Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED
Date Approved: 05/18/2019

General Information

Agency or Establishment	Internal Revenue Service
Record/Scheduling Group	0058 - Records of the Internal Revenue Service
Records Schedule Applies To	Agency Subdivision
Major Subdivision	Appeals
Schedule Subject	Appeals Records
Additional Schedule Information	This is a comprehensive update to Records Control Schedule (RCS) 10.
Is There a Classified Version of This Schedule?	No
Is consultation and coordination with Tribal Governments required?	Predate requirement

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Records Schedule Number: DAA-0058-2016-0002

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Item Count

Total number of disposition items: 17

Number of Temporary disposition items: 16 Number of Permanent disposition items: 1

Number of Items with Disposition Not Approved: 0

Number of Inactive disposition items: 6

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Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED Date Approved: 05/18/2019

Outline of Records Schedule Items for DAA-0058-2016-0002

Item #	Title	Disposition
0001	Administrative Records : Subject Files	Temporary
0002	Administrative Records: Form 3210 Transmittal	Temporary
0003	Administrative Records: Internal Audit Reports	Temporary
0005	Administrative Records : Certified/Registered Mailing Records	Temporary
0018	Statistical Reports : Un-Adjudicated Claims and Deficiencies	Temporary
0019	Electronic Systems : Appeals Centralized Database System (ACDS) Data	Temporary
0023	Electronic Systems : Audit Information Management System (AIMS) Monthly Extract Data	Temporary
0006	Appeals Records: Appeals Office Files: Appeals Office Files (all other Office Files not covered elsewhere in this schedule)	Temporary
0007	Appeals Records : Appeals Office Files : Appeals Office Files (Office File for a Tax Shelter Key Case)	Temporary
0008	Appeals Records : Appeals Office Files : Appeals Office Files (Office File for Coordinated Industry Cases)	Temporary
0010	Appeals Records: Appeals Governance Board (AGB) Records: Appeals Governance Board Operational Records	Temporary
0009	Appeals Records : Appeals Governance Board (AGB) Records : Appeals Governance Board Policy Records	Permanent
0012	Appeals Records : Closing Agreements	Temporary
0013	Appeals Records: Post Review Activity Files	Temporary
0014	Appeals Records: Statute Expiration Report: Statute Expiration Report (Operations)	Temporary
0015	Appeals Records : Statute Expiration Report : Statute Expiration Report (Headquarters)	Temporary
0017	Appeals Records: Art Appraisal Services Records	Temporary

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Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED
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Records Schedule Items

Group Title	Administrative Records
DAA-0058-2016-0002-0001	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Subject Files
Item Description	Correspondence, reports, and related data (not covered elsewhere
	in this Schedule) relating to Appeals cases, policies, procedures,
	instructional material, and other data bearing on organizing
	practices and of Appeals' work. Files relating to changes to
	Service procedural and technical matters, and to Appeals' forms
	and letters.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 2
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSITI	ON AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
	Superseded Items
Superseded Item	Item Superseded Explanation
	in Part?
NC1-058-81-004 / 2	No
NC1-058-81-005 / 1	No
NN-173-162 / 1	No
Is this item a deviation from the	No
GRS?	
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at end of fiscal year.
Retention Period	Destroy 3 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No
DAA-0058-2016-0002-0002	STATUS: Active
ITEM GENERAL INFORMATION	

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Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED
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Item Title	Form 3210 Transmittal
Item Description	This form pertains to shipment and receipt of returns and
	documents by Appeals.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, New Item 7
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing disposition authorities?	No
Is this item a deviation from the GRS?	No
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at end of fiscal year in which Form 3210 was
	acknowledged.
Retention Period	Destroy 1 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No
DAA-0058-2016-0002-0003	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Internal Audit Reports
Item Description	Internal Audit Reports and related correspondence, including
	reports on surveys, special studies, and investigations conducted
	jointly with other organizations.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 3A
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
-	Superseded Items
Superseded Item	Item Superseded Explanation
-	in Part?
I.	in Part?

