

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-07-011

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 6/30/2021

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These items, unless subsequently superseded, may be used by the agency to disposition records.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.

Item 1A, Investigative Files and Related Records, Regional Office

Item 1B, Investigative Files and Related Records, District Office

Item 1C, Investigative Files and Related Records, Headquarters Office

SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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.

DAA-0058-2019-0003-0001 supersedes item 1D.

DAA-0058-2019-0003-0002 supersedes item 1D.

DAA-0058-2019-0003-0003 supersedes item 1D.

DAA-0058-2019-0003-0004 supersedes item 1D.

DAA-0058-2019-0003-0005 supersedes item 1D.

REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK (NARA use only)	
		JOB NUMBER N1-058-07-11	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 6/12/07	
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 disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
3 MINOR SUBDIVISION Criminal Investigation Division (formerly Intelligence Division)			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett	5 TELEPHONE (202) 283-9359	DATE 11/20/07	ARCHIVIST OF THE UNITED STATES <i>Allen Deane</i>
5 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 <u>1</u> 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, <input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE June 7, 2007	SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W Bennett</i> Daniel W Bennett IRS Records Officer		TITLE IRS Records Officer 2221 South Clark Street, CP-6, 10 th Floor Arlington, VA 22202
7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>RCS 30 for Internal Revenue Service Criminal Investigation Division (formerly Intelligence Division) Investigative Files Records - Future IRS Updates to Internal Revenue Manual 1.15.30:</p> <p>* Item 15, Sub-Item 1, Investigative Files – Regional Office Unchanged (NN-165-33, 1a)</p> <p>* Item 15, Sub-Item 2, Investigative Files - District Office Unchanged (NC-58-75-4, 15-2)</p> <p>1. Add new narrative and additional Sub-Items to Item 15:</p> <p>Add new Item 15, Sub-Item 3 for Investigative Files - Assistant Regional Commissioner (Headquarters)</p> <p>Add new Item 15, Sub-Item 4 for Case Control Cards, Indexes, and Related Records</p> <p>* Originally scheduled for Regional and District Offices (II-NNA-3016, 15a and 15b). Expand to include all Master Alphabetical Control Cards (created prior to automation of the process – Criminal Investigation Management Information System - CIMIS)</p> <p>(See attached)</p>		
<p><i>10 2/1/08 Copy sent to agency. NWML, NWML, NWML, & DR</i></p>			

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Background:

In 1959, the Internal Revenue Service Intelligence Division in cooperation with the National Archives and Records Services (NARS), General Services Administration scheduled Investigative Files as TEMPORARY records for both Regional and District Offices (II-NNA-3016). Regional Investigative Files - Numbered - were scheduled for disposal 10 years after numbering of the case (Item 6a). Regional Investigative Files - Unnumbered - were scheduled for disposal 2 years after closing of the case (Item 8a). District Investigative Files - Numbered - were scheduled for disposal 25 years after numbering of the case (Item 6b). District Investigative Files - Unnumbered - were scheduled for disposal 10 years after closing of the case (Item 8b). In 1964, the Internal Revenue Service Intelligence Division in cooperation with the National Archives and Records Services (NARS), General Services Administration modified the retention period for Numbered Case Files - Investigative Files (NN-165-33, Item 1). The retention period for Regional Investigative Files - Numbered - was reduced from 10 years after numbering of the case to 2 years after case is closed. The retention period for District Investigative Files - Numbered - was reduced from 25 years after numbering of the case to 20 years after case is closed. In 1975, the Internal Revenue Service Intelligence Division in cooperation with the National Archives and Records Services (NARS), General Services Administration modified the retention period for District Investigative Files - Numbered (NC-58-75-4) The retention period for District Investigative Files - Numbered - was reduced from 20 years after case is closed to 10 years after case is closed.

In July, 1978, the Intelligence Division, Internal Revenue Service was reorganized, changing its organizational title to Criminal Investigation Division.

In the period 1979/1980 the Criminal Investigation Division developed an integrated case tracking and management system to automate Investigative Case Management processes Prior to deployment of the new system - Criminal Investigation Management Information System (CIMIS) - Regional and District Offices maintained manual files and reported case progress and status through various paper Reports. Summary Reports (Form 7691, and 7691A) were submitted by Investigative Staff to higher levels. Typically three copies of each Case Summary and background documentation were prepared on each Subject Investigation and Case Files Type. One copy was prepared for the original Investigative File; one was submitted to the Regional Office; and, one was submitted to the Assistant Regional Commissioner (ARC - Intelligence Division) The Summary Reports prepared for the District Office Files were removed after the case was closed and served as a cross-reference to the closed files. These Summary Reports retained at the District Office Level were arranged alphabetically The Summary Reports retained at the Regional and ARC (Headquarters) Offices were arranged numerically by District The Summary Reports at the District and Regional Office levels were scheduled as TEMPORARY records in 1959 (II-NNA-3016). The Summary Reports submitted to the Assistant Regional Commissioner's Office located in Washington, D.C. (Headquarters) were not scheduled. Additionally, prior to deployment of CIMIS a series of manual control cards was used to index and cross-reference

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cases. Offices maintained two types of manual Control Cards, one arranged alphabetically by name on case and the other arranged numerically. Today both the reporting and tracking of case files is managed by CIMIS

Description:

1

Investigative Files and Related Records. Prosecution (including Grand Jury), non-prosecution, preliminary, and discontinued investigations (including withdrawal reports and case summary reports – Forms 7691 and 7691A). Records pertain to actual or alleged income and other tax evasions, wagering, coin-operated gaming devices, occupational and excise taxes, subject investigations, and electronic surveillance whether conducted by the Internal Revenue Service or received by the Internal Revenue Service from other sources, and other actions investigated by the Criminal Investigation Division or its antecedent organizations independently or jointly with other components of the Service or Federal government. These records consist of reports, various forms, correspondence, memorandum, case summary files, clippings and other background information, collected exhibit materials (e.g. ledgers, checks, deposit slips, journals, etc.), and other case related document types. Files types include all numbered investigations (also referred to as Jacketed Cases), unnumbered investigations or preliminary inquiry information used to determine whether a full-scale investigation is warranted (also called Un-Jacketed Cases), and Summary Reports Files (Numbered and Unnumbered) submitted to higher level offices including those at Headquarters (e.g. Assistant Regional Commissioner's Office) used to examine investigation processes, analyze program success, develop program statistics, report program results, and/or conduct program case quality audits and studies

NEW LANGUAGE

- A. Regional Office
(Records retained by Regional Office type organizations managing multiple lower level offices)

NN-165-33 (Item 1a)

Disposition:

Destroy 2 years after case is closed

- B. District Office
(Records retained by District Offices type organizations or offices in the field below the Regional Office type organizational level)

NC-58-75-4 (Item 15-2)

Disposition

Destroy 10 years after case is closed

- C. Headquarters Office
(Records retained by Assistant Regional Commissioner for Criminal Investigation organization at the Central Office level)

NEW

Disposition

Destroy 10 years after case is closed

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D. Case Control Cards, Indexes, and Related Records

Disposition

Destroy when no longer needed

[Note - Pre-CIMIS collections of control cards and indexes may be destroyed immediately if further retention is determined by Criminal Investigation Division to be unnecessary]

NEW

Note - Supersedes
II-NNA-3016 (Item 15)