Chronologically.	Destroy 1 year after exception is reported as cleared by the General Accounting Office.

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<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
50.	Copies of certificates of settlement of accounts of accountable officers, statements of differences, and related papers.		
	A. Certificates covering closed account settlements, supplemental settlements, and final balance settlements.	Case file or schedule in chronological order.	Destroy 2 yrs. after date of settlement, providing certificate is cleared.
	B. Certificates covering periodic settlement.	Case file or schedule in chronological order.	Destroy when subsequent certificate of settlement is received.
51.	Records relating to the availability, collection, custody and deposit of funds, including appropriation warrants (other than records covered by item 48).	Chronologically	Destroy 3 yrs. after date of document.
52.	General accounts ledgers, showing debit and credit entries, and reflecting expenditures in summary.	One set of accounts by each established account covering asset and liability.	Destroy 6 yrs. and 3 mos. after close of fiscal year involved.
53.	Allotment records, showing status of obligations and allotments under each authorized appropriation.	One set of allotment records by established allotment.	Destroy 6 yrs. and 3 mos. after close of fiscal year involved.
54.	All freight records.	By fiscal year in numerical sequence.	Destroy when 3 yrs. old.
55.	Passenger transportation records, consisting of memorandum copies of vouchers (Standard Form 1171a), memorandum copies of transportation requests (Standard Form 1169a), travel authorizations, transportation request registers, and all supporting papers.		

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
55. (Cont'd)	A. Issuing office memorandum copy.	With related account.	Destroy 3 yrs. after period covered by related account.
	B. Unused ticket redemption forms.	Filed chronologically.	Destroy when administrative needs have been satisfied.

REPORTER OF DECISIONS

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
56.	Tax Court Reports (a) Copy	File by Report No.	Destroy 1 yr. after date of release.
	(b) Proof	" " " "	" "
	(c) Camera ready copy	" " " "	" "
	(d) Pamphlets used as cy. 57TC to date	" " " "	Incorporate in reference collection. Destroy when 10 yrs. old.
57.	Memorandum of Opinions (a) Opinions	File by Report No.	Destroy 6 mos. after date of release.
	(b) Summary Opinions (non-record reference copies)	File by number.	Destroy when 10 yrs. old.
58.	Opinions - other material and mats for reproduction	File by number.	Destroy 6 mos. after date of release.
59.	Order & Opinion control records	File by number.	Destroy when 20 yrs. old.
60.	Mats & preliminary prints of Court-reviewed cases	File by number.	Destroy 6 mos. after release of opinion.
61.	Rules of Practice (a) Record Copy (b) Reference Copy	By Issue	(a) Permanent (b) Destroy when administrative use has ceased
62.	Correspondence current information.	By subject matter Break files annually.	Destroy 2 yrs. after cut-off.
63.	Reference material (printing and photo-composition).	By subject matter	Destroy when 10 yrs. old or when administrative use has ceased, whichever is earlier.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
64.	Special Project Files (housekeeping and facilitative operations)	By subject matter	Destroy 5 yrs. after completion or discontinuation of project.
65.	Master Case Research Card File.	Alphabetically by name.	Incorporate in reference collection. Destroy on termination of program.
66.	Opinion Index File.	Alphabetically by caption name.	Incorporate in Reference Collection. Destroy on termination of program.
67.	Digest Index Cards.	By subject issue.	Incorporate in Reference Collection. Destroy on termination of program.

STATISTICS

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
68.	Statistical report cards- Statistical & other in- formation for Tax Court Reports from Oct. 1942 to present.		
	(a) White cy-alphabetical file	By docket No., year, month, & type of closing.	Destroy when 5 yrs. old.
	(b) Yellow cy-alphabetical file	Alphabetically	Destroy when program is terminated.
	(c) Blue cy-State File	State & Docket No.	Destroy when program is terminated.
	(d) Pink cy-Tax File	By Docket No.	Destroy when 10 yrs. old.
69.	Statistical Report File	File quarterly, monthly & yearly.	
	(a) Annual Reports		Permanent
	(b) Monthly and Quarterly Reports		Destroy when 15 yrs. old
	(c) Reference Copies		Destroy when 1 yr. old.
70.	Correspondence File Misc. information related to reports of the Court.	By subject.	Destroy 1 year after date of report.

