



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

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MEMORANDUM FOR DISTRIBUTION

FROM: Celia Doggette *Is/ Celia Doggette*
Director, Identity and Records Protection

SUBJECT: Separating Employees Records Management Process Changes

Purpose: This interim guidance (IG) implements records management policy updates for the Separating Employee Clearance process.

Background and Sources of Authority: This guidance directly supports 36 CFR 1230, *Unlawful or Accidental Removal, Defacing, Alteration, or Destruction of Records*. This guidance will help ensure documents containing IRS information belonging to separated employees will be retained in a recordkeeping system that supports records management and litigation requirements including the capability to identify, retrieve, and retain the documents for as long as they are needed.

Managing documents in appropriate recordkeeping systems ensures IRS is compliant with National Archives and Records Administration (NARA) records management regulations and policies. Proper management of agency documents (both hard copy and electronic) improves the agency's ability to identify the most current information in a timely manner, increases business efficiency, and promotes complete responses to litigation and Freedom of Information Act (FOIA) requests.

This IG is intended as an interim step prior to the eventual integration of records management-related requirements into the HR Connect separating employee clearance process system. This process requires certification that electronic Federal records stored on IT-issued equipment (laptop, flash drive/thumb drive, external hard drive or other removable media) have been secured prior to turning in equipment.

The certification includes a signed statement by the separating employee's manager remitted to the IRS Records and Information Management Office.

IRS will provide guidance and training where necessary on implementing the requirements provided in this IG.

Effect on other Documents and Procedures: This memorandum supersedes IRM 1.15.5, *Relocating/Removing Records*, sections 1.15.5.9 through IRM 1.15.5.13 dated August 11, 2015.

Effective date: This policy is effective immediately.

Contact information: Call or email Tracee Taylor, IRS Records Officer, Records and Information Management, at (703) 414-2119 or Tracee.M.Taylor@irs.gov.

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IRM 1.15.5.9 and Additional Subsections to be established Separating Employee Clearance (SEC)

Employee/Manager Roles and Responsibilities (Outside HR Connect)

1. IRS employees and managers must ensure Federal records and other hard copy and electronic documents in their possession with ongoing records retention or litigation hold requirements are appropriately secured in advance of separation from the agency and electronic media turn-in.

a. IRS employees must maintain and dispose of Federal records in accordance with the IRS comprehensive Records Control Schedule (RCS), which comes from two sources: [Document 12990](#) for IRS program/mission-critical functions and [Document 12829](#) for General Records Schedule administrative-related functions (see [IRM 1.15.2](#) and [IRM 1.15.3](#)).

b. To help determine record status, refer to [IRM 1.15.2](#), *Types of Records and Their Life Cycles*, and the [Is It a Record Flow Chart?](#)

c. Separating employee documents may also be subject to a litigation hold. Regardless of the form in which they are kept, documents that are subject to a litigation hold must be preserved while the litigation hold is in place. For additional information on whether an employee is subject to a litigation hold, contact Chief Counsel by telephone at (202) 317-5206, or by email at Litigation.Hold@irsounsel.treas.gov.

d. Documents may also need to be preserved for other reasons, such as holds issued in connection with pending Congressional inquiries or Freedom of Information Act (FOIA) requests.

e. All separating employees (including senior officials) must timely:

- Collect hard copy records and return them to their appropriate office locations (i.e., centralized file cabinet) or to a Federal Records Center (FRC), for example, if “checked-out” from FRC storage.
- Review all electronic files, including emails, PST files, word processing documents, spreadsheets, folders, etc. saved to a personal hard drive for Federal records or other material that must be preserved or maintained, and move them to an accessible network storage location. Email messages identified as Federal records must be handled in accordance with guidance provided in [IRM 1.15.6](#), *Managing Electronic Records*, and NARA-approved records retention schedules. Email records saved to the network will be auto-archived.
- Verify that all permissions to password protected files/folders have been provided to supervisor or designated staff for access to electronic records.
- Review with their manager [Form 14757](#), *Records Management Checklist for Separating Employees*, for manager’s certification that all records (hard copy and electronic) have been returned/secured/saved to an appropriate recordkeeping system (such as a Business Unit SharePoint Site) for ongoing

preservation or maintenance, or transferred to staff assuming responsibility for a matter (for example, a case file or project file).

- Coordinate any ongoing records preservation or maintenance needs with IT, as necessary. This could mean extra records storage needs in a recordkeeping environment backed-up by a server or via network, and/or the transfer of proxy rights to that data.

2. Employees should allow time to complete records-related responsibilities, beginning the process as early as possible prior to separation.

