

## 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 Subdivision  
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Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
23	3	20	0

### GAO Approval

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

Sequence Number	
1	I. Administrative Records
1.1	Organization Program Records 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 blocks) 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 (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0004
1.5	CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Counsel-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 (arranged 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 ruling and post-consent review of automatic consent request (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0010
1.6.6	Changes in Accounting Methods. (b) Automatic consent changes in accounting methods (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0011
1.6.7	Earnings and Profits Determinations (arranged in 1-year blocks) Disposition Authority Number: DAA-0058-2012-0005-0012
1.6.8	Municipal Bond Issues (arranged in 1-year blocks)

1.6.9	Disposition Authority Number: DAA-0058-2012-0005-0013 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 Guidance 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	<b>I. Administrative Records</b>							
1.1	<b>Organization Program Records</b>							
	Disposition Authority Number	DAA-0058-2012-0005-0001						
	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	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						
	<table border="1" style="width: 100%;"> <tr> <th style="width: 50%;">Manual Citation</th> <th style="width: 50%;">Manual Title</th> </tr> <tr> <td>RCS 14, Item I.1</td> <td>Records Control Schedule for the Office of the Chief Counsel</td> </tr> </table>		Manual Citation	Manual Title	RCS 14, Item I.1	Records Control Schedule for the Office of the Chief Counsel		
Manual Citation	Manual Title							
RCS 14, Item I.1	Records Control Schedule for the Office of the Chief Counsel							
	GRS or Superseded Authority Citation	NC1-058-79-001 / 2						
	<b>Disposition Instruction</b>							
	Transfer to the National Archives for Accessioning	Transfer block to the National Archives when 30 years old.						
	<b>Additional Information</b>							
	What will be the date span of the initial transfer of records to the National Archives?	From 1936 To 1985						
	How frequently will your agency transfer these records to the National Archives?	Every 10 Years						
	<table border="1" style="width: 100%;"> <tr> <th style="width: 50%;"></th> <th style="width: 25%;">Estimated Current Volume</th> <th style="width: 25%;">Annual Accumulation</th> </tr> <tr> <td>Electronic/Digital</td> <td></td> <td></td> </tr> </table>			Estimated Current Volume	Annual Accumulation	Electronic/Digital		
	Estimated Current Volume	Annual Accumulation						
Electronic/Digital								

Paper	20 Cubic feet	
Microform		
Hardcopy or Analog Special Media		

1.2

**Narrative and Statistical Reports**

Disposition Authority Number      **DAA-0058-2012-0005-0002**

Records on status of work, staff hours expended, and workload analyses (including recurring and special reports required of the organizations as to their operations, plans, status of work, accomplishments, etc.).

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
<b>RCS 14, Item I.3</b>	<b>Records Control Schedule for the Office of the Chief Counsel</b>

GRS or Superseded Authority Citation      **NC1-058-79-001 / 4/1/A**

**Disposition Instruction**

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

Retention Period                        **Destroy 10 year(s) after cutoff.**

**Additional Information**

GAO Approval                            **Not Required**

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 blocks)**

Disposition Authority Number      **DAA-0058-2012-0005-0003**

The incoming letters from requesters, search memoranda, responsive records and work papers arising out of the processing of these requests for records under the FOIA and/or Privacy Act.

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 Office of the Chief Counsel

GRS or Superseded Authority Citation N1-058-93-004 / 1/1

Disposition Instruction

Retention Period Destroy block after 6 years.

Additional Information

GAO Approval Not Required

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 (arranged in 1-year blocks)

Disposition Authority Number DAA-0058-2012-0005-0004

The incoming letters from requesters, search memoranda, responsive records and work papers arising out of the processing of these requests for records under section 6110 of the Internal Revenue Code.

