



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.11.2

SEPTEMBER 13, 2023

EFFECTIVE DATE

(09-13-2023)

PURPOSE

- (1) This transmits revised IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process.

MATERIAL CHANGES

- (1) Throughout: Replaced references to Document 13000 with Form 15418. Document 13000 was obsoleted and replaced by Form 15418.
- (2) IRM 1.11.2.1(4), Program Scope and Objectives: Updated SPDER's policy owner.
- (3) IRM 1.11.2.1.3(2), Responsibilities: Deleted paragraph 2 regarding SPDER director responsibilities, as it duplicated paragraph (1). Following paragraphs moved up.
- (4) IRM 1.11.2.1.6, Terms and Acronyms: Retitled subsection to reflect content incorporated from previous subsection 1.11.2.1.7.
 - a. Paragraph (1)- Added filing season definition and clarified policy owner and program owner definitions. Placed all terms in a table for readability.
 - b. Paragraph (2)- Added new paragraph to incorporate acronyms from previous subsection 1.11.2.1.7. Added acronym for business unit and interim guidance memorandum.
- (5) IRM 1.11.2.1.7, Related Resources: Subsection previously contained acronyms, which were combined with 1.11.2.1.6. This resulted in subsection 1.11.2.1.8, Related Resources, moving up to 1.11.2.1.7.
- (6) IRM 1.11.2.2, IRM Standards:
 - a. Paragraph (6)- Changed the word "should" to "must", as authors are required to ensure their IRM content doesn't conflict with other guidance.
 - b. Paragraph (7)- Updated definition of interim guidance. Removed information on preparing IG as it duplicated IRM 1.11.10 instructions.
- (7) IRM 1.11.2.2.1, Supplemental Guidance: Reorganized content and paragraphs for clarity.
 - a. Paragraph (6)- incorporated content previously found in paragraph (2). Removal of paragraph (2) moved up the following subsections.
 - b. Paragraph (7)- incorporated note previously found in paragraph (2). Added ITM course 28309, What Belongs in the IRM, as a resource. Content regarding definitions previously found in paragraph (7) was moved to a Note in paragraph (3).
- (8) IRM 1.11.2.2.1.1, Local Procedures: Created new subsection to house existing content previously found in IRM 1.11.2.2.4. Local procedures are a type of supplemental guidance and belonged under that content.
- (9) IRM 1.11.2.2.2, Responsibilities for Maintaining the IRM:

- a. Paragraph (2)- Clarified that business units must incorporate permanent interim guidance (IG) into the next published revision of the affected IRM section(s) prior to the IG expiration date; incorporated IGM RAAS-01-1022-0003, Interim Guidance on Incorporating Permanent Interim Guidance into the IRM, issued 10-27-2022.
 - b. Paragraph (5)- Added new paragraph to define overage IRMs.
- (10) IRM 1.11.2.2.3, When Procedures Deviate from the IRM: Moved note previously found in paragraph (3) to new paragraph (4). Clarified that if the IRM is on SERP, an IPU must also be issued with the memo. Previous paragraph (4) became paragraph (5).
- (11) IRM 1.11.2.2.4, Address Management and Internal Controls: Subsection was formerly 1.11.2.2.5; deletion of the subsection above it resulted in its renumbering.
 - a. Paragraph (4)- Clarified Roles and Responsibilities in the table. Added additional examples to Program Management and Review and Program Controls. Added note that some programs may not have content that applies to both Program Management and Review and Program Controls, and to contact the BU IRM/IMD coordinator on what to include. Added knowledge bases to examples of related resources.
 - b. Paragraph (5)- Added reference to internal controls template.
 - c. Deleted previous paragraph (6) as item (a) was erroneous and (b) and (c) were duplicative. Moved instructions (d) and (e) about referencing original sources and using exhibits into the table in paragraph (4) above.
 - d. Deleted previous paragraph (7) as it duplicated instruction (on defining terms) already in the table in paragraph (4) above. Moved example to table in paragraph (4).
- (12) IRM 1.11.2.2.5, Functional Statement IRM: Subsection was formerly 1.11.2.2.6; deletion of a subsection above it resulted in its renumbering. Clarified responsibilities on functional statement IRM sections and expanded guidance on individual functional statements. Included link to new functional statement job aid.
- (13) IRM 1.11.2.3, IRM Format, Structure and Identifying Information: Retitled subsection to reflect all content. Deleted previous paragraph 5 as it was duplicative.
- (14) IRM 1.11.2.3.1, IRM Section Elements: Reorganized information.
 - a. Paragraph (2)- Corrected definition of manual transmittal and moved guidance on IRM content to IRM 1.11.2.5.4, Display Content.
 - b. Paragraphs (3) and (4) were deleted. Information on displaying content was moved to IRM 1.11.2.5.4.
- (15) IRM 1.11.2.3.2(2), IRM Catalog Number: Clarified that IRM and catalog numbers are archived when an IRM section is *obsolete*d.
- (16) IRM 1.11.2.3.4, Identify the IRM Owner: Retitled subsection to better reflect content.
- (17) IRM 1.11.2.4, Create New or Change Existing IRM Sections: Renamed subsection to reflect broader content. Substantially reorganized subsection for readability, to reduce duplication, and to update procedures.
 - a. Paragraph (2)- Incorporated content previously found in IRM 1.11.2.4.2.
 - b. Paragraph (3)- Deleted duplicate content. Deleted note that referred to the template previously found in Exhibit 1.11.2-3, since that content was deleted.
- (18) IRM 1.11.2.4.1, Request a New IRM Chapter or Section:

- a. Paragraph (1)- Expanded instructions for requesting a new IRM chapter or section via the IRM Change Request Form. Incorporated content from the template previously found in Exhibit 1.11.2-3 that was deleted.
 - b. Paragraph (2)- Clarifies coordinator process for new IRM section requests.
 - c. Paragraph (3)- Clarifies SPDER process for reviewing and approving new IRM section requests.
- (19) IRM 1.11.2.4.1.1, Receive a Catalog Number: Moved content from previous IRM 1.11.2.4.2, as it's a sub-topic of IRM 1.11.2.4.1 (which renumbered the following subsections in 1.11.2.4). Retitled subsection to better reflect content. Deleted duplicate content.
- (20) IRM 1.11.2.4.2, Create or Change an IRM Title: This subsection was previously IRM 1.11.2.4.4; moved subsection up. Retitled subsection to better reflect content. Reorganized content within paragraphs for better flow of information. Moved note previously found in paragraph (6) into paragraph (2).
- (21) IRM 1.11.2.4.3, Change the IRM Owner: Expanded instructions for requesting an IRM change to match the IRM Change Request Form fields.
- (22) IRM 1.11.2.4.4, Change the IRM Author: Clarified existing instruction on how to change the assigned IRM author. Moved note previously found in paragraph (1) into paragraph (2). This subsection was previously IRM 1.11.2.4.5.
- (23) IRM 1.11.2.5, Write the IRM:
 - a. Paragraph (1)- Deleted initial actions to take as they were relocated to IRM 1.11.2.5.1. Incorporated reasons to write/revise an IRM previously found in IRM 1.11.2.5.1(3).
 - b. Paragraph (2)- Deleted duplicate content and training setting information because it was not instructional or necessary.
- (24) IRM 1.11.2.5.1, Authoring Process: Retitled subsection to better reflect content. Substantially reorganized subsection to provide topics in order of occurrence, remove redundant content, and improve readability.
 - a. Paragraph (1)- Removed actions related to writing the IRM. Added steps an author should take when they receive their first IRM assignment.
 - b. Paragraph (2)- Incorporated new author training requirements that were previously found in IRM 1.11.2.5.1.2(7). Updated ITM course numbers.
 - c. Paragraph (3)- Updated instructions for requesting the authoring software.
 - d. Previous paragraphs (3) through (9) were deleted and reorganized into 1.11.2.5.1.1 and 1.11.2.5.1.2. Moved content from paragraph (6) on how to break up and display content to new IRM subsection 1.11.2.5.4, Display Content.
- (25) IRM 1.11.2.5.1.1, Prepare to Write or Revise Content: Retitled subsection to better reflect content.
 - a. Paragraph (1)- Consolidated existing guidance for writing a new IRM section previously found throughout 1.11.2.5.1.
 - b. Paragraph (2)- Added new paragraph to consolidate existing guidance for revising an existing IRM section. Added instruction to examine all existing content, not just the content that was previously identified as needing an update, to ensure that all IRM content is reviewed during updates.
- (26) IRM 1.11.2.5.1.2, Writing Rules: Retitled subsection to better reflect content.
 - a. Paragraph (1)- Incorporated existing IRM writing rules previously found throughout IRM 1.11.2.5.1. Added instructions to follow content display rules in new IRM subsection 1.11.2.5.4.