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NN-173-162 / 3	No
Is this item a deviation from the GRS?	No
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at end of the fiscal year in which the report was
Cuton histractions	issued.
Retention Period	Destroy 3 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No
DAA-0058-2016-0002-0005	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Certified/Registered Mailing Records
Item Description	This item contains copies of registration and certification records
-	for notices of deficiency, notices of determination, or other
	notices or letters mailed by certified or registered mail by
	Appeals.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 6
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
	Superseded Items
Superseded Item	Item Superseded Explanation
	in Part?
N1-058-97-010 / 1	No
Is this item a deviation from the	No
GRS?	
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at end of fiscal year in which the letter or notice was issued.
Retention Period	Destroy 5 year(s) after cutoff.
	Desiry 5 year(5) and earth.
ADDITIONAL INFORMATION	

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Are any of the records covered	by	
this item national security		
classified?		
GAO Approval Required	No	

Group Title	Statistical Reports
DAA-0058-2016-0002-0018	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Un-Adjudicated Claims and Deficiencies
Item Description	This report is prepared and sent to the IRS Revenue Accounting
	office to be reported as a line item on the IRS's financial
	statement.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 23
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
	Superseded Items
Superseded Item	Item Superseded Explanation
	in Part?
NN-173-162 / 14	No
Is this item a deviation from the	No
GRS?	
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the report
	was submitted.
Retention Period	Destroy 3 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No

Group Title	Electronic Systems
DAA-0058-2016-0002-0019	STATUS: Active
ITEM GENERAL INFORMATION	

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Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED
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Item Title	Appeals Centralized Database System (ACDS) Data
Item Title Item Description	A computerized case control system used to control and track cases coming into and leaving Appeals. The database includes taxpayer's name, identification number, status code, issue code, received and closing dates, tax period, proposed and revised tax deficiency amounts and penalty amounts, and work unit grade. ACDS includes taxpayer correspondence regarding account problems and inventory control by Customer Service Representatives (CSR) and Appeals Account Resolutions Specialists (AARS). ACDS includes all sub-systems and the following sub-applications using the same relational database:
	ACDS Ad Hoc Classic ACDS Ad Hoc Classic
	• ACDS Ad Hoc Business Objects
	Diagnostics & Balanced Measures (D&BAM BOE)ACDS ART Valuation
	Case data and all other data (i.e., eCase and all other sub-system
	data, report data, timekeeping data, evaluation data, digital case
	documents) contained in ACDS.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 33A
Manual Title	IRS Records Control Schedule (Document 12990)
	ON AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing disposition authorities?	Yes
	Superseded Items
Superseded Item	Item Superseded Explanation
N1-058-07-008 / 1/B	in Part? No
N1-038-07-008 / 1/B N1-058-97-010 / 3	No
NC1-058-81-005 / 11	No
NN-173-162 / 10	No
NN-173-162 / 4	No
NN-173-162 / 6	No
NN-173-162 / 7	No
Is this item a deviation from the	No
GRS?	

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Status: APPROVED
Date Approved: 05/18/2019

Final Disposition	Temporary
Cutoff Instructions	Other: Cut off closed data at the end of the fiscal year.
Retention Period	Other: Delete annually from Production ACDS 10 years after
	cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No
DAA-0058-2016-0002-0023	STATUS: Active
ITEM GENERAL INFORMATION	
Item Title	Audit Information Management System (AIMS) Monthly
	Extract Data
Item Description	AMATCH is a report generating sub-system of ACDS. Appeals' receives a download of the AIMS database monthly and matches the AIMS database records to ACDS records. Audit Information Management System (AIMS) is a computer system used by Business Operating Divisions and functions to control returns, input assessment/adjustments to Master File and provide management reports. The AIMS base has been consolidated into one Individual Master File (IMF) data base and one Business Master File (BMF)/Non-Master File (NMF) data base. It appears to the user that there is only one data base. Data is made available to Appeals for electronic download for production of statistical reports.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 34A
Manual Title	IRS Records Control Schedule (Document 12990)
	ON AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
	Superseded Items
Superseded Item	Item Superseded Explanation in Part?
N1-058-97-010 / 5/A	No
Is this item a deviation from the GRS?	No
DISPOSITION INSTRUCTION	
Final Disposition	Temporary

