## **Request for Records Disposition Authority**

Records Schedule Number	DAA-0058-2012-0005
Schedule Status	Modified Approved Version
Agency or Establishment	Internal Revenue Service
Record Group / Scheduling Group	Records of the Internal Revenue Service
Records Schedule applies to	Major Subdivsion
Major Subdivision	Office of the Chief Counsel
Schedule Subject	Chief Counsel records
Internal agency concurrences will be provided	No

Background Information

#### Item Count

Number of Total Disposition	Number of Permanent		Number of Withdrawn
Items	Disposition Items		Disposition Items
23	3	20	0

GAO Approval

# Outline of Records Schedule Items for DAA-0058-2012-0005

1       I. Administrative Records         1.1       Organization Program Records         1.1       Organization Program Records         1.2       Narrative and Statistical Reports         Disposition Authority Number: DAA-0058-2012-0005-0002         1.3       Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. ( a) Requests for records under the FOIA and/or Privacy Act (arranged in 1-year b locks)         Disposition Authority Number: DAA-0058-2012-0005-0003         1.4       Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. ( b) Requests for records under section 6110 of the Internal Revenue Code (arran ged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0004         1.5       CCDM, Chief Coursel Notices, Division Coursel Notices and Orders; and Cours el-authored IRM sections. (a) Record copy         Disposition Authority Number: DAA-0058-2012-0005-0005         1.6       II. Legal Advice and Assistance Records         1.6.1       Routine Cases (Tax) (arranged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0006         1.6.2       Significant Cases (Tax) (arranged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0006         1.6.3       Nontax Cases. (b) All other routine legal advice and assistance records (arran ged in 1-year blocks).         Disposition Authority Number: DAA-0058-2012-0005-0008      <	Sequence Number	
Disposition Authority Number: DAA-0058-2012-0005-0001           1.2         Narrative and Statistical Reports Disposition Authority Number: DAA-0058-2012-0005-0002           1.3         Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. ( a) Requests for records under the FOIA and/or Privacy Act (arranged in 1-year b locks) Disposition Authority Number: DAA-0058-2012-0005-0003           1.4         Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. ( b) Requests for records under section 6110 of the Internal Revenue Code (arran ged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0004           1.5         CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Couns el-authored IRM sections. (a) Record copy Disposition Authority Number: DAA-0058-2012-0005-0005           1.6         II. Legal Advice and Assistance Records           1.6.1         Routine Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0006           1.6.2         Significant Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0007           1.6.3         Nontax Cases. (b) All other routine legal advice and assistance records (arran ged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-0009           1.6.4         Nontax Cases. (c) Significant legal advice and assistance records (arran ged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-0019           1.6.5         Changes in Accounting Methods. (a) Requests for the issuance of a letter rulin g and post-consent review of automatic c	1	I. Administrative Records
Disposition Authority Number: DAA-0058-2012-0005-0002           1.3         Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. ( a) Requests for records under the FOIA and/or Privacy Act (arranged in 1-year b locks)           1.4         Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. ( b) Requests for records under section 6110 of the Internal Revenue Code (arran ged in 1-year blocks)           1.5         CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Couns el-authored IRM sections. (a) Record copy Disposition Authority Number: DAA-0058-2012-0005-0004           1.6         II. Legal Advice and Assistance Records           1.6.1         Routine Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0006           1.6.2         Significant Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0006           1.6.2         Significant Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0007           1.6.3         Nontax Cases. (b) All other routine legal advice and assistance records (arran ged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-0008           1.6.4         Nontax Cases. (c) Significant legal advice and assistance records (arranged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-0009           1.6.5         Changes in Accounting Methods. (a) Requests for the issuance of a letter rulin g and post-consent review of automatic consent request (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-00	1.1	
