



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

Date of Issuance: 03-11-2024

Control #: PGLD-01-0324-0010  
Expiration Date: March 11, 2026  
Affected IRM: 1.15.6; 10.5.1

MEMORANDUM FOR DISTRIBUTION

FROM: Michael J. Oser /s/ *Michael J. Oser*  
Director, Identity and Records Protection

SUBJECT: Interim Guidance on Text Messaging

This Interim Guidance memorandum supersedes IG memo PGLD-01-0224-0007 (issued February 26, 2024) and issues emergency interim guidance on text messaging records management requirements. The effective date for this guidance is February 26, 2024. Please distribute this information to all affected personnel within your organization.

**Purpose:** This emergency interim guidance allows for limited automated, system-generated one-way text messaging with generic, non-sensitive information and clarifies privacy requirements for phone conversations about sensitive information. It requires immediate issuance to prevent work stoppage for implementing systemic messaging provisions of the IRS Inflation Reduction Act Strategic Operating Plan during the current filing season.

**Background/Source(s) of Authority:** This interim guidance falls under the authorities listed in the Authority section of IRM 1.15.6, Records Management Policy.

**Procedural Change:** The procedural changes in the attached interim guidance apply.

**Effect on Other Documents:** This guidance will be incorporated into [IRM 1.15.6](#) Records and Information Management, Managing Electronic Records by March 11, 2026.

**Effective Date:** This policy is effective immediately.

**Contact:** Contact the PGLD Records and Information Management Office at [\\*Records](#).

## Management.

**Distribution:** FOIA Library on IRS.gov (<https://www.irs.gov/privacy-disclosure/foia-library>)

**Attachment Interim Guidance:** PGLD-01-0324-0010

**The following changes take effect** February 26, 2024, for [IRM 1.15.6](#)

### **1.15.6.14.1 (02-26-2024)**

#### **Text Messaging - Event driven or time-based SMS or Text messages which are facilitated by agency procured or managed messaging services**

- (1) Short one-way event or time-based text messages that are automated, system generated (or user initiated) and used to augment traditional messaging to one or more individuals *may* be considered transitory records (for example, auto-response messages or reminders). There are two criteria for identifying a transitory record:
  - The records are required for only a short time (generally less than 180 days), and
  - The agency does not require the records to meet legal or fiscal obligations, or to initiate, sustain, evaluate, or provide evidence of decision-making.
- (2) Both criteria must be met for the record to be transitory. System owners utilizing services that create text-based messages that meet the definition of transitory must ensure the originating system has the ability to maintain a record of the text for at least 180 days. Examples of electronic messages that are not transitory, should not be used in text messaging (and may need to be preserved for a greater length of time) include those that:
  - Contain information that is necessary to document the activities and functions of the agency adequately and properly.
  - Provide documentation of agency decisions and commitments reached orally (person-to-person, phone, video, or in conference).
  - Convey information of value on agency activities if the electronic mail message adds to a proper understanding of agency operations and responsibilities.
  - Document the formulation and execution of policies and decisions.
  - Denote actions or decisions taken by agency Capstone officials (senior agency employees) and non-Capstone officials/employees.
  - Provide evidence related to fiscal or legal rights and obligations.
- (3) Text messaging for official business, unless transitory in nature as defined by this interim guidance, remains prohibited.

- (4) The Records office must review and approve system-generated message content to ensure messages are transitory in nature. For questions and approval, email \*[Records Management](#).
- (5) These messages must follow records retention requirements in [IRM 1.15.6.14.2](#), Preserving Electronic Messages. They must also follow IT Security Policy in [IRM 10.8.1.4.1.18.1](#), Telecommunication Devices and Privacy Policy in [IRM 10.5.1](#).