

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-96-004

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/28/2025

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These items, unless subsequently superseded, may be used by the agency to disposition records.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.

All other items not listed below remain 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SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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.

Item 16(D)Agency deemed non-record

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

10 NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR)
WASHINGTON, DC 20408

1. FROM (Agency or establishment)

Department of the Treasury

2. MAJOR SUBDIVISION

Internal Revenue Service

3. MINOR SUBDIVISION

Office of the Commissioner of Internal Revenue

4. NAME OF PERSON WITH WHOM TO CONFER

5. TELEPHONE

Sandra J. Myers or Tony Cincotta

202-535-3936

LEAVE BLANK (NARA use only)

JOB NUMBER

NI-058-96-4

DATE RECEIVED

4-16-96

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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.

DATE

ARCHIVIST OF THE UNITED STATES

3-6-97

John W. Carl

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 _____ 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

4/1/96

SIGNATURE OF AGENCY REPRESENTATIVE

Bobbie DeCarmin

TITLE

IRS Records Officer

7. ITEM NO.

8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION

9. GRS OR SUPERSEDED JOB CITATION

10. ACTION TAKEN (NARA USE ONLY)

Records Control Schedule 101 for the Commissioner's Office

New Items

The Commissioner serves as the chief executive officer of the Internal Revenue Service (IRS). The Commissioner is responsible for establishing tax administration policy and developing strategic issues and objectives for strategic management of the IRS. The Commissioner is responsible for overall planning, directing, coordinating, and controlling the policies and programs of the IRS.

The Deputy Commissioner serves as the chief operating officer of the IRS and is the top career official. He or she assists and acts for the Commissioner in establishing tax administration policy and developing strategic issues and objectives as a basis for strategic management of the IRS.

The records contained in this schedule are maintained by the Commissioner, Deputy Commissioner, as well as Special Assistant to the Commissioner, Assistants to the Commissioner, Assistant to the Deputy Commissioner, Chief of Staff, National Transition Executive, Director Office of Public Liaison, and the Director of the Small Business Affairs Office.

MAR 11 1997 MNR Copy to Agency, NWRE
NWDB

RE EST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

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WASHINGTON, DC 20408

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Department of the Treasury

2. MAJOR SUBDIVISION

Internal Revenue Service

3. MINOR SUBDIVISION

Office of the Commissioner of Internal Revenue

4. NAME OF PERSON WITH WHOM TO CONFER 5. TELEPHONE

Sandra J. Myers or Tony Cincotta

202-535-3936

P. 19
LEAVE BLANK (NARA use only)

JOB NUMBER

058-96-4

DATE RECEIVED

4/17/96

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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.

DATE

ARCHIVIST OF THE UNITED STATES

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is not required;



is attached; or



has been requested.

DATE

4/1/96

SIGNATURE OF AGENCY REPRESENTATIVE

Bobbie DeCarmine

TITLE

IRS Records Officer

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Records Control Schedule 101 for the Commissioner's Office

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The Deputy Commissioner serves as the chief operating officer of the IRS and is the top career official. He or she assists and acts for the Commissioner in establishing tax administration policy and developing strategic issues and objectives as a basis for strategic management of the IRS.

The records contained in this schedule are maintained by the Commissioner, Deputy Commissioner, as well as Special Assistant to the Commissioner, Assistants to the Commissioner, Assistant to the Deputy Commissioner, Chief of Staff, National Transition Executive, Director Office of Public Liaison, and the Director of the Small Business Affairs Office.

I approve the changes made to this schedule as discussed between Richard Marcus and Sandy Myers of my staff on January 6, 1997.

Bobbie DeCarmine 1/8/97

Richard W. Marcus 1/13/97

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Record	Authorized Disposition
1	<p>Correspondence Tracking System (1989 to Present). These records include the database, backup tapes, and paper printouts.</p> <p>A Database records contain control number, date of document, date received, assigned date, due date, subject, who the correspondence is from, and date correspondence is signed</p> <p>B Backup Tapes.</p> <p>C. Printout of Profile Log Sheets</p>	<p>Delete from database 2 years after date correspondence is signed.</p> <p>Erase when 5 years old or when no longer needed, whichever is sooner.</p> <p>Destroy when the agency determines they are no longer needed for administrative, audit, legal or other operational purposes</p>
2	<p>Telephone Logs. Records include logs to track the name, date, time, number and message of incoming calls</p>	<p>Cutoff at the end of the calendar year. Destroy when 2 years old</p>
3	<p>Trip Files. These records include correspondence to the Commissioner and the Deputy Commissioner concerning field visits or</p>	<p>Cutoff at the end of the calendar year. Destroy when 5 years old</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Record	Authorized Disposition
	other trips of official business; itineraries; pertinent biographic information; general logistic information, and thank-you letters written after completion of the trip.	
4	Events Database File.	
	A. Database includes information used to control and track invitations received by the Commissioner	Delete when the agency determines that it is no longer needed for administrative, legal, audit, or other operational purposes.
	B. Input documents include incoming correspondence requesting participation of the Commissioner.	Cutoff at the end of the calendar year. Destroy after verification of database information
5	Executive Case Database File. Includes information to control and track the review levels of each conduct or ethics case received from Inspection or the Department of Treasury which require the Deputy Commissioner's approval. Note: Case files are maintained by the Chief Management and Administration, Office of Executive Support and are included in RCS 301, GRS 1, Item 29.	Delete when the agency determines it is no longer needed for administrative, legal, audit or other operational purposes.

