

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK

JOB NO.
NCL-58-85-8

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

DATE RECEIVED
5-6-85

1. FROM (Agency or establishment)

U.S. Department of the Treasury

2. MAJOR SUBDIVISION

Internal Revenue Service

3. MINOR SUBDIVISION

Disclosure and Security Division

4. NAME OF PERSON WITH WHOM TO CONFER

Thomas Fitzpatrick

5. TELEPHONE EXT.

566-9711

DATE

9-3-85

ARCHIVIST OF THE UNITED STATES

Frank B. Burke

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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

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 8 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

5-3-85

C. SIGNATURE OF AGENCY REPRESENTATIVE

Thomas T. [Signature]

D. TITLE

Chief, Records and Reports Management

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 GRS OR SUPERSEDED JOB CITATION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)

This schedule covers records created and maintained by the Disclosure Function of the Internal Revenue Service. The Disclosure Staff administers the following functions: the disclosure provisions of the law, regulations concerning inspection of returns by Congress, Federal Agencies, State and Local governments; the Freedom of Information Act; the Privacy Act; regulations governing the testimony of Internal Revenue employees in non-tax matters, tax check program involving Federal employees and the certification of documents under Treasury seal.

21 items

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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 GRS OR SUPERSEDED JOB CITATION	10.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>
1	<p><u>Disclosure Policy Files</u> - Files consist of manuals, directives, plans, reports, and correspondence reflecting policies, procedures and direction of disclosure programs.</p> <p>(1) Record Copy (a) Destroy two years after superseded.</p> <p>(2) All other copies (a) Destroy two years after superseded or when no longer needed for administrative use, whichever is sooner.</p>		
2	<p><u>Disclosure Program Management Files</u> - Files consist of memoranda, reports, delegations of authority and other records related to the establishment, development and administration of the disclosure programs.</p> <p>(1) Work Flow Control Records (a) Destroy when two years old or when no longer needed for administrative use, whichever is sooner.</p> <p>(2) Reference/Management Records (a) Destroy two years after processing year or when no longer required for administrative use, whichever is sooner.</p> <p>(3) Delegation Orders (a) Record Copy - Destroy two years after revision.</p>	<p>NN-174- 38 Item 1 RCS 115 Item 1</p>	
3	<p><u>Disclosure Accounting Files</u> - Files consist of disclosure accounting records and reports listing date, nature and purpose of each disclosure, name and address of requestor, and proof of subject individual's consent when applicable as required under the Privacy Act of 1974 and Internal Revenue Code Section 6103.</p> <p>(1) Disclosure Accounting Files under IRC 6103 (a) Destroy two years after processing year or when no longer required for administrative use, whichever is sooner.</p> <p>(2) Disclosure Accounting Files under Privacy Act of 1974 (a) Destroy in accordance with the approved disposition instructions for the related subject individual's records, or 5 years after the disclosure for which the accountability was made, whichever is later.</p>	<p>NCL-64- 76-3 Item 14 RCS 301 Item 27</p>	
4	<p><u>Congressional Report Files</u> - Files consist of a record copy of reports submitted to the Joint Committee on Taxation, House Ways and Means Committee, Senate Finance Committee, or to the Secretary of the Treasury as mandated by 26 U.S.C. 6103, 5 U.S.C. 552 and 5 U.S.C. 552a. The files also include background records.</p> <p>(1) Record Copy (a) Retire to Federal Records Center when 5 years old.</p>		

