

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: N1-058-87-007**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 2/10/2023

### **ACTIVE ITEMS**

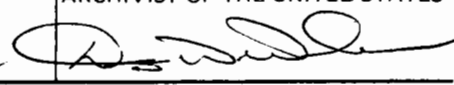
These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

All items except those listed below are active

### **SUPERSEDED AND OBSOLETE ITEMS**

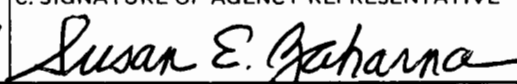
The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.


N1-058-87-007 / 26/A and 29/A is superseded by DAA-0058-2022-0003-0003

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO: <b>GENERAL SERVICES ADMINISTRATION</b> <b>NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408</b>		JOB NO. <b>N1-58-87-7</b>	DATE RECEIVED <b>6-08-87</b>
1. FROM (Agency or establishment) <b>Department of the Treasury</b>		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION <b>Internal Revenue Service</b>		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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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 <b>Records Administration</b>		DATE <b>1/7/88</b>	ARCHIVIST OF THE UNITED STATES 
4. NAME OF PERSON WITH WHOM TO CONFER <b>Raymond A. O'Brien, Jr.</b>	5. TELEPHONE EXT. <b>535-9876</b>	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 10 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 <b>5/29/87</b>	C. SIGNATURE OF AGENCY REPRESENTATIVE 	D. TITLE <b>Chief, Records Administration Section</b>
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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>
	<p>This Request for Disposition Authority covers records created by the offices of the Assistant Commissioner Inspection. This Schedule (entitled Records Control Schedule (10)00, Inspection) is a comprehensive schedule of all National Office and Field Inspection function records and will be issued as an exhibit located in Part X of the Internal Revenue Manual. Since this comprehensive Schedule will supersede IRS Records Control Schedule 105 and 205 currently located in IRM 1(15)00, Records Administration; it should be assigned a unique Job Number and resultant schedule item numbers.</p> <p>Concurrence:  Date: <u>5/21/87</u> Assistant Commissioner (Inspection)</p>		

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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)

ADMINISTRATIVE RECORDS

1. 1. General Subject File. Program documents including correspondence, reports, memoranda, and related papers (not covered elsewhere in this schedule.)
- A. National Office - Records pertaining to the internal administration of the Inspection function.  
Note: This series excludes records covering program activities involving procedures, rulings, etc., covered by Item 2 below. [Job # NN-162-37, Item 1]  
(1) DESTROY when 6 years old.
- B. Regional Office - Records pertaining to the planning, analysis, and appraisal; inspection and investigation; personnel evaluation; internal administration; budget; supplies; equipment; and personnel training.  
Job # II-NNA-2152, Item 1]  
(1) DESTROY when 5 years old.

- ~~2. 2. Special Subject File. Program documents (excluding those records covered by Item 1, above) including procedures, rulings, memoranda, etc., or other records identified as having potential historical significance.~~
- ~~A. APPRAISE when 10 years old.~~
- ~~(1) Records identified for potential historical significance:~~
- ~~(a) RETIRE to the Federal Records Center immediately.~~
- ~~(b) REAPPRAISE when 30 years old.~~
- ~~(2) Records identified as lacking historical significance:~~
- ~~(a) DESTROY when 10 years old.~~

WITHDRAWN

INTERNAL SECURITY RECORDS

3. 1. Weekly Report of Investigator (Form 1820). Reports of expenditure of time by investigators.
- A. DESTROY when 2 years old.

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4.	<p>2. <u>Routine Correspondence.</u> Textual correspondence such as letters of transmittal and requests for information which are not covered by the Administrative Records series or those series identified below. [Job # II- NNA-2152, Item 11] A. DESTROY when 1 year old.</p>		
5.	<p>3. <u>Character, Security, and Background Type Investigative Case Files (National Office).</u> Textual or microform record copies (originals) of reports, exhibits, and correspondence concerning occupants of critical-sensitive positions or assignments; or those used for granting security clearances for any other positions or assignments [Job # NC1-58-76-13, Item 12] A. RETIRE to the Federal Records Center when employee separates from the Internal Revenue Service. B. DESTROY 5 years after employee separates from the Internal Revenue Service.</p>		
6.	<p>4. <u>Character and Background Investigative Case Files (National Office).</u> Textual or microform record copies of reports, exhibits, and correspondence for character and background investigations which are not covered by Item 3, above. [Job # NC1-58-76-13, Item 1] A. RETIRE to the Federal Records Center 2 years after date of report, final legal action, or final administrative action; whichever is appropriate. B. DESTROY 10 years after date of report, final legal action, or final administrative action; whichever is appropriate.</p>		
7.	<p>5. <u>Character, Security, and Background Type Investigative Case Files (Regional Office).</u> Same records series as those delineated in Items 3 and 4, above but generated and maintained by the Regional Offices. A. Favorable investigation records. [Job # NC1-58-76- 14, Item 2] (1) RETIRE to the Federal Records Center 2 years after date of final report. (2) DESTROY 10 years after date of final report.</p>		

