

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-058-79-01

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 12/19/2022

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These items, unless subsequently superseded, may be used by the agency to disposition records.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 other items not listed below remain 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SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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.

Item 2 is superseded by DAA-0058-2012-0005-0001.

Item 21 is superseded by DAA-0058-2012-0005-0012.

Item 22/2 is superseded by DAA-0058-2012-0005-0014.

Item 4/1/A is superseded by DAA-0058-2012-0005-0002.

Rec'd NCO 28 Mar 79

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK	
JOB NO.	NCI-58-79-1
DATE RECEIVED	28 MAR 1979
NOTIFICATION TO AGENCY	
In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.	
Date	JUN 22 1979
ACTING	James P. O'Neil Archivist of the United States

TO: GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

1. FROM (AGENCY OR ESTABLISHMENT)
Treasury Department

2. MAJOR SUBDIVISION
Internal Revenue Service

3. MINOR SUBDIVISION
Facilities Management Division

4. NAME OF PERSON WITH WHOM TO CONFER
Ray O'Brien

5. TEL. EXT.
376-0593

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 12 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

A Request for immediate disposal.

B Request for disposal after a specified period of time or request for permanent retention.

C. DATE 2/27/79	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Robt H. Johnson</i>	E. TITLE Program Mgr. Records Mgmt. Program
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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>These records, covered in RCS-110, Technical-National Office, pertain to the Office of Assistant Commissioner (Technical) and its organizational components.</p> <p style="text-align: center;"><u>ADMINISTRATIVE RECORDS</u></p> <p>1. GENERAL ADMINISTRATION AND MANAGEMENT FILES. 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 administration and management of the Technical organization and its divisions.</p> <p>(1) DESTROY 1 year after end of calendar year, or when no longer needed in current operations, whichever is later.</p> <p>2. TECHNICAL PROGRAM HISTORICAL FILES. Correspondence and other papers relating to the overall mission, function, or role of the Technical organization and which provide historical background or program continuity to such items as determinations, studies, decisions, etc.,</p>		

115-107 sent to NWH, NMF, NRP & NCU + 47 items Agency 6-27-79 [initials]

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

2 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>on policies, programs, functions, organization, staffing or procedures in the Technical area. <i>(Arranged in 10 year blocks.)</i></p> <p>(1) PERMANENT. Offer ^{block} to National Archives and Records Service when 20 years old.</p> <p>3. ADMINISTRATIVE FILES. Documents pertaining to administrative, personnel, housekeeping, or facilitative operations, such as equipment, supplies, space, budget, campaigns, etc., of all organizational components.</p> <p>(1) DESTROY 1 year after end of calendar year, or when no longer needed in current operations, whichever is later.</p> <p>4. NARRATIVE AND STATISTICAL REPORTS. Reports on work progress, staff-hours expended, and work-load analysis; status reports; and all recurring and special reports required of offices in Technical regarding operations, plans, accomplishments, status of work, etc.</p> <p>(1) Record copy maintained in the Office of the Assistant Commissioner (Technical). (Excludes selected reports determined to have <i>historical</i> or reference value which shall be retained until authorized for disposal by the Assistant Commissioner, but not earlier than 10 years).</p> <p>(a) DESTROY 10 years after end of calendar year, or when no longer needed in current operations, whichever is later.</p> <p>(2) All other copies.</p> <p>(a) DESTROY after 1 year, or when no longer needed in current operations, whichever is later.</p> <p>5. FREEDOM OF INFORMATION ACT AND SECTION 6110, IRS FILES. Memorandums and development work papers relating to the implementation of the Freedom of Information Act and Section 6110, IRS within Technical.</p> <p>(1) Program files containing work papers and background material.</p> <p>(a) DESTROY after 2 years or when no longer</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

