

NAME OF SYSTEM:

RIRA Legal Information

ORIGINATOR:

**Reports and Information Retrieval
Activity**

Office of the Chief Counsel

U.S. Internal Revenue Service (IRS),

Washington, D.C. 20224

OBJECTIVE. To develop and operate a document reference system that will provide for more comprehensive and timely information by which legal and management personnel can make their decisions, thus assuring a more consistent treatment and handling of taxpayer matters and the many IRS tax cases.

BACKGROUND. The Office of the Chief Counsel, IRS, is responsible for adjudicating over 28,000 income tax cases annually. This workload is divided among hundreds of attorneys assigned to Washington and the many field offices. Two problems of continuing concern have been those of "network" coordination of pending legal cases and difficulty in maintaining legal consistency in tax cases of a similar nature.

An IRS study group found that better communication and coordination between Washington and the field offices should alleviate the condition. The study group recommended that a uniform subject classification system be established throughout the network.

THE NEW METHOD. The heart of the RIRA (Reports and Information Activity) legal information system is the Uniform Issue List, issued in two distinct formats. The first and more stable basic list is keyed directly to the Internal Revenue Code and arranged sequentially by an eight digit code numbering system. In appearance, the format arrangement is not unlike the hierarchical subject classification outlines appearing in conventional filing manuals. The Uniform Issue List covers over 6,000 subjects and is listed on 85 printed pages.

The companion handbook incorporates the permuted index technique and is known as the KWIC (*Key Word In Context*) Index to the Uniform Issue List. The KWIC Index is a computer prepared and maintained reference index. The major task in preparing this index was the conversion of all subject topics and code symbols contained in the basic Uniform Issue List to machine language. With the aid of computer programs, the machine output was in the appropriate KWIC Index format.

In appearance, the KWIC format is an arrangement of two columns of information. The first column near the center contains a permuted alphabetic listing of all pertinent words included in the subject topics of the Uniform Issue List together with the words immediately before and after the key word. The second column, at the far right, indicates the eight digit code symbol of the Uniform Issue List entry applying to the particular permuted term. In essence, the KWIC Index serves as an alphabetic cross reference index to the Uniform Issue List and the individual tax case files.

The key sources of information input to the KWIC Index are the monthly submissions forwarded by the field attorneys to the IRS Data Center in Detroit. These reports show the classification codes assigned new cases during the reporting period and also include abstracts covering the essential features of each case. The central computer then consolidates these hundreds of cases in Uniform Issue List and KWIC Index order. These listings, along with the abstracts, are micro-filmed, and copies are sent to the field offices to provide the legal staffs a simple low-cost reference tool for use in carrying out their work. The same aids are also used by attorneys and management officials in the main office.

REMARKS. The computer produced permuted or KWIC Index of four or five word entries is a most efficient method of finding references in depth, especially where conditions dictate a large base of subject entries. Manual methods of establishing and main-

taining this type information in accumulative fashion are usually impractical, except when the total entries are in the hundreds; and even then, manual methods are not as comprehensive as a KWIC Index.

With many standard off-the-shelf computer programs available for preparing a

KWIC Index, the total cost of such indexes has been substantially reduced. Additionally, the computer printout may serve as the final copy for offset printing of the index. KWIC Indexes may be produced and revised periodically, often at a nominal cost, for use at many locations, as in this example.

RIRA LEGAL INFORMATION