a) Requests for records under the FOIA and/or Privacy Act (arranged in 1-year b locks)         Disposition Authority Number: DAA-0058-2012-0005-0003         1.4       Freedom of Information Act (FOIA), Privacy Act and I.R.C. 6110 Request Files. (b) Requests for records under section 6110 of the Internal Revenue Code (arran ged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0004         1.5       CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Couns el-authored IRM sections. (a) Record copy         Disposition Authority Number: DAA-0058-2012-0005-0005         1.6       II. Legal Advice and Assistance Records         1.6.1       Routine Cases (Tax) (arranged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0006         1.6.2       Significant Cases (Tax) (arranged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0007         1.6.3       Nontax Cases. (Tax) (arranged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0007         1.6.3       Nontax Cases. (c) Significant legal advice and assistance records (arran ged in 1-year blocks).         Disposition Authority Number: DAA-0058-2012-0005-0009         1.6.4       Nontax Cases. (c) Significant legal advice and assistance records (arranged in 1-year blocks)         Disposition Authority Number: DAA-0058-2012-0005-0010       Changes in Accounting Methods. (a) Requests for the issuance of a letter rulin g and post-consent r	1.2	·
b) Requests for records under section 6110 of the Internal Revenue Code (arran ged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00041.5CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Couns el-authored IRM sections. (a) Record copy Disposition Authority Number: DAA-0058-2012-0005-00051.6II. Legal Advice and Assistance Records1.6.1Routine Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00061.6.2Significant Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00071.6.3Nontax Cases. (b) All other routine legal advice and assistance records (arran ged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-00081.6.4Nontax Cases. (c) Significant legal advice and assistance records (arran ged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-00091.6.5Changes in Accounting Methods. (a) Requests for the issuance of a letter rulin g and post-consent review of automatic consent request (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00101.6.6Changes in Accounting Methods. (b) Automatic consent changes in accounting methods (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00111.6.7Earnings and Profits Determinations (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00121.6.8Municipal Bond Issues (arranged in 1-year blocks)	1.3	a) Requests for records under the FOIA and/or Privacy Act (arranged in 1-year b locks)
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Disposition Authority Number: DAA-0058-2012-0005-00071.6.3Nontax Cases. (b) All other routine legal advice and assistance records (arran ged in 1-year blocks). Disposition Authority Number: DAA-0058-2012-0005-00081.6.4Nontax Cases. (c) Significant legal advice and assistance records (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00091.6.5Changes in Accounting Methods. (a) Requests for the issuance of a letter rulin g and post-consent review of automatic consent request (arranged in 1-year bl ocks) Disposition Authority Number: DAA-0058-2012-0005-00101.6.6Changes in Accounting Methods. (b) Automatic consent changes in accounting methods (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00101.6.6Changes in Accounting Methods. (b) Automatic consent changes in accounting methods (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00111.6.7Earnings and Profits Determinations (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-00121.6.8Municipal Bond Issues (arranged in 1-year blocks)	1.6.1	
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<ul> <li>methods (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0011</li> <li>1.6.7 Earnings and Profits Determinations (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0012</li> <li>1.6.8 Municipal Bond Issues (arranged in 1-year blocks)</li> </ul>	1.6.5	g and post-consent review of automatic consent request (arranged in 1-year bl ocks)
Disposition Authority Number: DAA-0058-2012-0005-00121.6.8Municipal Bond Issues (arranged in 1-year blocks)	1.6.6	methods (arranged in 1-year blocks)
	1.6.7	
	1.6.8	Municipal Bond Issues (arranged in 1-year blocks)

	Disposition Authority Number: DAA-0058-2012-0005-0013
1.6.9	Closing Agreement Records (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0014
2	III. Litigation (Civil and Criminal) Records
2.1	Routine Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0016
2.2	Significant Cases (Tax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0017
2.3	Routine Cases (Nontax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0018
2.4	Significant Cases (Nontax) (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0019
2.5	Actions on Decisions (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0020
3	IV. Published Guidance Records
3.1	Ministerial Revenue Procedures, Announcements and Notices (and Published G uidance Project (PGP) Matters that are closed without action) Disposition Authority Number: DAA-0058-2012-0005-0023
4	V. Legislation, Legislative Proposals and Congressional Oversight
4.1	Legislation and Proposed Legislation Disposition Authority Number: DAA-0058-2012-0005-0024
4.2	Congressional Correspondence Disposition Authority Number: DAA-0058-2012-0005-0025
4.3	Government Accountability Office Records Disposition Authority Number: DAA-0058-2012-0005-0026

