



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

Date of Issuance: March 12, 2026

Control Number: PGLD 10-0326-0001  
Expiration Date: 03-11-2028  
Affected IRM(s): Proposed New 10.3.1

MEMORANDUM FOR ALL OPERATING DIVISIONS AND FUNCTIONS

FROM: Stephen E. Brooks /s/ *Stephen E. Brooks*  
Acting Director, Identity and Records Protection

SUBJECT: Interim Guidance Regarding the Receipt and Handling of  
Controlled Unclassified Information (CUI) Prior to CUI Policy  
Implementation

This memorandum issues guidance on receipt and handling of Controlled Unclassified Information (CUI) until Proposed new IRM 10.3.1 is published. Please distribute this information to all affected personnel within your organization.

**Purpose:** This interim guidance explains how Internal Revenue Service (IRS) employees and contractors should properly handle and disseminate information marked "CUI" when received from another agency or entity.

**Background/Source(s) of Authority:** [Executive Order \(EO\) 13556](#) established CUI guidelines to standardize the way the executive branch handles sensitive information that requires safeguarding and/or dissemination controls pursuant to and consistent with applicable laws, regulations, and government-wide policies. Once implemented, the CUI Program will change the way sensitive information is marked and will replace legacy markings such as Official Use Only (OUO) and Sensitive but Unclassified (SBU). The CUI PMO is developing the policy for marking sensitive information as CUI, however during the interim IRS personnel may receive documents with CUI markings from other agencies. Accordingly, this IG provides basic guidance for steps to take when an IRS employee or contractor receives information marked as CUI. For more information on what CUI is and what it encompasses, please refer to the CUI Knowledge Management Site.

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

**Effect on Other Documents:** This interim guidance will be incorporated into Proposed new IRM 10.3.1, Controlled Unclassified Information, CUI Policy, on or before March 11, 2028.

**Effective Date:** March 12, 2026.

**Contact:** The CUI Program Management Office (PMO) in Privacy, Governmental Liaison and Disclosure (PGLD) is responsible for establishing and maintaining this IG. Please contact [pgld.cui@irs.gov](mailto:pgld.cui@irs.gov) with questions.

**Distribution:**

Commissioner of Internal Revenue  
Chief of Staff (CoS)  
Chief Counsel (CC)  
Chief, Independent Office of Appeals  
Taxpayer Advocate Service (TAS)  
Chief Executive Officer (CEO)  
Chief, Taxpayer Services (TS)  
Chief, Taxpayer Experience Officer (TXO)  
Chief, Communications & Liaison (C&L)  
Chief, Tax Compliance Officer (CTCO)  
Director, Enterprise Case Management Office (ECMO)  
Director, Large Business and International (LB&I)  
Director, Office of Professional Responsibility (OPR)  
Director, Return Preparer Office (RPO)  
Director, Small Business/Self-Employed (SB/SE)  
Director, Tax-Exempt and Government Entities (TE/GE)  
Director, Whistleblower Office (WO)  
Chief, Criminal Investigation (CI)  
Chief, Human Capital Officer (HCO)  
Chief, Financial Officer (CFO)  
Chief, Facilities Management and Security Services (FMSS)  
Chief, Privacy Officer  
Chief, Procurement Officer  
Chief, Data and Analytics Officer  
Chief, Risk and Control Officer  
Chief, Information Officer (CIO)  
Chief of Internal Consulting

cc: IRS.gov

**Attachment Interim Guidance:** PGLD-10-0326-001

**Interim Guidance:** PGLD-10-0326-001

**The following changes are hereby effective March 12, 2026, for Proposed new IRM 10.3.1.**

A) IRS personnel should continue to follow current IRS policies for handling sensitive information [i.e., Official Use Only (OUO), Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), and Federal Tax Information (FTI)]. Refer to the following IRMs for additional information:

- [IRM 10.5.1.6.5](#), Marking
- [IRM 11.3.12.6.4](#), Designation and Labeling
- [IRM 10.5.1.6.1](#), Protecting and Safeguarding SBU Data
- [IRM 11.3.12.2.1](#), Official Use Only

B) IRS personnel who receive information marked as CUI (see Appendix A) must:

- Protect the information in accordance with any safeguarding guidelines from the originator(s) of the material, IRS policy, and/or applicable statutes.
- Not change or remove CUI markings on the information.

C) IRS personnel with questions regarding how the information should be protected and/or handled may:

- Refer to the [CUI Markings section of the National Archives and Records Administration \(NARA\) CUI Registry](#) to identify CUI banner markings and learn about the CUI category. Some examples of CUI category markings are:
  - CUI (basic CUI)
  - CONTROLLED (basic CUI)
  - CUI//CONV (basic CUI for Tax Convention information)
  - CUI//SP-TAX (specified CUI for Federal Taxpayer information)
  - CUI//SP-FNC (specified CUI for Financial information)
  - CUI//SP-INTEL (specified CUI for Intelligence information)
  - CUI//SP-PRVCY (specified CUI for Privacy information)
  - CUI//SP-PCII (specified CUI for Protected Critical Infrastructure information)
- Email the CUI PMO at [\\*pgld.cui@irs.gov](mailto:*pgld.cui@irs.gov)
- Contact the originator of the material, if necessary.