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	<p>(b) Destroy 20 years after the report date.</p> <p>(2) Background Records</p> <p>(a) Destroy when five years old or when no longer required for administrative use, whichever is sooner.</p>		
5	<p><u>Unauthorized Disclosure Files</u> - Files consist of reports and records related to possible or actual unauthorized disclosures of returns or return information.</p> <p>(1) Destroy five years after the processing year.</p>		
6	<p><u>Safeguard Review Files</u> - Files consist of procedures, reports and workpapers pertaining to the planning and execution of safeguard reviews pursuant to IRC 6103.</p> <p>(1) Procedures</p> <p>(a) Destroy five years after processing year or when amended or new procedures are implemented.</p> <p>(2) Reports and Workpapers</p> <p>(a) Safeguard Reports - Destroy after two subsequent reviews are completed.</p> <p>(b) Safeguard Report Workpapers - Destroy after subsequent safeguard review is completed.</p> <p>(3) Reference/Management Records</p> <p>(a) Destroy two years after processing year or when no longer required for administrative use, whichever is sooner.</p>		
7	<p><u>Public Inspection Correspondence Files</u> - Files consist of requests for inspection and related records of actions regarding Applications for Exemption/Qualification of Exempt Organization/Employee Plans.</p> <p>(1) Destroy one year after response.</p>		
8	<p><u>Reading Room Correspondence Files</u> - Files consist of requests of a general (including inquiries as to the availability and cost of records or services) or specific nature for information or documents available from the Internal Revenue Service Freedom of Information Reading Rooms.</p> <p>(1) Requests of a General Nature</p> <p>(a) Destroy after reply is made or information/documents are furnished.</p> <p>(2) Requests of a Specific Nature</p> <p>(a) Destroy three months after response.</p>		
9	<p><u>Certification of Documents Files</u> - Files consist of requests for certification of documents and the related records of action. When related to an existing file, certifications are incorporated with and accordingly subject to the routine disposition period of such file.</p> <p>(1) Destroy one year after certification.</p>	<p>NN-178-38 Item 4 RCS 115 Item 4</p>	

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10	<p><u>Tax Check Files</u> - Files contain requests for tax check reports or investigations concerning prospective Presidential and certain other governmental employees, or nominees for Presidential "E" Awards established by Executive Order 10978. Files also contain related records of section.</p> <p>(1) Non-routine Records</p> <p>(a) Retire to Federal Records Center three years after processing year.</p> <p>(b) Destroy when 20 years old.</p> <p>(2) Routine Records</p> <p>(a) Retire to Federal Records Center one year after processing year.</p> <p>(b) Destroy five years after the processing year.</p>	<p>NN-174-38 Item 5 RCS 115 Item 5</p>	
11	<p><u>Testimony Files</u> - Files consist of requests or demands for testimony of Service personnel or production of Service records in non-tax cases and any authorization or denial for such testimony or production of records.</p> <p>(1) Non-routine Cases</p> <p>(a) Retire to Federal Records Center five years after request satisfied.</p> <p>(b) Destroy when 20 years old.</p> <p>(2) Routine Cases</p> <p>(a) Destroy when three years old or when no longer required for administrative use, whichever is sooner.</p>	<p>NN-174-38 Item 3 RCS 115 Item 3</p>	
12	<p><u>Return and Return Information Inspection Files</u> - Files consist of requests for copies or inspection of confidential tax returns or return information, either hard copy or tape extracts, and related records of actions taken.</p> <p>(1) Requests from Congressional Committees</p> <p>(a) Non-routine Requests and Related Records</p> <p>1 Retire to Federal Records Center three years after the processing year.</p> <p>2 Destroy 20 years after the processing year.</p> <p>(b) Routine Requests and Related Records</p> <p>1 Retire to the Federal Records Center two years after the processing year.</p> <p>2 Destroy five years after the processing year.</p> <p>(c) Reference/Management Records</p> <p>1 Destroy two years after the processing year or when no longer required for administrative use, whichever is sooner.</p> <p>(2) Requests from Federal Agencies</p> <p>(a) Correspondence involving procedures and decisions not relating to specific taxpayers</p> <p>1 Destroy when 3 years old or when no longer required for administrative use, which ever is sooner.</p>	<p>NN-174-38 Item 6 RCS 115 Item 6</p>	