- b. Paragraphs (2) through (5)- Incorporated existing guidance previously found throughout IRM 1.11.2.5.1.
 - c. Previous paragraph (4) was deleted as it duplicated content in 1.11.2.5.8.4, Validate Links. Previous paragraph (6) was deleted because it was duplicative. Previous paragraph (7) was relocated to 1.11.2.5.1.
- (27) IRM 1.11.2.5.1.3, Consider Requested IRM Changes: Retitled subsection to better reflect content. Paragraph (5)- Clarified that an accepted recommendation should be incorporated into the IRM the next time it's updated, or issued as interim guidance if it's needed sooner.
- (28) IRM 1.11.2.5.1.4, IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees:
 - a. Paragraph (2)- Updated instructions for when IRM changes impact bargaining unit employees' conditions of employment. Clarified that author or manager submits Form 14036. Updated contact information for Labor Relations Strategy and Negotiations (LRSN). Changed "clearance may begin" to "it is not necessary to contact LR prior to clearance" because these instructions are for determining when LR review is necessary, not when to begin clearance. Clearance may not necessarily be the next step, depending on where the author is in the process.
 - b. Paragraph (3)- Clarified LRSN determination actions.
- (29) IRM 1.11.2.5.1.5, Removing Substantive Content from an Existing IRM Subsection: Added new subsection to instruct that if an office is deleting current IRM procedures, that office must coordinate with the new responsible program office to preserve continuity of operations.
- (30) IRM 1.11.2.5.2, Determine IRM Dates:
 - a. Paragraph (2)- Corrected revision date format.
 - b. Paragraph (3)- Clarified that a specific effective date may also be the same as the MT date.
- (31) IRM 1.11.2.5.2.1, Determine the Subsection Date:
 - a. Paragraph (1)- Removed duplicate instruction on material change input.
 - b. Paragraph (2)- Clarified the language in the table.
 - c. Previous paragraph (3) was deleted as it duplicated instruction found in IRM 1.11.2.6.1.
- (32) IRM 1.11.2.5.3, Designate IRM Content as Official Use Only: Deleted paragraph (8) because it referenced clearance and publishing procedures already covered in IRM 1.11.5 and IRM 1.11.9.
- (33) IRM 1.11.2.5.4, Display Content: Expanded and retitled subsection to reflect all content and relocated subsections. Paragraph (1)- Incorporated table on IRM section elements from 1.11.2.5.1(6).
- (34) IRM 1.11.2.5.4.1, Tables: Added new subsection to incorporate content found in previous 1.11.2.5.4. Paragraph (2)- Added instruction to introduce tables with a sentence or para, and to insert that sentence or para into the summary attribute table tag, to accommodate both sighted and assisted readers.
- (35) IRM 1.11.2.5.4.2, Graphics: Added new subsection to incorporate content found in previous 1.11.2.5.7. The subsections within it are existing content previously found in IRM 1.11.2.5.7.
- (36) IRM 1.11.2.5.5(2), Contact Information: Added recommendation to create a linkable contact listing to avoid placing employee information in the IRM.
- (37) IRM 1.11.2.5.7, Write in Plain Language: Deleted previous guidance on graphics; that content was moved to subsection 1.11.2.5.4.2. Added plain language writing techniques and resources.
- (38) IRM 1.11.2.5.8.2(2), Cite Legal Sources: Deleted instruction regarding non-italicization of court cases. This guidance is stylistic and was corrected and moved to Document 12835, The IRM Style Guide.

- (39) IRM 1.11.2.5.8.4, Validate Links: Added paragraph (5) to incorporate existing guidance on validating references previously found in IRM 1.11.2.5.1. Added agency addresses as a type of reference to validate.
- (40) IRM 1.11.2.6.1.3, Manual Transmittal Material Changes:
- a. Paragraph (2)- Expanded Step 6 to include substantive changes that may be summarized. Incorporated IGM RAAS-01-1222-0005, Summarizing Material Changes, issued 12/19/2022.
 - b. Paragraph (5)- Added description of language to include when incorporating guidance from another IRM section.
- (41) IRM 1.11.2.6.1.7(1), Signature of Approving Official: Updated block number to reflect revised Form 2061. Incorporated IGM RAAS-01-1122-0004, Interim Guidance on New IMD Specialized Reviewer, Chief Data & Analytics Officer, RAAS, and Revised Form 2061, issued 11/15/2022.
- (42) IRM 1.11.2.6.2(1), Manual Transmittal Optional Elements: Clarified when it's appropriate to use optional elements and added reminder about which IRMs don't require internal controls.
- (43) IRM 1.11.2.8, Editorial Update Process: Retitled subsection to better reflect the content.
- a. Paragraph (2)- Removed yearly rate information as an editorial type of change; it's considered substantive as it impacts taxpayers. Clarified what constitutes an editorial change. Incorporated IGM RAAS-01-0622-0002, Interim Guidance on IRM Editorial Changes, issued 06/17/2022.
 - b. Paragraph (3)- Deleted content on streamlined clearance as it related to the update process, which is covered by the next subsection.
 - c. Previous paragraph (4) on subsection dates was deleted as it contradicted guidance in IRM 1.11.2.8.1.
- (44) IRM 1.11.2.8.1, Editorial Update Process: Retitled subsection to better reflect the content. Updated Paragraph (1)- Table as follows:
- a. Changing Subsection Dates: Removed instruction to date typographical edits differently, since they are a type of editorial change. Updated guidance to read that If the IRM is being revised for multiple editorial-only changes, change the date of the first subsection (not the first *affected* subsection) to the IRM effective date. Added cross reference and reorganized content in table for ease of reading.
 - b. Making Editorial Updates: Added new row to address missing step in process and explain that *all* content must be reviewed.
 - c. Clearing the IRM: Added instructions to follow a streamlined clearance process, relocated from 1.11.2.8 previous paragraph (3).
 - d. Publishing the IRM: Deleted content that's already found in IRM 1.11.5 and referenced that IRM section instead.
- (45) IRM 1.11.2.9, Rules to Obsolete an IRM Section: Deleted paragraph (7) because it was duplicative.
- (46) IRM 1.11.2.10, Communicate Information About the IRM: Reorganized subsection for readability.
- a. Paragraph (2)- Clarified that Communications & Liaison is responsible for the mentioned communication products, added links to their products, and provided their contact information.
 - b. Previous paragraphs 4 and 5 were deleted and moved to a new, separate subsection, IRM 1.11.2.10.1, since IMD alerts are only issued by SPDER.
- (47) IRM 1.11.2.10.1, SPDER Communications: Added new subsection to contain content on SPDER IMD alerts and mailing list information previously found in IRM 1.11.2.10.

- (48) Exhibit 1.11.2-1, Definitions of Terms for Determining What Belongs in the IRM: Updated title. Added entries for knowledge management material and check sheet. Clarified other definitions and updated examples.
- (49) Exhibit 1.11.2-2, Most Common Reasons to Review the IRM: Clarified guidance for corporate reorganization to include updating the offices' functional statements as well as the business unit's functional statement IRM.
- (50) Exhibit 1.11.2-3, IRM Web Resources: Deleted prior content, IRM Change Request Template; it's no longer needed because the process has moved to the online IRM Change Request Form as provided in IRM 1.11.2.4. IRM Web Resources was previously Exhibit 4, but it was moved up and revised:
 - a. Added entries for Acronyms Database, Arbortext Editor FAQs, the IRM Decision Tool, the IRM Requests/Changes Form and IMD Electronic Clearance.
 - b. Removed M&P Team Members entry; that web page was deleted, and the content is part of M&P's IRM Program page.
 - c. Clarified the IRS Style Guide definition.
 - d. Alphabetized all entries.
- (51) Throughout: Made editorial changes to clarify, reorganize and remove duplicate content. Incorporated plain language and updated grammar, titles, website addresses and references.

