



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED

October 13, 2015

Control #: SBSE-04-1015-0071

Affected IRM: 4.4.1

Expiration Date: April 1, 2016

MEMORANDUM FOR DIRECTOR CAMPUS REPORTING COMPLIANCE

FROM: Diego Rubin De Celis /s/ *Diego Rubin De Celis*  
Acting Director, Examination Systems & Projects, Customer  
Service

SUBJECT: Reissuance Interim Guidance Regarding the Removal of Computer  
Disks from Closed Examination Cases

The purpose of this memorandum is to reissue IG Memorandum SBSE-04-1014-0066 dated October 1, 2014 on the removal of computer disks from closed Examination case files until IRM 4.4.1, *AIMS Procedures and Processing Instructions, Introduction*, is revised. Please ensure this information is distributed to all affected employees within your organization.

Procedures for archiving IRS records including SBSE Examination audit files allow for computer disks and other electronic media to remain in the audit case files. Currently [IRM Exhibit 4.4.1-8\(9\)](#) states for Centralized Case Processing (CCP) to remove all computer disks from Examination case files prior to sending the closed case to Files in the Submission Processing Campuses.

Effective immediately computer disks and other electronic media should not be removed from the case file. [IRM Exhibit 4.4.1-8\(9\)](#) is being revised to say:

Remove unnecessary fasteners, rubber bands, paper clips, excess staples, duplicate of any documents or correspondence and excess printout, labels or transmittals.

This guidance will be incorporated into [IRM Exhibit 4.4.1-8\(9\)](#), *AIMS Procedures and Processing Instructions, Introduction*, by February 1, 2016.

If you have questions, you may contact me or a member of your staff may contact Pamela Kaufman, Program Analyst, AIMS.

CC: [www.irs.gov](http://www.irs.gov)