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	Authorized Disposition
6	<p>Calendars/Schedules (1993 to Present). These records document daily activities of all members of the Commissioner's office and are maintained electronically and in hard copy formats</p> <p>A Paper copies of calendars or schedules of the Commissioner or Deputy Commissioner. <i>Arranged chronologically.</i></p> <p>Volume 9 c f Annual Accumulation 2 5 c f</p> <p>B. Paper copies of calendars belonging to all other members of the Commissioner's staff.</p> <p>C Electronic versions of all calendars.</p>	<p>Permanent. Cutoff at the end of the calendar year. Retire to the WNRC when 5 years old Transfer to NARA in 5-year blocks when 10 years old.</p> <p>Cutoff at the end of the calendar year Destroy when the agency determines they are no longer needed for administrative, audit, legal or other operational purposes.</p> <p>Delete after verification of printed copy</p>
7.	<p>Reading Files (1993 to present).</p> <p>A. Copies of correspondence signed by the Commissioner or Deputy Commissioner that <i>contain taxpayer information.</i> <i>Arranged chronologically.</i> Volume 1 c f Annual Accumulation < 1 c f</p>	<p>Permanent. Cutoff at the end of the calendar year Retire to the WNRC when 5 years old with access restricted by Internal Revenue Code section 6103.</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	Authorized Disposition
8	<p data-bbox="520 428 938 688">B Copies of correspondence signed by the Commissioner and the Deputy Commissioner that <i>do not contain taxpayer information.</i> Arranged chronologically.</p> <p data-bbox="520 720 822 779">Volume 6 c f Annual Accumulation. 2 c f</p> <p data-bbox="520 825 852 968">C Reading Files maintained by all other members of the Commissioner's staff</p> <p data-bbox="520 1014 925 1115">D. Extra copies of correspondence maintained for reference purposes.</p> <p data-bbox="520 1234 938 1787">Subject Files (1993 to Present). These files consist of all records relating to a specific issue that requires the attention of the Commissioner or Deputy Commissioner. 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.</p>	<p data-bbox="1039 405 1466 699">Permanent. Cutoff at the end of the calendar year. Retire to the Washington National Records Center when 5 years old . Transfer to NARA in 5-year blocks when 10 years old.</p> <p data-bbox="1039 779 1430 888">Cutoff at the end of the calendar year Destroy when 2 years old</p> <p data-bbox="1039 1014 1466 1192">Destroy when the agency determines they are no longer needed for administrative, audit, legal or other operational purposes.</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	Authorized Disposition
	<p>A Subject Files maintained by the Commissioner or Deputy Commissioner (1993 to Present).</p>	
	<p>1 Files maintained on program or policy issues <i>that contain taxpayer information. Arranged alphabetically.</i> Volume 2 c f Annual Accumulation < 1 c f</p>	<p>Permanent. Cutoff at the end of the calendar year. Retire to the WNRC when 2 years old with access restricted by Internal Revenue Code section 6103.</p>
	<p>2. Files on program and policy issues that <i>do not contain taxpayer information. Arranged alphabetically.</i> Volume 8 c f Annual Accumulation 2 c f</p>	<p>Permanent. Cutoff at the end of the calendar year Retire to the WNRC when 2 years old Transfer to NARA in 5-year blocks when 10 years old</p>
	<p>3 Files containing records on routine administrative issues</p>	<p>Cutoff at the end of the calendar year Destroy when 2 years old</p>
	<p>B Subject files maintained by the Staff of the Commissioner or Deputy Commissioner and the Office of Public Liaison (1993 to Present).</p>	
	<p>1 Files containing records on program and policy issues that contain taxpayer information. <i>Arranged alphabetically.</i> Volume 12 c f Annual Accumulation 3 c f</p>	<p>Permanent. Cutoff at the end of the calendar year. Retire to the WNRC when 2 years old with access restricted by Internal Revenue Code section 6103.</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	Authorized Disposition
	<p>2. Files that <i>do not contain taxpayer information. Arranged alphabetically.</i> Volume 15 c f Annual Accumulation 4 c f</p>	<p>Permanent. Cutoff at the end of the calendar year. Retire to the Washington National Records Center when 2 years old. Transfer to NARA in 5-year blocks when 10 years old</p>
	<p>3 Files containing records on routine administrative issues or housekeeping activities related to the Commissioner's complex.</p>	<p>Cutoff at the end of the calendar year. Destroy when 2 years old.</p>
9	<p>Speech Files (1993 to present). Copies of speeches delivered by the Commissioner and the Deputy Commissioner on tax administration issues, the overall planning and direction of the IRS, and specific policies and programs</p>	

