

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER N1-58-93-1	DATE RECEIVED 10-22-92
1 FROM (Agency or establishment) TREASURY		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION INTERNAL REVENUE SERVICE		In accordance with the provisions of 44 U S C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
3. MINOR SUBDIVISION ASSOCIATE CHIEF COUNSEL (EBEO)			
4. NAME OF PERSON WITH WHOM TO CONFER	5 TELEPHONE	DATE 11/29/95	ARCHIVIST OF THE UNITED STATES WITHDRAWN
Veronica Marco	(202) 535-3936		

6. 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 on the attached ____ 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, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required; is attached; or has been requested.

DATE 10-14-92	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> Rich Schutz	TITLE Chief, Protective Programs & Records Management Section
------------------	---	--

7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p>This SF-115 is issued to submit changes to IRM 1(15)59.1(10), as a result of a reorganization of the Office of the Assistant Commissioner (Technical), effective October 1, 1991.</p> <p>The Records covered by this Schedule are created and accumulated in the Offices of the Associate Chief Counsel (Employee Benefits and Exempt Organizations), the Deputy Associate Chief Counsel (Domestic-Technical) and the Branches in those offices. The organization issues and publishes rulings, advisory statements, and tax guide materials for the benefit of the taxpaying public and Internal Revenue Service personnel; assists the Office of the Chief Counsel, Department of the Treasury and Committees of Congress on legislative and regulatory matters, coordinates matters of mutual concern with Government agencies; and performs a number of related functions.</p> <p>Attachments</p>		WITHDRAWN

Records Control Schedule 110 for Associate Chief Counsel
(Employee Benefits and Exempt Organizations) and Deputy
Associate Chief Counsel (Domestic Technical)--National Office