### Records Schedule Items

Sequence Number					
1	I. Administrative Records				
1.1	Organization Program Recor	ds			
	Disposition Authority Number		\-0058-2	012-0005-0001	
	Records relating to the overall mission, function, structure, or role of the organizations, which provide historical background or program continuity with regard to policies, programs, functions, organizational structure, staffing or processes and procedures (arranged in 10-year blocks). (At time of scheduling, the records exist in paper format only.)				
	Final Disposition	Peri	manent		
	Item Status	Acti	ve		
	Is this item media neutral?	Yes			
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No			
	Manual Citation			Manual Title	
	RCS 14, Item I.1			Records Contro of the Chief Cou	I Schedule for the Office Insel
	GRS or Superseded Authority Citation	NC1-058-79-001 / 2			
	Disposition Instruction				
	Transfer to the National Archives for Accessioning	S Transfer block to the National Archives when 30 years old.			
	Additional Information				
	What will be the date span of the initial transfer of records to the National Archives?	e From 1936 To 1985			
	How frequently will your agency transfer these records to the National Archives?	Eve	ry 10 Ye	ars	
			Estimated	d Current Volume	Annual Accumulation
	Electronic/Digital				

	Paper	20 Cut	pic feet	
	Microform			
	Hardcopy or Analog Special Media			
1.2	Narrative and Statistical Repo	orts		
	Disposition Authority Number	DAA-0058-	2012-0005-0002	
	Records on status of work, st recurring and special reports plans, status of work, accomp	required of	the organizations	, , <u>,</u>
	Final Disposition	Temporary		
	Item Status	Active		
	Is this item media neutral?	Yes		
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No		
	Manual Citation		Manual Title	
	RCS 14, Item I.3		Records Control of the Chief Cou	I Schedule for the Office Insel
	GRS or Superseded Authority Citation	NC1-058-7	9-001 / 4/1/A	
	Disposition Instruction			
	Cutoff Instruction	Cut off at th	e end of the caler	ndar year.
	Retention Period	Destroy 10	year(s) after cutol	ff.
	Additional Information			
	GAO Approval	Not Require	ed	
1.3	Freedom of Information Act ( (a) Requests for records und blocks)		•	•
	Disposition Authority Number	DAA-0058-	2012-0005-0003	

