

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-058-08-006

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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 5.1, Freedom of Information Act and Section 6110 IRC Files, Obsoleted (2/22/2007)

Item 17, 10-year Continuing Adjustment Issues (Routine)

## **SUPERSEDED AND OBSOLETE ITEMS**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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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-0058-2012-0005-0010 supersedes item 26/1.

DAA-0058-2012-0005-0011 supersedes item 26/2.

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
		JOB NUMBER <b>N1-058-08-6</b>	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED Submitted to NARA 4/16/2007 <i>11/19/07</i>	
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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	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 General Counsel			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett	5 TELEPHONE (202) 283-9359	DATE <i>5/22/08</i>	ARCHIVIST OF THE UNITED STATES <i>[Signature]</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 April 7, 2007	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> Daniel W Bennett <b>IRS Records Officer</b>		TITLE IRS Records Officer 2221 South Clark Street, CP-6, 10 <sup>th</sup> 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><b>RCS 14 for Internal Revenue Service for Associate Counsels Offices (formerly Chief Counsel/Associate Counsel/Tax Exempt and Government Entities) - Future IRS Updates to Internal Revenue Manual 1.15.14:</b></p> <p>Altered the opening paragraphs to reflect that these requirements apply to a broader range of organizations than just TEGE and clarified the descriptive information.</p> <p>Updated Item 5 FOIA and Section 6110, to reflect that the IRS no longer maintains a microfilm index - the documents are now available on irs.gov which has its own indexing capability.</p> <p>Obsoleted Item 6, <i>Reading Files</i>, and subcategory 2 of Item 8. IRS does not retain Reading Files in Counsel Offices</p> <p>Added material to the taxpayer specific sections to reflect changes in the way that IRS processes changes of method and period.</p> <p>Revised Language for IRM Introduction (included to provide background).</p> <p><b>1.15.14.1 Description and Authorities (09-01-2006) (Revised)</b></p> <p>(1) The records covered by this schedule are created and accumulated in the offices of the Associate Chief Counsel (Corporate), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (International), Associate</p>	<i>Revised Language</i>	

*LC 6/5/08 copies sent to agency, NWML, NWML, DR, & DWCT*

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
*(See Instructions on reverse)*

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JOB NUMBER

**N1-058-08-**

Chief Counsel (Pass-through and Special Entities), Associate Chief Counsel (Procedure and Administration) and the Associate Chief Counsel/Division Counsel (Tax Exempt and Government Entities) and the Branches in those offices. For purposes of this schedule, the word "organization" refers to those offices and branches. The organization:

- issues and publishes rulings, legal advice memoranda, and other materials within their respective subject matter jurisdiction for the benefit of taxpayers and Internal Revenue Service personnel within their subject matter jurisdiction
- assists the Department of the Treasury and Committees of Congress on legislative and regulatory matters;
- coordinates matters of mutual concern with other Government agencies, and
- performs a number of related functions.

(2) The records disposition authorizations in this schedule are based upon administrative determination of the Internal Revenue Service and disposal authorities granted by the Archivist of the United States.

**(See attached)**

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JOB NUMBER

**N1-058-08**

<p>1.</p>	<p><b>General Administration and Management Files</b></p> <p>Correspondence and other papers (not covered elsewhere in this schedule) e.g. operating plans and programs, staff meeting minutes and training programs, pertaining to the overall management rulings of the Organizations and their branches.</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> 1 year after the end of the calendar year, or when no longer needed in current operations, whichever is later.</p>	<p>Job No NCI-58-79-1, Item 1</p> <p><i>No Change</i></p>	
<p>2.</p>	<p><b>Organization Program Historical Files</b></p> <p>Correspondence and other papers relating to the overall mission, function or role of the Organizations and which provide historical background or program continuity of such items as determinations, studies, decisions, etc., on policies programs, functions, organization, staffing or procedures in the Organizations' areas (Arranged in 10 year blocks).</p> <p><b>Disposition:</b></p> <p><b>PERMANENT</b></p> <p><b>TRANSFER</b> block to the National Archives and Records Administration when 30 years old.</p>	<p>Job No NC1-58-79-1, Item 2</p> <p><i>No Change</i></p>	
<p>3.</p>	<p><b>Administrative Files</b></p> <p>Documents pertaining to the administrative, personnel, housekeeping, or facilitative operations, such as equipment, supplies, space, budget, etc , of all Organizational components.</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> 1 year after the end of the calendar year, or when no longer needed in current operations, whichever is later</p>	<p>Job No NC1-58-79-1, Item 3</p> <p><i>No Change</i></p>	
<p>4.</p>	<p><b>Narrative and Statistical Reports</b></p> <p>Reports on work progress, staff hours expended, and workload analysis; status reports; and all recurring and special reports required of offices in the organizations regarding operations, plans, accomplishments, status of work, etc.</p> <p>(1) Record copy maintained in the Office of each Associate Chief Counsel</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> 10 years after the end of the calendar year, or when no longer needed in current operations whichever is later</p>	<p>Job No NC1-58-79-1 Item 4</p> <p><i>No Change</i></p>	

