

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

TO **GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408**

1. FROM (AGENCY OR ESTABLISHMENT)

Department of the Treasury

2. MAJOR SUBDIVISION

Office of Administrative Programs

3. MINOR SUBDIVISION

Records Management Branch

4. NAME OF PERSON WITH WHOM TO CONFER

Jack L. Best

5. TEL EXT

566-2010

LEAVE BLANK

JOB NO

NC1 56 78 6

DATE RECEIVED

30 MAY 1978

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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10

2-7-79
Date

James B. Rhoads
Archivist of the United States

6. CERTIFICATE OF AGENCY REPRESENTATIVE

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

☐ **A** Request for immediate disposal.

☒ **B** Request for disposal after a specified period of time or request for permanent retention.

C. DATE

5/22/78

D. SIGNATURE OF AGENCY REPRESENTATIVE

Jack L. Best

E. TITLE

Jack L. Best, Acting Chief
Records Management Branch

7. ITEM NO

8. DESCRIPTION OF ITEM
(With Inclusive Dates or Retention Periods)

9. SAMPLE OR
JOB NO

10. ACTION TAKEN

GENERAL RECORDS OF THE DEPARTMENT OF THE TREASURY
RECORD GROUP 56

Office of the Secretary
Office of the General Counsel

This schedule covers records accumulated by the Legal Division of the Office of the General Counsel in its support of the Office of the Secretary. This includes the Secretary, the Deputy Secretary, the Under Secretaries, the Assistant Secretaries, and those Bureaus which do not have a legal staff (Government Financial Operations, and Savings Bond Division).

SUPERSESSION: II-NNA-789 (1-29-54)
NN-170-11 (6-18-70)
NN-172-148 (3-10-72)

sent to Agens, NCW, NNB, NNF mgd 17 ITEMS 2-7-79

1. Legal Opinions. Official copies of interpretations, called "Opinions", consist of a copy of each opinion, are dated from 1934 to the present, are arranged numerically and usually are addressed to high Treasury officials.

Disposition: Permanent. Break files annually. Hold in office for 30 years. The 1934-1980 segment will be offered to NARS in 1980. Additional segments will be offered in 10 year increments.

2. Legal Memoranda. Official copies of interpretative memoranda, called "Memorandum", consist of one copy of each memorandum, are arranged numerically, are dated 1936 to the present and are usually addressed to an individual other than high Treasury officials.

Disposition: Permanent. Break files annually. Hold in office for 30 years. The 1936-1980 segment will be offered to NARS in 1980. Additional segments will be offered in 10 year increments.

3. Indexes to the legal opinions and memoranda. Several card indexes arranged by subject, legislation, U.S. Code, Internal Revenue Code, Statutes at Large, sections of the Constitution, Executive Orders, Presidential Proclamations, Treaties, and Opinions of the Attorney General.

a. Original paper indexes.

Disposition: Destroy on-site when all administrative need has ended.

b. Microform copies of the paper indexes.

Disposition: Permanent. The 1934-1980 segment will be offered to NARS in 1980. Additional segments will be offered in 10 year increments.

(This certifies that the records described in 3a shall be microfilmed in accordance with the standards set forth in 41 CFR 101-11.504.)

4. Copies of "Legal Division Orders" with supporting documentation, including primary documentation relating to the substantive aspects of the inception, development, and operations of the Office's programs. Published in the Federal Register.

Disposition: Retain on-site until no longer administratively useful. Destroy on-site.

5. Litigation Case Files. Arranged numerically, consisting of court pleadings, correspondence, memoranda, studies, appraisals, court decisions and related documents.

Disposition: After litigation is terminated, retain the case file as long as administratively useful or five years whichever is sooner. Destroy on-site.

6. Treasury Proposed Legislation. Case files on the development of Departmental legislation presented or intended for presentation to Congress. Consists of copies of drafts of bills, and related papers, bills as introduced, reports and correspondence.

Disposition: Break file when legislation passed or rejected. Transfer to WNRC 10 years after file closed. Destroy 25 years after file closed. Automatic destruction. Files of legislation not acted upon by the Congress or not pursued by the Department, destroy on-site when administrative need no longer exists.

7. Legislative History Files. Case files of the development of non-Treasury proposed legislation as presented or intended for presentation to the Congress. Includes copies of drafts, bills as introduced, reports, correspondence with sponsors and other interested Departments or parties, and related indexes.

