



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

Control Number: PGLD-10-1021-0006  
Expiration Date: 10-19-2023  
Affected IRMs: 10.5.1; 1.10.3; 10.8.1;  
10.8.27; 11.3.1

MEMORANDUM FOR ALL OPERATING DIVISIONS AND FUNCTIONS

FROM: Peter C. Wade /s/ Peter C. Wade 10-19-2021  
Director, Privacy Policy and Compliance

SUBJECT: Emails with Personal Accounts in Exigent Circumstances

This memorandum issues emergency guidance on Emails with Personal Accounts in Exigent Circumstances. Please distribute this information to all affected employees within your organization responsible for protecting sensitive but unclassified (SBU) data, including tax information and personally identifiable information (PII). The policy applies to all IRS personnel as defined in the Audience section of [IRM 10.5.1](#).

**Purpose:** This emergency interim guidance clarifies policy and adds examples for Emails with Personal Accounts in exigent circumstances.

**Background/Source(s) of Authority:** This emergency interim guidance falls under the authorities listed in the Authority sections of [IRM 10.5.1](#).

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

**Effect on Other Documents:** PGLD will incorporate this guidance into IRMs 10.5.1 by October 19, 2023. Other impacted businesses must update their IRMs accordingly.

**Effective Date:** October 19, 2021

**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) 707-6176, or [Gregory.T.Ricketts@irs.gov](mailto:Gregory.T.Ricketts@irs.gov).

Attachment  
Distribution: [IRS.gov \(http://www.IRS.gov\)](http://www.IRS.gov)

**Attachment Emergency Interim Guidance:** PGLD-10-1021-0006

**The following changes are hereby effective 10/19/2021. Paragraph c below replaces this section in IRM 10.5.1.** The ellipses (...) represent unchanged content.

These changes, shown in red, include:

- Clarifying policy on emails with personal accounts in exigent circumstances
- Adding vaccination or related documentation to the examples of emails with personal accounts in exigent circumstances
- Moving an existing note and references for clarity

## **IRM 10.5.1.6.8.4**

**(10-19-2021)**

### **Emails with Personal Accounts**

(1) No officer, employee, or contractor of the IRS may use a personal email account to conduct any official business of the government. Three limited allowable circumstances include:

**Note:** In these circumstances, you must send to or from or copy an IRS email account at the same time to make sure you keep a record of the communication in the IRS email system for transparency and records management.

...

c. Exigent circumstances, such as in emergencies. This includes when the IRS network is down and there is an urgent need to communicate or in disaster recovery situations, and you do not have other options. Limit SBU data to that necessary for the situation. Encrypt necessary SBU data in password-protected attachments, if possible, in emergencies. Examples may include, but are not limited to:

- Sending vaccination or related documentation to an IRS email account when you do not have other options  
**Note:** For more information, refer to the [COVID-19 page on IRS Source](#) and Interim Guidance HCO-06-0921-0020 - IRS Employees Must be Fully Vaccinated by November 22, 2021
- Reporting for work
- Relaying the condition or availability of the workplace
- Addressing an emergency
- Checking the well-being of IRS personnel

**Note:** Other options include, but are not limited to, using the [email application in your IRS-issued device or Bring Your Own Device \(BYOD\)](#) to add an attachment and send an encrypted email, or using an IRS [scanner](#).

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(3) For more information on Disaster Recovery, refer to [IRM 10.8.60](#) and [IRM 10.8.62](#).