D) If an IRS employee or contractor intends to share information marked as CUI, internally and/or externally, the employee must:

- Keep all CUI markings on the information. **Do not change, remove, or add to the existing CUI banner marking.**
- Apply IRS markings to the document or email in accordance with existing guidelines [e.g., Sensitive but Unclassified (SBU), Federal Tax

Information (FTI), and Official Use Only (OUO)]; Place IRS markings directly below the CUI banner. See Appendix C for an example.

- Adhere to any [Limited Dissemination Controls \(LDCs\)](#) appearing in the CUI banner marking. The LDCs provide limitations about when and with whom the sensitive information can be shared. See Appendix B for an example of a document marked with an LDC. Some examples of LDCs are:
  - FED ONLY (conveys Dissemination to Federal Employees Only)
  - NOCON (conveys No Dissemination to Contractors)
  - AC (conveys Attorney-Client Privileged Information)
- Note – The CUI PMO is aware of the risk that IRS mail operations business processes require contractors to screen mail for safety or research needed for undelivered mail. We ask that operations within scope of this work reach out directly to the CUI PMO at \*PGLD-CUI, [pgld.cui@irs.gov](mailto:pgld.cui@irs.gov) to provide mitigation plan for this and similarly related workstreams.
- Consider using [Standard Form 901 \(SF 901\)](#) as a coversheet to convey the need for safeguarding and/or dissemination requirements specified by the originating agency.
  - The SF 901 is optional and serves as a shield to protect CUI from inadvertent disclosure and to alert recipients that CUI is attached.
  - The SF 901 is affixed to a physical document or inserted at the top of an electronic document and remains attached until the document no longer requires protection, is properly secured, and/or is decontrolled or destroyed.
  - For additional information on how to use the SF 901, please refer to the [NARA Information Security Oversight Office \(ISOO\) CUI Notice 2019-01: Controlled Unclassified Information \(CUI\) Coversheets and Labels](#).
- Forward emails marked as CUI in accordance with existing agency policies and by doing the following:
  - Ensure the original email is part of the forwarded email and keep the content unchanged.
  - Copy CUI banner marking from the original content to the top of the email chain to notify the recipient that the email contains CUI.
  - If shown under the original CUI banner, then also copy the following or similar additional language to the new email: "When attachment is removed, this email is Uncontrolled Unclassified Information." See Appendix D for an example.

E) If reusing information marked as CUI in a new document, copy the original CUI markings to the new document. Also, include IRS markings (according to existing procedures) below the CUI markings. See Appendix C for an example.

For questions and/or additional information related to CUI and this Interim Guidance, contact the CUI PMO at \*PGLD-CUI. [pgld.cui@irs.gov](mailto:pgld.cui@irs.gov)

In addition, IRS CUI General Awareness Briefing is now part of the ITM curriculum and is available for additional CUI insight.

# APPENDIX A

Examples of CUI marked documents.

Examples of Basic CUI Banner Markings appearing on the top of the page.

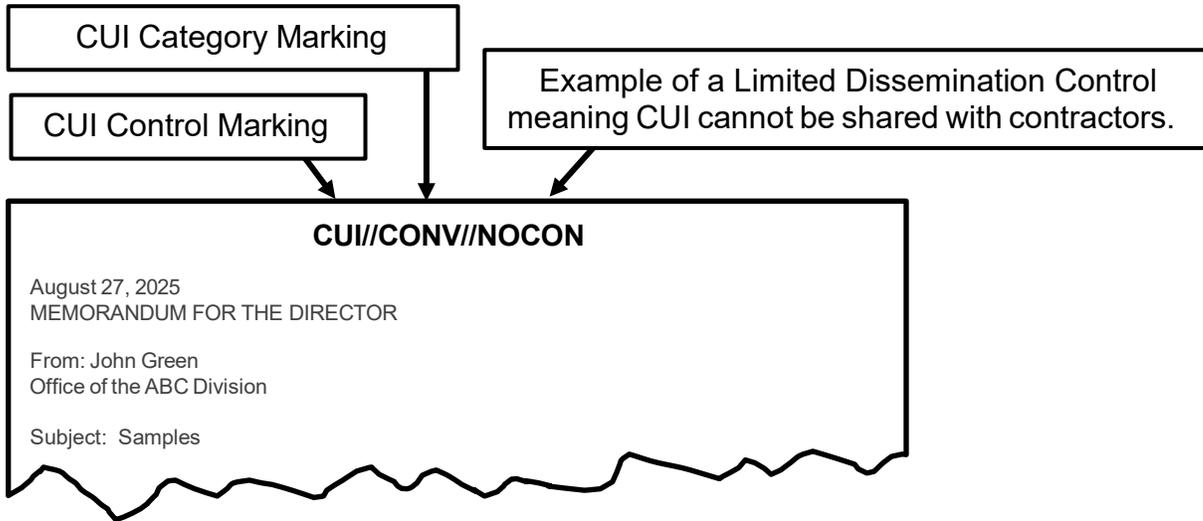
Example of Specified CUI Banner Markings appearing on the top of the page.

