

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: NC1-058-79-07**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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### **SUPERSEDED AND OBSOLETE ITEMS**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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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

NC1-058-79-07 / 10/1/a is superseded by DAA-0058-2022-0003-0003

Rec NCD 302479A9

REQUEST FOR RECORDS DISPOSITION AUTHORITY  
(See Instructions on reverse)

LEAVE BLANK	
JOB NO.	NCI-58-79-7
DATE RECEIVED	9/20/79
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.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	10-15-79
Signature	James E 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, Jr.

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 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 9-27-79	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ross H. Johnson</i>	E. TITLE 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
1	The records covered by this schedule are created in the Examination Division, the Data Center and in service centers, and accumulated in the Examination Division, National Office  RCS-102 ADMINISTRATIVE RECORDS  (1) <u>Examination Division subject file.</u> Contains correspondence, reports, and other documents which have usefulness for reference purposes, and related control cards. This file contains narrative and statistical reports of the Division, reports, memoranda, and other papers on the organization and activities of the Division, etc. (1) DESTROY after 25 years.  (2) <u>Record set of Examination Division releases, manuals, and forms.</u> (1) DESTROY obsolete items after 2 years.  (3) <u>Monthly, Quarterly, Annual, and Other Periodic Management Information Reports.</u> Includes computer generated reports produced from the Master File and other Management Information Systems of the Service to measure field accomplishments in returns and staff time,	RCS 102  1  3  6	

Copy to Agency  
10-18-79  
SW

18 Items

## Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF 4  
2

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>additional taxes and penalties proposed, and effected and related material.</p> <p>(1) Record hardcopy listings and reports produced by the Center and Service Centers. (a) DESTROY after 5 years.</p> <p>(2) Record copy Microfiche form listings and reports produced at the Data Center. (a) DESTROY after 5 years.</p> <p>(4) <u>Precedent and Historical File</u> consisting of capital stock tax returns and related documents, including suit cases and administrative refund cases involved in claims for refund or exemption from the tax on the ground of "not doing business" of the Internal Revenue Code of 1939. (1) DESTROY after 50 years.</p> <p>(5) <u>Claim Work Cards</u>. (alphabetical set) summarizing the history of all capital stock tax claims for the period 1933 and 1952. These cards disclose the date of filing, date of closing and action taken. (1) DESTROY after 25 years.</p> <p>(6) <u>Compromise Case Files</u> including original signed offer in compromise (Form 656 or equivalent forms), related abstracts and statement, factual reports, copies of decisions and filed prior to July 1, 1953; additions to this file were discontinued upon final closing of cases involving offers in compromise filed subsequent to that date are maintained in the district offices (NOTE: If a compromise case file contains an accepted installment offer or if an accepted offer involves a collateral agreement, the date of closing the case is the date the offer in compromise is paid in full or the date on which the terms of the collateral agreement have been fully complied with, whichever is the later date). (1) SPS Control Copy of Form 2515, "Record of Offer in Compromise". (a) DESTROY 2 years after the statutory period for collection has expired. (2) Compromise case file other than those stated in (1) above. (a) DESTROY 6 years after case is closed. (b) RETIRE to the Federal Records Center 3 years after the case is closed.</p>	<p>17</p> <p>18</p> <p>20</p>	

## Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF 4  
3

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>(7) <u>Taxpayer Compliance Measurement Program (TCMP)</u>. Correspondence requirements and specifications data, which covers checksheets, general and specific instructions for agreements, coordinations and validations, SAT Plans for input and output and table results.            (1) DESTROY after 25 years.            (2) RETIRE to Federal Records Center when no longer needed in current operations.</p> <p>(8) <u>Research and special projects</u>, which include surveys, studies, samples and tests. Correspondence, check-sheets, workpapers printouts, study tables, specifications, files, sampling reports and other detail records pertinent to the mission.            (1) DESTROY after 6 years. (See 26 U.S.C.A. 55(f) 4 18 U.S.C.A. 1905.            (2) RETIRE to Federal Records Center after final report has been completed and evaluated.</p> <p>(9) <u>Senate Select Committee correspondence</u>, status reports background files, workpapers and other data pertinent to the investigative activities.            (1) Destroy when 10 years old provided that authorization of the Senate Select Committee involved in the related investigation activity has been obtained.</p> <p>(10) <u>Internal Audit Reports</u> and related workpapers and correspondence, including reports on surveys, special studies, and investigations conducted jointly with other organizations.            (1) Record copy.                (a) DESTROY 3 years after completion or issuance of report.            (2) All other copies.                (a) DESTROY after 3 years or when no longer needed in current operations.</p> <p>(11) <u>Roster of Applications Denied or Withdrawn</u>. This is an alphabetic 3" x 5" card index of all persons whose applications have been denied and persons who have withdrawn in lieu of denial.            (1) DESTROY 5 years after denial or withdrawal.</p> <p>(12) <u>Enrollee Case Files</u>. These files consist of correspondence and related forms, such as Form 23. Application for enrollment to Practice Before the Internal Revenue Service, and Form 23A, Application for a Permanent Enrollment Card, equivalent forms, and report of investigation.</p>	<p><i>New item</i></p> <p><i>New item</i></p> <p><i>New item</i></p> <p><i>New item</i></p> <p><i>33</i></p> <p><i>34</i></p>	

*Entire change approved by IRS records office on 10/5/79. JCB*

## Request for Records Disposition Authority - Continuation

JOB NO.

PAGE OF 4  
4

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>(1) Current Enrollee Case File. (a) RETAIN until status is changed to (2) or (3) below.</p> <p>(2) Case files on Enrollees who are Disbarred or Suspended. (NOTE: Case files for suspended enrollees are reestablished in regular enrollee file after serving suspension). (a) DESTROY 30 years after disbarment.</p> <p>(3) Case files of Any Person Whose Enrollment is Terminated for Reasons other than Disbarment. (a) DESTROY 5 years after termination of enrollment.</p> <p>(13) <u>Enrollment Grading Listings</u>. Computer generated listings for grading the Special Enrollment Examination and Practitioner Enrollment Examination. (1) DESTROY after 3 years or when no longer needed in current operations, whichever is the earlier.</p>	<p><i>New Item</i></p>	