EFFECT ON OTHER DOCUMENTS

IRM 1.11.2, dated May 19, 2022, is superseded. This revision incorporates these four interim guidance memorandums: RAAS 01-0622-0002, Interim Guidance on IRM Editorial Changes; RAAS 01-1022-0003, Interim Guidance on Incorporating Permanent Interim Guidance into the IRM; RAAS 01-1122-0004, Interim Guidance on New IMD Reviewer, Chief Data & Analytics Officer, Research, Applied Analytics & Statistics (RAAS) and Revised Form 2061; and RAAS 01-1222-0005, Summarizing Material Changes.

AUDIENCE

Program directors, IMD/IRM coordinators, authors, managers, and reviewers who develop, review or approve IRM procedural content.

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1.11.2

Internal Revenue Manual (IRM) Process

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1.11.2.1
(09-13-2023)
**Program Scope and
Objectives**

- (1) **Purpose:** This IRM section describes the IRM authoring process and the procedures for creating or updating the IRM. Specifically, IRM 1.11.2:
 - a. Describes the steps in the IRM authoring process.
 - b. Establishes the standards and procedures for writing the IRM.
 - c. Provides details on adding applicable management and internal controls to the IRM.
 - d. Recommends IRM resources, including decision tools, websites and other IRM sections.
 - e. Suggests ways to minimize duplication and improve the content and readability.
- (2) **Audience:** These procedures apply to IRS employees responsible for developing, creating and improving the IRM, including:
 - IRM authors
 - IRM reviewers
 - Managers with internal management document (IMD) program responsibilities
 - IMD/IRM coordinators
 - Program directors
 - Contractors who prepare IRM material

Note: This IRM section uses the terms “author” and “originator” interchangeably.

- (3) **Policy Owner:** Director, Strategy and Business Solutions (SBS)- Research, Applied Analytics and Statistics (RAAS).
- (4) **Program Owner:** The Office of Servicewide Policy, Directives and Electronic Resources (SPDER) within SBS- RAAS is the program office responsible for overseeing the IMD process and providing guidance. Each business unit is responsible for establishing an internal process for managing their procedures based upon these Servicewide processes.
- (5) **Primary Stakeholders:** Media & Publications controls the IRM publishing process, the IRM publishing contract, and the IRM authoring software (Arbortext Editor) contract. All organizations and business units who manage, own, and issue instructions to employees are stakeholders in the IRM program.
- (6) **Contact Information:** Email spder@irs.gov to recommend changes or make suggestions for this IRM section.

1.11.2.1.1
(04-22-2020)
Background

- (1) The IRM enables the IRS to meet certain federal requirements to document, publish and maintain records of policies, authorities, procedures and organizational operations described in IRM 1.11.1.1.2, Authority.
- (2) The IRS Restructuring and Reform Act of 1998 (RRA98) resulted in a complete restructuring and reformatting of the IRM to align with IRS business processes. One of the primary goals of IRS modernization was to restore and maintain the IRM as the single, official compilation of IRS policies, procedures and guidelines.
- (3) In 1999, the IRS formed the Office of Servicewide Policy, Directives and Electronic Resources (formerly Servicewide Policy, Directives and Electronic Research). SPDER is responsible for designing, implementing and monitoring

a strategic approach to managing and setting Servicewide policy for internal management directives. See IRM 1.11.1, Internal Management Document (IMD) Program and Responsibilities, for information about the effect of these changes.

