

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-058-79-05

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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SUPERSEDED AND OBSOLETE ITEMS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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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Item 16 is superseded by DAA-0058-2014-0001-0001.

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

Rec'd No. 2 12 Jun 79

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
Ross Thomson or Roy Shiflett

5. TEL. EXT.
376-0593

LEAVE BLANK	
JOB NO.	NCI-58-79-5
DATE RECEIVED	22 JUN 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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.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	<i>7-19-79</i> <i>James B. [Signature]</i> Acting Archivist of the United States

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 4 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 <i>6/13/79</i>	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross H. Thomson</i>	E. TITLE Program Manager Records Management 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
	This request covers records of the Collection Activity and the Taxpayer Service Activity in all district offices and subordinate field offices pertaining to the receipt and transmittal of tax returns and documents received in the district office; the deposit of tax remittances received; the collection of delinquent accounts and securing of delinquent returns; the conduct of a year-round taxpayer service program, and the Problem Resolution Program.	RCS-204 <u>ITEM NO.</u>	
1.	<u>General Correspondence Files</u> - Disposition changed from 3 years to 2 years.	2	
2.	<u>Routine Correspondence Files</u> - Disposition changed from 2 years to 6 months after the end of the year.	3	
3.	<u>Sensitive or Special Case Control Files</u> - Deleted, reserved for future use. Records no longer accumulating.	5	
4.	<u>Assault or Threat of Assault Reports</u> - New Item.	9	
5.	<u>Inventory, Production and Time Reports</u> - Sub Item (1)(a) - Disposition changed from 1 year to 2 years. Sub Item (2)(a) - Language clarified.	14	
6.	<u>Type "X" and "E" Award Report Files</u> - Sub Item (2) added to retire to Federal Records Center.	15	

sent to 3NC-11, Agency

*54 Items NMF
[Signature] 7-24-79*

Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF
2 of 4 Pages

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
7.	<u>Numerical Forms History Files</u> - Deleted, reserved for future use.	21	
8.	<u>Litigation Files in connection with suits against the U.S.</u> New Item	23	
9.	<u>Special Procedures Staff Index Cards</u> - New Item	24	
10.	<u>100% Penalty Case Files</u> - Language clarified, provision to retire to the Federal Records Center added.	31	
11.	<u>Records of Taxpayer Delinquent Accounts (TDA's)</u> - Disposition instructions clarified.	32	
12.	<u>Records of Currently Not Collectible Taxpayer Accounts</u> - Disposition and language clarified.	33	
13.	<u>Lien and Discharge Records</u> - Language clarified.	36	
14.	<u>Records of Seizure and Sale of Property</u> - Provision to retire to the Federal Records Center added.	39	
15.	<u>Tax Collection Waivers</u> - Disposition instructions changed and clarified.	40	
16.	<u>Offers in Compromise</u> - Disposition instructions changed and clarified.	41	
17.	<u>Informant Files</u> - Deleted, reserved for future use.	43	
18.	<u>Form 4481 Transmittal Legal Action</u> - Deleted, reserve for future use.	45	
19.	<u>Daily Transaction Registers (DTR's)</u> - Disposition changed from 90 days to 60 days.	46	
20.	<u>Inactive Judgement Files</u> - Sub Item (3) added to cover Satisfied Judgement Files.	47	
21.	<u>Special Procedures Staff Case Files</u> - New Item	48	
22.	<u>Returned Refund Checks or Bonds</u> - Deleted, reserved for future use.	63	
23.	<u>Narcotic Registrants, Inventory Records and Purchase Orders</u> - Deleted, reserved for future use.	68	
24.	<u>Extension Records</u> - Deleted, reserved for future use.	69	
25.	<u>Estate Tax Returns</u> - Deleted, reserved for future use.	72	
26.	<u>Estate Tax Record Cards</u> - Deleted, reserved for future use	73	
27.	<u>Capital Stock Tax Returns</u> - Deleted, reserved for future use.	76	
28.	<u>Alcohol, Tobacco and Firearms Tax Returns</u> - Deleted, reserved for future use.	78	
29.	<u>Applications for Special Stamps, Permits, Etc.</u> - Deleted, reserved for future use.	79	

