



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

September 4, 2018

Control Number: PGLD-10-0918-0001  
Expiration Date: 09-04-2020  
Affected IRM: 10.5.1

MEMORANDUM FOR DISTRIBUTION

FROM: Frances W. Kleckley  
Director, Privacy Policy and Compliance

SUBJECT: **Cloud Computing**

This memorandum issues privacy policy in IG# PGLD-10-0918-0001, guidance on **Cloud Computing** until IRM 10.5.1 is published. Please ensure that this information is distributed to all personnel responsible for protecting SBU data, including tax information and PII. The policy applies to all employees, contractors, and vendors of the Service.

**Purpose:**

The interim guidance (IG) removes the Cloud Deployment Model table from the Cloud Computing section and updates the name of IRM 10.8.24, which will be the authoritative source of the guidance for identifying requirements based on security categorization impact levels.

**Background/Source(s) of Authority:** IRM 10.5.1 is issued under the authority of the Privacy Act of 1974, the Internal Revenue Code, the Taxpayer Browsing Protection Act of 1997, the E-Government Act of 2002 (to include accompanying guidance outlined in OMB memoranda), the Consolidated Appropriations Act of 2005, §522, Treasury Directives and other federal guidance. For a full listing of privacy laws relevant to this IRM section, refer to Exhibit 10.5.1-2, *References*.

**Effect on Other Documents:** This guidance will be into IRM 10.5.1, *Privacy Policy*, by September 4, 2020. The guidance for identifying requirements based on security categorization impact levels will be in IRM 10.8.24.

**Effective Date:** September 4, 2018

**Contact:** If you have any questions, please contact me, or a member of your staff may contact Greg Ricketts, Associate Director, Privacy Policy and Knowledge Management, at 901-546-3078, or [Gregory.T.Ricketts@irs.gov](mailto:Gregory.T.Ricketts@irs.gov).

**Distribution:**

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**Attachment Interim Guidance:** PGLD-10-0918-0001

The following changes are hereby effective August **DD**, 2018, for IRM 10.5.1:

For the Cloud Computing section update:

Red strikethrough (~~example~~) indicates deletion.

Blue bold (**example**) indicates edits/additions.

**10.5.1.6.10**

**(08-DD-2018)**

**Cloud Computing**

~~(4) For management officials responsible for procuring cloud services, these privacy requirements apply:~~

<del>IRS System Data Type</del>	<del>FedRAMP Cloud FIPS 199 Level</del>	<del>Cloud Deployment Model</del>
<del>Non-SBU data</del>	<del>Low or Moderate</del>	<ul style="list-style-type: none"> <li><del>• Public</del></li> <li><del>• Private</del></li> <li><del>• Government Community (Local, State, Federal, Contractors)</del></li> <li><del>• Hybrid</del></li> </ul>
<del>SBU but not PII or FTI</del>	<del>Moderate</del>	<ul style="list-style-type: none"> <li><del>• Private</del></li> <li><del>• Federal Government</del></li> <li><del>• Community Government Community (Local, State, Federal, Contractors)</del></li> <li><del>• Hybrid</del></li> </ul>
<del>PII, FTI</del>	<del>High</del>	<ul style="list-style-type: none"> <li><del>• Private</del></li> <li><del>• Federal Government</del></li> <li><del>• Hybrid</del></li> </ul>

~~(5)~~ **(4)** For more information on cloud computing issues and cloud deployment models, refer to IRM 10.8.24, *Information Technology (IT) Security, Cloud Computing Security Policy*, and IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*.