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	<p>B. Derogatory investigation records. [Job # NC1-58-76-14, Item 1] (1) DESTROY 5 years after date of final report.</p>		
8.	<p>6. <u>Conduct Investigative Case Files.</u> Textual or microform record copies (originals) of reports, exhibits, and correspondence for employee conduct investigations.</p> <p>A. National Office records. [Job # NC1-58-76-13, Item 1] (1) RETIRE to the Federal Records Center 2 years after date of final report, final legal action, or final administrative action; whichever is appropriate. (2) DESTROY 10 years after date of final report, final legal action, or final administrative action; whichever is appropriate.</p> <p>B. Regional Office records. [Job # NC1-58-76-14, Item 1] (1) DESTROY 5 years after date of final report.</p>		
9.	<p>7. <u>Bribery Investigative Case Files.</u> Textual or microform record copies (originals) of reports, exhibits, and correspondence for employee bribery investigations.</p> <p>A. National Office records. [Job # NC1-58-76-13, Item 1] (1) RETIRE to the Federal Records Center 2 years after date of final report, final legal action, or final administrative action; whichever is appropriate. (2) DESTROY 10 years after date of final report, final legal action, or final administrative action; whichever is appropriate.</p> <p>B. Regional Office records. [Job # NC1-58-76-14, Item 1] (1) DESTROY 5 years after date of final report.</p>		
10.	<p>8. <u>Disclosure Investigative Case Files.</u> Textual or microform record copies (originals) of reports, exhibits, and correspondence for employee disclosure investigations.</p>		

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	<p>A. National Office records. [Job # NC1-58-76-13, Item 1]                      (1) RETIRE to the Federal Records Center 2 years after date of final report, final legal action, or final administrative action; whichever is appropriate.                      (2) DESTROY 10 years after date of final report, final legal action, or final administrative action; whichever is appropriate.</p> <p>B. Regional Office records.                      [Job # NC1-58-76-14, Item 1]                      (1) DESTROY 5 years after date of final report.</p>		
11.	<p>9. <u>Enrollee Charge Investigative Case Files.</u>                      Textual or microform record copies (originals) of reports, exhibits, and correspondence for enrollee charge investigations.</p> <p>A. National Office records.                      [Job # NC1-58-76-13, Item 1]                      (1) RETIRE to the Federal Records Center 2 years after date of final report, final legal action, or final administrative action; whichever is appropriate.                      (2) DESTROY 10 years after date of final report, final legal action, or final administrative action; whichever is appropriate.</p> <p>B. Regional Office records.                      [Job # NC1-58-76-14, Item 1]                      (1) DESTROY 5 years after date of final report.</p>		
12.	<p>10. <u>Assault or Threat Investigative Case Files.</u>                      Textual or microform record copies (originals) of reports, exhibits, and correspondence for employee assault or threat investigations.</p> <p>A. National Office records.                      [Job # NC1-58-84-17, Item 12(2)]                      (1) RETIRE to the Federal Records Center 5 years after date of final report, final legal action, or final administrative action; whichever is appropriate.</p>		

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13.	<p>(2) DESTROY 10 years after final legal action.</p> <p>B. Regional Office records. [Job # NC1-58-76-14, Item 1] (1) DESTROY 5 years after date of final report.</p>		
13.	<p>11. <u>Special Inquiry Investigative Case Files.</u> Textual or microform record copies (originals) of reports, exhibits, and correspondence in Special Inquiry Investigations.</p> <p>A. National Office records. [Job # NC1-58-76-13, Item 3] (1) RETIRE to the Federal Records Center 2 years after date of final report. (2) DESTROY when 10 years old.</p> <p>B. Regional Office records. [Job # NC1-58-76-13, Item 3] (1) DESTROY 5 years after date of final report.</p>		
14.	<p>12. <u>Tort Claim Investigative Case Files.</u> Textual record copies of reports, exhibits, and correspondence for tort claim investigations.</p> <p>A. National Office records. [Job # NC1-58-76-13, Item 5] (1) DESTROY 1 year after date of final report.</p> <p>B. Regional Office records. [Job # NC1-58-76-14, Item 4] (1) DESTROY 1 year after date of final report.</p>		
15.	<p>13. <u>Enrollee Applicant Investigative Case Files.</u> Textual record copies of reports, exhibits, and correspondence for enrollee applicant investigations.</p> <p>A. National Office records. [Job # NC1-58-76-13, Item 5] (1) DESTROY 1 year after date of final report.</p> <p>B. Regional Office records. [Job# NC1-58-76-14, Item 4] (1) DESTROY 1 year after date of final report.</p>		

