

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: N1-058-10-015**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/27/2025

### **ACTIVE ITEMS**

These items, unless subsequently superseded, may be used by the agency to disposition records.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



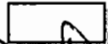
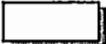
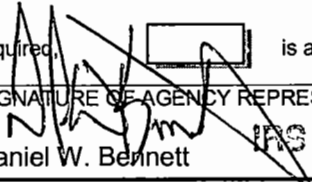
Item 1, 2, 3, 5, 6, 7, 8

### **SUPERSEDED AND OBSOLETE ITEMS**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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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.

Item 4 superseded by DAA-GRS-2022-0009-0001 (GRS 5.2, item 010)

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER <b>N1-058-10- 15</b>	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED <b>4-15-10</b>	
2. MAJOR SUBDIVISION Internal Revenue Service		NOTIFICATION TO AGENCY  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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION National Taxpayer Advocate			
4. NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor (Records) Dianne Henderson (TAS)	5. TELEPHONE 202-435-6308 251-341-5991	DATE <b>3/25/10</b>	ARCHIVIST OF THE UNITED STATES 
5. 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 <u>6</u> pages(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, <div style="display: flex; justify-content: space-around; align-items: center;"> <div> is not required.</div> <div> is attached; or</div> <div> has been requested.</div> </div>			
DATE <b>3/25/2010</b>	SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett		TITLE IRS Records Officer National Office, OS:A:RE:RIM Washington, DC 20224
7. ITEM NO.	8. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p><b>RCS 1.15.9 Records Control Schedule for Taxpayer Advocate</b></p> <p>This schedule seeks disposition authority approval of new, PERMANENT Taxpayer Advocate items, as well as updates to items previously approved as PERMANENT by NARA.</p> <p>This schedule also includes some proposed temporary items, as associated with permanently proposed recordkeeping materials.</p> <p><b>(see attached)</b></p> <p><b>Note:</b> Other recent updates to RCS 1.15.9 for temporary records have been submitted to NARA/registered under Job No. N1-58-10-8.</p>		

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**IRM 1.15.9, Records Control Schedule for Taxpayer Advocate**

**General Administrative Records**

**1**

**9. Administrative Management and Organization Records.**

**NEW**

a. Records whether studies, analyses or correspondence, which established the policies, practices and programs for the management of the Taxpayer Advocate Service organization. Included are organizational changes, functional realignments and responsibilities, and long and short range planning documents.

**PERMANENT.**

**Cut off** correspondence annually; studies and case files upon completion of study or at appropriate phase.

**Retire** to Records Center 5 years after cutoff, or when no longer needed.

**Transfer** to NARA 15 years after cutoff.

b. Records copies that document the history of the TAS organization.

Correspondence and files of this type documentation may include analyses, coordinations, approvals and disapprovals, recommendations, plans and implementing instructions for the plans, and any background materials, which contribute to an understanding or provide an explanation for complete documents.

**PERMANENT.**

**Cut off** correspondence annually; and studies and case files upon completion of study or at appropriate phase.

**Retire** to Records Center 5 years after cutoff, or when no longer needed.

**Transfer** to NARA 15 years after cutoff.

c. Reference or extra copies of records listed in "a." and "b." above.

**Destroy** when 2 years old.

**2**

**10. Special Project or Study Files.**

**NEW**

Records relating to a specific project or study from inception to completion. Records include correspondence with Congress, commissions mandated by Congress, other Federal agencies, state and local governments,

ITEM WITHDRAWN

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questionnaires, internal memorandums; final reports; surveys; test results; publications; and implementation plans.

ITEM WITHDRAWN

**PERMANENT.****Retire** to Records Center when 5 years old.**Transfer** to NARA when 15 years old.**National Taxpayer Advocate Office's Records**

3

**32. Annual Reports to Congress.**

These reports are mandated by Congress and IRC §7803(c)(2)(B)(i) and (ii). One report, which is due no later than June 30 each year, provides Congress with substantive analysis and statistical information of the objectives of the Office of the Taxpayer Advocate for the fiscal year. The second report, which is due each year by December 31, details the activities of the Office of the Taxpayer Advocate during the fiscal year. The report contains full and substantive analysis, as well as statistical information. It also contains TAS' initiatives, information on Taxpayer Assistance Orders under IRC §7811, a summary of at least 20 of the most serious problems encountered by taxpayers, a summary of the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes, and recommendations for administrative and legislative action that may be appropriate to resolve problems encountered by taxpayers.

a. Record copy of Final Reports.

