

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-58-77-01

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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 (a1), 4(a1), 5,-19 are still 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SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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 3b has been deemed non-record by the agency

Item 4b has been deemed non-record by the agency

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

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)

Treasury Department

2. MAJOR SUBDIVISION

Internal Revenue Service

3. MINOR SUBDIVISION

Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER

Ross Thomson

5. TEL. EXT.

~~184-6741~~

6. CERTIFICATE OF AGENCY REPRESENTATIVE:

376-0593

LEAVE BLANK

DATE RECEIVED

JAN 17 1977

JOB NO.

NC 1 - 58-77-1

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.

3-9-77

Date

James B. Rhoads
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 2 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

1-4-77 *Ross Thomson*
(Date) (Signature of Agency Representative)

Program Manager,
Records Management Program
(Title)

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
1.	<p>This request covers records of the Collection Division in all IRS district offices and subordinate field offices (RCS-204) pertaining to the receipt and transmittal of tax returns and documents received in the district office; the deposit of tax remittances received; the collection of delinquent accounts and securing of delinquent returns; and the conduct of a year-around taxpayer service program.</p> <p><u>General Correspondence Files.</u> Correspondence and related documents (not covered elsewhere in this schedule) to or from the National Office, regional offices, other district offices, service centers, area, zone or local offices covering program activities involving procedures, rulings and decisions of a general nature and not involving the tax liability of a specific taxpayer, nor made a part of a specific case; and general correspondence with the public and other Federal agencies regarding Federal taxation and not made part of a specific case.</p> <p>DISPOSE 3 years after the end of the year.</p>	<p>11-169-57 #1</p>	
2.	<p><u>Internal Control Files.</u> Card files and other types of internal control records (not covered elsewhere in this Schedule) developed to control assignments and work flow; to record action taken; or to serve as receipts for records borrowed or loaned. This item includes Other Investigations (Forms 2209 and 2990).</p> <p>DISPOSE 1 year after end of year, or after case is closed, whichever is applicable.</p>	<p>11-169-57 #11</p>	

*Dis to all PRC, NCO, NCR, Agency
and NAR 3/11/77 JLS*

35 items

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
3.	<p><u>Evaluation, Assistance and Internal Audit Reports.</u> Narrative reports (excluding Internal Security reports) prepared by regional offices, district offices, subordinate offices and offices of the Regional Inspector, together with related correspondence. Such reports contain an evaluation of program activities, progress of field operations, as well as conformance or variations to existing procedures, and regulations for management purposes.</p> <p>a. Record copy. (1) DISPOSE 2 years after close of file.</p> <p>b. All other copies. (1) DISPOSE when no longer needed in current operations, but no later than 2 years after close of file, whichever is earlier.</p>	NN-169-57 #9	
4.	<p><u>Recurring Reports.</u> Progress and production reports and related work papers, the originals of which are retained in the district offices or area, zone and local offices (not covered elsewhere in this Schedule).</p> <p>a. Record copy. (1) DISPOSE 2 years after the end of the year in which submitted.</p> <p>b. All other copies. (1) DISPOSE when no longer needed in current operations, but no later than 2 years after submission.</p>	NN-169-57 #8	
5.	<p><u>Inventory, Production and Time Reports.</u> Recurring progress and production reports and related work papers (not covered elsewhere in this Schedule) that reflect inventories of assigned work, production records and time reports, the original of which are submitted to the district office, regional office or National Office.</p> <p>a. Record copy. (1) DISPOSE 1 year after the end of the year.</p> <p>b. All other copies. (1) DISPOSE when no longer needed in current operations but no later than 1 year after end of year, whichever is applicable.</p>	NN-169-57 #7	

Request for Records Disposition Authority - Continuation		JOB NO.	PAGE OF 3 6
7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
6.	<p><u>Numerical Forms History Files.</u> Includes requests for new or revised forms; Form Status Notices; copies of current forms, information on completed and contemplated changes, including notes and work papers, copies of regulations, administrative issuances, or other instructions. Also includes correspondence, conference notes and documentation relating to final approval of forms.</p> <p>DISPOSE 2 years after form is obsolete.</p>	<p>NY-169-57 #2</p>	
7.	<p><u>Administrative Summons Reporting System.</u> Forms 5534, Administrative Summons District Summary, and 5535, Administrative Summons Use.</p> <p>(a) Form 5535 (Parts 2 and 4). (1) DISPOSE 1 month after Final Action copy transmitted.</p> <p>(b) Form 5535 (Parts 1 and 3) and 5534 (Part 2) maintained by Special Procedures Staff and (Part 3) Region copy. (1) DISPOSE after 2 years.</p>	<p>New Item</p>	
8.	<p><u>Records of Taxpayer Delinquent Accounts (TDA's).</u> Closed TDA's (excluding uncollectible accounts reported on Form 53) with copies of Revenue Officer's "back-up" reports; copies of transfer documents, where applicable; correspondence, financial statements and related data accumulated during the processing and collection of a TDA; or equivalent records used to document the history of payments made in satisfying TDA's; request for deferment of income taxes because of military service, with related correspondence.</p> <p>DISPOSE 1 year after account is closed.</p>	<p>NY-169-57 #13</p>	
9.	<p><u>Records of Uncollectible Taxpayer Accounts.</u> Case Files on accounts that have been reported is uncollectible.</p> <p>a. DISPOSE 3 1/2 years after receipt in Federal Records Center. (1) Forms 53 other than those identified for mandatory followup and those reporting accounts on which TC 130 was input. RETIRE to the Federal Records Center at the close of the year in which the Form 53 was initiated.</p>	<p>NY-169-57 #14</p>	