1.11.2.1.2
(04-22-2020)

Authority

- (1) By law, federal agencies must document, publish and maintain records of policies, authorities, procedures and organizational operations. The IRM is the source for the IRS. See IRM 1.11.1.1.2, Authority, for the authorities and legal obligations of IMDs.
- (2) The Freedom of Information Act (FOIA), *5 USC 552(a)(2)(C)*, requires each agency to maintain and make available for public inspection and copying administrative staff manuals and instructions to staff that affect a member of the public. The redacted IRM posted on IRS.gov fulfills this requirement.
- (3) The Freedom of Information Act (FOIA), *5 USC 552(a)(2)(E)*, requires each agency to maintain and make available for public inspection and copying a current index of records likely to become the subject of multiple FOIA requests for substantially the same records. Document 10988, IRM Index, is available on IRS.gov and fulfills this requirement.

1.11.2.1.3
(09-13-2023)

Responsibilities

- (1) The Director, Strategy and Business Solutions (SBS)- RAAS, is responsible for IMD program administration and designates oversight responsibility for the IMD program, including IRMs, to the Director of SPDER.
- (2) Program directors Servicewide oversee IMD administration under their program responsibility, including approval of new or revised IMDs.
- (3) Program owners manage and execute the IMD program.
- (4) Employees who prepare IMDs are responsible for clearing them through all affected offices.
- (5) The Director, Media and Publications (M&P), is responsible for composition reviews involving numbering, formatting and processing the IRM for publication. M&P is also responsible for planning, developing, coordinating, administering and evaluating the policies, systems, procedures and standards to meet IRS publishing needs. See IRM 1.11.5, Publishing the Internal Revenue Manual (IRM).

1.11.2.1.4
(10-11-2018)

Program Management and Review

- (1) SPDER manages the IMD program through the following reviews and reports:

Review/Report	Description
Annual Report on the Internal Management Documents (IMD) Program	An annual memorandum issued to the heads of office on the accomplishments and activities of the IMD program.

Review/Report	Description
Annual IMD Program Risk Analysis	An addendum to the above memorandum, this report provides the status Servicewide of the actions taken by each business unit on the identified areas of risk to the IMD program. SPDER shares a report for each business unit with the IMD executive and IMD coordinator and staff.
IRM Data Reports	IRM data based on the IRM sections processed through M&P monthly. The reports maintain a list of Servicewide IRMs including new, revised, obsolete and official use only IRMs, categorized by business unit, title and process.
IRM Online Index and Statistics	Data statistics and indexes for current IRM sections, found at https://irm.web.irs.gov .

1.11.2.1.5
(08-12-2021)
Program Controls

- (1) IMD Certification: SPDER annually requires business units to indicate the status of their IRMs, Servicewide delegation orders and policy statements, and to certify IRM management and internal controls. SPDER compiles the results into a report for senior executives, managers, IMD coordinators and staff. The report supports and improves IMD program management.

1.11.2.1.6
(09-13-2023)
Terms and Acronyms

- (1) The following table defines terms that appear throughout this IRM section:

Term	Definition
Audience	The employees responsible for action or who require knowledge about the program, process or activity, identified by job title, role, specific office or business unit.
Authorized delegate	The senior manager delegated responsibility for IMD program administration by the member of the Senior Executive Service with program oversight per Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD).
Business unit	The highest-level operating division or office headed by an executive. Example: IRS business units include Small Business/Self-Employed (SB/SE), Appeals and Human Capital Office (HCO).
Filing season IRM	An IRM section that contains tax year-specific information and must be published by a certain date, so employees can be trained to perform their jobs in time for the upcoming tax filing season.

Term	Definition
Internal control	A tool routinely used by management, or an integral component of a business unit's management, that assures the following objectives are achieved: <ul style="list-style-type: none"> • Effectiveness and efficiency of operations • Reliability of reporting for internal and external use • Compliance with applicable laws and regulations See IRM 1.4.2.4.2(2), Determine Existing Controls, for examples.
Internal management document	An official communication that designates policies and authorities and delivers instructions to IRS officials and employees.
IRM owner	The program office with primary responsibility for writing and maintaining IRM content whose program director approves the IRM.
Manager	The employee's first-line manager.
Policy owner	The program office responsible for the policy/policies published in this IRM section; normally the executive of the operation.
Program controls	The reviews and quality assurance activities associated with the program.
Program director	The member of the Senior Executive Service, or their authorized delegate, responsible for program administration, including issuance and approval of IMDs. For information on who can be an authorized delegate, see IRM 1.2.2.2.53, Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD).
Program goals	The objectives or goals for the specific program and the results from following the processes and procedures of the program.
Program owner	The program office that typically reports to the policy owner and is responsible for the administration, procedures and updates related to the program.
Program reports	The reports and reporting mechanisms produced under the program.
Purpose	A description of the program, process or activity that identifies program objectives, employees responsible for action(s), and the type of work employees perform.
Stakeholder	The office or business unit responsible for the program policy or whose processes or procedures are affected. These offices generally include those who are responsible for reviewing and approving the IRM.