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
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1.4

1.5

<b>RCS 14, Item I.5(b)</b>	<b>Records Control Schedule for the Office of the Chief Counsel</b>
GRS or Superseded Authority Citation	N1-058-93-004 / 1/2
<b>Disposition Instruction</b>	
Retention Period	Destroy block after 3 years.
<b>Additional Information</b>	
GAO Approval	Not Required
<b>CCDM, Chief Counsel Notices, Division Counsel Notices and Orders; and Counsel-authored IRM sections. (a) Record copy</b>	
Disposition Authority Number	DAA-0058-2012-0005-0005
(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
<b>RCS 14, Item I.6(a)</b>	<b>Records Control Schedule for the Office of the Chief Counsel</b>
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
<b>Disposition Instruction</b>	
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.
<b>Additional Information</b>	
What will be the date span of the initial transfer of records to the National Archives?	From 1982 To 2000

How frequently will your agency transfer these records to the National Archives? **Every 1 Years**

	Estimated Current Volume	Annual Accumulation
Electronic/Digital		
Paper	30 Cubic feet	
Microform		
Hardcopy or Analog Special Media		

1.6  
1.6.1

**II. Legal Advice and Assistance Records**

**Routine Cases (Tax) (arranged in 1-year blocks)**

Disposition Authority Number **DAA-0058-2012-0005-0006**

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.17	Records Control Schedule for the Office of the Chief Counsel

**Disposition Instruction**

Transfer to Inactive Storage **Retire block to records center after 1 year. Space permitting, cases may be retained on premises.**

Retention Period **Destroy block after 5 years.**

**Additional Information**

GAO Approval **Not Required**

1.6.2

**Significant Cases (Tax) (arranged in 1-year blocks)**

Disposition Authority Number **DAA-0058-2012-0005-0007**



Significant cases 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.18	Records Control Schedule for the Office of the Chief Counsel

Disposition Instruction

Transfer to Inactive Storage Retire block to records center after 1 year. Space permitting, cases may be retained on premises.  
Retention Period Destroy block after 30 years.

Additional Information

GAO Approval Not Required

1.6.3

**Nontax Cases. (b) All other routine legal advice and assistance records (arranged in 1-year blocks).**

Disposition Authority Number DAA-0058-2012-0005-0008

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 N1-058-04-005 / 10/3

Disposition Instruction

1.6.4

Transfer to Inactive Storage Retire clock to records center after 1 year. Space permitting, cases may be retained on premises.

Retention Period Destroy block after 5 years.

Additional Information

GAO Approval Not Required

**Nontax Cases. (c) Significant legal advice and assistance records (arranged in 1-year blocks)**

Disposition Authority Number DAA-0058-2012-0005-0009

**Significant legal advice and assistance cases 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

1.6.5

GRS or Superseded Authority Citation N1-058-04-005 / 10/1

Disposition Instruction

Transfer to Inactive Storage Retire block to records center after 1 year. Space permitting, cases may be retained on premises.

Retention Period Destroy block after 20 years.

Additional Information

GAO Approval Not Required

**Changes in Accounting Methods. (a) Requests for the issuance of a letter ruling and post-consent review of automatic consent request (arranged in 1-year blocks)**

Disposition Authority Number DAA-0058-2012-0005-0010

Applications for changes in accounting method, correspondence and work papers arising from the receipt of a request for the issuance of a letter ruling (e.g., advance consent requests filed under Rev. Proc. 97-27, 1997-1 C.B. 680 (or successor) and post-consent review of automatic consent request pursuant to Rev.

Proc.2011-14, 2011-4 I.R.B. 330)(or successor). Includes rulings regarding section 468A amounts.

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.20(a)	Records Control Schedule for the Office of the Chief Counsel

GRS or Superseded Authority Citation N1-058-08-006 / 26/1

Disposition Instruction

Transfer to Inactive Storage Retire block to records center after 3 years.

Retention Period Destroy after 13 years.

Additional Information

GAO Approval Not Required

1.6.6

Changes in Accounting Methods. (b) Automatic consent changes in accounting methods (arranged in 1-year blocks)

Disposition Authority Number DAA-0058-2012-0005-0011

Applications for changes in accounting method and related correspondence pertaining to an automatic consent change in accounting methods. (e.g., requests filed under Rev. Proc. 2011-14, 2011-41 I.R.B. 330 (or successor) other than those described in section 6(a).

