

CC-2013-003

December 3, 2012

Subject: Preservation of Historical Knowledge **Cancel Date:** Upon incorporation into the CCDM

Background

In the past, the Office of Chief Counsel has periodically conducted studies and prepared reports on a variety of administrative and managerial programs and processes. In fact, the office has studied and reported on some of these, such as the private letter ruling process and the technical advice process, more than once. It is generally a good practice to re-examine processes to determine whether they should be modified as the environment changes, but it is also a good practice to have available the previous studies and recommendations, in order to understand why a particular program or process was initiated or modified and to avoid the need to re-create the data and findings of the previous studies.

Currently, the office has no established procedures for retaining and preserving these materials. Instead, we rely on the individuals conducting studies and preparing reports to retain them and share them with others in the future, and we rely on those who need the reports in the future to find the individuals who prepared them in the past. As those individuals who studied problems and prepared reports leave our office, the knowledge and documentation leaves with them, forcing those remaining to begin their examinations anew. To address this problem, the Office of Chief Counsel is establishing document preservation procedures to ensure that historical, organizational knowledge is retained as key personnel retire. These procedures will not encompass the collection of files for which established retention procedures already exist. Initial retention procedures call for a focus on seven categories:

1. Office Policies, Procedures and Operations
2. Reorganizations and Restructurings
3. Published Guidance Process
4. Administrative and Legal Studies (not involving office policies, procedures, operations, reorganizations, restructurings or published guidance).
5. Briefing Books Not Associated with a Case or Technical Project
6. Training Materials
7. Other Significant Materials

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	X Electronic Reading Room

Filename: CC-2013-003 File copy in: CC:FM:PM

Library staff developed a transmittal form that will assist them in cataloging and storing documents in the future. This form should be completed by the attorney submitting a document for inclusion in the system. A copy of the form is attached as Appendix A.

Submission and Approval of Documents

Attorneys and managers who possess documents appropriate for inclusion in the collection should fill out the Document Transmittal Form (Appendix A) and forward it, along with a paper and/or electronic copy of the prospective document, to the appropriate Associate or Division Counsel office. Each Associate and Division Counsel office will designate a member of the management staff to review prospective documents and ensure that only appropriate documents are nominated for inclusion in the collection. The nominated document must be forwarded to the Chief Counsel Library together with a completed transmittal form. For electronic submissions, both the document and the Document Transmittal form should be emailed by the Associate or Division counsel office to the library staff at [&CCHistory](#). If mailed, the document and transmittal form should be sent to the address provided below.

Office of Chief Counsel
IRS Counsel Library
Room 4324 (CC:FM:LIB)
1111 Constitution Ave. N.W.
Washington, D.C. 20224

ATTN: Division Director

Electronically stored documents are preferred, but documents may be submitted in paper form, electronic form, or both. Word processing files should be in either Microsoft Word (.doc or docx), Excel or Adobe (.pdf) format. Word processing format recommendations may change to accommodate future changes in technology.

A designated member of the Library staff will screen each submitted form and document and determine whether the document should be maintained in the collection and in what category it should be maintained. Library staff may not have sufficient background to understand the importance of, or determine the proper category for, some of the submitted documents. In such cases, documents will be referred to a screening team composed of four managers selected from Associate and Division Counsel offices. Membership on the team will be rotated periodically to ensure that all offices participate equally.

Document Storage and Retrieval

Initially, the Library staff will store the documents as submitted. Some documents may be scanned. Library staff will determine which documents will be scanned and which will be stored in paper form.

Based on the Document Transmittal Form accompanying each document nomination, library staff will establish a database to track all items in the collection and will periodically publish a list of documents or a list of index terms. Library staff will conduct searches and retrieve documents for users as needed. If sufficient demand exists, an online document retrieval program can be developed.

Appendix A

Document Transmittal Form



IRS Office of Chief Counsel

Preservation of Historical Knowledge Collection

Date Received _____

Contributor Information	
Name, Title & Initials	
Business Unit:	
Mailing Address:	
Phone & Room Numbers:	
E-mail Address:	
Document Title	
Document Author / Originator	
Date Created	
Format (print, electronic, etc.)	
Description of Document & Attachments	
Descriptive Words & Phrases (e.g. budget, training, reorganization – be sure to include a relevant year)	
Related Documents	

If the items submitted are not suitable for the collection, they should be
_____ Returned to me _____ Destroyed