3 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
16.	<p>needed in current operations, whichever is later.</p> <p>(2) Master copy of material made available in IRS public reading rooms.</p> <p>(a) DESTROY 5 years after removal from reading rooms, or when no longer needed in current operations, whichever is later.</p> <p>(3) Memorandums and other documents pertaining to processing Internal Management Documents and requests for records and documents under the Freedom of Information Act (Arranged in 1-year blocks).</p> <p>(a) DESTROY block after 5 years.</p> <p style="text-align: center;"><u>TAXPAYER CASE RECORDS</u></p> <p>GENERAL ISSUES (ROUTINE). 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 17, 18, and 25. (Pre-1968 files have been destroyed).</p> <p>(1) 1968 through 1975 files (arranged in 2-year blocks).</p> <p style="padding-left: 40px;"><i>block 3 years</i></p> <p>(a) DESTROY ^{block 3 years} after ruling or advice is made open to public inspection.</p> <p>(2) Post-1975 Files. Files relating to requests for rulings or advice dated prior to November 1, 1976 (Arranged in one-year blocks).</p> <p>(a) DESTROY block 3 years after ruling or advice is made open to public inspection.</p> <p>(3) Post-October 31, 1976 FILES. Files relating to requests for rulings or advice dated November 1, 1976, or after. (Arranged in one-year blocks).</p> <p>(a) DESTROY Block after 4 years.</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

4 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
18.	<p>REORGANIZATION BRANCH ISSUES (ROUTINE). Correspondence and case development work papers pertaining to the issuance of a ruling on advice concerning corporate distributions, adjustments, etc., under the jurisdiction of the Reorganization Branch:</p> <p>(1) Pre-1968 Files. (written determinations only. Background files destroyed).</p> <p>(a) DESTROY 3 years after final release of prior written determinations pursuant to Section 6110, IRS.</p> <p>(b) RETIRED to Federal Records Center.</p> <p>(2) Post-1967 Files.</p> <p>(a) DESTROY same as item 16.</p>		
19.	<p>FARMERS COOPERATIVES (HISTORICAL). Post-1970 files, T:C:C containing correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning the exempt status of farmers' cooperatives under IRC 521 (arranged in 5-year blocks).</p> <p>(1) DESTROY after 50 years.</p> <p>(2) RETIRE block to Federal Records Center after 5 years.</p>		
20.	<p>ENGINEERING AND VALUATION ISSUES (HISTORICAL). 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 and valuation matters, such as the valuation of assets for purposes of determining depletion allowances, or basis for depreciation.</p> <p>(1) Pre-1959 Files (Pre-1954 Files arranged in one block; 1954-1958 Files arranged in one block).</p> <p>(a) DESTROY block 3 years after the final release of prior written determinations pursuant to Section 6110, IRC.</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

5 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
21.	<p>(b) RETIRED to Federal Records Center</p> <p>(2) POST-1958 FILES (arranged in 5-year blocks).</p> <p>(a) DESTROY block after 20 years.</p> <p>(b) RETIRE block to Federal Records Center after 3 years.</p> <p>Earnings and profits determinations (historical). 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>(1) DESTROY block after 30 years.</p> <p>(2) RETIRE block to Federal Records Center after 5 years.</p>		
22.	<p>CLOSING AGREEMENT RECORDS (HISTORICAL).</p> <p>(1) Copies of closing agreements between the Service and taxpayers on tax liabilities, together with background papers and copies of related ruling letters. (1954-1967 filed under items 16, 18, or 23). Post-1967 (arranged in 10-year blocks).</p> <p>(a) DESTROY after 20 years.</p> <p>(b) RETIRE to Federal Records Center after 2 years.</p> <p>(2) Record copy. Original of each closing agreement, a copy of the related ruling, a copy of the transmittal letter to the taxpayer, and a copy of the transmittal to the District Director.</p> <p>(a) DESTROY after 30 years, or when no longer needed in current operations, whichever is later.</p>		
23.	<p>TECHNICAL ISSUES REFERENCE FILE. Correspondence and case development work papers pertaining to the issuance of a ruling or advice on any tax matter (other than an exempt organization</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

6 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
25.	<p>issue), including changes in accounting periods and methods, the review of field determinations, and documents on income tax rulings published prior to 1953.</p> <p>(1) Pre-1954 Cases (arranged in one block).</p> <p>(a) RETAIN until reclassified. <i>Review files every 10 years.</i></p> <p>(b) RECLASSIFY those that no longer have significant reference value. Disposition for reclassified files is provided in items 16-17, 20-22, or 26.</p> <p>(c) RETIRE block to Federal Records Center after 20 years.</p> <p>(2) 1954-1967 Cases (arranged in one block).</p> <p>(a) RETAIN until reclassified.</p> <p>(b) REVIEW files every 10 years, and RECLASSIFY those that no longer have significant reference value. Disposition for reclassified files provided in items 16-17, 20-22, or 26.</p> <p>(c) RETIRE block to Federal Records Center after 20 years.</p> <p>(3) Post-1967 Cases (ARRANGED IN 10-YEAR BLOCKS).</p> <p>(a) RETAIN until reclassified.</p> <p>(b) REVIEW files every 10 years and RECLASSIFY those that no longer have significant reference value. Disposition for reclassified files is provided in items 16-17, 20-22, or 26.</p> <p>(c) RETIRE block to Federal Records Center after 20 years.</p> <p>CHANGES IN ACCOUNTING PERIODS (ROUTINE). Application 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</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

