Extent

39 folders, approximately 14,932 pages

Summary

This collection consists of records related to the educational credits included in the 1997 Taxpayer Relief Act. It consists of the text of the bill, correspondence in the form of emails, press, press briefings, press clippings, reports, memoranda, drafts of statements and memoranda, the Families' Guide to the 1997 Tax Cuts, talking points, fact sheets, and schedules.

Scope and Content Note

The materials in FOIA 2017-1075-F are a selective body of documents responsive to the topic of the FOIA. Researchers should consult the archivist about related material. The researcher submitted a request for records created between 1996-1998 concerning the Taxpayer Relief Act of 1997, specifically the Lifetime Learning Tax Credit, student loan interest deduction, and educational IRAs. The material in the files of Gene Sperling from the National Economic Council consists of the text of the bill, printed from the 1997 version of the Speaker of the House's website. Unclassified electronic records to be opened include internal correspondence among Department of Education, National Economic Council, and Department of Treasury officials; most notably Robert "Bob" Shireman, who led the interagency efforts to expand upon and improve tax cuts for higher education, via the HOPE Scholarship and Lifetime Learning Credits. There is also external correspondence with stakeholders (i.e. higher education association directors, board members, etc.), including a Financial Aid Listserv that served as a forum for higher education officials to discuss the proposed legislation, its implementation, and its impact. The records include summaries of meetings with stakeholders and legislators regarding the proposed education credits. Also included in the email records are press, press briefings, press clippings, reports, memoranda, drafts of statements and

memoranda, the Families' Guide to the 1997 Tax Cuts, talking points, fact sheets, and schedules. The Taxpayer Relief Act of 1997 was signed into law by President Clinton on August 5, 1997. The bill aimed to reduce the federal tax burden on families through a series of cuts and credits. The act included several education-related credits. The HOPE Scholarship was a tax credit for the first two years of college, aiming to make college more accessible for first-time students. The Lifetime Learning Credit was a tax credit for college juniors, seniors, graduate and professional students, and adults who wanted to go back to school. The Taxpayer Relief Act also created education IRAs, wherein families could deposit $500 per year into an account to accumulate and eventually withdraw those earnings tax-free. It also permitted taxpayers to withdraw funds from an existing IRA without penalty for the purposes of paying for higher education. In addition, the bill helped college graduates by allowing borrowers to deduct interest paid on student loans from their taxes.

Record Type

Textual

System of Arrangement

Records that are responsive to this FOIA request were found in these collection areas—Clinton Presidential Records: White House Staff and Office Files, Clinton Presidential Records: ARMS Emails, and Clinton Presidential Records: TRP Emails. Staff and Office files were maintained at the folder level by staff members within their individual offices and document all levels of administration activity. Staff and Office files are processed at the folder level, that is, individual documents are not selected and removed from a folder for processing. While this method maintains folder integrity, it frequently results in the incidental processing of documents that are not wholly responsive to the subject area. The Automated Records Management System (ARMS) is a database that contains email records of the Executive Office of the President. This system maintained unclassified Presidential email. The ARMS database is comprised of six sub-series of email records called "buckets." The buckets generally represent a specific White House office. The buckets are titled: OPD for Office of Policy Development, WHO for White House Office, CEA for Council

of Economic Advisers, and Default for emails not associated with an office. The OPD bucket contains email created or received by an individual with an Office of Policy Development (OPD) White House user account. The WHO bucket contains email created or received by individual with an Executive Office of the President White House user account not identified as CEA, NPR, or OPD. The CEA bucket contains email created or received by an individual with a Council of Economic Advisors (CEA) White House user account. The Default bucket contains email created or received by unknown or un-recognized email accounts. Email found within the Default bucket often includes email created or received by offices or individuals outside the Executive Office of the President. ARMS emails are arranged by topic, there-under by bucket, and there-under chronologically by creation date. The Tape Restoration Project (TRP) is a database consisting of restored emails from the Automated Records Management System (ARMS) from July 1994 through June of 2000. The TRP is a database that contains email records of the Executive Office of the President. This system maintained unclassified Presidential record email. The TRP database is comprised of the same six sub-series of email as in ARMS. TRP emails are arranged by topic, there-under by bucket, and there-under chronologically by creation date. Within the Automated Records Management System (ARMS) files, there were several emails that contained compiled daily news clips on education. These files were processed electronically and are available for research electronically.