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
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1.6.7	RCS 14, Item II.20(b)	Records Control Schedule for the Office of the Chief Counsel	
	GRS or Superseded Authority Citation	N1-058-08-006 / 26/2	
	Disposition Instruction		
	Retention Period	Destroy block 3 years after processing year.	
	Additional Information		
	GAO Approval	Not Required	
	Earnings and Profits Determinations (arranged in 1-year blocks)		
	Disposition Authority Number	DAA-0058-2012-0005-0012	
	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		
1.6.8	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 block after 30 years.	
	Additional Information		
	GAO Approval	Not Required	
	Municipal Bond Issues (arranged in 1-year blocks)		
	Disposition Authority Number	DAA-0058-2012-0005-0013	
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 Office 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 block after 30 years.**

**Additional Information**

GAO Approval **Not Required**

**Closing Agreement Records (arranged in 1-year blocks)**

Disposition Authority Number **DAA-0058-2012-0005-0014**

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 Office of the Chief Counsel

GRS or Superseded Authority Citation **NC1-058-79-001 / 22/2**

**Disposition Instruction**

Transfer to Inactive Storage **Retire block to records center after 2 years.**

Retention Period **Destroy block 30 years after the end of the effective period of the closing agreement.**

**Additional Information**

1.6.9

2	GAO Approval	Not Required				
	<b>III. Litigation (Civil and Criminal) Records</b>					
2.1	<b>Routine Cases (Tax) (arranged in 1-year blocks)</b>					
	Disposition Authority Number	DAA-0058-2012-0005-0016				
	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				
	<table border="1"> <thead> <tr> <th>Manual Citation</th> <th>Manual Title</th> </tr> </thead> <tbody> <tr> <td>RCS 14, Item III.35</td> <td>Records Control Schedule for the Office of the Chief Counsel</td> </tr> </tbody> </table>		Manual Citation	Manual Title	RCS 14, Item III.35	Records Control Schedule for the Office of the Chief Counsel
Manual Citation	Manual Title					
RCS 14, Item III.35	Records Control Schedule for the Office of the Chief Counsel					
	<b>Disposition Instruction</b>					
	Transfer to Inactive Storage	Retire block to records center after 1 year. Space permitting, cases may be retained on premises.				
	Retention Period	Destroy block after 10 years.				
	<b>Additional Information</b>					
2.2	GAO Approval	Not Required				
	<b>Significant Cases (Tax) (arranged in 1-year blocks)</b>					
	Disposition Authority Number	DAA-0058-2012-0005-0017				
	<b>Significant tax cases as approved by a GS-15 or above.</b>					
	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				
	<table border="1"> <thead> <tr> <th>Manual Citation</th> <th>Manual Title</th> </tr> </thead> <tbody> <tr> <td>RCS 14, Item III.36</td> <td>Records Control Schedule for the Office of the Chief Counsel</td> </tr> </tbody> </table>		Manual Citation	Manual Title	RCS 14, Item III.36	Records Control Schedule for the Office of the Chief Counsel
Manual Citation	Manual Title					
RCS 14, Item III.36	Records Control Schedule for the Office of the Chief Counsel					

2.3	<b>Disposition Instruction</b>				
	Transfer to Inactive Storage	Retire block to records center after 1 year. Space permitting, cases may be retained on premises.			
	Retention Period	Destroy block after 30 years.			
	<b>Additional Information</b>				
	GAO Approval	Not Required			
	<b>Routine Cases (Nontax) (arranged in 1-year blocks)</b>				
	Disposition Authority Number	DAA-0058-2012-0005-0018			
	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			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Manual Citation</th> <th style="width: 50%;">Manual Title</th> </tr> </thead> <tbody> <tr> <td>RCS 14, Item III.37</td> <td>Records Control Schedule for the Office of the Chief Counsel</td> </tr> </tbody> </table>		Manual Citation	Manual Title	RCS 14, Item III.37
Manual Citation	Manual Title				
RCS 14, Item III.37	Records Control Schedule for the Office of the Chief Counsel				
GRS or Superseded Authority Citation	N1-058-04-005 / 10/3				
<b>Disposition Instruction</b>					
Transfer to Inactive Storage	Retire block to records center after 1 year. Space permitting, cases may be retained on premises.				
Retention Period	Destroy block after 5 years.				
<b>Additional Information</b>					
GAO Approval	Not Required				
<b>Significant Cases (Nontax) (arranged in 1-year blocks)</b>					
Disposition Authority Number	DAA-0058-2012-0005-0019				
<b>Significant nontax cases as approved by a GS-15 or above.</b>					
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.38	Records Control Schedule for the Office of the Chief Counsel