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
ADMINISTRATIVE RECORDS		
1.	<p><u>Freedom of Information Act and Section 6110 IRC Files.</u> (Job No. NC1-58-79-1, Item 5)</p> <p>The Section 6110 Index, search memorandums, incoming letters from individual requesters and development work papers relating to the implementation of the Freedom of Information Act and Section 6110, IRC within the Organization.</p> <p>(1) The Section 6110 Index, which is the master copy of the written determinations made available in IRS public reading rooms.</p> <p>(2) Memorandums and letters pertaining to processing requests for records and documents under the Freedom of Information Act and Section 6110. (Arranged in 1-year blocks)</p> <p>(3) Program files containing work papers and background material.</p>	<p>DESTROY hard copy immediately after microfilming and film verification</p> <p>DESTROY microform 10 years after Section 6110 is repealed.</p> <p>DESTROY block after 5 years.</p> <p>DESTROY after 2 years or when no longer needed in current operations, whichever is later.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
2.	<p><u>Internal Audit Reports.</u> (Job No. NC1-58-77-3, Item 1)</p> <p>Includes related workpapers and correspondence, including reports on surveys, special studies and investigations conducted jointly with other organizations.</p> <p>(1) Record Copy.</p> <p>(2) All other copies.</p>	<p>DESTROY 3 years after completion or issuance of report.</p> <p>DESTROY after 3 years or when no longer needed in current operations, whichever is earlier.</p>
TAXPAYER CASE RECORDS		
3.	<p><u>General Issues (Routine).</u> (Job No. NC1-58-79-1, Item 20)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice on routine or repetitive matters (including changes in accounting methods and the review of field determinations) other than matters described in items 16, 19, and 23.</p> <p>(1) Files relating to requests for rulings or advice. (Arranged in 1-year blocks).</p>	<p>DESTROY block after 4 years.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
4.	<p><u>Engineering and Valuation Issues (Routine).</u> (Job No. NC1-58-79-1, Item 20)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling, advice, direct assistance on current cases, or information concerning certain types of engineering matters.</p> <p>(1) Post-1958 files. (Arranged in 5-year blocks).</p>	<p>RETIRE block to Federal Records Center after 3 years.</p> <p>DESTROY block after 10 years.</p>
5.	<p><u>Earnings and Profits Determinations (Historical).</u> (Job No. NC1-58-79-1, Item 21)</p> <p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning earnings and profits determinations. (Pre-1974 files arranged in 10-year blocks; post-1973 files arranged in 5-year blocks).</p>	<p>RETIRE block to Federal Records Center after 5 years.</p> <p>DESTROY block after 30 years.</p>
6.	<p><u>Technical and General Correspondence (Routine).</u> (Job No. NN-169-88, Item 20)</p> <p>Correspondence with the public, Congress, and other government agencies, involving the furnishing of general or technical information which does not constitute a ruling. (Arranged in 1-year blocks).</p>	<p>DESTROY after 4 years.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
7.	<p><u>Changes in Accounting Periods (Routine).</u> (Job No. NC1-59-79-1, Item 25)</p> <p>Applications for change in accounting period, correspondence, and case development work papers pertaining to the issuance of a ruling approving or disapproving an application for change in accounting period. (Post-1975 files--arranged in 1-year blocks).</p>	<p>DESTROY block after 4 years.</p>
PUBLISHED RULINGS AND PROCEDURES RECORDS		
8.	<p><u>Revenue Rulings.</u> (Job No. NC1-58-79-1, Item 31)</p> <p>Revenue rulings together with correspondence and other documents relating to their development and issuance. (Arranged in 1-year blocks by Revenue Ruling number).</p>	<p>Review files every 10 years, and reevaluate those that are obsolete and no longer needed in current operations.</p> <p>TRANSFER obsolete files to National Archives and Records Administration every 10 years.</p> <p>DESTROY files when no longer needed for reference purposes.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
9.	<p><u>Revenue Procedures.</u> (Job No. NC1-58-79, Item 32)</p> <p>Revenue procedures together with correspondence and other documents relating to their development and issuance. (Arranged in 1-year blocks by Revenue Procedure number).</p>	<p>Review files every 10 years, and reevaluate those that are obsolete and no longer needed in current operations.</p> <p>TRANSFER obsolete files to National Archives and Records Administration every 10 years.</p> <p>DESTROY files when no longer needed for reference purposes.</p>
PROJECTS RECORDS		
10.	<p><u>Legislative and Regulations Projects.</u> (Job No. NN-169-88, Items 28 and 29)</p> <p>Case files produced by the Organization in considering and making reports on legislation and regulations relating to Internal Revenue matters and in interpreting the Internal Revenue Code and decisions and rules promulgated in the Code of Federal Regulations.</p> <p>(1) Pre-1988 files. (Arranged in 1-year blocks).</p> <p>(2) Post-1988 files. (Arranged in 5-year blocks)</p>	<p>RETIRE to Federal Records Center 6 years after closed.</p> <p>DESTROY block 25 years after closed.</p> <p>RETIRE to Federal Records Center after 5 years.</p> <p>DESTROY block after 20 years.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
11.	<p><u>Technical Coordination Reports.</u> (Job No. NN-169-88, Item 30)</p> <p>Technical Coordination Reports and related memorandums and other papers.</p> <p>(1) Numerical files. (Arranged in 1-year blocks).</p>	<p>DESTROY block after 3 years.</p>
12.	<p><u>Technical Field Conferences.</u> (Job No. NN-169-88, Item 34)</p> <p>Correspondence, development work papers and other documents relating to technical field conferences and engineering institute.</p> <p>(1) Record copy of final report.</p> <p>(2) Other papers. (Arranged in 1-year blocks).</p>	<p>DESTROY after 2 years, when no longer needed in current operations, whichever is later.</p> <p>DESTROY block after 3 years.</p>
13.	<p><u>Field Surveys.</u> (Job No. NN-169-88, Item 36)</p> <p>Memorandums pertaining to field surveys and information developed in conducting the surveys. (Arranged in 1-year blocks).</p>	<p>DESTROY block after 15 years.</p>

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
MISCELLANEOUS RECORDS		
14.	<p><u>Court Decision Files.</u> (Job No. NN-169-88, Item 41)</p> <p>Correspondence dealing with the case or issue, and where applicable, copies of Chief Counsel's Action on Decisions proposed for announcement of acquiescence or nonacquiescence. These files are maintained only for those court decisions or issues in litigation in respect of which the Organization gives advice or information announces an acquiescence or nonacquiescence, etc.</p> <p>(1) Post-1967 decisions. (Arranged in 10-year blocks.)</p>	<p>RETIRE block to Federal Records Center after 10 years.</p> <p>DESTROY block after 20 years.</p>