Access

Collection is open to all researchers. Access to Clinton Presidential Records is governed by the Presidential Records Act (PRA) (44 U.S.C. Chapter 22, as amended) and the Freedom of Information Act (FOIA) (5 U.S.C. 552, as amended) and therefore records may be restricted in whole or in part in accordance with legal exemptions.

Copyright

Documents in this collection that were prepared by officials of the United States government as part of their official duties are in the public domain. Researchers are advised to consult the copyright law of the United States (17 U.S.C. Chapter 1) which

governs the making of photocopies or other reproductions of copyrighted material.

Provenance

Official records of William Jefferson Clinton’s presidency are housed at the Clinton Presidential Library and administered by the National Archives and Records Administration (NARA) under the provisions of the Presidential Records Act (PRA).

Processed by

Staff Archivist, 2018. Previously restricted materials are added as they are released.

Last Modified Date

2018-02-12

Container List

View all digitized files in the National Archives Catalog (NAC)

The following is a list of documents and folders processed in response to FOIA 2017-1075-F:

Box 1
Clinton Presidential Records: White House Staff and Office Files
National Economic Council
Sperling, Gene
Tax Payer Relief Act [binder] [1] [OA/ID 20830]
Tax Payer Relief Act [binder] [2] [OA/ID 20830]
Tax Payer Relief Act [binder] [3] [OA/ID 20830]
Tax Payer Relief Act [binder] [4] [OA/ID 20830]
Tax Payer Relief Act [binder] [5] [OA/ID 20830]
Tax Payer Relief Act [binder] [6] [OA/ID 20830]

Clinton Presidential Records: Automated Records Management System
[Email]
OPD [OA/ID 250000]
[1997 Taxpayer Relief Act]
[01/23/1997 - 06/16/1997]
[06/25/1997 - 08/18/1997]
[08/19/1997 - 10/14/1997]
[10/14/1997 - 01/28/1998]
[01/28/1998]
[01/28/1998 - 03/04/1998]
[03/04/1998 - 04/01/1998]

Box 2
[04/08/1998 - 05/01/1998]
[05/01/1998 - 07/10/1998]
[07/10/1998 - 12/21/1998]
[Clips] [06/18/1997 – 08/10/1998] [disk]
WHO [OA/ID 500000]
[1997 Taxpayer Relief Act]
[04/02/1996 - 01/30/1997]
[01/31/1997 - 07/08/1997]
[07/08/1997 - 08/01/1997]
[08/01/1997 - 10/31/1997]

Box 3
[11/03/1997 - 02/25/1998]
[02/26/1998 - 05/01/1998]
[05/05/1998 - 08/03/1998]
[08/07/1998 - 12/30/1998]
CEA [OA/ID 950000]
[1997 Taxpayer Relief Act]
[04/21/1997 - 12/22/1998]
Default [OA/ID 1100000]
[1997 Taxpayer Relief Act]
[08/21/1996 - 08/04/1997]
[08/05/1997 - 03/02/1998]

[03/05/1998 - 04/29/1998]
[04/30/1998 - 10/13/1998]

Box 4

Clinton Presidential Records: Tape Restoration Project (TRP) (Email)
OPD [OA/ID 250000]
[1997 Taxpayer Relief Act]
[03/06/1998 - 11/12/1998]
WHO [OA/ID 500000]
[1997 Taxpayer Relief Act]
[11/13/1997 - 04/21/1998]
Default [OA/ID 1100000]
[1997 Taxpayer Relief Act]
[01/23/1997 - 07/03/1997]
[07/17/1997 - 08/26/1997]
[08/28/1997 - 10/13/1997]
[10/13/1997 - 11/11/1997]
[11/13/1997 - 01/24/1998]
[01/29/1998 - 03/04/1998]
[03/05/1998 - 10/09/1998]

Content Available Online