



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

**Policy Statement 25-4 (New), Gender-Inclusive Language**

**Effective:** September 13, 2023

(1) Gender-Inclusive Language

(2) The IRS is committed to being a model employer and aims to build an inclusive culture for all, including transgender, gender non-conforming, and non-binary employees and taxpayers.

(3) An inclusive culture provides equality of opportunity for all Americans regardless of race, color, religion, sex, sexual orientation, gender identity, national origin, age or disability.

(4) All IRS official communications and written materials (hardcopy and digital; internal and external) shall incorporate gender-inclusive language.

(5) In general, text should not contain unnecessary gendered language and should be readable, clear and concise. Writers should consider the type of communication, context, audience and the purpose of the communication.

(6) These practices will be integrated when establishing new or revising existing policies, operating procedures, technical documents and other materials.

(7) Signed: /s/ *Daniel I. Werfel*, Commissioner of Internal Revenue