

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: NC1-058-81-10**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules.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These items, unless subsequently superseded, may be used by the agency to disposition records.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### **SUPERSEDED AND OBSOLETE ITEMS**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 They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling.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Item 11 is superseded by DAA-0058-2019-0004-0001.

nc 0. 19 May 81/4

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

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

1 FROM (AGENCY OR ESTABLISHMENT)

Department of the Treasury

2 MAJOR SUBDIVISION

Internal Revenue Service

3 MINOR SUBDIVISION

Facilities Management Division RM:FM:I

4 NAME OF PERSON WITH WHOM TO CONFER

Marcella K. Weston

5 TEL EXT

376-0593

LEAVE BLANK	
JOB NO	
NC 1-58-81-10	
DATE RECEIVED	
May 14, 1981	
NOTIFICATION TO AGENCY	
<p>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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10</p>	
10-16-81	<i>[Signature]</i>
Date	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 5 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	D SIGNATURE OF AGENCY REPRESENTATIVE	E. TITLE
5-8-81	<i>Ross H. Thomson</i>	Manager, Records Management Program

7 ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10. ACTION TAKEN
	<p>The records covered by this schedule are created and accumulated in the Collection Division, National Office. The Collection mission is accomplished with reference to the filing (except certain Bureau of Alcohol, Tobacco, and Firearms (AT&amp;F) returns) and payment requirements of the Internal Revenue laws by providing and supervising (functional supervision) nationwide programs for disposition of certain offers in compromise, collection of unpaid accounts, determination and analysis of why accounts become delinquent, and prevention of accounts from becoming delinquent; obtaining of delinquent returns, measurement of the types and degrees of nonfiling, determination and analysis of the reasons for nonfiling and reduction of nonfiling.</p>		
RCS-109:			
1.	Administrative Management and Organization Records. (1) Records, whether studies, analyses, or correspondence, which established the policies, practices, and	NC-58-75-1	

Note: Mass Data Change Sheet will be forwarded w/ printed change, JLT 10-19-81

Closed Out: 10-20-81: K.T.H. 26 items  
Copy to NNF

## Request for Records Disposition Authority—Continuation

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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
2. 3.	<p>programs for the management of the Collection Division. Included are organization changes, functional realignments and responsibilities, long and short range planning documents.</p> <p>(Note: Cut off correspondence annually; studies and case files, upon completion of study or at appropriate phase.) (a) DESTROY after 10 years.</p> <p>Sub-Item (1)(b) Provision to retire to FRC after 5 years is deleted.</p> <p>(2) Record copies which document the history of the Collection Division. Correspondence and case files of this type documentation may contain analyses, coordinations, approvals and disapprovals, recommendations, plans, and any background materials which contribute to an understanding of or provide an explanation for complete documents.</p> <p>(Note: Cut off annually or upon completion of study.) (a) DESTROY after 10 years.</p> <p>Sub-Item (2)(b) Provision to retire to FRC after 5 years or when no longer needed is deleted.</p> <p>Sub-Item (2)(c) Provision to offer to National Archives after 10 years is deleted.</p> <p>(3) Reference copies of records listed in (1) and (2) above. (a) DESTROY after 2 years.</p> <p><i>See last page. JH, 10-8-81</i></p> <p>National Office Review Program (NORP) Reports.</p> <p>(1) Program review evaluations and associated correspondence on the operations and activities of IRS regional offices, service centers and district offices. (a) Record copy. 1 DESTROY after 10 years.</p> <p>Sub-Item (1)(a)2 Provision to retire to FRC after 5 years is deleted.</p> <p>(b) All other copies. 1 DESTROY after 2 years</p>	NC-58-75-1 (Item 10)	

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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
3. cont.	<p>(2) Case files of feeder reports, analysis, and correspondence as inputs to the NORP. Also includes miscellaneous visitation and team evaluations reports and correspondence.</p> <p>Sub-Item (2)(b) Provision to retire to FRC after 5 years is deleted.</p>		
4.	<p>Internal Audit Reports. Narrative reports prepared by Internal Audit Division and related correspondence.</p> <p>(1) DESTROY 3 years after closed.</p> <p>(Note: Record copies are maintained in the Internal Audit Division.)</p> <p>Sub-Item (2) Provision to retire to FRC 3 years after closed is deleted.</p>	NC-58-75-1 (Item 11)	
5.	<p>Forms and Form Letter Files pertaining to the development of internal and external use forms and form letters, revision, instructions for preparation and distribution, justifications and coordinations. (Form is placed in inactive file when rescinded, superseded, or rendered obsolete.)</p> <p>Sub-Item (2) Provision to retire to FRC after 2 years is deleted.</p>	NC-58-75-1 (Item 12)	
6.	<p>Internal Management Issuances and clearance documents (reference copies) with the supporting case file prepared and issued by Collection Division. Includes Manual issuances, Supplements, etc.</p> <p>(Note: File is cut off when inactive or obsolete.)</p> <p>Sub-Item (2) Provision to retire to FRC after 2 years is deleted.</p>	NC-58-75-1 (Item 14)	
PROGRAM AND FUNCTIONAL RECORDS			
7.	<p>Case Files with background and reference material pertaining to the collection of taxes and securing voluntary compliance which may be a basis to establish or change regulations, policies, and/or procedures. Includes correspondence advisory opinions, key area summary briefs, field recommendations and related material, internal audit findings and comments indicative of required revisions in procedures.</p> <p>(1) Files which serve to set a precedent and/or document policy and procedure.</p>	NC-58-75-1 (Item 20)	

