



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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11.1.4

MEMORANDUM FOR ALL OPERATING DIVISIONS AND FUNCTIONS

FROM: Peter C. Wade /s/ *Peter C. Wade*
Director, Privacy Policy and Compliance

SUBJECT: Online Privacy Notices

This memorandum issues guidance on Online Privacy Notices and is effective as of February 26, 2024. Please distribute this information to all affected personnel within your organization.

Purpose: This policy aligns guidance with OMB M-23-22, Delivering a Digital-First Public Experience, on requirements for privacy notifications on internal and external facing websites and digital services, including clarifying updates to related content.

Background/Source(s) of Authority: This interim guidance falls under the authorities listed in the Authority section of IRM 10.5.1.

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

Effect on Other Documents: We will incorporate this interim guidance into IRM 10.5.1, Privacy Policy by February 26, 2026.

Effective Date: February 26, 2024

Contact: If you have any questions, please contact the Associate Director, Privacy Policy, at *Privacy.

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

Attachment Interim Guidance: PGLD-10-0224-0004

The following changes take effect February 26, 2024, for IRM 10.5.1.

10.5.1.6.16 (MM-DD-YYYY)

Online Data Collection and Privacy Notices

(1) Online data collection may require several types of notices:

- a. An IRS-approved IT system use notification message (refer to IRM 10.8.1.4.1.7, AC-08 System-Use Notifications).
- b. Link to IRS.gov Privacy Policy (see that section in IRM 10.5.1.6.16.1).
- c. An online data collection Privacy Act statement (see that section in IRM 10.5.1.6.16.2).
- d. Privacy Departure Notice (see that section in IRM 10.5.1.6.16.3).

(2) Do not use persistent cookies or other tracking devices to monitor the public's visits on an IRS internal or publicly accessible website, except as authorized by OMB regulations. [OMB-03-22]

(3) After following the guidance in this section for writing your notice, Privacy Policy must review and approve the final notice. For approval or questions, email *Privacy.

(4) For more information on authentication of individuals in online transactions, see IRM 10.5.1.7.9, Digital Identity Risk Assessment (DIRA).

10.5.1.6.16.1 (MM-DD-YYYY)

IRS.gov Privacy Policy Notice

(1) The overarching, general IRS internet privacy policy notice at [IRS.gov/privacy](https://www.irs.gov/privacy) (IRS Privacy Policy) informs the public of the information collection procedures and the privacy measures in place for its public-facing websites and digital services. It gives useful information that the public would need to make an informed decision about whether and how to interact with the IRS online. [OMB-23-22, OMB-10-23, E-Government Act, OMB A-130, OMB-03-22, Openness and Consent, PT-5]

Note: OMB M-23-22 defines digital service as a transactional service (such as an online form or account management tool) or an informational service delivered over the internet across a variety of platforms, devices, and delivery mechanisms (such as mobile applications or text and short message service (SMS)). In this IRM, the term includes online applications, systems, programs, databases, and other types of interactive information technology.

- (2) Link to the [IRS Privacy Policy](#) at every major entry point to all IRS public-facing websites and digital services, as well as on any page collecting PII from the public. If your public-facing website or digital service collects different information than listed on the IRS Privacy Policy, you also must include a unique online Privacy Act statement. See IRM 10.5.1.6.16.2, Online Data Collection Privacy Act Statement. [OMB-23-22, OMB-03-22]
- (3) The PGLD Privacy Policy office maintains the language for the [IRS Privacy Policy](#), which also serves as the IRS Privacy Program page.
- (4) The agency privacy policy notice must include these elements:
- a. Overview of agency privacy practices. [OMB-03-22]
 - b. Explanation of the general nature of any PII the IRS collects online, including [OMB-03-22]:
 - What we collect
 - Authority to collect
 - Purpose of collection (why)
 - Use of PII (how)
 - Consent (whether voluntary and how to grant consent)