7 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	in 1-year blocks).		
	(1) DESTROY block after 4 years.		
26.	MUNICIPAL BOND ISSUES (HISTORICAL). Correspondence and case development work papers pertaining to the issuance of a ruling or advice concerning municipal obligations under Section 103 of the Code for years after 1967. (1968 through 1976 files arranged in 5-year blocks).		
	(1) DESTROY block after 30 years.		
	(2) RETIRE block to Federal Records Center after 3 years.		
	<u>PUBLISHED RULINGS AND PROCEDURES RECORDS</u>		
31.	REVENUE RULINGS. Revenue rulings together with correspondence and other documents relating to their development and issuance (arranged in 10-year blocks). (Excludes files on revenue rulings pertaining to exempt organizations which shall be retained.)		
	(1) RETAIN until reclassified.		
	(2) REVIEW files every 10 years, and RECLASSIFY those that no longer have significant reference value. Disposition for reclassified files is provided in item 16.		
	(3) RETIRE block to Federal Records Center after 20 years.		
32.	REVENUE PROCEDURES. Revenue procedures together with correspondence and other documents relating to their development and issuance (arranged in 10-year blocks).		
	(1) RETAIN until reclassified		
	(2) REVIEW files every 10 years, and RECLASSIFY those that no longer have significant reference value. Disposition for reclassified files is provided in item 16.		
	(3) RETIRE blocks to Federal Records Center after 20 years.		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

8 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
38.	<p>TECHNICAL STUDY PROJECTS. Memorandums, work papers, research notes, and other documents accumulated in carrying out Technical Study Projects.</p> <p>(1) Pre -July 1, 1965. Technical Project Files (arranged in one block and retired to Federal Records Center).</p> <p>(a) DESTROY block after 25 years.</p> <p>(2) Post-June 30, 1965 files (arranged in 10-year blocks).</p> <p>(a) DESTROY block after 25 years.</p> <p>(b) RETIRE block to Federal Records Center after 10 years.</p>		
39.	<p>TAX FORMS PROJECTS. Project files containing correspondence, forms and instruction drafts, final forms and instructions, and other documents accumulated in the development of tax return forms and instructions.</p> <p>(1) DESTROY after 20 years.</p>		
44.	<p>TAXPAYER PUBLICATIONS. Correspondence, drafts, and development work papers relating to taxpayer publications.</p> <p>(1) Program files containing over-all background for the establishment and continuation of the taxpayer publications program.</p> <p>(a) DESTROY 10 years after program is terminated.</p> <p>(2) Project files containing papers generated in the development of particular publications or revisions thereof.</p> <p>(a) DESTROY after 25 years.</p> <p>(3) Taxpayer publication record set files. One copy of each publication, or edition, or revision thereof, issued.</p> <p>(a) PERMANENT: Offer to National Archives and Records Service annually.</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

9 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
45.	<p>INTERNAL USE PUBLICATIONS. Memorandums, drafts, and development work papers relating to internal use publications.</p> <p>(1) Program files for the Review of Technical Developments, Reports on Current Tax Literature, Tax Briefs, Engineering Citator and Engineers' Coordination Digest containing overall background for the establishment and continuation of these programs.</p> <p>(a) DESTROY 10 years after termination of program.</p> <p>(2) Project files for Review of Technical Developments and Reports on Current Tax Literature containing material on individual projects (arranged in 1-year blocks).</p> <p>(a) DESTROY block after 3 years.</p> <p>(3) Project files for Tax Briefs containing material on individual projects (arranged in 1-year blocks).</p> <p>(a) DESTROY block after 1 year.</p> <p>(4) Project files for Engineering Citator and Engineers' Coordination Digest containing material on individual projects (arranged in 1-year blocks).</p> <p>(a) Destroy block after 3 years.</p> <p>(5) Record copy of issuance.</p> <p>(a) PERMANENT. Offer to National Archives and Records Service annually.</p> <p>(6) Other development papers (arranged in 1-year blocks).</p> <p>(a) DESTROY block after 1 year.</p>		
48.	<p>INTERNAL REVENUE BULLETIN AND RELATED PUBLICATION ITEMS. Memorandums and other documents accumulated in connection with the program of publishing the Internal Revenue Bulletin Cumulative Bulletin, and related publications.</p> <p>(1) Program file for Internal Revenue Bulletin containing overall background of this program.</p>		