Records Control Schedule 101 for the Commissioner's Office

Description of Record	Authorized Disposition
<p>A. Record copy of all speeches delivered by the Commissioner or the Deputy Commissioner. <i>Arranged chronologically.</i> Volume 3 c f Annual Accumulation 1 c f</p>	<p>Permanent. Cutoff at the end of the calendar year Retire to the Washington National Records Center when 5 years old Transfer to NARA in 5-year blocks when 10 years old</p>
<p>B Working copies, drafts, background information created and maintained by the Commissioner's speech writer</p>	<p>Cutoff at the end of the calendar year. Destroy when no longer needed for administrative, audit, legal or other operational purpose</p>
<p>Congressional Testimony (1993 to present). Copies of testimony provided to Congress on tax administration, budget, and policy issues with related background material. Note: the official record copy is maintained by the Office of Legislative Affairs.</p>	<p>Cut off at the end of the calendar year. Destroy when the agency determines it is no longer needed for administrative, legal, audit, or other operational purpose.</p>

10

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Record	Authorized Disposition
11	<p>Executive Conferences and Meetings (1990 to present). These conferences or meetings involve discussions of senior executives on program, policy, planning, and tax administration issues, i e , Executive Committee, annual business meetings, and all other senior executive meetings or conferences.</p> <p>A Agendas, issue or briefing papers, handouts, final reports, minutes, or equivalent documentation. <i>Arranged chronologically.</i></p> <p>Volume 16 c f Annual Accumulation 4 c f</p> <p>B Logistical documentation generated in preparation for each conference, i e., correspondence with hotels and participants, notification packages, printing requests, etc.</p>	<p>Permanent. Cutoff at the end of the calendar year. Retire to the WNRC when 5 years old. Transfer to NARA in 5-year blocks when 10 years old.</p> <p>Cutoff at the end of the calendar year. Destroy when 2 years old.</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Record	Authorized Disposition
12	<p>Meetings with External Organizations. These records are a result of meetings, both annual and periodic, attended by the Commissioner, Deputy Commissioner, IRS executives, staff members, and representatives of the Office of Public Liaison, with the Commissioner's Advisory Group, external liaison/practitioner groups, such as the American Bar Association, National Association of Enrolled Agents, and Tax Executives Institute, Inc and other similar groups. The purpose of these meetings is to share information, discuss trends/emerging issues, and receive feedback.</p> <p><i>A. Commissioner's Advisory Group (1953 to present).</i> These records are a result of orientations, public meetings, and working sessions of the Commissioner's Advisory Group, which was established under the</p>	

