

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO. NCL-58-85-6	DATE RECEIVED 2-08-85
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service		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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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.	
3. MINOR SUBDIVISION Facilities Management Division			
4. NAME OF PERSON WITH WHOM TO CONFER Nancy R. Gloss	5. TELEPHONE EXT. 535-4213	DATE Feb 19 85	ARCHIVIST OF THE UNITED STATES <i>Peter M. [Signature]</i>
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 2 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 1-29-85	C. SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i>	D. TITLE Chief, Records and Reports Management Section
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7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
1	<p>The records described below are created and/or accumulated in the Internal Revenue Service, Office of Regional Director of Appeals, and maintained under the Jurisdiction of the Regional Director of Appeals and the Chiefs, Appeals Offices. These records pertain to the Appeals activities of field offices in conducting conferences directed to settlement of taxpayers' appeals. The appeals result from determinations of tax liability made by District Directors of Internal Revenue involving income, estate, gift and employment taxes, and excise taxes (except those imposed on alcohol, firearms, and tobacco). The items which appear in Items 12 and 13 of Records Control Schedule 208 reflect a change in the established retention period.</p> <p>Appeals Office Files Office files containing copies of: Form 5402, Appeals Transmittal Memorandum and Supporting Statement; Audit Statement; District Director's transmittal to Appeals with protest; 90-day letter, stipulation; various agreement forms (or equivalents) and related correspondence.</p> <p>(1) DESTROY Office File, except Office File for a tax shelter key case or a case where a closing agreement was secured, 2 years after the end of the fiscal year in which case is closed or when determined (on a regional basis) to be no longer needed in current operations, but not less than 9 months after the end of fiscal year in which case is closed.</p>	NCL-58-84-15, Item 1	

REQUEST FOR RECORDS DISPOSITION AUTHORITY – CONTINUATION

JOB NO.

PAGE

2 OF 2

7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
2	<p>(2) DESTROY Office File for a tax shelter key case, except Office File for a tax shelter key case where a closing agreement was secured, 3 years after the end of the fiscal year in which the case is closed or when determined to be no longer needed in current operations, whichever is longer.</p> <p>(3) DESTROY Office File for a case where a closing agreement was secured, 6 years after the end of the fiscal year in which case is closed.</p> <p>Closing agreement case files, including checklist and copy of transmittal memorandum and supporting statement, and agreement forms.</p> <p>(1) DESTROY 6 years after end of fiscal year in which case is closed, or when determined (on a regional basis) to be no longer needed in current operation.</p>	<p>NC1-58 81-5, Item 13</p> <p>4 items</p>	