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**N1-058-08-**

<p>5.</p>	<p>Item 4. Continued</p> <p>(2) All other copies</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> after 1 year or when no longer needed in current operations, whichever is later.</p> <p><b>Freedom of Information Act and Section 6110 IRC Files)</b></p> <p>Search memoranda, 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 Organizations</p> <p>(1) <b>Obsoleted (2/22/2007)*</b> The Section 6110 Index, which is the master copy of the written determinations made available in IRS Public Reading Rooms.</p> <p>* [Section 6110 Indices is no longer microfilmed. Section 6110 materials are posted on irs.gov.</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> legacy microfilm 10 years after section 6110 is repealed</p> <p><del>(2) Memoranda and letters pertaining to processing requests for records and documents under the Freedom of Information Act and Section 6110 , IRC (Arranged in 1-year blocks)</del></p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> block after 5 years</p> <p><del>(3) Program Files containing work papers and background material</del></p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> after 2 years or when no longer needed in current operations</p>	<p>Job No N1-58-93-4, Item 1</p> <p><b>Revised language and retention</b></p> <p><i>No Change to this Item</i></p> <p>GRS 14, Item 15</p> <p><i>No Change to this Item</i></p>	
<p>6.</p>	<p><b>Office Reading Files</b></p> <p>Copies of letters, memoranda, miscellaneous statements, reports and documents created and issued by the various offices of the Organizations (Arranged by issuing office chronologically by date of mailing or issuance) <b>Obsoleted 9/30/2006.</b></p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> FY 2005 Reading Files after 10/1/2008 and all remaining FY 2006 Office Reading Files after 10/1/2009.</p> <p><b>Reserve Item 6. in re-published IRM and Schedule.</b></p>	<p>Job No NN-169-88, Item 8</p> <p><b>Obsoleted</b></p>	

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**N1-058-08-**

<p>7.</p>	<p><b>Internal Revenue Manual and Other Management Issuances</b></p> <p>Amendments and Supplements to the Internal Revenue Manual, the Organizations' orders, branch procedures and other internal management issuances, together with supporting background and workpapers.</p> <p>(1) Workpapers on Servicewide issuances, including IR Manual Transmittals and Supplements, IR Manual Policy Statements, Commissioner's Delegation Orders, etc</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> 3 years after issuance becomes obsolete</p> <p>(2) Workpapers on the Organizations' issuances.</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> 3 years after issuance becomes obsolete.</p>	<p>Job No. NN-169-88, Item 10</p> <p><i>No Change</i></p>
<p>8.</p>	<p><b>Internal Audit Reports</b></p> <p>Includes related workpapers and correspondence, including reports on surveys, special studies and investigations conducted with other organizations</p> <p>(1) Record Copy</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> 3 years after completion of report.</p> <hr/> <p>(2) All other copies <b>Obsoleted*</b></p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> all transitory copies when no longer needed in current operations, whichever is earlier. <b>Obsoleted. All other copies are for reference only and are not considered records.</b></p> <p style="text-align: center;"><b>TAXPAYER CASE RECORDS</b></p>	<p>Job No. N1-58-93-4, Item 2</p> <p><b>Obsoleted Sub-Item (2)</b></p>
<p>9. - 15.</p>	<p>Items 9 thru 15 are reserved for Administrative Records.</p> <p><b>General Issues (Routine)</b></p>	<p><i>No Change</i></p>
<p>16.</p>	<p>Correspondence and case development work papers pertaining to the issuance of a ruling or advice on routine or repetitive matters (including the review of field determinations) other than matters described in items 17, 19, 23, 24, and 26.</p> <p>Files relating to requests for rulings or advice (Arranged in 1-year blocks)</p>	<p>Job No. N1-58-93-4, Item 3</p> <p><b>Revises Office coverage and cut-off instructions.</b></p>

