



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

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MEMORANDUM FOR DISTRIBUTION

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

SUBJECT: Organizational Mailbox Management

**Purpose:** This interim guidance (IG) implements records management policy updates for organizational mailboxes

**Background Authority:** Email records in organizational (group) mailboxes contain information about day-to-day Service operations and must be adequately preserved to document issue receipt and resolution. Management of all agency information (hard copy and electronic) improves the agency's ability to identify the most current information in a timely manner, increases business efficiency, and provides the correct information for litigation and Freedom of Information Act (FOIA) requests.

The term "record" includes all recorded information, regardless of form or characteristics, made or received by a Federal agency under Federal law or about the transaction of public business and preserved or appropriate for preservation by that agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities of the United States Government or because of the informational value of data in them.

IRS adopted a "Capstone" approach for management of email records created and/or received via IRS organizational mailboxes. This same approach will be applied to management of email in organizational mailboxes. With few exceptions (e.g., Commissioner organizational mailboxes are permanent), organizational mailboxes will be managed as part of the temporary, 20-year retention group.

This interim guidance will help ensure IRS organizational mailboxes are appropriately managed, and mailbox records are preserved or destroyed in accordance with records management regulations. IRS will provide guidance and training where necessary on implementing the requirements provided in this policy.

**Effect on other Documents and Procedures:** This memorandum supplements [IRM 1.15.6.6](#), *Standards for Managing Electronic Mail Records*, dated November 23, 2016.

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

**Contact information:** Call or email Tracee Taylor, IRS Records Officer, PGLO Office of Records and Information Management, at (703) 414-2119 or [Tracee.M.Taylor@irs.gov](mailto:Tracee.M.Taylor@irs.gov).

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## **Preserving Organizational Mailbox Emails**

This guidance provides specific instructions for managing organizational mailbox accounts through the creation of custom “email disposition folders,” and documenting the steps to respond to and/or take follow-up actions on emails received by the mailbox.

### **Use of Organizational Mailboxes**

- 1) An organizational mailbox (or group email account) is a shared email account used to send and receive business unit correspondence. A shared mailbox has mail address, storage quota, and can only be accessed by members of an authorized group.
- 2) Organizational email accounts must only be used for sending or receiving email related to the specific organization’s business purpose.
- 3) The organization or organizational component using a shared mailbox must designate a mailbox manager or “owner” with primary responsibility for overall management of the mailbox. The mailbox owner must establish business use rules, and ensure compliance with agency and organizational policy for assigning emails, tasking email responses and preserving the emails as appropriate.

### **Email Retentions**

These revised procedures implement the guidance in [National Archives and Records Administration \(NARA\) Bulletin 2013-02, Guidance on a New Approach to Managing Email Records](#). This guidance provides an account-based “Capstone” approach to managing email records in an automated electronic recordkeeping system.

- a. Record emails, including but not limited to, decision-making emails, sent copies of reports or email requests from taxpayers for review, comment, or action; detailed information requests requiring research; and correspondence between taxpayers and employees, must be maintained in accordance with the email account rules for that employee/organizational email account prescribed under the IRS Standards for Managing Electronic Mail Records found in [IRM 1.15.6, Managing Electronic Records](#). By default, email records of this type are permanent for Capstone retention group, and destroyed after 20 years for all other email accounts.
- b. Record emails short-term in nature (transitory records, and not part of email records described in 1a. above include, but are not limited to, quick communications that require no business decisions and do not form the basis for action or decision; routine requests for information, publications, and other information involving no special compilations or research, and not required to meet legal or fiscal obligations; and acknowledgements, replies, and referrals of inquiries to other offices for response. These emails should be retained for at least 90 days (not to exceed 180 days) and destroyed.

- c. Copies of emails filed with other record sets such as case files, may be deleted as non-records. **Exception:** Capstone official emails created/received prior to January 1, 2018 **MUST NOT** be deleted to ensure that all permanent records are appropriately captured.
- d. All non-record emails must be deleted when no longer needed for reference. Non-records include any non-business related messages intercepted by the organizational mailbox, such as spam, and “broadcast” messages that require no action on the part of the organizational mailbox owner or monitoring staff.
- e. Organizational mailboxes should not be used for personal communications (emails strictly personal in nature and not related to agency business), and if they are, must be deleted immediately after close of discussion thread.
- f. Organizational mailbox emails (created or received) that are subject to litigation holds (or other holds such as those related to Congressional inquiries and Freedom of Information Act (FOIA) requests) **MUST** be saved in accordance with Chief Counsel’s Litigation Hold Notice, regardless of whether the messages meet the definition of federal records.

For an organizational mailbox account, preservation of record emails means preserving the final, comprehensive thread of incoming messages and outgoing responses of any communications that are initiated directly by the mailbox owner and/or staff monitoring the mailbox. Duplicate emails may be deleted. Preservation of the email record also means ensuring retention for situations where incoming emails are forwarded to other IRS staff (including staff outside the organization to which the mailbox is assigned) for response based on subject matter expertise. Additionally, the organizational mailbox record must preserve the incoming email and the outgoing email that provides documentation of the request, who is being tasked for response, and response due date.

The employee tasked to respond must ensure his/her follow-up actions are appropriately preserved. This account-based approach does not replace existing business practices that require email messages and other related records to be retained together in established recordkeeping systems (i.e., SharePoint site, File Share, or database) and maintained per [Document 12990, IRS Records Control Schedules](#), or [Document 12829, General Records Schedules](#). Additional guidance is found in the IRS Standards for Managing Electronic Mail Records in [IRM 1.15.6, Managing Electronic Records](#).

## Email Disposition Folders

Generally, organizations must apply archiving rules to ensure automatic email disposition to effectively manage the volume of organizational mailbox emails and removing (culling) as appropriate. Culling is the act of removing or deleting material prior to disposition. This includes deleting non-record email, transitory email records (and attachments), and personal emails. Creating rules for automatically archiving emails to custom “email disposition folders” will help ensure the volume of organizational mailbox emails are effectively managed, and will help ensure records management retention controls are appropriately applied.