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Retention Period	Other: Delete when data is superseded and no longer needed for business use.
ADDITIONAL INFORMATION	
Are any of the records covered by this item national security	
classified?	
GAO Approval Required	No

Group Title	Appeals Records : Appeals Office Files
Group Description	Office files typically consist of copies of: Form 5402, Appeals
	Transmittal Memorandum and Supporting Statement; Audit
	Statement; source function's transmittal to Appeals with protest;
	90-day letter; assessment documents; stipulation; various
	agreement forms (or equivalents) and related correspondence.
DAA-0058-2016-0002-0006	STATUS: INACTIVE - NOT FOR
	USE
ITEM GENERAL INFORMATION	
Item Title	Appeals Office Files (all other Office Files not covered
	elsewhere in this schedule)
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 13A
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
	Superseded Items
Superseded Item	Item Superseded Explanation
	in Part?
NC1-058-81-004 / 12	No
NC1-058-81-004 / 7	No
NC1-058-81-005 / 12/1	No
NC1-058-81-005 / 12/2	No
NC1-058-84-015 / 1	No
NC1-058-85-006 / 1/1	No
NN-173-162 / 8	No
NN-173-162 / 9	No
Is this item a deviation from the	No
GRS?	

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Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED
Date Approved: 05/18/2019

DO NOT USE. Agency reports all records	have been destroyed	
on 03/03/2025.		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the case was closed.	
Retention Period	Destroy 3 year(s) after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by		
this item national security		
classified?		
GAO Approval Required	No	
DAA-0058-2016-0002-0007	STATUS: INACTIVE - NOT FOR	
	USE	
ITEM GENERAL INFORMATION	- 10 	
Item Title	Appeals Office Files (Office File for a Tax Shelter Key Case)	
Is this item media neutral?	Yes	
Is this item a Big Bucket?		
MANUAL CITATION		
Agency Code	RCS 10 Appeals, Item 13B	
Manual Title	IRS Records Control Schedule (Document 12990)	
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing	Yes	
disposition authorities?		
	Superseded Items	
Superseded Item	Item Superseded Explanation	
	in Part?	
NC1-058-85-006 / 1/2	No	
Is this item a deviation from the GRS?	No	
DISPOSITION INSTRUCTION		
DO NOT USE. Agency reports all records	have been destroyed on 03/03/2025.	
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the case was	
	closed.	
Retention Period	Destroy 3 year(s) after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by		
this item national security		
classified?		

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GAO Approval Required	No		
DAA-0058-2016-0002-0008	STATUS: INACTIVE - NOT FOR		
	USE		
ITEM GENERAL INFORMATION			
Item Title	Appeals Office Files (Office File for Coordinated Industry Cases)		
Is this item media neutral?	Yes		
Is this item a Big Bucket?			
MANUAL CITATION			
Agency Code	RCS 10 Appeals, Item 13C		
Manual Title	IRS Records Control Schedule (Document 12990)		
SUPERSEDED AGENCY DISPOSIT	TION AUTHORITIES AND GRS DEVIATIONS		
Does this item supersede existing	Yes		
disposition authorities?			
	Superseded Items		
Superseded Item	Item Superseded Explanation		
	in Part?		
N1-058-97-010 / 2/C	No		
Is this item a deviation from the	No		
GRS?			
DISPOSITION INSTRUCTION			
DO NOT USE. Agency reports all records	have been destroyed on 03/03/2025.		
Final Disposition	Temporary		
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the case was		
	closed.		
Retention Period	Destroy 10 year(s) after cutoff.		
ADDITIONAL INFORMATION			
Are any of the records covered by			
this item national security			
classified?			
GAO Approval Required	No		
Group Title	Appeals Records : Appeals Governance Board (AGB) Records		
Group Description	Records maintained by Appeals Governance Board (AGB), or		
Group Description	policy bodies for which the AGB has designated sponsorship,		
	leadership or recordkeeping responsibilities, including the		
	Appeals Risk Panel (ARP), Appeals Advisory Council (AAC)		
	and the Appeals Prioritization Council (APC).		
DAA-0058-2016-0002-0010	STATUS: INACTIVE - NOT FOR		
0000 _010 000_ 0010	USE		