Final Disposition	Temporary	
Item Status	Active	
Is this item media neutral?	Yes	
Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
Manual Citation		Manual Title
RCS 14, Item I.5(a)		Records Control Schedule for the C of the Chief Counsel
GRS or Superseded Authority Citation	N1-058-93-	004 / 1/1
Disposition Instruction		
Retention Period	Destroy blo	ck after 6 years.
Additional Information		
GAO Approval	Not Require	ed
Freedom of Information Act	(FOIA), Priva	ncy Act and I.R.C. 6110 Request Files
Freedom of Information Act Requests for records under	(FOIA), Priva section 6110	ed acy Act and I.R.C. 6110 Request Files of the Internal Revenue Code (arrang 2012-0005-0004
Freedom of Information Act Requests for records under in 1-year blocks) Disposition Authority Number The incoming letters from re	(FOIA), Priva section 6110 DAA-0058- equesters, sea	acy Act and I.R.C. 6110 Request Files of the Internal Revenue Code (arrang 2012-0005-0004 arch memoranda, responsive records ssing of these requests for records un
Freedom of Information Act Requests for records under in 1-year blocks) Disposition Authority Number The incoming letters from re and work papers arising out	(FOIA), Priva section 6110 DAA-0058- equesters, sea	acy Act and I.R.C. 6110 Request Files of the Internal Revenue Code (arran 2012-0005-0004 arch memoranda, responsive records ssing of these requests for records un
Freedom of Information Act Requests for records under in 1-year blocks) Disposition Authority Number The incoming letters from re and work papers arising out section 6110 of the Internal	(FOIA), Priva section 6110 DAA-0058- equesters, sea of the proces Revenue Coo	acy Act and I.R.C. 6110 Request Files of the Internal Revenue Code (arran 2012-0005-0004 arch memoranda, responsive records ssing of these requests for records un
Freedom of Information Act Requests for records under in 1-year blocks) Disposition Authority Number The incoming letters from re and work papers arising out section 6110 of the Internal Final Disposition	(FOIA), Priva section 6110 DAA-0058- equesters, sea of the proces Revenue Coo Temporary	acy Act and I.R.C. 6110 Request Files of the Internal Revenue Code (arrang 2012-0005-0004 arch memoranda, responsive records ssing of these requests for records un
Freedom of Information Act Requests for records under in 1-year blocks) Disposition Authority Number The incoming letters from re and work papers arising out section 6110 of the Internal Final Disposition Item Status	(FOIA), Priva section 6110 DAA-0058- equesters, sea of the proces Revenue Coo Temporary Active	acy Act and I.R.C. 6110 Request Files of the Internal Revenue Code (arran 2012-0005-0004 arch memoranda, responsive records ssing of these requests for records un

RCS 14, Item I.5(b)		Records Control Schedule for the Office of the Chief Counsel
GRS or Superseded Authority Citation	N1-058-93-004 / 1/2	
Disposition Instruction		
Retention Period	Destroy bloc	k after 3 years.
Additional Information		
GAO Approval	Not Require	d
CCDM, Chief Counsel Notice Counsel-authored IRM section	•	ounsel Notices and Orders; and rd copy
Disposition Authority Number	DAA-0058-2	012-0005-0005
(At time of scheduling, the re	cords exist in	paper format only.)
Final Disposition	Permanent	
Item Status	Active	
Is this item media neutral?	Yes	
Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
Manual Citation		Manual Title
RCS 14, Item I.6(a)		Records Control Schedule for the Office of the Chief Counsel
GRS or Superseded Authority Citation	N1-058-96-006 / 4/A/1/A N1-058-96-006 / 4/A/2 N1-058-96-006 / 4/B	
Disposition Instruction		
Cutoff Instruction	Cut off at the end of the calendar year.	
Transfer to the National Archives for Accessioning	Transfer to the National Archives 15 years after cutoff.	
Additional Information		
What will be the date span of the initial transfer of records to the National Archives?	From 1982 To 2000	

	Disposition Authority Number	DAA-0058-2	012-0005-0007	
1.6.2	Significant Cases (Tax) (arra	inged in 1-yea	ar blocks)	
	GAO Approval	Not Require	d	
	Additional Information			
	Retention Period	Destroy bloc	k after 5 years.	
		Retire block to records center after 1 year. Space permitting, cases may be retained on premises.		
	Transfer to Inactive Storage	Retire block	to records cente	r after 1 year Space
	Disposition Instruction			
			of the Chief Cou	
	RCS 14, Item II.17			I Schedule for the Office
	Manual Citation		Manual Title	]
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No		
	Is this item media neutral?	Yes		
	Item Status	Active		
	Final Disposition	Temporary		
	Disposition Authority Number DAA-0058-2012-0005-0			
1.6.1	Routine Cases (Tax) (arrang	ed in 1-year b	olocks)	
1.6	II. Legal Advice and Assistar	nce Records		
	Hardcopy or Analog Special Media			
	Microform	30 Cubi		
	Electronic/Digital Paper		a faat	
	Electropic/Digital	Estimated		Annual Accumulation
		Ectimoto	d Current Volume	Annual Accumulation
	transfer these records to the National Archives?			
	How frequently will your agency	Every 1 Yea	rs	