LIBRARY

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
71.	Current legislative history bills, reports, hearings on current tax & other legislation (non-record reference material)	By Bill Number	(a) Bills passed are bound and put in permanent collections. Destroy when administrative use has ceased. (b) Destroy unpassed bills at beginning of next Congress.
72.	Purchase orders-copies of purchase orders for all material ordered by library. (non-record copies)	By Purchase Order Number	Destroy when transaction is completed.
73.	Monthly bulletin-monthly library publication listing, higher court action on Tax Court cases; articles of interest, new books	Chronologically by subject.	Destroy 1 yr. after date of list.
74.	Inter-library Loan-copies of orders for material borrowed from other libraries showing what was borrowed, when & date returned.	Chronologically Break annually.	Destroy 1 yr. after cut off.
75.	Correspondence-reference requests, publisher corres., etc.	Chronologically Break annually.	Destroy 1 yr. after cut off.
76.	Digest System - card file of tax cases.	By case names, subject & code sections.	Permanent. Offer to National Archives on termination of program.
77.	Card Catalog-card file of all books & periodicals in permanent library collection. (non-record)	By author, title and subject.	Destroy when administrative use has ceased.
78.	Shelf List-inventory file of all library material. (non-record)	Arranged as the materials are located on the shelves.	Destroy when administrative use has ceased.
79.	Current Periodical File- listing of pamphlet materials received daily, monthly or weekly.	Alphabetically.	Destroy 1 yr. after date of pamphlet material.

ADMINISTRATIVE SERVICES

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
80.	Purchase Orders, contract requests for printing & binding, GSA work authorizations, & any other orders included in this category.	By order number.	Destroy 6 yrs. 3 mos. after final payment.
81.	Copies of Government Bills of Lading which includes related correspondence.	By GLB No. and Fiscal Year.	Destroy when 3 yrs. old.
82.	Tel. requests for installation and service.	Chronological	Destroy 1 yr. after final payment.
83.	<u>Inventory Records:</u> (a) Reports of excess personal property	Chronological	Destroy 3 yrs. after receipt of acknowledgment of disposition.
	(b) Inventory cards of Tax Court property.	Furniture: By city and office; other property: by make and serial number	Destroy 2 yrs. after discontinuance of item, or 2 yrs. after stock balance is transferred to new card or 2 yrs. after property is removed from Agency control.
84.	General Correspondence files on Field Courtrooms.	Chronological	Destroy when 2 yrs. old or when no longer needed, whichever is earlier.
85.	Internal Corres. regarding Administrative matters of the Court.	Chronologically by subject	Destroy 1 yr. after project has been completed or when no longer needed, whichever is earlier.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
86.	<u>Publications:</u> (a) Catalogs of suppliers, contractors, & GSA publications.	Alphabetically by item name or numerically by publication no.	Destroy when superseded or when no longer needed which-ever is earlier.
	(b) General corres. files re current issues of catalogs & contractor's publications.	Chronological	Destroy when 2 yrs. old or when no longer needed, which-ever is earlier.

MAIL, PRINTING & PUBLICATION OFFICE

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
87.	Post office forms and supporting papers, exclusive of record held by Post Office Department.		
	(a) receipt of incoming and outgoing registered and insured mail.	Chronologically	Destroy when 1 year old.
	(b) return receipts for registered, insured and special delivery mail.	Chronologically	Destroy when 1 year old.