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**N1-058-08-**

<p>17.</p>	<p>Item 16. Continued</p> <p><b>Disposition:</b></p> <p><b>CUT-OFF ANNUALLY [except CAM]. DESTROY block after 4 years.</b></p> <p><b>10-year Continuing Adjustment Issues (Routine)</b></p> <p>Requests for-schedules of rulings amounts. Correspondence and case development work papers pertaining to a letter ruling or advice regarding a request for a schedule of ruling amounts under IRC 468A * (Arranged in 5-year blocks)</p> <p>* <u>Current Use Type</u> Series includes CAM - Ruling issued with adjustment period of more than 1 year.</p> <p><u>Proposed Use Type</u> Series would include only PLR – 468A Requests for Schedules of Ruling Amounts</p> <p><b>Disposition:</b></p> <p><b>RETIRE</b> block to the Washington National Records Center after three years. <b>DESTROY</b> block after 13 years</p>	<p>Job No N1-58-93-4, Item 4</p> <p><b>Change type of records filed under this series description.</b></p> <p><b>Does not affect records currently scheduled under series.</b></p>	
<p>18.</p>	<p><del><b>Farmers Cooperatives (Historical)</b></del></p> <p><b>Disposition:</b></p> <p><b>RETIRE</b> block to the Washington National Records Center after two years. <b>DESTROY</b> block after 50 years.</p>	<p>Job No N1-58-93-4, Item 5</p> <p><i>No Change</i></p>	
<p>19.</p>	<p><del><b>Engineering and Valuation Issues (Routine)</b></del></p> <p><b>Disposition:</b></p> <p><b>RETIRE</b> block to the Washington National Records Center after two years <b>DESTROY</b> block after ten years.</p>	<p>Job No N1-58-93-4, Item 20</p> <p><i>No Change</i></p>	
<p>20.</p>	<p><del><b>Earnings and Profits Determinations (Historical)</b></del></p> <p><b>Disposition:</b></p> <p><b>RETIRE</b> block to the Washington National Records Center after two years <b>DESTROY</b> block after 30 years</p>	<p>Job No NC1-58-79-1, Item 21</p> <p><i>No Change</i></p>	

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JOB NUMBER

N1-058-08-

~~21. Closing Agreement Records (Historical)~~

**Disposition:**

**RETIRE** to the Washington National Records Center after two years

**DESTROY** after 20 years.

Job No. NC 1-58-79-1,  
Item 22

No Change

~~22. Technical Issues File (Reference)~~

Correspondence and case development work papers pertaining to the issuance of a ruling or advice on any tax matter (other than an exempt organization issue), including changes in accounting periods and methods, the review of field determinations, and documents on income tax rulings published prior to 1953

Series includes: Any TP specific ruling or advice, including PLR, TAM, CAM, PLR, and review of field determinations that results in published guidance.

See Reg. § 301.6110-2(c).

Post-1967

All Cases arranged in 10-year blocks.

**Disposition:**

**REVIEW** files every ten years to reevaluate those that are obsolete and no longer needed for reference purposes determine whether those pertaining to published guidance have been obsoleted, revoked, superseded or otherwise held to have no effect.

**DESTROY** files pertaining to published guidance that has been obsoleted, revoked, superseded or otherwise held to have no effect after ten years.

Job No. N1-58-93-4,  
Item 8

No Change

~~23. Technical and General Correspondence (Routine)~~

**Disposition:**

**DESTROY** after four years.

Job No. N1-58-93-4,  
Item 9

No Change

~~24. Changes in Accounting Periods (Routine)  
(Job No. NC1-58-79-1, Item 25)~~

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).

**Disposition:**

**DESTROY** block after four years.

Job No. NC1-58-79-1,  
Item 25

No Change



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<p>25.</p>	<p><b>Municipal Bond Issues (Historical)</b> (Job No. N1-58-93-4, Item 10)</p> <p><b>Disposition:</b></p> <p><b>RETIRE</b> block to the Washington National Records Center after two years. <b>DESTROY</b> block after 30 years.</p>	<p>Job No. N1-58-93-4, Item 10</p> <p><i>No Change</i></p>	
<p>26.</p>	<p><b>Changes in Accounting Methods (Routine)</b></p> <p>(1) Applications for changes in accounting method, correspondence and case development work papers resulting in the issuance of a letter ruling or advice to IRS or Chief Counsel personnel regarding a request for change in accounting method (e.g., advance consent requests filed under Rev. Proc. 97-27, 1997-1 C.B. 680, and post-consent review of automatic consent requests pursuant to section 10.04 of Rev. Proc. 2002-9, 2002-3 I.R.B. 327). (Arranged in 1-year blocks).</p> <p><b>Disposition:</b></p> <p><b>RETIRE</b> block to the Washington Records Center after three years. <b>DESTROY</b> block after 13 years.</p> <p>(2) Applications for change in accounting method and related correspondence pertaining to an automatic consent change in accounting methods (e.g. requests filed under Rev. Proc. 2002-9 2002-1 C.B. 327) other than those described in section 26 (1).</p> <p><b>Disposition:</b></p> <p><b>DESTROY</b> block three years after the processing year.</p>	<p><i>New</i></p>	
<p>27. - 30.</p>	<p>Items 27 thru 30 are reserved for Taxpayer Case Records.</p>	<p><i>Change reserved numbers from 26. - 30. to 27. - 30.</i></p>	
<p>31. - 50.</p>	<p><b>Note: Published Rulings and Procedures (Items 31 and 32) and Projects Records (Items 33.o 50.) will remain in the Schedule as numbered.</b></p> <p><b>Expand Numerical Index to include Item 26.</b></p>	<p><i>No Change</i></p>	