

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-92-002

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/18/2025

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These items, unless subsequently superseded, may be used by the agency to disposition records.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 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SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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Item 1/A is superseded by DAA-0058-2017-0019-0001

Item 2 is superseded by DAA-0058-2017-0019-0002

Items 3/A, 3/B, 3/C & 3/D is superseded by DAA-0058-2017-0019-0007

Items 4/A/1, 4/A/2, 4/A/3 & 4/A/4 is superseded by DAA-0058-2017-0019-0003

Items 4/B/1, 4/B/2, 4/B/3 & 4/B/4 is superseded by DAA-0058-2017-0019-0004

Item 6/A is superseded by DAA-0058-2017-0019-0005

Item 8 is superseded by DAA-0058-2017-0019-0006

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK	
TO GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO N1-58-92-2	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 12/16/91	
2 MAJOR SUBDIVISION Internal Revenue Service		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION Statistics of Income Division		In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.	
4 NAME OF PERSON WITH WHOM TO CONFER Anthony B. Cincotta, Records Administration	5 TELEPHONE EXT (202) 535-9880	DATE 9-7-93	ARCHIVIST OF THE UNITED STATES Gandy Huskamp Peterson
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 8 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A GAO concurrence ☐ is attached, or ☒ is unnecessary.

B DATE 4-29-91	C SIGNATURE OF AGENCY REPRESENTATIVE <i>Mary J. Pickett</i>	D TITLE Acting Chief, Records Administration	
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARS USE ONLY)
	<p><u>Records Control 107 for Statistics of Income Division</u></p> <p>The records covered by this schedule are created and accumulated in the Statistics of Income Division. The division compiles the annual report on statistics of income and other data which provides basic information for tax legislation and administrative activities of the Internal Revenue Service.</p> <p>The records fall into two major groups which represent the administrative and program functions. They include:</p> <p>(a) Administrative records pertaining to the overall administration and operation of the division; and</p> <p>(b) Processing records which document the development of division practices and decisions, and the administration of statistical programs used as basic material in the development of proposed tax legislation.</p> <p>See Attachment for description of items covered by this schedule.</p> <p>Concurrence: <i>Daniel F. Skelly</i> for Director, Statistics of Income Division</p>		
			Date: 7/18/91

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
------------------------	------------------------

Administrative Records

1. General Administration and Management Files.

(Job No. II-NN-3339, Item 2)

(a) Correspondence and other records documenting policy making and activities central to Statistics of Income mission. This item could include, but should not be limited to, such records as: mission and policy statements, requests to initiate projects (both internal and external), project justifications, Congressional correspondence, and correspondence with Treasury's Office of Tax Analysis.

PERMANENT.

RETIRE to the Washington National Records Center when two years old.

TRANSFER to the National Archives when 30 years old.

(b) Routine administrative and housekeeping records.

RETIRE to the Washington National Records Center when two years old.

DESTROY when seven years old.

2. Reports.

(Job No. II-NN-3339, Item 8)

Work control and production reports from individual field offices and from branches within the Statistics of Income Division, National Office.

DESTROY when seven years old.

DESCRIPTION OF RECORDS**AUTHORIZED DISPOSITION****Processing Records**

NOTE: The records listed in items 3, 4, 5, and 6 contain confidential tax data which are subject to the disclosure limitations of Section 6103 of the Internal Revenue Code. Currently, the Internal Revenue Service and the National Archives disagree as to the relationship between Chapter 21 of Title 44, United States Code, and the Internal Revenue Code. Until this question is resolved, neither custody nor legal title of the files will be transferred from Internal Revenue Service to the National Archives.

3. Source Books.

Unpublished detailed information and aggregate totals concerning such items as income, deductions, assets, liabilities and tax information.

(a) Paper records that have been microfilmed.
(Job No. II-NN-3339, Item 3)

DESTROY when microfilm is verified.

(b) Paper records that cannot be microfilmed.

PERMANENT.*

RETIRE to the Washington National Records Center when five years old.

(c) Microfilm copy.
(Job No. II-NN-3339, Item 4)
(Microfilm will be created, stored, and inspected in compliance with 36 CFR, Part 1230.)

PERMANENT.*

RETIRE to the Washington National Records Center when five years old.

* Until the issue concerning 44 USC 21 vs. 6103 IRC is resolved, no transfer instructions will be provided. (Refer to "NOTE:" at the beginning of this section.)