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	<p>(b) Correspondence involving requests for inspection of returns or return information.</p> <ol style="list-style-type: none"> 1 Non-routine Requests and Related records <ol style="list-style-type: none"> a Retire to the Federal Records Center three years after the processing year. b Destroy 20 years after the processing year. 2 Routine Requests and Related Records <ol style="list-style-type: none"> a Retire to Federal Records Center after the processing year. b Destroy five years after the processing year. 3 Reference/Management Record <ol style="list-style-type: none"> a Destroy two years after the processing year or when no longer required for administrative use, whichever is sooner. <p>(3) Requests from States or Local Agencies</p> <ol style="list-style-type: none"> (a) Basic Agreements on Coordination of Federal/State Exchange Programs <ol style="list-style-type: none"> 1 Destroy upon receipt of new or amended agreement. (b) Implementation Agreements <ol style="list-style-type: none"> 1 Destroy upon receipt of new or amended agreement. (c) Correspondence involving procedures or decisions not relating to any specific taxpayers <ol style="list-style-type: none"> 1 Destroy five years after processing year or when no longer required for administrative use whichever is sooner. (d) Correspondence and supporting files including machine readable files relating to requests for returns or return information regarding specific taxpayers <ol style="list-style-type: none"> 1 Non-routine Requests and Related Records. <ol style="list-style-type: none"> a Retire to the Federal Records Center three years after the processing year. b Destroy when 20 years old. 2 Routine Requests and Related Records <ol style="list-style-type: none"> a Retire to Federal Records Center after the processing year. b Destroy five years after the processing year. (e) Reference/Management Records <ol style="list-style-type: none"> 1 Destroy five years after the processing year or when no longer required for administrative use whichever is sooner. <p>(4) Other Requests (including letter forwarding)</p> <ol style="list-style-type: none"> (a) Correspondence involving procedures and decisions not relating to specific taxpayers <ol style="list-style-type: none"> 1 Destroy when 3 years old or when no longer required for administrative use, whichever is sooner. (b) Correspondence and supporting files including machine readable files relating to requests for returns or return information regarding specific taxpayers or letter forwarding. 		

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	<ol style="list-style-type: none"> 1 Non-routine Requests and Related Records <ol style="list-style-type: none"> a Destroy three years after the close of the calendar year. 2 Routine Requests and Related Records. <ol style="list-style-type: none"> a Destroy one year after the processing year. <p>13 thru 15 reserved.</p>		
16.	<p><u>Freedom of Information Act (FOIA) Requests Files.</u> Files created in response to requests for information under the Freedom of Information Act consisting of the original request, a copy of the reply thereto, and all related supporting files which may include official file copy of requested record or copy thereof.</p> <ol style="list-style-type: none"> (1) Correspondence and supporting document (EXCLUDING the official file copy of the records requested if filed herein). <ol style="list-style-type: none"> (a) Granting access to all the requested records. <ol style="list-style-type: none"> 1 Destroy 2 years after date of reply. (b) Responding to requests for nonexistent records; to requestors who provide inadequate descriptions; and to those who fail to pay agency reproduction fees. <ol style="list-style-type: none"> 1 Request not appealed. <ol style="list-style-type: none"> a Destroy 2 years after date of reply. (c) Denying access to all or part of the records requested. <ol style="list-style-type: none"> 1 Request not appealed. <ol style="list-style-type: none"> a Destroy 5 years after date of reply. (2) Official file copy of requested records. <ol style="list-style-type: none"> (a) Destroy of in accordance with approved agency dispositions instruction for the related records, or with the related FOIA request, whichever is later. 	GRS 14 Item 16	
17.	Reserved		
18.	<p><u>FOIA Control Files.</u> Files maintained for control purposes in responding to requests, including registers and similar records listing date, nature and purpose of request, and name and address of requestor.</p> <ol style="list-style-type: none"> (1) Registers of listing. <ol style="list-style-type: none"> (a) Destroy 5 years after date of last entry. (2) Other files. <ol style="list-style-type: none"> (a) Destroy 5 years after final action by the agency or after final adjudication by courts, whichever is later. 	GRS 14 Item 18	
19.	Reserved		
20.	<p><u>FOIA Administrative Files.</u> Records relating to the general agency implementation of the FOIA, including notices, memoranda, routine correspondence, and related records.</p> <ol style="list-style-type: none"> (1) Destroy when 2 years old or sooner if no longer needed for administrative use. <p>21 through 24 Reserved</p>	GRS 14 Item 20	