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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
7. (Cont.) 8., 9., 11. 13.	<p>Sub-Item (1)(b) Provision to retire to FRC when no longer needed in current operations, or after 3 years, whichever is earlier is deleted.</p> <p><i>See last page. J# 10-8-81</i></p> <p>IDRS Reports. IDRS Collection Activity Reports such as those carrying Report Symbols NO-CP:C-1 and NO-CP:C-2, covering issuances, dispositions and inventories of notice accounts, TDA's and suspended accounts; Report Symbols NO-CP:C-3 and NO-CP:C-4 covering issuances, dispositions and inventories of TDI's and notice accounts; Installment Agreement Reports such as those carrying Report Symbols NO-CP:C-5 and NO-CP:C-6, covering issuances, dispositions and inventories of cases in installment agreement status.</p> <p>(1) Hard Copy (input data for microfilming). (a) DESTROY immediately after microfilming and film verification.</p> <p>(2) Microfilm (a) DESTROY after 8 years.</p>	NC-58-75-1 (Item 42)	
14.	<p>Collection Division Workload Manpower Schedule, Report Symbol NO-CP:C-79, such as Form 3469, received from district offices on fiscal and semi-annual basis.</p> <p>(1) Hard Copy (input data for microfilming). (a) DESTROY immediately after microfilming and film verification.</p> <p>(2) Microfilm (a) DESTROY after 8 years.</p>	NC-58-75-1 (Item 43)	
15.	<p>Collection Time Utilization Quarterly Report, Report Symbol NO-CP:C-100 (such as Form M-4355), reporting quarterly manpower development to production, overhead and support operations by operational codes.</p> <p>(1) Hard Copy (input data for microfilming). (a) DESTROY immediately after microfilming and film verification.</p> <p>(2) Microfilm (a) DESTROY after 10 years.</p>	NC-58-75-1 (Item 44)	
16.	<p>Report of Offer in Compromise Activity, Report Symbol NO-CP:C-108.</p> <p>(1) Hard Copy (input data for microfilming). (a) DESTROY immediately after microfilming and film verification.</p> <p>(2) Microfilm (a) DESTROY after 10 years.</p>	NC-58-75-1 (Item 46)	

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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
17.	<p>Miscellaneous Reports and Forms.</p> <p>(1) Quarterly Reports of Offer in Compromise Activity, such as Form 4196, covering tax offers, delinquency Notices such as those carrying Report Symbol NO-CP:C-193, reflecting counts of returns categorized by stages.</p> <p>(a) Hard Copy (input data for microfilming). 1 DESTROY immediately after microfilming and film verification.</p> <p>(b) Microfilm 1 DESTROY after 8 years.</p> <p>(2) Recap of Accounts Currently Not Collectible such as those carrying Report Symbol NO-CP:C-149, containing a recap of the accounts in 530 status (computer generated); and Reports of Deferred Accounts Activity (IMF and BMF), such as those carrying Report Symbols NO-CP:C-10 and NO-CP:C-11, reflecting number and amounts of accounts deferred from collection activity and activated for collection (computer generated).</p> <p>(a) Hard Copy (input data for microfilming). 1 DESTROY immediately after microfilming and film verification.</p> <p>(b) Microfilm 1 DESTROY after 10 years.</p>	NC-58-75-1 (Item 47)	

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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
2.	General Administrative and Housekeeping Correspondence. Routine correspondence, transmittals, teletypes, and requisitions that relate to administrative, housekeeping, and facilitative roles of the organization and not procedural in nature. (1) DESTROY after 2 years.	NC-58-75-1 (Item 2)	
8.	All Other Taxpayer Case Files not covered in Item 7. (1) DESTROY 3 years after case is closed.	NC-58-75-1 (Item 22)	
9.	Miscellaneous Internal Memoranda including records of telephone calls pertaining to individual taxpayers but not considered part of a taxpayer case file (such as Item 8). <i>(1) Destroy after 2 years.</i>	NC-58-75-1 (Item 24)	
11.	Public Use Files of Offers In Compromise. Edited copies of the Abstract and Statement which refers to the Offer In Compromise. Includes statement of the case and a summary of the investigative report which serves as the justification for acceptance of the offer. (1) DESTROY after 3 years.	NC-58-75-1 (Item 26)	

*Additional series per IRS request. JH. 10-8-81*

Request for Records Disposition Authority—Continuation

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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>This certifies that the records described on the this form will be microfilmed in accordance with the standards set forth in 41 CFR 101-11.506.</p>		