GRS or Superseded Authority Citation **N1-058-04-005 / 10/1**

**Disposition Instruction**

Transfer to Inactive Storage **Retire block to records center after 1 year. Space permitting, cases may be retained on premises.**

Retention Period **Destroy block after 20 years.**

**Additional Information**

GAO Approval **Not Required**

**Actions on Decisions (arranged in 1-year blocks)**

Disposition Authority Number **DAA-0058-2012-0005-0020**

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 Office 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.**

**Additional Information**

2.5



	GAO Approval <span style="float: right;">Not Required</span>				
3	<b>IV. Published Guidance Records</b>				
3.1	<b>Ministerial Revenue Procedures, Announcements and Notices (and Published Guidance Project (PGP) Matters that are closed without action)</b>				
	Disposition Authority Number <span style="float: right;">DAA-0058-2012-0005-0023</span>				
	Final Disposition <span style="float: right;">Temporary</span>				
	Item Status <span style="float: right;">Active</span>				
	Is this item media neutral? <span style="float: right;">Yes</span>				
	Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? <span style="float: right;">No</span>				
	<table border="1" style="width: 100%;"> <tr> <th data-bbox="341 787 933 840">Manual Citation</th> <th data-bbox="933 787 1526 840">Manual Title</th> </tr> <tr> <td data-bbox="341 840 933 934">RCS 14, Item IV.52</td> <td data-bbox="933 840 1526 934">Records Control Schedule for the Office of the Chief Counsel</td> </tr> </table>	Manual Citation	Manual Title	RCS 14, Item IV.52	Records Control Schedule for the Office of the Chief Counsel
Manual Citation	Manual Title				
RCS 14, Item IV.52	Records Control Schedule for the Office of the Chief Counsel				
	<b>Disposition Instruction</b>				
	Retention Period <span style="float: right;">Destroy after 3 years.</span>				
	<b>Additional Information</b>				
	GAO Approval <span style="float: right;">Not Required</span>				
4	<b>V. Legislation, Legislative Proposals and Congressional Oversight</b>				
4.1	<b>Legislation and Proposed Legislation</b>				
	Disposition Authority Number <span style="float: right;">DAA-0058-2012-0005-0024</span>				
	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 <span style="float: right;">Permanent</span>				
	Item Status <span style="float: right;">Active</span>				
	Is this item media neutral? <span style="float: right;">Yes</span>				
	Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? <span style="float: right;">No</span>				
	<table border="1" style="width: 100%;"> <tr> <th data-bbox="341 1890 933 1942">Manual Citation</th> <th data-bbox="933 1890 1526 1942">Manual Title</th> </tr> <tr> <td data-bbox="341 1942 933 1942"></td> <td data-bbox="933 1942 1526 1942"></td> </tr> </table>	Manual Citation	Manual Title		
Manual Citation	Manual Title				



4.3

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 at the end of each Congressional Session.

Transfer to Inactive Storage            Retire to records center 5 years after cutoff.

Retention Period                        Destroy 10 year(s) after cutoff.

Additional Information

GAO Approval                              Not Required

Government Accountability Office Records

Disposition Authority Number        DAA-0058-2012-0005-0026

GAO's open and closed audits related to the IRS, the GAO Report, audit initiation or request, disclosure access and operations, functional area comments, draft and summary reports, distribution of reports and the IRS' responses to audit recommendations.

Final Disposition                        Temporary

Item Status                                Inactive

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.65	Records Control Schedule for the Office of the Chief Counsel

Inactive Status Explanation            This item is inactive because it was superseded by New Disposition Authority Number: DAA-0058-2022-0003-0003

Disposition Instruction

Cutoff Instruction                        Cut off closed cases at the end of each calendar year.

Transfer to Inactive Storage            Retire to records center 2 years after cutoff.

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	By	Title	Organization
06/24/2012	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
06/05/2013	Return for Revision	Jametta Davis	Appraiser	National Archives and Records Administration - Records Management Services
09/17/2013	Submit For Certification	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
09/17/2013	Certify	Tracee Taylor	Senior Records Analyst	Real Estate and Facilities Management - Records and Information Management Program
11/17/2015	Submit for Concurrence	Rania Mahmoud	Appraisal Archivist	National Archives and Records Administration - Records Management Services
11/19/2015	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
11/19/2015	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
11/24/2015	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist