



CHIEF
COMMUNICATIONS AND LIAISON

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM(s): 1.10.3

MEMORANDUM FOR ALL OPERATING DIVISIONS AND FUNCTIONS

FROM: Terry L. Lemons /s/ *Terry L. Lemons* Terry
Chief, Communications & Liaison

Digitally signed by Terry Lemons
Date: 2024.08.16 10:10:00
-04'00'

SUBJECT: Interim Guidance on Standards for Using Email

This memorandum issues guidance on standards for using email and is effective as of August 16, 2024. It remains in effect until IRM 1.10.3 is updated and published. Please ensure this information is distributed to all affected employees within your organization.

Purpose: This interim guidance implements changes to email standards related to IRS information technology (IT) encryption requirements. Privacy policy defines what sensitive information to protect and IRM 10.8.1.4.19.2.1, Electronic Mail (Email) Security defines that sensitive information in emails must be encrypted. This interim guidance also implements changes to email standards regarding the signature line.

Background/Source(s) of Authority: This interim guidance falls under the authority of IRM 1.10.3, Standards for Using Email.

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

Effect on Other Documents: This guidance will be incorporated into IRM 1.10.3 by 8/16/2026.

Effective Date: August 16, 2024

Contact: If you have any questions, please email the Associate Director, Office of Communications, at [*IRS Communications](#).

Attachment Interim Guidance: CL-01-0824-0001

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cc: IMD Coordinator Office of Servicewide Policy, Directives, & Electronic Research

Interim Guidance: CL-01-0824-0001

The following changes take effect August 16, 2024 for IRM 1.10.3

This memorandum uses ellipses (...) to show existing policy not changed and only shows the paragraphs with changes.

1.10.3

(8-16-2024)

Standards for Using Email

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1.10.3.2 (8-16-2024)

Security/Privacy

...

(4) No officer ~~or~~, employee or contractor of the IRS may use a personal email account to conduct any official business of the government. For details, see ~~the interim guidance in PGLD-10-0616-0003. "Using IRS and Personal Email Accounts" (to be incorporated into the Email section of IRM 10.5.1.6.8 Privacy Policy, Email and Other Electronic Communications).~~

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1.10.3.2.1 (8-16-2024) Secure Messaging & Encryption

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~~(4) Use the Secure Enterprise Messaging System (SEMS, or "Secure Messaging") for sending Microsoft Outlook messages that contain SBU data. Secure Messaging enables you to digitally encrypt email messages and attachments for transmission among IRS email users including Criminal Investigation,, the Treasury Inspector General for Tax Administration (TIGTA), and Chief Counsel employees. In order for you to send a secure message through Outlook, both you and the recipient must have Secure Messaging installed. This allows authorized employees to transmit SBU information to other authorized employees within the system once they have been enrolled and received training.~~

~~(5) Secure Messaging enrollment is an automated process for all LAN accounts with an Exchange mailbox in IRS. You can find the instructions for configuring the Outlook client to use the certificates at the Secure Enterprise Messaging Systems (SEMS) web site: <http://documentation.sems.enterprise.irs.gov/>.~~

~~(6) Alternatively, you may encrypt files to be e-mailed as attachments using the latest software provided by IT. Instructions are provided at <http://findit-mits.web.irs.gov/>.~~

~~(7) Do not send emails containing SBU data to taxpayers or their authorized representatives, even if requested, because of the risk of improper disclosure or exposure. Do not email SBU data to other external stakeholders, unless specifically authorized. For details, see the interim guidance on PGLD-10-0616-0003. "Using IRS and Personal Email Accounts" (to be incorporated into the Email section of IRM 10.5.1 Privacy Policy).~~

~~(4) For what sensitive information to protect in email, such as SBU data, refer to IRM 10.5.1.6.8 Email and Other Electronic Communications. For updates to IRM 10.5.1.6.8, see the interim guidance on PGLD-10-1023-0002 (to be incorporated into IRM 10.5.1 Privacy and Information Protection, Privacy Policy).~~

~~(5) For guidance on encryption and email encryption requirements with an IT-approved encryption solution, refer to IRM 10.8.1.4.18.12 SC-13 Cryptographic Protection and IRM 10.8.1.4.19.2.1, Electronic Mail (Email) Security. For updates to IRM~~

10.8.1.4.19.2.1, see the interim guidance on IT-10-0424-0009. (to be incorporated into IRM 10.8.1 Information Technology (IT) Security, Policy and Guidance).

(6) For help with email encryption, see Encrypt emails in Outlook.

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Exhibit 1.10.3-2 (8-16-2024)
Postscript/Signature

Your email signature section should include only the identifying information that would otherwise be included in any official IRS communication (i.e., business card, memorandum, letter, etc.):

- Name
- Title
- Pronouns (optional)
- Organization
- Street/email address
- Telephone/fax numbers

Refrain from including quotes or other personal messages as part of the signature section.

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