DESCRIPTION OF RECORDS**AUTHORIZED DISPOSITION**

(d) Magnetic or machine readable media (print/work files) that have been copied to microfilm.

DESTROY when microfilm is verified.

4. Tabulations.

(Job No. II-NN-3339, Item 5)

(a) Unpublished Tabulations.

Records include unpublished and special requested compilations; analytical tables; control totals; and related data or lists used to prepare Statistics of Income tables; records related to World War II and Korean War Excess Profits Tax program.

DESTROY when microfilm is verified.

(1) Paper records that have been microfilmed.

PERMANENT.*

(2) Paper records that cannot be microfilmed.

RETIRE to the Washington National Records Center when five years old.

(3) Microfilm copy.
(Job No. II-NN-3339, Item 4)

PERMANENT.*

RETIRE to the Washington National Records Center when five years old.
(Microfilm will be created, stored, and inspected in compliance with 36 CFR, Part 1230.)

(4) Magnetic or machine readable media (print/work files) that have been copied to microfilm.

DESTROY when microfilm is verified.

DESCRIPTION OF RECORDS**AUTHORIZED DISPOSITION**

(b) Preliminary Tabulations.
(Job No. II-NN-3339, Item 6)

These records include listings and workpapers of statistics released in published reports, including all preliminary compilations, analytical tables, control totals and related data or listings used in the preparation of Statistics of Income tables.

(1) Paper records that have been microfilmed.

DESTROY when microfilm is verified.

(2) Paper records that cannot be microfilmed.

RETIRE to the Washington National Records Center when five years old.

DESTROY when 50 years old.

(3) Microfilm copy.
(Job No. II-NN-3339, Item 4)

RETIRE to the Washington National Records Center when five years old.

DESTROY when 50 years old.

(4) Magnetic or machine readable media (print/work files) that have been copied to microfilm.

DESTROY when microfilm is verified.

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>5. <u>Transcript Cards and Abstract Sheets.</u> (Job No. II-NN-3339, Item 9)</p> <p>These include information records from various tax returns and related documentation.</p> <p>(a) Paper records that have been microfilmed.</p> <p>(b) Paper records that cannot be microfilmed.</p> <p>(c) Microfilm copy.</p>	<p>DESTROY when microfilm is verified.</p> <p>RETIRE to the Washington National Records Center when five years old.</p> <p>DESTROY when 50 years old.</p> <p>RETIRE to the Washington National Records Center when five years old.</p> <p>DESTROY when 50 years old.</p>

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>6. <u>Statistics of Income Study Files.</u></p> <p>(a) Magnetic Tape Records.</p> <p>These records include statistical samples of identifiable tax return information which is representative of the total tax population. This data is used to produce statistical tables of tax information which is made available to the Congress and Department of the Treasury.</p> <p>(b) Documentation.</p> <p>Computer record layouts, edit sheets, weights, etc. (Documentation will be included on the magnetic tape and will be located in the first or last file.)</p>	<p>PERMANENT.*</p> <p>PERMANENT.*</p> <p>RETIRE to the Washington National Records Center when three years old. (Documentation will be stored with the tapes.)</p>

DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
<p>7. <u>Statistics of Income Public Use Files.</u></p> <p>(a) Magnetic Tape Records.</p> <p>These records include statistical samples of publishable tax return information which is representative of the total tax population. This data is used to produce statistical tables of tax information which is made available to the Congress and Department of the Treasury.</p> <p>(b) Documentation.</p> <p>Computer record layouts, code definitions, etc. (Documentation will be included on the magnetic tape and will be located in the first or last file.</p> <p>8. <u>Bulletins and Other Paper Publications.</u></p> <p>Paper records consisting of tables and tax information which are made available to the general public. Tables contain data based on statistical samples designed to represent the total tax population.</p>	<p>PERMANENT.</p> <p>TRANSFER to the National Archives when seven years old.</p> <p>PERMANENT.</p> <p>TRANSFER to the National Archives when seven years old. (Documentation will be retained and transferred with the tapes. Refer to item 7(a) for disposition authority.</p> <p>PERMANENT.</p> <p>TRANSFER to the National Archives in five-year blocks when newest publication is five years old and the oldest is ten years old. (For example, publications for the years 1990 through 1995 will be transferred in the year 2000.</p>