



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

September 10, 2013

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MEMORANDUM FOR DIVISION COMMISSIONERS  
CHIEFS  
NATIONAL TAXPAYER ADVOCATE  
EXECUTIVE DIRECTOR, EQUITY, DIVERSITY AND INCLUSION  
DIRECTOR, AFFORDABLE CARE ACT  
DIRECTOR, OFFICE OF ONLINE SERVICES  
DIRECTOR, OFFICE OF PROFESSIONAL RESPONSIBILITY  
DIRECTOR, PRIVACY, GOVERNMENTAL LIAISON AND  
DISCLOSURE  
DIRECTOR, RESEARCH, ANALYSIS AND STATISTICS  
DIRECTOR, RETURN PREPARER OFFICE  
DIRECTOR, WHISTLEBLOWER OFFICE

FROM: Kathryn A. Greene /s/  
Director, Servicewide Policy, Directives and  
Electronic Research (SPDER)

SUBJECT: Interim Guidance on Clearance of Internal Management  
Documents (IMDs) related to Privacy, Information Protection, and  
Identity Theft through Privacy, Governmental Liaison and  
Disclosure (PGLD)

This memorandum issues guidance requiring internal management documents (IMDs) containing material related to disclosure, privacy, information protection, and identity theft to be reviewed and cleared through PGLD. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** PGLD has privacy program oversight and must review any Internal Revenue Manual (IRM) or Interim Guidance (IG), including IRM Procedural Updates (IPUs), relating to privacy, information protection, or identity theft. Appropriately protecting all sensitive information within our possession, preventing and detecting identity theft, and assisting victims with identity theft-related tax issues are some of our top priorities at the IRS. These

responsibilities are also major concerns for the public. As a result, it is imperative that IRS ensure consistency in all processes and procedures affecting the ways we combat identity theft and handle privacy information protected by statute, regulation, Executive Order, or internal policy.

Effective September 10, 2013, the procedures found in Attachment A supersede procedures in [IRM 1.11.9.4, Specialized Reviewers](#), and [IRM 1.11.9.4.2, Governmental Liaison & Disclosure](#). This guidance will be incorporated into IRM 1.11.9 within one year of the issue date of this memorandum.

Please distribute this information to all affected employees within your organization. For questions relating to this guidance, please contact [Christina Sexton](#) of my staff or [Catherine A. \(Jake\) Campbell](#) of PGLD.

cc: Organizational Internal Management Document (IMD) Coordinators  
IMD Council  
<http://www.IRS.gov>

#### 1.11.9.4 (MM-DD-YYYY) Specialized Reviewers

- (1) Clearance must include review and concurrence from specialized reviewers when the material addresses certain content. Specialized reviewers are those offices with expertise in a certain program area, as provided below.

When material contains (other than for editorial changes as discussed in IRM 1.11.2.13)...	Then send complete IMD to...
Legal matters as described in IRM 1.11.9.4.1	Chief Counsel
Any of the following as described in IRM 1.11.9.4.2: <ul style="list-style-type: none"> <li>Content identified as Official Use Only (OUO)</li> <li>Procedures, policies, or instructions relating to the disclosure or potential disclosure of official information</li> <li>Procedures, policies, or instructions relating to privacy, information protection, or identity theft</li> </ul>	Privacy, Governmental Liaison & Disclosure via email to <a href="#">*PGLD IMD SPOC</a>
Changes to any sections in the following IRM parts: <ul style="list-style-type: none"> <li>Part 1 - Organization, Finance, and Management</li> <li>Part 3 - Submission Processing</li> <li>Part 4 - Examining Process</li> <li>Part 5 - Collecting Process</li> <li>Part 7 - Rulings &amp; Agreements</li> <li>Part 8 - Appeals</li> <li>Part 20 - Penalty and Interest</li> <li>Part 21 - Customer Account Services</li> <li>Part 22 - Taxpayer Education and Assistance</li> <li>Part 25 - Special Topics</li> </ul> <p><b>Exception:</b> See special handling of SERP IPU in <a href="#">IRM 1.11.10.7.2</a>, Clearance and Approval of SERP IPU.</p>	Taxpayer Advocate Service via e-mail to <a href="#">*TAS IMD SPOC</a>
Changes to working conditions or job duties	Workforce Relations Division
Any of the following information:	Office of Taxpayer Correspondence

