



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.4.6

DECEMBER 27, 2023

## EFFECTIVE DATE

(12-27-2023)

## PURPOSE

- (1) This obsoletes Internal Revenue Manual IRM 1.4.6, *Resource Guide for Managers, Managers Security Handbook*.

## MATERIAL CHANGES

- (1) Facilities Management and Security Services is obsoleting this IRM. Multiple business units have published IRMs with information related to a manager's responsibilities. Obsoleting this IRM will ensure all personnel have current and accurate information. Managers and employees should refer to the originating IRMs for current information and the correct context. For information on:
  - a. Limited Area Access, see *IRM 10.2.18, Physical Access Control (PAC)*
  - b. Determining Need, see *IRM 10.2.18, Physical Access Control (PAC)*
  - c. Protection of Personnel, Information, Facility and Property, see *IRM 10.2.14, Methods of Providing Protection*
  - d. Minimum Protection Standards (MPS), see *IRM 10.2.14, Methods of Providing Protection*. Note: BUs now determine what will be protected.
  - e. Space Planning, see *National Workspace Standards*
  - f. Security Areas/Perimeters, see *IRM 10.2.14, Methods of Providing Protection*
  - g. Controlled Areas, see *IRM 10.2.18, Physical Access Control (PAC)*
  - h. Key and Combination Control, see *IRM 10.2.14, Methods of Providing Protection* and *IRM 10.9.1, Classified National Security Information (CNSI)*
  - i. Information Protection, refer to IRMs listed under *Part 11, Chapter 3, Disclosure of Official Information*, and *IRM 10.5.1, Privacy and Information Protection, Privacy Policy*
  - j. Privacy Act Information, see *10.5.4, Privacy and Information Protection, Incident Management Program*
  - k. Informant Information, refer to IRMs listed under *Part 25, Chapter 2, Information and Whistle-blower Awards*
  - l. National Security Information, see *IRM 10.9.1, Classified National Security Information (CNSI)*
  - m. Sensitive But Unclassified (SBU) Information, see *IRM 10.5.8, Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments*
  - n. Records and Documents, see *IRM 1.15.1, Records and Information Management, The Records and Information Management Program*
  - o. Mail, see *IRM 10.5.1 Privacy and Information Protection, Privacy Policy*, and *IRM 1.22.5, Mail and Transportation Management, Mail Operations*
  - p. Protection at Taxpayer's Site, see *IRM 10.5.1, Privacy and Information Protection, Privacy Policy*,
  - q. Protection Outside of IRS Offices, see *IRM 10.5.1 Privacy and Information Protection, Privacy Policy*
  - r. Transmission, see *IRM 10.5.1 Privacy and Information Protection, Privacy Policy*
  - s. Disposition and Destruction, see *IRM 1.15.2, Records and Information Management, Types of Records and Their Life Cycles*
  - t. Clean Desk Policy, see *IRM 10.5.1 Privacy and Information Protection, Privacy Policy*
  - u. Security Awareness, see *IRM 10.2.14 Methods of Providing Protection*
  - v. Protection During Office Moves, see *IRM 10.5.1 Privacy and Information Protection, Privacy Policy*
  - w. Emergency Planning, see *IRM 10.2.9, Occupant Emergency Planning*

- x. Reporting Incidents, see *IRM 10.2.8, Incident Reporting*
- y. Occupant Emergency Plans, see *IRM 10.2.9 Occupant Emergency Plans*
- z. Continuity Plan, see *IRM 10.6.1, Continuity Operation, Overview of Continuity Planning* and *IRM 1.15.2, Records and Information Management, Types of Records and Their Life Cycles*
- aa. Identification Media, see *IRM 10.2.5, Identification Media* and *IRM 10.2.6, Pocket Commissions*
- ab. Photo ID Cards, see *IRM 10.2.5, Identification Media*
- ac. Issuance of Non-Photo ID Cards, see *IRM 10.2.18, Physical Access Control (PAC)*
- ad. Pocket Commissions, see *IRM 10.2.6 Pocket Commissions*
- ae. ID Media for Pseudonym Holders, see *IRM 10.2.6, Pocket Commissions, IRM 10.2.5 Identification Media*, and *10.5.7, Privacy and Information Protection, Use of Pseudonyms by IRS Employees*
- af. Facility Access, see *IRM 10.2.18, Physical Access Control (PAC)*
- ag. Facility Unescorted Access, see *IRM 10.2.18, Physical Access Control (PAC)*
- ah. Facility Escorted Access, see *IRM 10.2.18, Physical Access Control (PAC)*
- ai. Facility Access Cards, see *IRM 10.2.5, Identification Media*
- aj. Functional Reviews: The policy requirement for functional reviews, as well as Form 12149 “Functional Security Reviews” is rescinded, but BU’s are encouraged to develop their own reviews or data collection instruments to assess policy implementation and compliance.
- ak. After Hours Review: The policy requirement for functional reviews, as well as Form 12149 “Functional Security Reviews” is rescinded, but BU’s are encouraged to develop their own reviews or data collection instruments to assess policy implementation and compliance.
- al. Contractor Site Surveys and Reviews, see *IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance*
- am. Recertification, *IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance* and *Publication 4812, Contractor Security Controls*

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 1.4.6, *Managers Security Handbook*, dated May 4, 2020.

## AUDIENCE

Servicewide

Richard L. Rodriguez  
Chief  
Facilities Management and Security Services