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	Authorized Disposition
	<p>Federal Advisory Committee Act (FACA). The records document the establishment, membership, policy, accomplishments, and recommendations of the group.</p> <p>Records include copies of agendas, minutes, annual report, and related records pertaining to accomplishments & recommendations</p> <p><i>Arranged chronologically</i> (Job No NC1-58-80-11)</p> <p>Volume 16 c f</p> <p>Annual Accumulation. 2 5 c f</p>	<p>Permanent.</p> <p>Cutoff at the end of the calendar year.</p> <p>Retire to the WNRC when 10 years old.</p> <p>Transfer to NARA in 5-year blocks when 20 years old</p>
	<p><i>B Commissioner's Annual Meeting with External Liaison Groups (1993 to Present).</i> These records document discussions on tax administration issues such as increasing voluntary compliance, reducing burden on taxpayers, practitioners, and other external stakeholders, legislative and budget matters.</p> <p>Record include copies of agendas, briefing papers, handouts, presentation materials, final meeting minutes. <i>Arranged alphabetically and then chronologically.</i></p> <p>Volume 2 c f</p> <p>Annual Accumulation 1 c f</p>	<p>Permanent.</p> <p>Cutoff at the end of the calendar year.</p> <p>Retire to the WNRC when 5 years old.</p> <p>Transfer to NARA in 5-year blocks when 10 years old.</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Record	Authorized Disposition
	<p><i>C Quarterly Meetings with External Liaison Groups (1993 to Present).</i> These meetings are attended by IRS executives, their staffs, and Office of Public Liaison staff to share and gather information on tax administration issues impacting taxpayers, practitioners and other external stakeholders. Representatives from major liaison/practitioner organizations attend these meetings.</p> <p>Records include correspondence, agendas, handouts, presentation materials, and minutes <i>Arranged alphabetically and then chronologically.</i></p> <p>Volume 4 c f Annual Accumulation 2 c f</p>	<p>Permanent Cutoff at the end of the calendar year Retire to the Washington National Records Center when 5 years old Transfer to NARA in 5-year blocks when 10 years old.</p>
	<p><i>D Logistical documentation generated in preparation of each meeting, i e , correspondence with IRS and external participants, and related records.</i></p>	<p>Cutoff at the end of the calendar year Destroy when no longer needed for administrative, audit, legal or other operational purposes</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Record	Authorized Disposition
13.	<p>Presidential and Vice Presidential Tax Returns (1913 to present) * These original returns are forwarded to the Deputy Commissioner after processing and are retained permanently for privacy reasons</p> <p><small>*Note: These records contain information subject to the disclosure limitations of section 6103 of the Internal Revenue Code</small></p>	Permanent.
14.	<p>Regional Office and District Office Consolidation Documentation—These records relate to the downsizing efforts of the IRS—</p> <p>Note—These records will no longer accumulate after the district office consolidation is completed in FY 1997.</p> <p>A. Planning/Implementation records (1995 to present) include District Office/Regional Office consolidation plans, Fiscal Year progress reports, correspondence with field and Headquarters executives on transition issues and related matters—</p>	<p>Note: This item was withdrawn based on conversation with RMarcus 10/96. Records covered under Planning Division Schedule.</p> <p>Cutoff at the end of the fiscal year.</p> <p>Retire to the Washington National Records Center when 5 years old.</p> <p>Destroy when 10 years old.</p>

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	Authorized Disposition
	1 Project Scheduler 6 electronic database files containing information input by the field on staffing, positions, moving expenses, placement procedures, and transition planning tasks. This data is used for reference by the National Transition Staff and to track overall progress of the consolidation efforts.	Delete when the agency determines they are not longer needed for administrative, audit, legal or other operational purpose.
	_____ a Paper copies of data, reports or interim status information.	Destroy when the agency determines they are no longer needed for administrative, audit, legal, or other operational purposes.
	B. Administrative Support records include correspondence dealing with issues such as abolishment of positions, identification of non-bargaining unit positions, and copies of organizational placement pool listings prepared by Personnel Division.	Cutoff at the end of the fiscal year.
	Volume 5 c.f.	Retire to the WNRC when 5 years old.
	Annual Accumulation 0	Destroy when 10 years old.

Records Control Schedule 101 for the Commissioner's Office

Item No	Description of Record	Authorized Disposition
15.	<p>Special Project or Study Files (1996 to present). Records relating to a specific project or study from inception to completion</p> <p>Record include copies of correspondence with Congress, commissions mandated by Congress, other Federal agencies, state and local governments, private companies, questionnaires, internal memoranda; final reports, surveys, survey results, test results, publications, and implementation plans. <i>Arranged</i> alphabetically. Volume 1 c f Annual Accumulation Unable to determine at this time</p>	<p>Permanent. Cutoff at the end of the calendar year Retire to the WNRC when 5 years old Transfer to NARA in 5-year blocks when 10 years old</p>
16	<p>Small Business Affairs Files (1994 to Present). These records document discussions with trade associations, small business owners, the Small Business Administration, Congress and the White House dealing with concerns of the small business community, i.e., issues dealing with the regulatory reform, record keeping, education, and federal and state filing requirements</p>	

Records Control Schedule 101 for the Commissioner's Office

Item No.	Description of Records	
	<p>A Record copies of correspondence, studies, audio/video scripts, meeting agendas, presentation materials, minutes, and related records documenting activities & accomplishments of the Small Business Affairs program <i>Arranged alphabetically.</i></p> <p>Volume 1 c f Annual Accumulation. < 1 c f</p>	<p>Permanent. Cutoff at the end of the calendar year Retire to the Washington National Records Center when 5 years old Transfer to NARA in 5-year blocks when 10 years old.</p>
	<p>B Small Business Database File contains name, address, telephone/fax numbers for all small business contacts</p> <p>1. Input documents include business cards</p>	<p>Delete when the agency determines it is no longer needed for administrative, audit, legal, or other operational purposes</p>
	<p>C. Record copies of correspondence with taxpayers regarding requests for information or technical advice</p>	<p>Cutoff at the end of the calendar year. Destroy when 2 years old</p>
	<p>D. Subject files containing records maintained for reference or informational purposes.</p>	<p>Cutoff at the end of the calendar year. Destroy when no longer needed for administrative, audit, legal, or other operational purposes</p>