Note: For more specific PII collections, the website or digital service must include an online Privacy Act statement that includes those required elements. See IRM 10.5.1.6.16.2, Online Data Collection Privacy Act Statement. [OMB-03-22]
 - c. Description of any information collected and stored automatically by the system and how the IRS will use this information. [OMB-03-22]
 - d. Identify when the IRS uses tracking technology, its purpose, and the option to decline it. [OMB-03-22]
 - e. Notice that security and intrusion protection measures are in place. [OMB-03-22]
 - f. Plain language organized in a way that is easy to understand and navigate. [OMB-23-22]
 - g. Useful information that the public would need to make an informed decision about whether and how to interact with the agency. [OMB-23-22]
 - h. Up to date to reflect substantive changes to the practices it describes. [OMB-23-22]
 - i. Date stamp to inform users of the last time the agency made a substantive change to the practices the privacy policy describes. [OMB-23-22]
 - j. "Machine-readable." [M-03-22]
 - k. Adhere to all other applicable OMB requirements. [OMB-23-22]
 - l. Rights under the Privacy Act [OMB-03-22], via a link to the agency's privacy program page, which must list link to [OMB-23-22, OMB A-108]:
 - System of Record Notices (SORNs).
 - Privacy Impact Assessments (PIAs), which at the IRS are Privacy and Civil Liberties Impact Assessments (PCLIAAs).
 - Matching notices and agreements.

- Exemptions to the Privacy Act.
- Privacy Act implementation rules.
- Publicly available agency policies on privacy ([IRS.gov privacy policy notice](#)).
- Publicly available agency reports on privacy.
- Instructions for sending a Privacy Act request.
- Contact information for sending a privacy question or complaint.
- Contact information for the Senior Agency Official for Privacy (SAOP).

10.5.1.6.16.2 (MM-DD-YYYY)

Online Data Collection Privacy Act Statement

- (1) The Privacy Act requires a statement when an agency asks individuals to supply information that will become part of a system of records under the Privacy Act. If online, it must appear at the point of collection or via a link to the agency's privacy policy notice. [OMB-23-22, OMB-03-22]
- (2) A unique Privacy Act statement for a public-facing website or digital service must include a link to and detail any differences from the [IRS Privacy Policy](#). This statement must appear at the point of collection, which means at the entry point where the data collection differs from the IRS Privacy Policy. While the IRS Privacy Policy serves as an overarching general notice, your website or digital service needs to tell the public what different information you collect. It serves as the online version of the Privacy Act notice described in IRM 10.5.6.4.2, Notice to Individuals Asked to Supply Information (Privacy Act Notice). This policy applies to any public-facing website or digital service hosted by or for the IRS. [Privacy Act, OMB-23-22, OMB-10-23, E-Government Act, OMB A-108, OMB A-130, OMB-03-22, Openness and Consent, PT-5, PT-5(2)]

Note: For internal websites or digital services, see IRM 10.5.1.6.16.4, Internal Websites and Digital Services Privacy Policy and Privacy Act Statement.

- (3) For a template of a Privacy Act statement with the required elements, refer to IRM 10.5.6.4.2, Notice to Individuals Asked to Supply Information (Privacy Act Notice).
- (4) If your website or digital service is more complex, you might need a more detailed Privacy Act statement than the template.
- (5) After following this guidance for writing your Privacy Act statement, send your draft to Privacy Policy, who must review and approve your notice. For approval or questions, email *Privacy.


10.5.1.6.16.3 (MM-DD-YYYY)

Privacy Departure Notice

(1) Any IRS internal or publicly accessible website that links to external sites that are not part of an official government domain must label or distinguish non-governmental content, including links to third party websites. This label, also known as a privacy departure notice, alerts visitors that they are about to leave the IRS website and its privacy practices. [OMB-23-22, OMB-10-23, Openness and Consent, PT-5]

Note: OMB does not require privacy departure notices for sites that are part of an official government domain. However, for transparency and to maintain public trust, we recommend that all links to external sites use a privacy departure notice.