3. Managers are ultimately responsible for ensuring their employees comply with records management requirements. This guidance applies to managers of separating employees, excluding outside agency contractors, which currently follow exit procedures outlined on [Form 14604](#), *Contractor Separation Checklist*.

4. Under current procedures, separating employees subject to litigation holds must notify the attorney of the separation so the attorney can take steps to have IT “collect” the data before the separation. If IT does not “collect” the data before the separation, the computer equipment must be stored by the manager until IT conducts the “collection.” After the “collection” is completed, the manager will submit an OS GetServices ticket to notify IT that equipment of separating employee is ready for pick up and transfer to IT.

Employee Responsibilities Regarding Personal Documents

1. Personal documents are of a private and unofficial nature, that pertain to employee’s personal affairs. See [IRM 1.15.2.3.2](#), *Types of Records and Their Life Cycles, Personal Papers*, for additional information on personal documents.

2. Employee responsibilities regarding personal documents are:

- a. Clearly identify and maintain those documents of a private or unofficial nature separately from the records of the office; and
- b. Remove personal information from documents containing both personal and business information; photocopy document and file the record copy without the personal information.

3. Personal documents may be removed at an employee’s discretion. Senior Executive Team (SET) members, however, should consult with the IRS Records Officer prior to removing personal documents to confirm that such documents do not have an independent historical preservation interest.

Documents Which Can Be Removed

1. An employee, leaving employment with the IRS, can remove certain non-record material:

- a. work aids, such as office diaries, logs, and memoranda of conferences and telephone calls that are memorialized elsewhere by other, or more detailed or complete records, provided the material does not contain national security, taxpayer privacy, or other confidential information; and

- b. extra copies of records (e.g., photocopies, etc.), unless prohibited or limited by disclosure statutes, regulations, or agreements.

2. The conditions under which an employee **can** remove non-record material are listed below:

If removal does not	Then
Impose an administrative or financial burden	Obtain the IRS Records Officer's approval to remove the material
Violate the confidentiality required by national security, privacy, and other interests protected by law	Obtain the IRS Records Officer's approval to remove the material
Create a gap in the files and affect the integrity of the file, the documentation, or the body of information	Obtain the IRS Records Officer's approval to remove the material

Note: If separating employees want to remove copies of official records that may be classified or otherwise restricted; they must first consult the [*Disclosure](#) staff, Chief Counsel and the IRS Records Officer. The IRS, not the individual, is responsible for determining whether the release of potentially classified or restricted records is appropriate and under what conditions.

Documents Which CANNOT be Removed

1. The conditions for which an employee **CANNOT** remove documents (record or non-record) are listed below:

If they are	Then
Covered by a litigation or other hold because they are potentially relevant to a pending or contemplated civil, criminal, or administrative proceeding, or a pending Congressional inquiry. Note: Releasing the information would impair or prejudice the outcome of the proceeding or otherwise adversely affect government policy, decisions, determinations, oversight, or other actions.	Do not remove
National security information and officially limited information. Note: Such information remains classified, controlled or restricted, as long as required for national security or IRS' interests.	Do not remove

2. *Executive Order 12958, Classified National Security Information*, and Treasury regulations provide for possible downgrading, declassification, and review of national security and officially limited information.

Note: Contact your Security or Disclosure Officer for questions concerning the disclosure and declassification of national security and officially limited information.

Separating Employees Checklist

1. Before an employee separates from IRS employment, the manager, per review with employee, must complete [Form 14757](#), *Records Management Checklist for Separating Employees*, to certify the protection of Federal records, including the preservation of all documents (record or non-record) subject to litigation hold needs. The manager should sign and forward completed [Form 14757](#) to the Office of Records and Information Management using email address [*Records Management](#).

2. If the employee is not available due to death, adverse action, etc., the manager, to the extent possible, must complete [Form 14757](#) and notate in Block 8 of the form that the employee is not available.

Retention of SEC Records

1. The Records Office will maintain [Form 14757](#) for 10 years after employee separation.

2. Managers should retain a copy of this checklist in the Employee Personnel File.

Notification to IT

Managers will submit an OS GetServices ticket to notify IT that equipment of separating employee is ready for pick up and transfer to IT. If a litigation hold or other hold is in place and Counsel has determined that data must be collected, managers must take custody of and secure separating employees' IT equipment until IT takes the equipment and collects the data. Subsequent to the collection of the data by IT, the manager may release the equipment to IT for appropriate handling and processing.

Penalties for Unlawful Removal, Alienation, or Destruction of Government Records

1. Penalties for unlawful removal, alienation, or destruction of government records may include a fine, imprisonment, or both.

2. This offense and related offenses are stated in:

- 18 United States Code (USC) 2071; and
- 18 USC 641, 793, 794, 798, and 952.