	Significant cases as approve	ed by a GS-1	5 or above.
	Final Disposition	Temporary	
	Item Status	Active	
	Is this item media neutral?	Yes	
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
	Manual Citation		Manual Title
	RCS 14, Item II.18		Records Control Schedule for the Office of the Chief Counsel
	Disposition Instruction		
	Transfer to Inactive Storage		to records center after 1 year. Space cases may be retained on premises.
	Retention Period	Destroy blo	ck after 30 years.
	Additional Information		
	GAO Approval	Not Require	d
1.6.3	Nontax Cases. (b) All other r in 1-year blocks).	outine legal a	advice and assistance records (arranged
	Disposition Authority Number	DAA-0058-2	2012-0005-0008
	Final Disposition	Temporary	
	Item Status	Active	
	Is this item media neutral?	Yes	
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
	Manual Citation		Manual Title
	RCS 14, Item II.19(b)		Records Control Schedule for the Office of the Chief Counsel
	GRS or Superseded Authority Citation	N1-058-04-0	005 / 10/3
	Disposition Instruction		

	Transfer to Inactive Storage		to records center after 1 year. Space ases may be retained on premises.
	Retention Period	Destroy bloc	ck after 5 years.
	Additional Information		
	GAO Approval	Not Require	d
1.6.4	Nontax Cases. (c) Significar year blocks)	nt legal advice	and assistance records (arranged in 1-
	Disposition Authority Number	DAA-0058-2	012-0005-0009
	Significant legal advice and	assistance ca	ses as approved by a GS-15 or above.
	Final Disposition	Temporary	
	Item Status	Active	
	Is this item media neutral?	Yes	
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
	Manual Citation		Manual Title
	RCS 14, Item II.19(c)		Records Control Schedule for the Office of the Chief Counsel
	GRS or Superseded Authority Citation	N1-058-04-0	005 / 10/1
	Disposition Instruction		
	Transfer to Inactive Storage		to records center after 1 year. Space ases may be retained on premises.
	Retention Period	Destroy bloc	ck after 20 years.
	Additional Information		
	GAO Approval	Not Require	d
1.6.5	<b>u</b>	· · ·	uests for the issuance of a letter ruling sent request (arranged in 1-year blocks)
	Disposition Authority Number	DAA-0058-2	012-0005-0010
	Applications for changes in	accounting m	ethod, correspondence and work papers

330)(or succe	essor). Includes rulings regarding section
Temporary	
Active	
Yes	
No	
	Manual Title
Records Control Schedule for the of the Chief Counsel	
N1-058-08-006 / 26/1	
Retire block	to records center after 3 years.
Destroy afte	r 13 years.
Not Require	d
nods. (b) Auto blocks)	matic consent changes in accounting
DAA-0058-2	2012-0005-0011
onsent change	ethod and related correspondence e in accounting methods. (e.g., requests .R.B. 330 (or successor) other than those
Temporary	
Active	
Yes	
No	
	Temporary Active Yes No No N1-058-08-0 Retire block Destroy afte Destroy afte Not Require ods. (b) Auto blocks) DAA-0058-2 accounting me onsent change 14, 2011-41 I Temporary Active Yes