<b>CONTROLLED</b>	<b>CUI//CONV</b>	<b>CUI//SP-TAX</b>
<p>August 27, 2025 MEMORANDUM FOR THE DIRECTOR</p> <p>From: John Green Office of the ABC Division</p> <p>Subject: Samples</p> <p>We support Ms. Shepherd by ensuring the Government protects and provides proper access to information to advance the national and public interest.</p> <p>We lead efforts to standardize and assess the management of classified and controlled unclassified information through oversight, policy development, guidance, education, and reporting.</p> <p>All inquiries may be directed to XYZ Business Unit at (123) 555-1234.</p> <p><b>CONTROLLED</b></p>	<p>August 27, 2025 MEMORANDUM FOR THE DIRECTOR</p> <p>From: John Green Office of the ABC Division</p> <p>Subject: Samples</p> <p>We support Ms. Shepherd by ensuring the Government protects and provides proper access to information to advance the national and public interest.</p> <p>We lead efforts to standardize and assess the management of classified and controlled unclassified information through oversight, policy development, guidance, education, and reporting.</p> <p>All inquiries may be directed to XYZ Business Unit at (123) 555-1234.</p> <p><b>CUI//CONV</b></p>	<p>August 27, 2025 MEMORANDUM FOR THE DIRECTOR</p> <p>From: John Green Office of the ABC Division</p> <p>Subject: Samples</p> <p>We support Ms. Shepherd by ensuring the Government protects and provides proper access to information to advance the national and public interest.</p> <p>We lead efforts to standardize and assess the management of classified and controlled unclassified information through oversight, policy development, guidance, education, and reporting.</p> <p>All inquiries may be directed to XYZ Business Unit at (123) 555-1234.</p> <p><b>CUI//SP-TAX</b></p>

Example of CUI Banner Markings appearing at the bottom of the page.

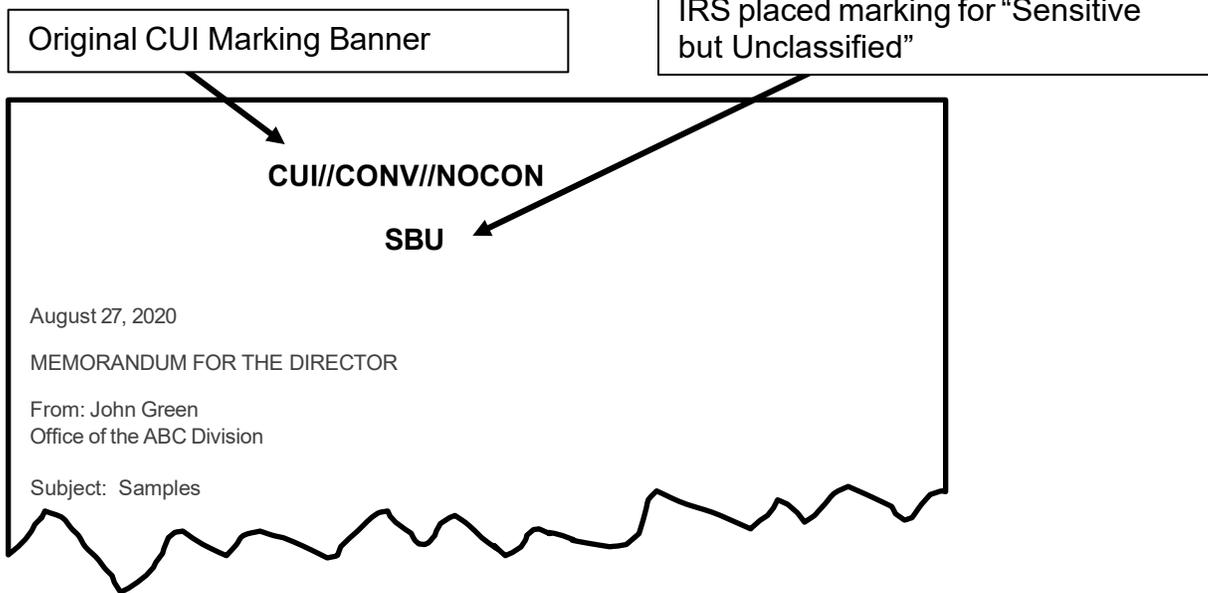
## APPENDIX B

Example of properly marked CUI with a Limited Dissemination Control (LDC).



## APPENDIX C

Example of properly marked CUI with IRS markings placed below the CUI markings.



## APPENDIX D

An example of a CUI marking being carried over from the original content to the top of an email being forwarded whereas only the attachment contains CUI.

CUI Banner Marking and additional language carried over from original content.