**PERMANENT.****Cut off** at the end of the calendar year.**Retire** to Records Center 5 years after cutoff.**Transfer** to NARA 15 years after cutoff, or when no longer needed for administrative, audit, legal, or other operational purposes, whichever is sooner.

b. Working Papers.

Include all related documentation, background documentation, correspondence, contacts, IRM citations, data, test results and formulas used in preparing and pertaining to issues in the Final Report.

**Cut off** at the end of the calendar year in which Final Report is due.

**Destroy** 3 years after cutoff.

**Supersedes**  
N1-58-95-3,  
Item 9

N1-58-95-3,  
Item 9(1)

N1-58-95-3,  
Item 9(2)

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4	<b>34. Calendars and Schedules.</b>  These records document daily activities of the National Taxpayer Advocate and the Deputy National Taxpayer Advocate. They are maintained electronically and in hard copy formats.  <b>Destroy/Delete</b> when 3 years old.	NEW	
5	<b>35. Reading Files.</b>  a. Copies of correspondence signed by the National Taxpayer Advocate and Deputy National Taxpayer Advocate.  <b>Cut off</b> at the end of the calendar year. <b>Destroy</b> 10 years after cutoff.  b. Reading files maintained by all other staff members of the National Taxpayer Advocate and Deputy National Taxpayer Advocate.  <b>Cut off</b> at the end of the calendar year. <b>Destroy</b> 2 years after cutoff.	NEW	
6	<b>36. Speech Files, Testimonies and Public Appearances.</b>  Copies of speeches, addresses and comments made by the National Taxpayer Advocate; transcripts or summaries of remarks made for news or public affairs program interviews on television or radio, or at Congressional hearings; similar interviews, speeches, or hearings that relate to official TAS policies and programs; briefing material, questions and answers compiled for interviews, speeches and appearances.  a. Record copy.  <b>PERMANENT.</b> <b>Cut off</b> at the end of the calendar year. <b>Transfer</b> to NARA 15 years after cutoff.  b. Working copies, drafts, background information.  <b>Destroy</b> when no longer needed for administrative, legal, audit, or other operational purposes.	NEW	
7	<b>37. Subject Files.</b>  These files consist of all records relating to a specific issue that requires the attention of the National Taxpayer	NEW	

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Advocate and Deputy National Taxpayer Advocate.  
Records include: correspondence with other Federal agencies; state and local governments; private companies; organizations; institutions; internal memoranda; staff and contractor studies; reports, and related records.

a. Record copy of program or policy issues files maintained by or on behalf of the National Taxpayer Advocate and Deputy National Taxpayer Advocate.

1. Files that contain taxpayer information.

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Record Center 2 years after cutoff.

**Transfer** to NARA 15 years after cutoff, with access restricted by Section 6103 of the Internal Revenue Code.

2. Files that do not contain taxpayer information.

**PERMANENT.**

**Cut off** at the end of the calendar year.

**Retire** to Records Center 2 years after cutoff.

**Transfer** to NARA 15 years after cutoff.

b. Subject files maintained by all other staff members of the National Taxpayer Advocate and the Deputy National Taxpayer Advocate.

**Cut off** at the end of calendar year.

**Destroy** 2 years after cutoff.

c. Subject files of a routine or recurring nature.

**Cut off** at the end of calendar year.

**Destroy** 2 years after cutoff.

**Case Files, Program Records and Reports**

**68. National and Area Advocacy Project Reports (1982 to Present).**

These reports are developed and written by advocacy analysts, Local Taxpayer Advocates, and Area Taxpayer Advocates. They contain research, data, histories contacts, formulas, citations, documentation, and test results. TAS refers to these reports to make recommendations for changing policies and procedures within the IRS that reduce taxpayer burden, protect taxpayer rights, and improve customer service.

**Supersedes**  
N1-58-95-3,  
Item 8

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	<p>a. Record copy.</p> <p><b>PERMANENT.</b>  <b>Cut off</b> at the end of the calendar year in which the report was prepared.  <b>Retire</b> to Records Center 5 years after cutoff.  <b>Transfer</b> to NARA 15 years after cutoff, or when no longer needed for administrative, audit, legal, or other operational purposes, whichever is sooner.</p> <p>b. Working papers.</p> <p><b>Destroy</b> when 5 years old, or when no longer needed for administrative, audit, legal or other operational purposes, whichever is sooner.</p>	<p><b>NEW</b></p>	