1.6.6

	RCS 14, Item II.20(b)		Records Control Schedule for the Office of the Chief Counsel			
	GRS or Superseded Authority Citation	N1-058-08-0	006 / 26/2			
	Disposition Instruction					
	Retention Period	Destroy bloc	k 3 years after processing year.			
	Additional Information					
	GAO Approval	Not Require	d			
1.6.7	Earnings and Profits Determ	Earnings and Profits Determinations (arranged in 1-year blocks)				
	Disposition Authority Number	DAA-0058-2	012-0005-0012			
	Final Disposition	Temporary				
	Item Status	Active				
	Is this item media neutral?	Yes				
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No				
	Manual Citation		Manual Title			
	RCS 14, Item II.21		Records Control Schedule for the Office of the Chief Counsel			
	GRS or Superseded Authority Citation	NC1-058-79	-001 / 21			
	Disposition Instruction					
	Transfer to Inactive Storage	Retire block	to records center after 2 years.			
	Retention Period	Destroy bloc	ck after 30 years.			
	Additional Information					
	GAO Approval	Not Require	d			
1.6.8	Municipal Bond Issues (arranged in 1-year blocks)		r blocks)			
	Disposition Authority Number	DAA-0058-2	012-0005-0013			
	Final Disposition	Temporary				
	Item Status	Active				
	Is this item media neutral?	Yes				

Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
Manual Citation		Manual Title
RCS 14, Item II.22		Records Control Schedule for the Or of the Chief Counsel
GRS or Superseded Authority Citation	N1-058-93-	004 / 10
Disposition Instruction		
Transfer to Inactive Storage	Retire block	to records center after 2 years.
Retention Period	Destroy blo	ck after 30 years.
Additional Information		
GAO Approval	Not Require	d
Closing Agreement Records	•	
Disposition Authority Number		2012-0005-0014
Final Disposition	Temporary	
Item Status	Active	
Is this item media neutral?	Yes	
Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
Manual Citation		Manual Title
RCS 14, Item II.23		Records Control Schedule for the Of of the Chief Counsel
GRS or Superseded Authority Citation	NC1-058-79	9-001 / 22/2
Disposition Instruction		
Transfer to Inactive Storage	Retire block	to records center after 2 years.
Retention Period		ck 30 years after the end of the effecti e closing agreement.

1.6.9

Office					
e					
ed					
Significant Cases (Tax) (arranged in 1-year blocks)					
Significant tax cases as approved by a GS-15 or above.					
]					
(C);.					

1	1		
	Disposition Instruction		
	Transfer to Inactive Storage		to records center after 1 year. Space asses may be retained on premises.
	Retention Period	Destroy bloc	ck after 30 years.
	Additional Information		
	GAO Approval	Not Require	d
2.3	Routine Cases (Nontax) (an	ranged in 1-ye	ear blocks)
	Disposition Authority Number	DAA-0058-2	2012-0005-0018
	Final Disposition	Temporary	
	Item Status	Active	
	Is this item media neutral?	Yes	
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No	
	Manual Citation		Manual Title
	RCS 14, Item III.37		Records Control Schedule for the Office of the Chief Counsel
	GRS or Superseded Authority Citation	N1-058-04-0	of the Chief Counsel
	GRS or Superseded Authority	N1-058-04-0	of the Chief Counsel
	GRS or Superseded Authority Citation	Retire block	of the Chief Counsel
	GRS or Superseded Authority Citation Disposition Instruction	Retire block permitting, c	of the Chief Counsel 005 / 10/3 to records center after 1 year. Space
	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage	Retire block permitting, c	of the Chief Counsel 005 / 10/3 to records center after 1 year. Space cases may be retained on premises.
	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period	Retire block permitting, c	of the Chief Counsel 005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years.
2.4	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period Additional Information	Retire block permitting, c Destroy bloc Not Require	of the Chief Counsel 005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years.
2.4	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period Additional Information GAO Approval	Retire block permitting, c Destroy bloc Not Require (arranged in 1	of the Chief Counsel 005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years.
2.4	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period Additional Information GAO Approval Significant Cases (Nontax) (	Retire block permitting, c Destroy bloc Not Require (arranged in 1 DAA-0058-2	of the Chief Counsel 2005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years. d -year blocks) 2012-0005-0019
2.4	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period Additional Information GAO Approval Significant Cases (Nontax) ( Disposition Authority Number	Retire block permitting, c Destroy bloc Not Require (arranged in 1 DAA-0058-2	of the Chief Counsel 2005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years. d -year blocks) 2012-0005-0019
2.4	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period Additional Information GAO Approval Significant Cases (Nontax) ( Disposition Authority Number Significant nontax cases as	Retire block permitting, c Destroy bloc Not Require (arranged in 1 DAA-0058-2 approved by a	of the Chief Counsel 2005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years. d -year blocks) 2012-0005-0019
2.4	GRS or Superseded Authority Citation Disposition Instruction Transfer to Inactive Storage Retention Period Additional Information GAO Approval Significant Cases (Nontax) ( Disposition Authority Number Significant nontax cases as Final Disposition	Retire block permitting, c Destroy bloc Not Require (arranged in 1 DAA-0058-2 approved by a Temporary	of the Chief Counsel 2005 / 10/3 to records center after 1 year. Space cases may be retained on premises. ck after 5 years. d -year blocks) 2012-0005-0019

Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No		
Manual Citation		Manual Title	
RCS 14, Item III.38	Records Control Schedule for the of the Chief Counsel		
GRS or Superseded Authority Citation	N1-058-04-0	005 / 10/1	
Disposition Instruction			
Transfer to Inactive Storage		to records center after 1 year. Space ases may be retained on premises.	
Retention Period	Destroy bloc	k after 20 years.	
Additional Information			
GAO Approval	Not Require	d	
Actions on Decisions (arrang	ged in 1-year l	olocks)	
Disposition Authority Number	DAA-0058-2	012-0005-0020	
Final Disposition	Temporary		
Item Status	Active		
Is this item media neutral?	Yes		
Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No		
Manual Citation		Manual Title	
RCS 14, Item III.39		Records Control Schedule for the Offi of the Chief Counsel	
GRS or Superseded Authority Citation	NN-169-88 /	41/C	
Disposition Instruction			
Transfer to Inactive Storage	Retire block	to records center after 2 years.	
Retention Period	Destroy block after 30 years.		
Transfer to Inactive Storage		•	

	GAO Approval	Not Required				
3	IV. Published Guidance Reco	Records				
3.1	Ministerial Revenue Procedures, Announcements and Notices (and Published Guidance Project (PGP) Matters that are closed without action)					
	Disposition Authority Number DAA-0058-2		012-0005-0023			
	Final Disposition	Temporary				
	Item Status	Active				
	Is this item media neutral?	Yes				
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No				
	Manual Citation		Manual Title			
	RCS 14, Item IV.52		Records Control Schedule for the Office of the Chief Counsel			
	Disposition Instruction					
	Retention Period Destroy after 3 years.					
	Additional Information					
	GAO Approval	Not Require	d			
4	V. Legislation, Legislative Pro	oposals and (	Congressional Oversight			
4.1	Legislation and Proposed Legislation					
	Disposition Authority Number	DAA-0058-2	012-0005-0024			
	Includes drafts of proposed legislation and report language, comments on proposed legislation, and other agencies' comments on proposed legislation, and Administration Budget Proposals. (At time of scheduling, the records exist in paper format only.)					
	Final Disposition	Permanent				
	Item Status	Active				
	Is this item media neutral?	Yes				
	Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No				
	Manual Citation		Manual Title			

RCS 14, Item V.63			Records Contro of the Chief Co	ol Schedule for the Offic unsel		
Disposition Instruction						
Cutoff Instruction		off files a sion.	at the end of eac	ch Congressional		
Transfer to Inactive Storage	tire to records center 5 years after cutoff.					
Transfer to the National Archives for Accessioning	ransfer to the National Archives Trai			ansfer to the National Archives 20 year(s) after toff.		
Additional Information						
What will be the date span of the initial transfer of records to the National Archives?	Fro	n 1965 T	Го 1995			
How frequently will your agency transfer these records to the National Archives?	Eve	ry 2 Yea	rs			
		Estimated	d Current Volume	Annual Accumulation		
Electronic/Digital						
Paper		222 Cul	bic feet			
Microform						
Hardcopy or Analog Specia Media	I					
Congressional Corresponde	nce					
Disposition Authority Number	DAA	<b>\-0058-2</b>	012-0005-0025			
Includes constituent inquiries or committees of Congress (			•	rom individual members		
Final Disposition	Ten	nporary				
Item Status	Active					
Is this item media neutral?	Yes					
Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	No					