TRAVEL OFFICE

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
88.	Airline tickets - copies of tickets issued to employees on official travel.	Chronologically by ticket number. Break annually.	Destroy 1 year after cut off.
89.	Travel arrangements schedule of flight, itinerary & related corres. concerning travel requests.	Chronologically by request. Break quarterly.	Destroy 3 months after cut off.
90.	Ticket Sales Reports semi-monthly & monthly reports on sale of airline & railroad tickets.	Chronologically. Break annually.	Destroy 3 yrs. after cut off.

HEALTH UNIT

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
91.	Health Record case files, comprising forms, corres., & related papers documenting employee medical history. Files also include Immunization record and employee health maintenance exam.	Alphabetically by name.	Destroy when employee is WITHDRAWN separated from agency.

COURTROOM FACILITIES OFFICE

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
92.	Records relating to space assigned to Court in locations throughout the country.		
	(a) Building files concerning space assignment & planning, service & maintenance of space.	Alphabetically by city and state.	Destroy 2 yrs. after termination of space assignment or when obsolete, whichever is earlier.
	(b) Floor plan & drawing file including courtroom specifications & designs.	Alphabetically by city.	Destroy 2 yrs. after termination of space assignment or when superseded or obsolete, whichever is earlier.
	(c) Usage Files & reports of Tax Court space by the Tax Court, other courts and Administrative law agencies.	Usage File: by State & city. Reports: by year.	Destroy usage files 1 yr. after completion of usage report. Destroy report when 5 yrs. old.
	(d) Fed. Bldg. Fund files which include space projections, space adjustments, user charge listings & related information.	Chronologically.	Destroy 5 yrs. after date of file or relinquishment of space.
	(e) Tel. Order files for service installation, changes, listings and related data.	Requests by: Order Number. Other Corres. Chronologically.	Destroy 1 yr. after completion of work.
	(f) Corres. file relating to Tax Court field space.	Chronologically.	Destroy after 6 mos. New file started at beginning of new year.
	(g) Inventory file of furnishings in Field Courtrooms.	By city.	Destroy when superseded or obsolete.

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
93.	Files on borrowed Courtroom space.		
(a)	Requesting corres., information & locator forms, and pertinent data on court-rooms.	Alphabetically by state and city.	Destroy when 1 year old.
	Records Management Files		
(a)	Cys. of Record schedules, disposal authorizations, and related data.	By subject chronologically.	Destroy 5 yrs. after change in schedule or disposal authorization.

OFFICE OF THE CLERK OF THE COURT

ITEM NO.	DESCRIPTION OF RECORDS	RECOMMENDED METHOD OF FILING	AUTHORIZED DISPOSITION
94.	Case files- proceedings filed with the Court by the taxpayers regarding tax deficiencies.	By Docket number.	Transfer to Records Center 5 yrs. after decision entered. Destroy 20 years after decision has been entered.
A.	Tried Cases- cases filed with the Court and closed by way of trial, opinion and decision.	By Docket number.	Transfer to Records Center 5 yrs. after decision entered. Destroy 20 years after decision has been entered.
B.	Settled Cases - cases filed with the Court and closed on stipulation of the parties with out a hearing, and the deficiency redetermined by a <u>pro forma</u> Court decision. Stipulations signed by the parties and orders or decisions signed by the Judges in these cases will be retained in a separate record series.	By Docket number	Destroy case file 1 yr. after closed case. Job # NC 174-116
C.	Dismissed Cases - cases filed with the Court and closed by order of dismissal for non-pro secution or other related causes. Original orders or decisions signed by the Judges in these cases will be retained in a separate record series.	By Docket number	Destroy case file 1 yr. after closed case. Job # NC 174-116
D.	Small Tax Cases- cases filed with the Court where the deficiency determined by the Commissioner of IRS is \$1, 500 or less and where the taxpayer has elected to proceed under the Court's expedited procedures and the final decision is made which is non-appealable and has no precedent value. Orders or decisions signed by the Judges or Commissioners of the Court on these cases will be retained in a separate record series.	By Docket number	Destroy case file 1 yr. after closed case. Job # NC 174-121
95.	Final orders of dismissal and final orders of dismissal and decision; decision documents in settled cases, and orders and decisions in Small Tax Cases.	By Docket number and calendar year.	Destroy 20 years after decision has been entered. Transfer to Records Center 5 yrs. after decision has been entered.

