



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
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MEMORANDUM FOR DISTRIBUTION

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SUBJECT: Interim Guidance Memorandum on Disposal of Original Source
Material After Digitization of Temporary Records

Purpose: This emergency interim guidance (IG) provides requirements for the digitization and disposal of original source records (e.g., paper, microfilm/microfiche) until Internal Revenue Manual (IRM) 1.15.6, Managing Electronic Records, is re-published. Please ensure this information is distributed to all affected employees within your organization.

This guidance **does not cover** permanent records. Guidance on digitization of permanent records will be released at a later date. Examples of permanent records include organizational studies documenting changes in the way the IRS does business; advisory committee records; IRS press releases to the public; and emails from the IRS commissioner and other senior agency officials. A comprehensive listing of permanent records control schedules (RCS) can be found in Document 12990, RCS 36 IRS Permanent Records Index.

Background/Source(s) of Authority: This policy directly supports 36 Code of Federal Regulations (CFR) 1236, Subpart D, Digitizing Temporary Federal Records, 36 CFR 1236.20, *Appropriate recordkeeping systems for electronic records* and Office of Management Budget (OMB)/National Archives and Records Administration (NARA)

memorandums, M-19-21, *Transition to Electronic Records* and M-23-07, *Update to Transition to Electronic Records*.

In December 2022, the OMB and the NARA issued Memorandum M-23-07, *Update to Transition to Electronic Records*, which requires all federal agencies to complete the following actions by June 30, 2024 (NARA approved IRS exception allows completion by December 31, 2030):

- Manage all temporary records in an electronic format or store them in commercial records storage facilities.

After June 30, 2024:

- NARA will no longer accept transfers of permanent or temporary records in analog formats and will accept records only in an electronic format with appropriate metadata.

To support these requirements and transition to electronic records, electronic copies of documents (including taxpayer correspondence) that have been scheduled, digitized, and validated in compliance with NARA standards, can be designated as the official record and will be generally admissible in evidence under the Federal Rules of Evidence if they are properly authenticated. Digitized records must be reviewed for completeness and accuracy and stored in authorized electronic recordkeeping systems that can successfully manage, safeguard, and produce the records throughout their lifecycle in accordance with federal laws and regulations.

Disposal of original source records associated with modernization projects or initiatives cannot be done until the Privacy, Governmental Liaison and Disclosure (PGLD), Records and Information Management Program office has conducted assessments of the repository used to store the digitized record materials. Both of the following must be completed:

- Form 15407, Electronic Recordkeeping System Assessment (eRSA) – The eRSA ensures the repository aligns with NARA requirements and establishes a risk assessment score for the system.
- Form 15408, Digitization Validation Assessment (DVA) – The DVA ensures digitization and validation requirements have been met before approval can be given to destroy the original source records associated with the modernization project or initiative. Digitization project and initiative owners (DPOs) must use Form 15408-A, Itemized Audit Quality Review Sheet, embedded within Form 15408 to document that all quality control standards have been met.

- Once PGLD-RIM approves Form 15408 for ongoing digitization operations, Form 15408-A can be used to document quality control and validation reviews for up to three (3) years. DPOs must maintain Form 15408-A with the approved Form 15408 for the records' lifecycle.

Note: If the designated electronic recordkeeping system (repository) does not have both a completed Form 15407 and Form 15408, please contact PGLD-RIM via *Records Management for immediate scheduling.

Important: The original source records can only be destroyed after ALL the following actions have occurred:

- Original paper or microfilm/microfiche has been appropriately digitized and validated by the business unit owner of the record material that the digitized versions are suitable replacements;
- Confirmation by the business unit owner of the record material that the digitized versions have been stored in an authorized repository with appropriate security access controls in place;
- Confirmation by the business unit owner of the record material that a system backup involving the digitized versions has occurred;
- Confirmation by the BU that the digital record can be accessed, fully utilized and/or amended, when appropriate, by any other system requiring access to the digitized record material; and
- Cleared for disposal by the business unit owner of the record material and all stakeholders requiring access to the record (if any).