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>(2) Forms 53 identified for mandatory follow-up. RETIRE as in (a) above provided the date for mandatory followup has passed. Otherwise RETIRE with the first shipment of Forms 53 after the date for mandatory followup has passed.</p> <p>(3) Form 53 for which TC 130 was input. RETIRE with the first shipment of Forms 53 after the statutory period for collection of the TDA has expired.</p>		
10.	<p><u>Proof of Claim Investigations (Formerly Preliminary Bankruptcy Investigations).</u> Maintained by Special Procedures Section. Case files developed as the result of investigations made in instances of insolvencies or decedent estate cases, regardless of whether a proof of claim is filed; or investigations made prior to issuance of a TDA relating to such cases; or as the result of the Government establishing claim as a creditor against a bankrupt, other insolvent or decedent for the purpose of assessing and collecting taxes due. The file may contain copies of legal documents, account readings, evidence of proofs of debt and related correspondence.</p> <p>DISPOSE 2 years after court proceedings have been closed.</p>	NH67-57 #15	
11.	<p><u>Inactive Judgment Files, Part 6 of Form 4477, Civil Suit Recommendation.</u></p> <p>a. Active Judgment Files. (1) RETAIN until inactive.</p> <p>b. Inactive Judgment Files. (1) Dispose 6 years after being placed in inactive judgment files.</p>	New item	
12.	<p><u>Vouchers and Schedules of Payments</u></p> <p>a. "Paid" copies created prior to July 2, 1975. (1) DISPOSE 10 years, 3 months after the period of account.</p> <p>b. "Paid" copies created on or after July 2, 1975. (1) DISPOSE 6 years, 3 months after the period of account.</p> <p>c. Suspense copies. (1) DISPOSE when no longer needed in current operations except when used in lieu of "paid" copy.</p>	NH67-57 #16	

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
13.	<u>Revenue Reports and Accounting Control Records</u> relating to the collection and processing of remittances. a. Official file copy (record copy). (1) DISPOSE after audit by General Accounting Office or when 3 years old, whichever is earlier. b. Accounting Work Copies. (1) DISPOSE 2 years after end of reporting year.	<i>WV-169-129</i> #8	
14.	<u>Reports of Deposit.</u> Deposit fund records of offer in compromise, property sales and deposits, miscellaneous deposit funds, etc. a. Records created prior to July 2, 1975. (1) DISPOSE 10 years, 3 months after the period of account. b. Records created on or after July 2, 1975. (1) DISPOSE 6 years, 3 months after the period of account.	<i>WV-169-129</i> #8	
15.	<u>Personal Records Obtained from Taxpayer, Address Unknown.</u> Taxpayer's personal records obtained for review or possible audit case which does not materialize, and subsequent efforts to return the records fail to locate the taxpayer. DISPOSE after 1 year.	<i>New Item</i>	
16.	<u>Register of Estimated Income Tax Accounts.</u> Listing of ES accounts quarterly and includes total estimated, total paid, and amount due for each account (No longer accumulating). a. Annual (January Listing) Register (record copy). (1) DISPOSE 30 years after the end of the processing year. b. Quarterly Register. (1) DISPOSE 3 years after end of processing year.	<i>WV-169-129</i> #8	

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
17.	<u>Alphabetic Index Register (Estimated Tax Declarations).</u> Listing of all taxpayers whose estimated tax returns were indexed in a service center. a. Record copy (paper printout). (1) DISPOSE 30 years after end of processing year. b. All other copies. (1) DISPOSE when no longer needed in current operations.	<i>NN-169-129</i> <i>#8</i>	
18.	<u>Records of Taxpayer Delinquency Investigations (TDI's) and Returns Compliance Program Leads.</u> (1) RCP Leads (Matched). (a) DISPOSE immediately after match is completed. (2) RCP Leads (Unmatched). (a) DISPOSE 60 days after completion of program (2) Highway Use Tax (HUT) Leads. (a) DISPOSE 6 months after completion of program. (4) Closed TDI's and RCP leads with copies of history, "back-up" reports and TDI Supplement Sheets. Copies of transfer documents, courtesy investigations, correspondence and related data accumulated during the processing of a TDI or RCP lead. (a) DISPOSE 1 year after case is closed.	<i>NN-169-57</i> <i>#12</i>	
19.	<u>Daily Transaction Registers (DTR's).</u> Computer printed listings used to post account transactions to Taxpayer Delinquency Accounts and investigations assigned to the Office Branch and Revenue Officers. (1) Office Branch original TDR's and duplicates for both Office Branch and Revenue Officer. (a) DISPOSE 90 days from the date on DTR's.	<i>New Item</i>	
20.	<u>Records of Taxpayer Delinquency Investigations (TDI's) and Returns Compliance Program (RCP) Leads.</u> (1) RCP Leads (Matched). (a) DISPOSE immediately after match is completed. (2) RCP Leads (Unmatched). (a) DISPOSE 60 days after completion of program. (3) Highway Use Tax (HUT) Leads. (a) DISPOSE 6 months after completion of program.		