When material contains (other than for editorial changes as discussed in IRM 1.11.2.13)...	Then send complete IMD to...
<ul style="list-style-type: none"> <li>• A toll-free number</li> <li>• Instructions on developing, revising taxpayer notices or letters</li> <li>• Guidance on handling erroneous taxpayer correspondence</li> </ul>	
<p>Procedures relating to:</p> <ul style="list-style-type: none"> <li>• implementation of new legislation affecting tax administration, or</li> <li>• interactions with Congress or a Member of Congress (e.g., a U.S. Representative or a Senator)</li> </ul>	Legislative Affairs

#### 1.11.9.4.2 (MM-DD-YYYY)

##### Privacy, Governmental Liaison & Disclosure

(1) Authors must submit all IMDs to Privacy, Governmental Liaison and Disclosure for review and clearance if they involve any of the following:

- Disclosure or potential disclosure of official information
- Official use only (OUO) information. For additional information, see IRM 1.11.9.4.2.1.
- Privacy, information protection, or identity theft. For additional information, see IRM 1.11.9.4.2.2.

(2) Include a completed [Form 13709](#), *Privacy, Governmental Liaison and Disclosure Checklist for IMD and Training Materials*, with the clearance package sent to [\\*PGLD IMD SPOC](#).

**Note:** Please type either “Disclosure”, “PIP”, or “Disclosure/PIP” in the subject line of your e-mail to \*PGLD IMD SPOC, depending upon the items you have marked in section 9 of the Form 13709.

(3) For additional information, refer to the following resources:

- Disclosure site on IRWeb at: <http://discl.web.irs.gov/Function/imd.asp>
- IRM 11.3.12, *Designation of Documents*

#### 1.11.9.4.2.1 (MM-DD-YYYY)

##### Clearance of OUO Information

- (1) To ensure content is properly designated as Official Use Only, the Office of Disclosure within PGLD reviews all IMDs during clearance if they contain OUO information.
- (2) The designation of information as OUO must be approved by an official who has the delegated authority per [Servicewide Delegation Order 11-1](#) (formerly DO-89, Rev.10).
- (3) Authors coordinate with the appropriate level of management in their organizations, not with the Office of Disclosure, to determine what information is identified as "official use only." The Office of Disclosure reviews the material and addresses any conflicts with the recommendations. Agreement must be reached prior to issuing the IMD.

**Note:** The clearance file submitted to the IRS Historical Research Library must contain documentation outlining deviations from recommendations made by the Office of Disclosure.

#### 1.11.9.4.2.2 (MM-DD-YYYY)

##### Clearance of Information About Privacy, Information Protection, and Identity Theft

- (1) PGLD is responsible for ensuring consistency in all processes and procedures affecting the ways we combat identity theft and handle privacy information protected by statute, regulation, Executive Order, or internal policy.
- (2) Authors must submit all IMDs to PGLD that deal with any of the criteria below:

Criteria:	Description:
General privacy and data protection compliance	<ul style="list-style-type: none"><li>• Compliance with any privacy and data protection laws, regulations, and policies</li><li>• References to IRM 10.5 and subsections</li></ul>
Definition, use, or management of Personally Identifiable Information (PII) and other sensitive information	<ul style="list-style-type: none"><li>• Appropriately protecting PII and other sensitive information in e-mail or online, during shipping, while stored (hardcopy or electronic format), in Flexiplace, Telework, or Home as POD situations, or on SharePoint</li><li>• Procedures related to Privacy Impact Assessments (PIAs) or Security Assessment and</li></ul>

	Accreditation <ul style="list-style-type: none"> <li>• Elimination or reduction in use of Taxpayer Identification Numbers</li> <li>• Use of live data in training or developing systems</li> </ul>
Adoption or development of new technology; new uses for existing technology including, but not limited to:	<ul style="list-style-type: none"> <li>• Online services</li> <li>• Social media</li> <li>• Mobile devices</li> </ul>
Procedures related to Identity theft and/or refund fraud	
Inadvertent/unauthorized disclosures or accesses	<ul style="list-style-type: none"> <li>• Data loss or breach prevention tools or procedures</li> <li>• Procedures related to preventing or addressing unauthorized access or inspection of taxpayer records (UNAX)</li> </ul>

(3) Below is a list of key terms that may be helpful in identifying IMDs that relate to privacy, information protection, or identity theft:

- Privacy
- Disclose/disclosure
- Safeguard
- Pseudonym
- Data breach
- Shipping, e-mail, fax
- Truncate/truncation
- Authenticate/authentication
- Identity theft
- Incident management
- Identity crime
- Phishing
- Social media
- UNAX