Once the BUs have completed these actions and provided clearance for disposal, the original source paper can be destroyed as non-record materials using Document 12829, general records schedule (GRS) 4.5, item 010 or a current, NARA-approved records control schedule (RCS). The digitized version will serve as the official recordkeeping copy and maintained as required by the RCS or GRS. Business units should contact the Records and Information Management Program Office if there is a question regarding appropriate usage of GRS 4.5, item 010.

Note: IRS BUs must transfer validated digitized records to the designated repository and approve paper disposal actions for the original source records as provided for in approved IRS Business Unit files plans. A file plan is a document providing instructions on how a specific organization unit (such as a program office) will organize and maintain its business information.

Procedural Changes:

- The DVA process is not required if original source materials being digitized do not meet the definition of a federal record, are a non-record, or a convenience or reference copy.

- IRS employees digitizing small amounts of official records (e.g., one or two case files or travel receipts) on an ad-hoc basis (e.g., every month) using a local approved scanner, do not have to complete the DVA process if they follow BU digitization standard operating procedure/job aid and store the digitized records in a repository approved by the BU.
- Form 11671, Certificate of Records Disposal, is not required to destroy the original source (paper) records if Form 15408, Digitization Validation Assessment, has been completed and approved.
- Form 11671, Certificate of Records Disposal, continues to be required for disposal of paper records that have not been digitized.

Paper Destruction Standards: Physical destruction (e.g., shredding) of paper must be done in accordance with agency requirements. This includes proper shredding methods for sensitive but unclassified (SBU) data, per IRM 10.5.1.6.10.1, Hardcopy Paper Disposition and Destruction.

Litigation Holds: In accordance with 36 CFR 1236.36(a) and 36 CFR 1236.40(g), after verifying the validation of digitized records, federal agencies may destroy the original source records if there are NO pending legal constraints on the agency, such as a litigation hold. Recipients of litigation hold notices should:

- a) thoroughly review the hold notice;
- b) respond as directed, including an explanation of the format (paper and/or electronically stored information) of the information; and
- c) coordinate with their Records Lead to ensure no applicable records (paper and/or electronically stored information) are destroyed (including source records) until the Office of Chief Counsel advises that the original source records are not needed or provides notification that the hold has been lifted.

Never destroy official business records with subjects that are under active litigation hold. *When in doubt about a hold or legal (rights and interests, appeal rights, benefits, national security, or other similar issues) status of specific source records, please consult with the Office of Chief Counsel, Procedure and Administration, prior to destroying the source records after they have been digitized.*

Effect on Other Documents: This guidance will be incorporated into IRM 1.15.6 *Managing Electronic Records* by December 21, 2025.

Effective Date: This policy is effective immediately.

If you have any questions, please contact the PGLD Records and Information Management Office at *Records Management and refer to the Digitization Reminders Job Aid

Attachments (Definitions)

Distribution

Commissioner of Internal Revenue
Deputy Commissioner for Operations Support
Deputy Commissioner for Services & Enforcement
Commissioner, Large Business and International Division
Commissioner, Small Business/Self-Employed Division
Commissioner, Tax-Exempt and Government Entities Division
Commissioner, Wage and Investment Division
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Chief Technology Officer
Chief, Transformation & Strategy Officer
Director, Enterprise Case Management Office
Director, Office of Compliance Analytics
Director, Office of Online Services
Director, Office of Professional Responsibility
Director, Office of Research, Applied Analytics and Statistics
Director, Return Preparer Office
Director, Taxpayer Experience Office
Director, Whistleblower Office
National Taxpayer Advocate
Associate Chief Information Officer, Cybersecurity
FOIA Library on www.irs.gov

Attachment Interim Guidance: PGLD-01-1223-0009

Definitions: The following terms apply to this policy:

- **Analog Records:** term most often used as a synonym for paper records, but also includes records on microfilm as well as records stored on nondigital electronic tape, disc, or wire that are either eye-readable or do not contain digital data.
- **Digitalization:** the process of reformatting original source records (see Original Source Record definition) into machine readable data. This process can include digitizing analog records (e.g., paper) and will result in electronic data in addition to electronic images.
- **Digitization:** the process of scanning original source documentation (see Original Source Record definition) in analog format (e.g., paper) to create an electronic version of the record.
- **Digitization Project:** any action a business unit (including an agent acting on the business unit's behalf, such as a contractor) takes to reformat or convert records. For example, a digitization project can involve:
 - A one-time effort to a multi-year digitization process,
 - Digitizing a single document to many boxes of records, and
 - Digitizing both active and inactive records.
- **Digitization Validation Assessment (Form 15408):** the process used by the Records and Information Management (RIM) Program office within Privacy, Governmental Liaison and Disclosure (PGLD) to ensure digitization and digitalization projects align with agency requirements (see Validation definition) and to approve new, bulk original source records (see Original Source Record definition) destruction activities because of reformatting.
- **Digitized Record:** an electronic record created by converting paper or other media formats to a digital form that is of sufficient authenticity, reliability, usability, and integrity to serve in place of the original source record (see Original Source Record definition).
- **Document Conversion Services:** record digitization/conversion operations and projects related to document conversion; includes scanning of the original document's text and images, converting the information to digital data, transferring the data to a new media file, and formatting the information for use in a document imaging and storage system.
- **Electronic Recordkeeping System Assessment (Form 15407):** the process used by the Records and Information Management (RIM) Program office within Privacy, Governmental Liaison and Disclosure (PGLD) to ensure the repository aligns with NARA requirements and provides a risk assessment score for the system.
- **File Plan:** a files plan "is an office/organization tool for identifying records created/received within the organization, files arrangement, locations, transfer instructions, files retention and disposition instructions, and other specific instructions that provide guidance for effective management of records, including vital records." IRS files plans can be found on the RIM Knowledge Management site. If you are unsure of the file plan information for your specific organization,

please contact your BU information resource coordinators or the records specialist assigned to your geographic location.

- **Information Package:** the collection of all information included in the original source records (see Original Source Record definition) including contextual metadata, envelopes, handwritten notes, and attachments.
- **Itemized Audit Digitization Quality Review Sheet (Form 15408-A):** the form is used by employees performing digitization quality control and validation duties to verify and document that digitized records and associated metadata from one-time digitization project(s) or ongoing digitization operations comply with quality, accuracy, metadata, and usability digitization standards. Form 15408-A also allows employees performing digitization quality control and validation duties to document and report errors requiring remediation when detected.
- **Official Business Record:** an official business record is the final version of a records created and used for official business at the IRS (e.g., policies, briefings, reports, planning documents, etc.).
- **Original Source Record:** the record or information from which a digitized version or digitized record is created - i.e., an original source record of a digitized U.S. Corporation Income Tax Return (Form 1120) is a paper Form 1120 mailed to the IRS by a corporation.
- **Permanent Records:** Permanent records are those documents that NARA has appraised as having sufficient value to warrant continued preservation by the Federal Government as part of the National Archives of the United States. Permanent Records are created or received while conducting government business.
- **Quality Assurance and Control (QAC):** The process that verifies the quality, accuracy, and consistency of digitized (scanned) images to ensure the digitized records match the specifications outlined in the standard operating procedure (SOP), project plan, and/or an approved Form 15408, Digitization Validation Assessment. The QAC review process is particularly important for scanning projects where paper records will be destroyed after scanning. The level of QAC varies based on the nature of the project, types of records, and materials being scanned. QAC helps the IRS ensure that the digitized versions are of suitable quality to replace original temporary source (e.g., paper) records as required by 36 CFR 1236.30-36. The Form 15408-A, Itemized Audit Quality Review Sheet within Form 15408, Digitization Validation Assessment is used to document secondary QAC compliance review results as a part of the digitization validation assessment process.
- **Records Lifecycle:** Federal records go through three basic stages: creation (or receipt), maintenance and use, and disposition.
- **Reformat/Convert:** a general term used to describe the process of changing the format of an original source record from analog to electronic.
- **Target Repository:** electronic recordkeeping system that will store digitized records after digitization initiatives are completed.

- **Temporary Records:** Temporary records are records approved by the National Archives and Records Administration (NARA) for disposal, either immediately or after a specified retention period. These records are sometimes called disposable or nonpermanent records.
- **Validation:** The process of ensuring digitized or digitalized information meets the technical and metadata standards required to use the information to replace the original source record as the authoritative record. Validation occurs when digitization is complete and must be conducted by staff that were not involved in the quality control reviews conducted during the digitization process.