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ITEM NO.	DESCRIPTION OF RECORDS	RECOMMENDED METHOD OF FILING	AUTHORIZED DISPOSITION
96.	Records supporting case files of proceedings before the Court.		
A.	Docket Sheets and Docket Books. (1) Tried Tax Cases, Settled, Dismissed and Small Tax Cases.	By Docket number and calendar year.	Transfer to the Record Center 5 yrs. after final decision has been rendered. Permanent Record.
	(2) Settled, Dismissed and Small Tax Cases.	By Docket number and calendar year.	Transfer to the Record Center 5 yrs. after final decision has been rendered.
B.	Docket Information Card-Index file of all cases docketed with the Court.	Alphabetically by name.	Permanent.
C.	Files on the calendaring of cases including calendar card and related assignment sheets.	Alphabetically by city, then by docket number.	Destroy 1 yr. after final order of dismissal or decision.
D.	Request for trial status report used for calendaring cases for trial throughout the country.	Alphabetically by city, then by docket number.	Destroy when case is calendared.
E.	Certified Mail listing of documents served on parties. Reference Rule 7455, IRC 1954.	Chronologically by date and year.	Destroy when program is terminated.
F.	Transcripts of proceedings at the call of the calendar on the first day of the start of the session of Court.	Chronologically by date and year.	Destroy 5 yrs. after session of Court.
G.	Master Calendar of cases to be tried during session of Court.		Destroy 1 yr. after trial session.
H.	Motion Calendar and transcripts held in Washington, D. C. and as held throughout the country.	Chronologically by date and year.	Destroy when 2 yrs. old.

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<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
97.	Files of the admission of attorneys to practice before the Court.		
A.	Files of applications for admission to practice before the Court.	Alphabetically by name.	Destroy 45 yrs after date of admission.
B.	Register and Orders of fees and certification of admission to practice.	Chronologically by month and year.	Destroy when 2 yrs. old
C.	Card or list of attorneys practicing before the Court. Contains attorney's name, address, birthdate, enrollment no., state where he is licensed to practice, and date admitted to practice before the Tax Court.		
	(1) Attorney's Card	Alphabetically by name.	Destroy upon verification that information card has been transferred to computer list
	(2) Attorney's List	Alphabetically by name.	Destroy when up-dated list has been verified.
	(3) Final Tape of Attorney's list.	Alphabetically by name.	Retain at site Destroy upon termination of program.
D.	Files on disbarments, resignations, and suspension from admission to practice.	Alphabetically by name.	Destroy 45 yrs after date of admission.

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<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>RECOMMENDED METHOD OF FILING</u>	<u>AUTHORIZED DISPOSITION</u>
E.	Non-Attorney written test for admission to practice.	Alphabetically by name, then by year.	Destroy test when 2 yrs. old; destroy test, questions & sample answers when 30 yrs. old; destroy list of applicants when 45 yrs. old.
98.	Records on appeals of cases tried by the Court.		
A.	Reference Cards-containing case information & actions taken in preparation of submission to Appellate Court.	Alphabetically by name.	Destroy 10 yrs. after final decision.
B.	Bond File-Records of Bonds issued to the Court to stay assessment of tax deficiency.	Alphabetically by surety company.	Destroy 6 yrs. after final decision.
C.	File of requests for duplication of documents of appealed cases.	Alphabetically by caption of case.	Destroy 2 yrs. after a decision has been rendered by Court of Appeals.
D.	Certified Mail listing of records forwarded to the Appellate Courts and bonds, orders & other Court documents served to parties in appealed cases.	Chronologically by date & year.	Destroy when 10 years old.

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