(2) The IRS addresses this by:

- Publishing a notice to visitors on IRS.gov.
- Using an external link label (), described in the [Links to other websites | Internal Revenue Service \(irs.gov\)](#), which meets requirements established by [U.S. Web Design System \(USWDS\) \(digital.gov\)](#).

NOTE: For internal sites, you may indicate a link to an external site by adding either the external link label above or “(external)” to the link name, or some similarly clear indicator. For example, a Knowledge Management site may link to the IRS legal research tool using a link that looks like this: Bloomberg Law Research (external).

10.5.1.6.16.4 (MM-DD-YYYY)

Internal Websites and Digital Services Privacy Policy and Privacy Act Statement

(1) The IRS uses the IRS Internal Privacy Policy and Privacy Act Statement for internal, non-public facing websites and digital services as a modified version of the [IRS Privacy Policy](#). [OMB-23-22, E-Government Act, OMB-03-22, Openness and Consent, PT-5(2)]

Note: While not required to post such a policy notice on internal websites, we give this notice to personnel as a privacy best practice and to help meet Privacy Act requirements for online collections of PII. [OMB-03-22, OMB-23-22]

(2) The IRS Source home page is the major entry point for every IRS intranet site. The IRS Internal Privacy Policy and Privacy Act Statement covers internal websites and digital services linked to and from IRS Source. SharePoint sites and pages do not require more specific notices, unless (3) applies.

(3) IRS internal digital services also require an online Privacy Act statement if they collect personnel PII. This must be at the point of collection or via a link. [OMB-23-22] A link to the IRS Internal Privacy Policy and Privacy Act Statement meets this requirement for all internal digital services that only collect personnel PII for access and audit trail purposes.

Note: This policy does not discourage privacy notices on internal digital services beyond the IRS Internal Privacy Policy and Privacy Act Statement.

(4) If your internal digital service collects different information than listed on IRS Internal Privacy Policy and Privacy Act Statement, you must tell personnel what information you collect in an online Privacy Act statement described in IRM 10.5.6.4.2, Notice to Individuals Asked to Supply Information (Privacy Act Notice). [OMB-23-22, OMB-03-22]

(5) For more information on content policies and standards for intranet sites, refer to IRM 11.1.4.11, Intranet Sites Must Post a Privacy Policy Statement.

10.5.1.8.1.1 (MM-DD-YYYY)

AC-3(14) Access Control -- Access Enforcement - Individual Access [P] {Org}

(1) The IRS must provide *information on [IRS.gov/privacy](https://www.irs.gov/privacy)* to enable individuals to have access to the elements of their personally identifiable information *that the IRS collects, as governed by the applicable laws and regulations*. [NIST SP 800-53] [OMB M-21-04]

(2) The privacy concerns are that individuals have access to the information that the IRS has on them, as governed by the applicable laws and regulations.

(3) **Implementation guidance:** The IRS implements this control by publishing Privacy Act Requests information on [IRS.gov/privacy](https://www.irs.gov/privacy), publishing SORNs and PCLIAs, and handling requests for information under the Privacy Act, IRC, and FOIA. Instructions in IRM 10.5.6.6, Privacy Act Requests for Non-Tax Records, give employees procedures for making requests to access this information.

