



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 23, 2013

Control #: PGLD-10-0513-01
Affected IRM: 10.5.1
Expiration Date: May 23, 2014

MEMORANDUM FOR DISTRIBUTION

FROM: Frances Kleckley
Acting Director, Privacy and Information Protection
/s/ James A. Hayward Jr. for

SUBJECT: Interim Guidance on Personally Identifiable Information (PII) on
Outlook Calendars

This memorandum issues revised guidance on posting personally identifiable information (PII) on Outlook calendars.

Purpose: The interim guidance (IG) provides specific procedures that must be followed when business functions require placement of PII on Outlook calendars.

This guidance must be distributed to all personnel responsible for protecting PII. The policy applies to all employees, contractors and vendors of the Service.

Background/Sources of Authority: IRM 10.5.1 is issued under the authority of the Privacy Act of 1974, the Taxpayer Browsing Protection Act of 1997, the E-Government Act of 2002 (to include accompanying guidance outlined in OMB memoranda), the Consolidated Appropriations Act of 2005, §522, Treasury Directives and other Federal guidance. For a full listing of Privacy Law relevant to this IRM section, refer to Exhibit 10.5.1-2, *References*.

Procedural Change: The following procedural changes apply any time a business need requires some form of PII on the Outlook calendar (calendar).

Note: This does not apply to the limited PII that normally appears on the calendar by using it, such as the name and contact information of the individual user(s).

Meetings/appointments with taxpayers or involving taxpayer cases:

Business Units (BUs): BUs may place on the calendar only a portion of the taxpayer's name, the last two digits of the tax year, and any BU-specific codes that are not PII (e.g., a case control number that is not a Social Security Number). Permissions must be assigned on the calendar to limit access to only those people who are authorized to access the information. This does not apply to public calendars. Do not post PII on public calendars with uncontrolled access.

The abbreviated name should consist of the first four (4) significant characters of the taxpayer entity's name:

- For individual taxpayers, these significant characters could include the first four letters of the individual taxpayer's last name (i.e., John Smith would be "SMIT", or the IDRS name control could be used). If the taxpayer's name consists of only 4 characters or fewer, it is appropriate to use the entire name.
- For corporations, partnerships, trusts or other such entities, the first four letters of the entity's name, excluding articles, could be the first four significant letters used (i.e., "The Corporation Company" would be "CORP," or "Taxpayer Foundation" would be "TAXP").

Appeals, Chief Counsel ("Counsel"), Criminal Investigation (CI), Taxpayer Advocate Service (TAS), and other functions with regulatory, investigative, and/or advocacy responsibilities:

- *Where a meeting pertains to a docketed case:*
 - Where the subject matter of the meeting is a case docketed in the United States Tax Court or other judicial forum, the meeting would be calendared as the case name (i.e., the name of the taxpayer). This does not violate privacy principles, as the name of the case is "public record" information. This practice would also apply for CI matters that are unsealed (e.g., an indictment, where testimony occurred in an open proceeding, or if an official press release is issued). It would not apply for matters that are sealed in Federal Court.
- *Where a meeting pertains to a particular taxpayer.*
 - Counsel's calendar entry would use a succinct description of the subject matter and include the case control number assigned to the matter in Counsel's management information system (CASE-MIS). For example, an Outlook entry for a meeting to discuss whether or not to seek enforcement

of a summons in the examination of taxpayer A would appear as "Summons enforcement/POSTF-123456-08." Except for assignments of cases docketed in the U.S. Tax Court (see previous bullet), this case control number does not identify the taxpayer and is not PII. An invitee could then access CASEMIS to ascertain the identity of the taxpayer with respect to whom the summons enforcement matter is to be discussed.

- CI would be permitted to use the Criminal Investigation Management Information System (CIMIS) investigation number.
- TAS, as well as Counsel to the National Taxpayer Advocate, would be permitted to use the Taxpayer Advocate Management Information System number plus the first four significant letters of the taxpayer entity's name.

Non-taxpayer-related meetings/appointments:

- An entry on the calendar for meetings with external parties doing business with the IRS (e.g., Enrolled Agents) and that do not concern specific taxpayers would consist of the name of the external representative, the name of the organization (where appropriate), and/or the subject matter of the meeting. Any further non-taxpayer-related PII or SBU should be sent in a separate email (with encrypted, password-protected attachments using IRS-approved encryption methods) with directions in the calendar invite to look for the separate email.
 - Examples of situations where this practice would be used:
 - Where Counsel hosts informational meetings with external parties, such as trade groups or other professional organizations, in conjunction with its published guidance program.
 - Where CI or other BUs or functions meet with external parties for the purposes of planning or delivering presentations.
 - Possible example emails with encrypted PII or SBU attachments in these scenarios include details on speakers (i.e., resumes) or procurement issues (i.e., contract information).

Employees may voluntarily include their personal appointments on the calendar to ensure that business appointments do not conflict. Supervisors may note absences of direct reports on the calendar so that the supervisor may schedule meetings, assign work, and generally manage his/her work unit more efficiently. The supervisor may not include additional information such as the whereabouts of those direct reports. However, official travel status and flexiplace notations (without addresses) are acceptable supervisor calendar entries. Leave and other personal information on shared group calendars may be included only with the permission of the affected employees.

In accordance with current policy, employees will continue to encrypt any attachments to the calendar that contain other PII or Sensitive but Unclassified (SBU) information.

Again, access to PII or SBU is limited to those with a need to know. This does not apply to public calendars. Information that is not PII or SBU may be placed on all calendars without restriction.

Effect on Other Documents: This guidance will be incorporated into IRM 10.5.1, *Privacy, Information Protection & Data Security Policy and Guidance*, dated May 5, 2010, no later than May 23, 2014.

Effective Date: Immediately

Contact: If you have any questions, please contact me, or a member of your staff may contact Joseph P. Lynem, Associate Director, Office of Privacy Compliance, (202) 622-0162, or joseph.p.lynem@irs.gov.

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