Manual Citation		Manual Title		
RCS 14, Item V.64		Records Control Schedule for the Office of the Chief Counsel		
Disposition Instruction				
Cutoff Instruction	Cut off files Session.	at the end of each Congressional		
Transfer to Inactive Storage	Retire to rec	cords center 5 years after cutoff.		
Retention Period	Destroy 10	year(s) after cutoff.		
Additional Information				
GAO Approval	Not Require	d		
Government Accountability	Office Record	s		
Disposition Authority Number	DAA-0058-2	2012-0005-0026		
and summary reports, distril recommendations.	oution of repo	rts and the IRS' responses to audit		
recommendations.		rts and the IRS' responses to audit		
recommendations. Final Disposition	Temporary	rts and the IRS' responses to audit		
recommendations. Final Disposition Item Status	Temporary Inactive	rts and the IRS' responses to audit		
	Temporary	rts and the IRS' responses to audit		
recommendations. Final Disposition Item Status Is this item media neutral? Do any of the records covered by this item currently exist in electronic format(s) other than e-	Temporary Inactive	rts and the IRS' responses to audit		
recommendations. Final Disposition Item Status Is this item media neutral? Do any of the records covered by this item currently exist in electronic format(s) other than e-	Temporary Inactive Yes	rts and the IRS' responses to audit		
recommendations. Final Disposition Item Status Is this item media neutral? Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing?	Temporary Inactive Yes	Manual Title		
recommendations. Final Disposition Item Status Is this item media neutral? Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing? Manual Citation RCS 14, Item V.65	Temporary Inactive Yes No This item is New Dispos	Manual Title Records Control Schedule for the Offic		
recommendations. Final Disposition Item Status Is this item media neutral? Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing? Manual Citation	Temporary Inactive Yes No This item is New Dispos	Manual Title Records Control Schedule for the Office of the Chief Counsel inactive because it was superseded by sition Authority Number:		
recommendations. Final Disposition Item Status Is this item media neutral? Do any of the records covered by this item currently exist in electronic format(s) other than e- mail and word processing? Manual Citation RCS 14, Item V.65 Inactive Status Explanation	Temporary Inactive Yes No This item is New Dispos DAA-0058-2	Manual Title Records Control Schedule for the Offic of the Chief Counsel inactive because it was superseded by sition Authority Number:		

**Retention Period** 

Destroy 20 year(s) after cutoff.

Additional Information

GAO Approval

Not Required

## 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 in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified.

#### Signatory Information

Date	Action	Ву	Title	Organization
06/24/2012	Certify	Tracee Taylor	Senior Records Ana lyst	Real Estate and Facilities Management - Records and Infromation Management Program
06/05/2013	Return for Revisio n	Jametta Davis	Appraiser	National Archives and Records Administration - Records Management Services
09/17/2013	Submit For Certific ation	Tracee Taylor	Senior Records Ana lyst	Real Estate and Facilities Management - Records and Infromation Management Program
09/17/2013	Certify	Tracee Taylor	Senior Records Ana lyst	Real Estate and Facilities Management - Records and Infromation Management Program
11/17/2015	Submit for Concur rence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
11/19/2015	Concur	Margaret Hawkins	Director of Records Management Servic es	National Records Management Program - ACNR Records Management Serivces
11/19/2015	Concur	Margaret Hawkins	Director of Records Management Servic es	National Records Management Program - ACNR Records Management Serivces
11/24/2015	Approve	David Ferriero	Archivist of the Unite d States	Office of the Archivist - Office of the Archivist