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ITEM GENERAL INFORMATION

Records Schedule Number: DAA-0058-2016-0002

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Item Title Item Description	Appeals Governance Board Operational Records Records created or maintained by other Appeals	
nem Bescription	committees/panel, advisory or policy bodies (including ARP,	
	AAC and APC), and records of conferences and meetings	
	dealing with routine operations or administrative issues.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?	105	
MANUAL CITATION		
Agency Code	RCS 10 Appeals, New Item 19B	
Manual Title	IRS Records Control Schdule (Document 12990)	
	ION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing	No	
disposition authorities?	NT-	
Is this item a deviation from the	No	
GRS?		
DISPOSITION INSTRUCTION		
	on 5/13/2024 because it was superseded by DAA-0058-2023-	
0001-0002 on 05/13/2024.		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at end of fiscal year.	
Retention Period	Destroy 5 year(s) after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by		
this item national security		
classified?		
GAO Approval Required	No	
DAA-0058-2016-0002-0009	STATUS: INACTIVE - NOT FOR	
	USE	
ITEM GENERAL INFORMATION		
Item Title	Appeals Governance Board Policy Records	
Item Description	These records include the Charter, and document the	
Tem Description	establishment and organization of the Board; Meeting minutes or	
	summaries, agendas and supporting (pre-read) documents,	
	presentations; Appeals Risk Templates; Decision documents,	
	final reports and settlement authorities relating to projects and	
In this item was die was twall	initiatives within Appeals, and issues that cross functional lines.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?		
MANUAL CITATION	DGG 10.1. 1. N. T. 10.1	
Agency Code	RCS 10 Appeals, New Item 19A	

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Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSITI	ON AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	No
disposition authorities?	
Is this item a deviation from the	No
GRS?	
DISPOSITION INSTRUCTION	
DO NOT USE. This item was inactivated o	n 5/13/2024 because it was superseded by DAA-0058-2023-
0001-0001 on 05/13/2024.	
Final Disposition	Permanent
Cutoff Instructions	Other: Cut off at end of fiscal year.
Are there multiple instructions for	No
this item?	
Transfer Instruction	Transfer to the National Archives 15 year(s) after cutoff.
ADDITIONAL INFORMATION	
Approximate first year of records	2013
covered by this authority	
End year of records covered by	Still being created
this authority	
Date span of the initial transfer	From://2013 To://2027
Frequency of transfer	15
Are any of the records covered by	
this item subject to a FOIA	
exemption?	

Group Title	Appeals Records	
DAA-0058-2016-0002-0012	STATUS: INACTIVE - NOT FOR	
	USE	
ITEM GENERAL INFORMATION		
Item Title	Closing Agreements	
Item Description	Closing Agreements, may include appropriate Forms, checklist,	
	and any relevant associated documentation.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?		
MANUAL CITATION		
Agency Code	RCS 10 Appeals, Item 14	
Manual Title	IRS Records Control Schedule (Document 12990)	
SUPERSEDED AGENCY DISPOSITI	ON AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing	Yes	
disposition authorities?		

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	Superseded Items	
Superseded Item	Item Superseded Explanation	
	in Part?	
NC1-058-81-005 / 13	No	
NC1-058-83-002 / 1	No	
NC1-058-85-006 / 1/3	No	
NC1-058-85-006 / 2	No	
NN-173-162 / 11	No	
Is this item a deviation from the	No	
GRS?		
DISPOSITION INSTRUCTION		
DO NOT USE. Superseded by DAA-0058-	2023-0001-0002 on 03/03/2025.	
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the case is	
	closed.	
Retention Period	Destroy 6 year(s) after cutoff.	
ADDITIONAL INFORMATION		
Are any of the records covered by		
this item national security		
classified?		
GAO Approval Required	No	
DAA-0058-2016-0002-0013	STATUS: Active	
ITEM GENERAL INFORMATION		
Item Title	Post Review Activity Files	
Item Description	Post review worksheets prepared on each work unit and analyzed	
	by Headquarters and field offices.	
Is this item media neutral?	Yes	
Is this item a Big Bucket?		
MANUAL CITATION		
Agency Code	RCS 10 Appeals, Item 15	
Manual Title	IRS Records Control Schedule (Document 12990)	
SUPERSEDED AGENCY DISPOSIT	TION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing	Yes	
disposition authorities?		
	Superseded Items	
Superseded Item	Item Superseded Explanation	
	in Part?	
NC1-058-81-004 / 13	No	
NC1-058-81-004 / 14	No	
NN-173-162 / 12	No	