Request for Records Disposition Authority - Continuation		JOB NO.	PAGE OF 3 of 4 Pages
7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
30.	<u>Income Tax Index Cards</u> - Disposition instructions changed and clarified.	81	
31.	<u>Problem Resolution Records</u> - New Item	82	
32.	<u>Individual Master File (IMF)</u> - Sub-Item (1)(a) Disposition changed from 3 years to 1 year after end of processing year.	100	
33.	<u>Individual Master File (IMF) Reference Register</u> - Sub-Item (1)(a) Disposition changed from 3 years to 1 year after end of processing year.	101	
34.	<u>Individual Master File (IMF) Taxpayer Name Directory</u> - Sub-Item (1)(a) Disposition changed from 3 years to 1 year after end of processing year.	102	
35.	<u>Individual Master File (IMF) Retention Register</u> - Sub-Item (1)(a) Disposition changed from 3 years to 1 year after end of processing year.	103	
36.	<u>Assessment Record, Register of Returns and IMF Settlement Register</u> - Sub-Item (2)(a) Disposition changed from 3 years to 1 year after end of processing year. Sub-Item (3)(a) Disposition changed from 2 years to DESTROY when no longer needed in current operations.	104	
37.	<u>Alphabetic Index Register</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center. Sub-Item (2)(a) Disposition changed from 3 years to DESTROY after end of processing year.	105	
38.	<u>Individual Master File (IMF) Index or Directory</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center Sub-Item (2)(a) Disposition changed from 3 years to DESTROY after end of processing year.	106	
39.	<u>Business Master (BMF) Accounts Register</u> - Sub-Item (1)(a) Disposition changed from 3 years to DESTROY 1 year after end of processing year.	107	
40.	<u>Business Master File (BMF) Reference Register</u> - Sub-Item (1)(a) Disposition changed from 3 years to DESTROY 1 year after end of processing year.	108	
41.	<u>Business Master File (BMF) Taxpayer Name Directory</u> - Sub-Item (1)(a) Disposition changed from 3 years to DESTROY 1 year after end of processing year.	109	
42.	<u>Business Master File (BMF) Taxpayer Number Directory</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center.	110	

Request for Records Disposition Authority - Continuation		JOB NO.	PAGE OF 4 of 4 Pages
7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
43.	<u>Business Returns and Document Index Register</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center. Sub-Item (2)(b) Language clarified to show that records have been transferred to the Federal Records Center. Sub-Item (3)(a) Disposition changed from 3 years to DESTROY after the end of the processing year.	111	
44.	<u>Alphabetic Index Register (Employer's Tax)</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center. Sub-Item (2)(a) Disposition changed from 3 years to DESTROY after end of processing year.	112	
45.	<u>Register of Estimated Income Tax Accounts</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center. Sub-Item (2)(a) Disposition changed from 3 years to DESTROY after end of processing year.	113	
46.	<u>Alphabetic Index Register (Estimated Tax Declarations)</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center.	114	
47.	<u>Alphabetic Index Register (Gasoline Tax Refund Claim)</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center. Sub-Item (2)(a) Disposition changed from 4 years to DESTROY after end of processing year.	115	
48.	<u>Document Locator Number Register</u> - Sub-Item (1)(b) Language clarified to show that records have been transferred to the Federal Records Center.	116	
49.	<u>Quality Review Machine Printouts</u> - New Item	117	
50.	<u>Taxpayer Service Resource Management Systems (RMIS)</u> - New Item	118	
51.	<u>Delinquent Account Inventory Profile Listing (DAIP)</u> - New Item	119	
52.	<u>Delinquent Investigation Inventory Profile Listings (DIIP)</u> New Item	120	
	Alphabetical Index and Forms List have been changed to include current data.		
53.	<u>Records Disposition Files</u> - Deleted, reserved for future use. Item now covered by IRM 1(15)59-301 (GRS-16, Item 3)	20	
54.	<u>Delegation of Authority Files (DAR)</u> - Deleted, reserved for future use. Item now covered by IRM 1(15)59-301 (GRS-16, Item 1).	22	