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25.	<p>Privacy Act Requests Files. Files created in response to requests from individuals to gain access to their records or to any information in the records pertaining to them, as provided for under 5 U.S.C. 552a(d)(1). Files contain original request, copy of reply thereto, and all related supporting documents, which may include the official file copy of records requested or copy thereof.</p> <p>(1) Correspondence and supporting documents (EXCLUDING the official file copy of the records requested if filed herein).</p> <p>(a) Granting access to all the requested records.</p> <p>1 Destroy 2 years after date of reply.</p> <p>(b) Responding to requests for nonexistent records; to requestors who provide inadequate descriptions; and to those who fail to pay agency reproduction fees.</p> <p>1 Requests not appealed.</p> <p>a Destroy 2 years after date of reply.</p> <p>2 Requests appealed.</p> <p>a Destroy as authorized under item 26.</p> <p>(c) Denying access to all or part of the records requested.</p> <p>1 Requests not appealed.</p> <p>a Destroy 5 years after date of reply.</p> <p>2 Requests appealed.</p> <p>a Destroy as authorized under item 26.</p> <p>(2) Official file copy of requested records.</p> <p>(a) Destroy in accordance with approved agency disposition instructions for the related records, or with the related Privacy Act request, whichever is later.</p>	GRS 14 Item 25	
26.	<p>Privacy Act Amendment Case files. Files relating to an individual's request to amend a record pertaining to that individual as provided for under 5 U.S.C. 552a(d)(2); to the individual's request amend a record as provided for under 552a(d)(3); and to any civil action brought by the individual against the refusing agency as provided under 5 U.S.C. 552a(g).</p> <p>(1) Requests to amend agreed to by agency. Includes individual's requests to amend and/or review refusal to amend, copies of agency's replies thereto, and related materials.</p> <p>(a) Destroy in accordance with the approved disposition instructions for the related subject individual's record or 4 years after agency's agreement to amend, whichever is later.</p> <p>(2) Requests to amend refused by agency. Includes individual's refused by agency. Includes individual's requests to amend and to review refusal to amend, copies of agency's replies thereto, statement of disagreement, agency justification for refusal to amend a record, and related materials.</p> <p>(a) Destroy in accordance with the approved disposition instructions for the related subject individual's record; or 4 years after final determination by agency; or 3 years after final adjudication by courts, whichever is later.</p> <p>(3) Appealed requests to amend. Includes all files created in responding to appeals under the privacy Act for refusal by any agency to amend a record.</p>	GRS 14 Item 26	

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	(a) Destroy in accordance with the approved disposition instructions for related subject individual's record or 3 years after final adjudication by courts, whichever is later		
27.	Reserved		
28.	<p><u>Privacy Act Control Files.</u> Files maintained for control purposes in responding to requests, including registers and similar records listing date, nature of request, and name and address of requestor.</p> <p>(1) Registers or listings.</p> <p>(a) Destroy 5 years after date of last entry.</p> <p>(2) Other files.</p> <p>(a) Destroy 5 years after final action by the agency or final adjudication by courts, whichever is later.</p>	GRS 14 Item 28	
29.	Reserved		
30.	<p><u>Privacy Act General Administrative Files.</u> Records relating to the general agency implementation of the Privacy Act, including notices, memoranda, routine correspondence, and related records.</p> <p>(1) Destroy when 2 years old or sooner if no longer needed for administrative use.</p>	GRS 14 Item 30	