Request for Records Disposition Authority—Continuation

JOB NO.

PAGE OF

10 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
56.	<p>(a) DESTROY 10 years after termination of program.</p> <p>(2) Project files for Internal Revenue Bulletin containing manuscripts, work files, etc., on individual projects.</p> <p>(a) DESTROY after 1 year.</p> <p>(3) Internal Revenue Bulletin record set files consisting of one copy of each Internal Revenue Bulletin issued.</p> <p>(a) DESTROY 10 years after program is terminated.</p> <p>(4) Program file for Index-Digest System, including procedures and historical background for program.</p> <p>(a) DESTROY 10 years after termination of program.</p> <p>(5) Index-Digest record set files consisting of one copy of each Index-Digest Supplement to the Cumulative Bulletin issued and one copy of each Supplement issued to the Index-Digest Quarterly System.</p> <p>(a) PERMANENT: Offer to National Archives and Records Service annually.</p> <p>(6) Project files for Cumulative Bulletin (includes manuscripts and page proofs of Cumulative Bulletin).</p> <p>(a) DESTROY after receipt of page proof of next Cumulative Bulletin.</p> <p>(7) Cumulative Bulletin record set files consisting of one copy of each Cumulative Bulletin issued.</p> <p>(a) DESTROY 10 years after program is terminated.</p> <p style="text-align: center;"><u>TECHNICAL CARD RECORDS</u></p> <p>DIGEST REFERENCE CARD FILES IN TECHNICAL SERVICES BRANCH. Card files maintained in Technical Services Branch which index and digest materials</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

11 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>in the Technical Issues Reference File, matters published in the Internal Revenue Bulletin, court decisions reported on tax matters and other matters considered to be of continuing reference or administrative value (other than alcohol and tobacco tax and certain firearms tax matters).</p> <p>(1) DESTROY when files to which they relate are reclassified.</p>		
57.	<p>DIGEST REFERENCE CARD FILES. Authorized to be maintained outside the Technical Services Branch. Index-digest card files maintained by Technical offices other than Technical Services Branch, with respect to specific matters under their particular jurisdiction.</p> <p>(1) DESTROY after 5 years, or when no longer needed in current operations, whichever is later.</p>		
58.	<p>CONTROL CARDS, FORMS 7000, OR EQUIVALENT RECORDS. Work assignment control cards used prior to July 1965.</p> <p>(1) Record copies (arranged in 5-year blocks).</p> <p>(a) DESTROY when the files to which they relate are destroyed.</p> <p>(2) Other copies (excludes selected copies authorized in writing by a Division Director or higher authority for longer retention which copies are to be disposed of at the close of the longer period).</p> <p>(a) DESTROY after 3 years.</p>		
59.	<p>TECHNICAL ASSIGNMENT RECORDS. Forms M-4400, Technical Assignment Records and Forms M-4400A, Technical Assistance Records, or equivalent assignment control records.</p> <p>(1) Part A of Form M-4400, to which Part 1 of Form M-4400A, if prepared, is attached (arranged in 5-year blocks).</p> <p>(2) Parts C, D, E and F of Form M-4400 and corresponding parts 3, 4, 5, and 6 of Form</p>		

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF

12 of 12

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>M-4400A (excludes cards used as reference cards in (3) below).</p> <p>(a) DESTROY after 3 years or when no longer needed for current operations, whichever is earlier.</p> <p>(3) Part B of Form M-4400, Part 2 of Form M-4400A, other parts of Form M-4400 or M-4400A, and original or copy of other assignment control records, used as reference cards according to issues.</p> <p>(a) DESTROY cards when they become obsolete for reference purposes, or when no longer needed for current operations, whichever is earlier.</p>		