Disposition: Break files after 4 Congresses (8 years). Transfer to WNRC after file break. Destroy 20 years after file closed. Automatic destruction.

8. Program substantive or "subject correspondence" files of the General Counsel, Deputy General Counsel, Assistant General Counsel (Administration, Legislation and Fiscal Operations), Assistant General Counsel (Enforcement and Operations) and Assistant General Counsel (Domestic Finance). Correspondence, internal memoranda, copies of legislation, articles from journals, newspaper clippings, press releases, telegrams, and testimony given before Congressional committees relating to all phases of the work of these five senior advisors. (Excludes routine administrative records and non-record duplicate copies maintained for convenience of reference.)

Disposition: Permanent. Break files annually. Transfer to WNRC when 5 years old. Offer to NARS when 30 years old.

9. Central Subject files, Assistant General Counsel (International Affairs) include both subject and case files which range over the subjects of international financial institutions, gold and silver and monetary affairs. Files include correspondence, reports, background information, memoranda, briefing papers and other official records that involve the international area. Handle as case files. (Excludes routine administrative records and non-record duplicate copies maintained for convenience of reference.)

Disposition: Permanent. Maintain in office for 8 years or when case closed, whichever is sooner; transfer to WNRC after on-site destruction of duplicate and extraneous material. Offer to NARS when 20 years old. (This same disposition will apply to older files whether found with the Central Files of the Office of the Assistant Secretary (International Affairs) or wherever located.

10. Working papers of individual attorneys consisting of unofficial copies of documents, such as preliminary drafts of letters, memoranda and reports.

Disposition: Retain as source data until work is completed or finalized and transferred to a more permanent form. Destroy on-site. Review annually.

11. Treasury decisions and regulations concerning individual bureaus and containing documentation on reference points. (Information copies retained to satisfy administrative and legal requirements.)

Disposition: Break files annually, hold 5 years, transfer to WNRC. Destroy 10 years from date of scheduled transfer.

12. Case files of attorneys, certified public accountants and enrolled agents concerning issues of conduct in their practice before the Internal Revenue Service.

a. Active Cases.

Disposition: Move to inactive case files upon close of case. Transfer to WNRC 5 years after close of case.

b. Inactive Cases.

Disposition: Destroy by burning, pulping or maceration 25 years from close of case. Automatic destruction.

13. Appeal files from decisions of the Commissioner of Internal Revenue denying application for enrollment to practice before the IRS.

Disposition: Transfer to WNRC 5 years after case is closed. Destroy by burning, pulping or maceration 25 years from close of case. Automatic destruction.

14. Files of disciplinary section proceedings against attorneys, et al, brought before administrative law judges. (Administrative Procedures Act)

Disposition: Transfer to WNRC 5 years after case is closed. Destroy by burning, pulping, or maceration 25 years from close of case. Automatic destruction.

15. Information data acquired on attorneys, et al, over whom there is no current jurisdiction. May include situations wherein the information is not sufficiently serious to warrant a case file but may be subject to development at a future time.

Disposition: Destroy 5 years after date of last document.

16. Public Correspondence involving unofficial interpretation of the regulations governing practice before the Internal Revenue Service. (31 CFR 10)

Disposition: Destroy when 5 years old. Review annually.

17. Customhouse broker files consisting of administrative pleading, correspondence, memoranda and decisions of the Assistant Secretary (Enforcement and Operations) with regard to disciplinary action against customhouse brokers.

Disposition: Transfer to WNRC 5 years after case is closed. Destroy by burning, pulping or maceration 25 years from close of case. Automatic destruction.

References to previously approved disposal jobs:

NC1-56-78-6

Items 1,2	II-NNA-789, Item 1
Item 5	II-NNA-789, Item 7
Items 6,7	II-NNA-789, Items 9,10
Item 10	II-NNA-789, Item 16
Item 11	II-NNA-789, Item 13
Item 12	NN-172-148, Items 1,2
Item 13	NN-170-11, Item 2
Item 14	NN-170-11, Item 3
Item 15	NN-170-11, Item 4
Item 16	NN-170-11, Item 7

Volume Estimates:

Item 1	1934-78	7 cf	2 in/yr
Item 2	1934-78	12 cf	3 in/yr
Item 8	-----	----	8 cf/yr
Item 9	1968-78	90 cf	8 cf/yr