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Is this item a deviation from the	No
GRS?	
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the report
	was issued.
Retention Period	Destroy 3 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No

Group Title	Appeals Records : Statute Expiration Report	
Group Description	Form 3999 and any related documents covering barred	
	assessments.	
DAA-0058-2016-0002-0014	STATUS: Active	
ITEM GENERAL INFORMATION		
Item Title	Statute Expiration Report (Operations)	
Is this item media neutral?	Yes	
Is this item a Big Bucket?		
MANUAL CITATION		
Agency Code	RCS 10 Appeals, Item 16A	
Manual Title	IRS Records Control Schedule (Document 12990)	
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS	
Does this item supersede existing	Yes	
disposition authorities?		
	Superseded Items	
Superseded Item	Item Superseded Explanation	
	in Part?	
NC1-058-81-005 / 15	No	
NN 174-162 / 1	No	
Is this item a deviation from the	No	
GRS?		
DISPOSITION INSTRUCTION		
Final Disposition	Temporary	
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the report	
	was issued.	
Retention Period	Destroy 3 year(s) after cutoff.	
ADDITIONAL INFORMATION		

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No	
STATUS: Active	
STATUS. ACTIVE	
Statute Expiration Report (Headquarters)	
Record copy of preliminary and Final Report - Form 3999	
originated in field operations.	
Yes	
100	
RCS 10 Appeals, Item 16B1	
IRS Records Control Schedule (Document 12990)	
ION AUTHORITIES AND GRS DEVIATIONS	
Yes	
Superseded Items	
Item Superseded Explanation	
in Part?	
No	
No	
Temporary	
Other: Cut off at the end of the fiscal year in which the report	
was issued.	
Destroy 10 year(s) after cutoff.	

Group Title	Appeals Records	
DAA-0058-2016-0002-0017	STATUS: Active	
ITEM GENERAL INFORMATION		
Item Title	Art Appraisal Services Records	

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Records Schedule Number: DAA-0058-2016-0002

Status: APPROVED
Date Approved: 05/18/2019

Item Description	Files consist of taxpayer case files that include appraisal review
	requests from Appeals, support and background data, forms,
	work papers, Art Advisory Panel recommendations, and final
	appraisal reports for art and cultural property listed on tax returns.
Is this item media neutral?	Yes
Is this item a Big Bucket?	
MANUAL CITATION	
Agency Code	RCS 10 Appeals, Item 18
Manual Title	IRS Records Control Schedule (Document 12990)
SUPERSEDED AGENCY DISPOSIT	ION AUTHORITIES AND GRS DEVIATIONS
Does this item supersede existing	Yes
disposition authorities?	
	Superseded Items
Superseded Item	Item Superseded Explanation
	in Part?
N1-058-06-010 / 1	No
N1-058-97-002 / 9	No
Is this item a deviation from the	No
GRS?	
DISPOSITION INSTRUCTION	
Final Disposition	Temporary
Cutoff Instructions	Other: Cut off at the end of the fiscal year in which the case was
	closed.
Retention Period	Destroy 6 year(s) after cutoff.
ADDITIONAL INFORMATION	
Are any of the records covered by	
this item national security	
classified?	
GAO Approval Required	No
,	

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Status: APPROVED
Date Approved: 05/18/2019

Signatory Information

Action	User	Date
Approve	David Ferriero	05/18/2019

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