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16.	<p>14. <u>National Agency Check and Inquiry (NACI) Results.</u> Textual records furnished by the Office of Personnel Management and related correspondence reviewed and evaluated as favorable in character and backghournd investigations. [Job # NC1-58-82-5, Item ] A. DESTROY 90 days after processing.</p>		
17.	<p>15. <u>Miscellaneous Information Files.</u> Textual records relating to bribery, derogatory practitioners, employee misconduct, integrity, referrals (with Inspection interest), thefts and losses, and other information which generally contains information that presents no factor for immediate investigative resolution. A. National Office records. [Job # NC1-58-76-13, Item 4(1)] (1) DESTROY when 3 years old. B. Regional Office records. [Job # NC1-58-76-14, Item 5(1)] (1) DESTROY when 3 years old.</p>		
18.	<p>16. <u>Confidential Informants Miscellaneous Information Files.</u> Records generally containing information that presents no factors for immediate investigative resolution. NOTE: Confidential expenditure records contained within these files shall not be destroyed without Internal Audit approval. A. National Office records. [Job # NC1-58-76-13, Item 4(2)] (1) DESTROY when 3 years old. B. Regional Office records. [Job # NC1-58-76-14, Item 5(2)] (1) INVENTORY each year. (2) DESTROY those records which are no longer active, relevant, or necessary.</p>		
19.	<p>17. <u>Threats and Protection Miscellaneous Information Files.</u> Records generally containing information that presents no factors for immediate investigative resolution. [Job # NC1-58-84-13, Item 4(2)] A. DESTROY when 5 years old.</p>		



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20.	<p>18. <u>Collateral Reports.</u> Textual records forwarded to other regions. [Job # NC1-58-76-14, Item 5(3)] A. DESTROY 60 days after date the report was forwarded, or when notified that the report was received, whichever is earlier.</p>		
21.	<p>19. <u>Index and Control Cards.</u> Textual records related to investigative case files and miscellaneous information files. [Job # NC1-58-76-13, Item 6] A. DESTROY when both National Office and and Regional Office case file has been destroyed.</p>		
22.	<p>20. <u>Electronic Equipment Fiscal Inventory Report.</u> Textual records submitted to the Attorney General. [Job # NC1-58-82-4, Item 1] A. DESTROY when 10 years old.</p>		
23.	<p>21. <u>Electronic Interceptions Report.</u> Fiscal or quarterly reports submitted to the Deputy Attorney General summarizing the results of electronic interceptions. [Job # NC1-58-84-4, Item 1] A. DESTROY when 10 years old.</p>		
24.	<p>22. <u>Electronic Equipment Inventory Records.</u> Textual records containing Custody Receipt for Government Property (Form 1930) and Technical Equipment Log (Form 6500). [Job # NC1-58-82-5, Item 3] A. DESTROY when 10 years old.</p>		
25.	<p>23. <u>Administrative Summons Report File.</u> Textual records containing copies Summons (Form 2039). [Job # NC1-58-77-1, Item 7] A. DESTROY when 2 years old.</p>		
25.	<p>24. <u>Record of Monitoring</u> (Form 6171). A. DESTROY when 6 years old.</p>		
<u>INTERNAL AUDIT RECORDS</u>			
26.	<p>1. <u>Internal Audit Reports.</u> Textual records including related correspondence, reports on surveys, special studies, and investigations conducted jointly with other organizations.</p>		

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	<p>[Job # NC1-58-77-3, Item 1]</p> <p>A. Record Copy.</p> <p>(1) RETIRE to the Federal Records Center when 1 year old, or when no longer needed in current operations, whichever is earlier.</p> <p>(2) DESTROY 5 years after completion or issuance of report.</p> <p>B. All Other Copies.</p> <p>(1) DESTROY when 5 years old, or when no longer needed in current operations, whichever is earlier.</p>		
27.	<p>2. <u>Annual Audit Plans and Visitation Reports.</u> Textual records including related papers and correspondence.</p> <p>[Job # NC1-58-82-4, Item 2]</p> <p>A. DESTROY 3 years after end of fiscal year involved.</p>		
28.	<p>3. <u>"Permanent" Type or Carry-Forward Audit Work Paper Files.</u> Textual records consisting of information that has continuing audit value. Such information has been accumulated in current and past audits and will be used in future audits. Additions of new records and deletions of unessential records are performed as the audit progresses.</p> <p>[Job # NC1-58-76-13, Item 10]</p> <p>A. DESTROY information that is no longer required.</p>		
29.	<p>4. <u>"Current" Internal Audit Workpapers.</u> Textual records including related correspondence and taxpayer Confirmation Letter replies which relate to internal audits of a particular to surveys special studies, and investigations conducted jointly with other organizations.</p> <p>[Job # NC1- 58-77-3, Item 1]</p> <p>A. Record Copy.</p> <p>(1) RETIRE to the Federal Records Center when 1 year old, or when no longer needed in current operations, whichever is earlier.</p> <p>(2) DESTROY 3 years after completion of report.</p>		

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30.	<p>B. All Other Copies.                      (1) DESTROY when 3 years old, or when no longer needed in current operations, whichever is earlier.</p> <p>5. <u>Project Files.</u> Textual records relating to the the establishment of technical internal programs and Internal Revenue Manual instructions.                      [Job # NC1-58-82-4, Item 3]                      A. DESTROY 3 years after end of the fiscal year concerned.</p>		