(4) In this IRM, PGLD policies on the individual access control include, but are not limited to, the sections:

- a. IRM 10.5.1.3.2.9, Access, Correction, and Redress
- b. IRM 10.5.1.6.16, Online Data Collection and Privacy Notices

(5) PGLD and IRS also address the individual access control in the following:

- a. IRM 10.5.2: PCLIAs on IRS.gov
- b. IRM 10.5.6: Privacy Act SORNs; Privacy Act Requests for Non-Tax Records (and its subsections)
- c. IRM 11.3.13: throughout, and specifically FOIA and Routine Established Agency Procedures for other types of requests (including tax information)

10.5.1.8.12.4 (MM-DD-YYYY)

PT-5 Personally Identifiable Information Processing and Transparency -- Privacy Notice [P] {Hybrid}

(1) Provide notice to individuals about the processing of personally identifiable information that:

- a. Is available to individuals upon first interacting with an organization, and subsequently *at every major entry point to all IRS public-facing websites and digital services, as well as on any page collecting PII from the public.* [OMB-23-22, OMB-03-22]
- b. Is clear and easy-to-understand, expressing information about personally identifiable information processing in plain language; [OMB-23-22]
- c. Identifies the authority that authorizes the processing of personally identifiable information; [OMB-03-22]
- d. Identifies the purposes for which personally identifiable information is to be processed; and [OMB-03-22]
- e. Includes *a unique online Privacy Act statement when a system-level website or digital service collects different information from what the IRS.gov privacy policy says.* [OMB-23-22, OMB-03-22]

[NIST SP 800-53]

(2) The privacy concerns are that the IRS informs members of the public of our privacy practices and with useful information they would need to make an informed decision about whether and how to interact with the IRS online.

(3) **Implementation guidance:** The IRS implements this control for an agency privacy policy notice by publishing our privacy policies on [IRS.gov/privacy](https://www.irs.gov/privacy) and on public-facing system-level websites and digital services with the required elements to individuals before collecting or processing information. This control applies to public-facing (not internal) websites and digital services. See PT-5(2) for Privacy Act compliance requirements for both internal and public-facing digital services.

- a. **Organization-level:** See IRM 10.5.1.6.16.1, IRS.gov Privacy Policy Notice.
- b. **System-level:** See IRM 10.5.1.6.16.2, Online Data Collection Privacy Act Statement.

(4) In this IRM, PGLD policies on the privacy notice control include, but are not limited to, the sections:

- a. IRM 10.5.1.3.2.4, Openness and Consent
- b. IRM 10.5.1.6.16, Online Data Collection and Privacy Notices

(5) PGLD and IRS also address the privacy notice control in the following:

IRM 10.5.6: throughout, and specifically Privacy Act Notification Programs [including Notice to Individuals Asked to Supply Information (Privacy Act Notice), Online Privacy Policy Notices]

10.5.1.8.12.5 (MM-DD-YYYY)

PT-5(2) Personally Identifiable Information Processing and Transparency -- Privacy Notice - Privacy Act Statements [P] {Hybrid}

(1) Include Privacy Act statements on forms that collect information that will be maintained in a Privacy Act system of records or provide Privacy Act statements on separate forms that can be retained by individuals. [NIST SP 800-53]

(2) The privacy concerns are that the IRS follows the Privacy Act and informs individuals about how we process their PII.

(3) **Implementation guidance:** The IRS implements this control by providing Privacy Act statements with the required elements to individuals before collecting information in both paper and digital formats.

- a) **Paper forms:** See IRM 10.5.6.4.2, Notice to Individuals Asked to Supply Information (Privacy Act Notice).
- b) **Public-facing websites and digital services:** See IRM 10.5.1.6.16.2, Online Data Collection Privacy Act Statement.
- c) **Internal-facing websites and digital services:** See IRM 10.5.1.6.16.4, Internal Websites and Digital Services Privacy Policy and Privacy Act Statement.

(4) In this IRM, PGLD policies on the Privacy Act statements control include, but are not limited to, the sections:

- a. IRM 10.5.1.3.2.4, Openness and Consent
- b. IRM 10.5.1.6.16, Online Data Collection and Privacy Notices

(5) PGLD and IRS also address the Privacy Act statement control in the following:

IRM 10.5.6: throughout, and specifically Privacy Act Notification Programs [including Notice to Individuals Asked to Supply Information (Privacy Act Notice), Online Privacy Policy Notices]