- (2) The following table provides acronyms that are used throughout this IRM section:

Acronym	Term
AMC	Alternative Media Center
BU	Business unit
CCDM	Chief Counsel Directives Manual
FOIA	Freedom of Information Act

Acronym	Term
IG	Interim guidance
IGM	Interim guidance memorandum
IMD	Internal management document
IPU	IRM procedural update
ITM	Integrated Talent Management
LRSN	Labor Relations Strategy and Negotiations
M&P	Media and Publications
MT	Manual transmittal
OUO	Official use only
PDF	Portable document format
PII	Personally identifiable information
SBU	Sensitive but unclassified
SERP	Servicewide Electronic Research Program
SME	Subject matter expert
SPDER	Servicewide Policy, Directives and Electronic Resources
XML	Extensible markup language

1.11.2.1.7
(05-19-2022)

Related Resources

- (1) The following table lists the primary sources of guidance on the IMD and IRM programs. Together, they form the operating rules and responsibilities for the IMD program.

IRM Section	Title	Guidance
IRM 1.11.1	Internal Management Document (IMD) Program and Responsibilities	Defines the IMD program and explains roles and responsibilities of IRM authors, IMD/IRM coordinators and their managers
IRM 1.11.3	Servicewide Policy Statement Process	Instructs on creating and revising Servicewide policy statements
IRM 1.11.4	Servicewide Delegation Order Process	Instructs on creating and revising Servicewide and business unit delegation orders
IRM 1.11.5	Publishing the Internal Revenue Manual (IRM)	Explains the publishing and distribution processes
IRM 1.11.8	Servicewide Electronic Research Program (SERP)	Instructs on hosting content on SERP and issuing SERP IRM procedural updates (IPUs). See IRM 1.11.8.7.1, Updating IRMs through an IRM Procedural Update (IPU).

IRM Section	Title	Guidance
IRM 1.11.9	Clearing and Approving Internal Management Documents (IMDs)	Instructs on clearing and obtaining approval to publish IMDs
IRM 1.11.10	Interim Guidance Process	Instructs on authoring, issuing and clearing IG and provides the rules for complying with the Freedom of Information Act (FOIA) requirements
IRM 10.5.1	Privacy Policy	Describes the proper handling of sensitive but unclassified (SBU) information and personally identifiable information (PII)
IRM 11.3.12	Designation of Documents	Instructs on processing IMDs and training materials containing official use only (OUO) information

- (2) The IRM Decision Tool is an interactive flowchart that helps you determine if new content or instructions to staff found in other sources must be included in the IRM. Access the tool at <https://spder.web.irs.gov/imd/Resources/IRMDDecisionTool.aspx>.
- (3) Document 12835, The IRM Style Guide, is authored by SPDER and provides guidance on format, structure, plain language and writing standards specific to IRMs.
- (4) The IRS Style Guide, authored by Communications and Liaison (C&L), is a web-based product that provides punctuation, grammar and general writing rules for internal communications. It can be accessed at <https://irs.gov.sharepoint.com/sites/CL/SitePages/IRS-Style-Guide.aspx>.
- (5) Exhibit 1.11.2-3, IRM Web Resources, provides useful IMD-related links.

1.11.2.2 (09-13-2023) IRM Standards

- (1) The IRM is the primary, official compilation of instructions to staff that relate to the administration and operation of the IRS. The IRM ensures employees have the approved policy and guidance they need to carry out their responsibilities in administering the tax laws or other agency obligations.
- (2) Instructions which are the primary source of guidance belong in the IRM. *Primary*, for this purpose, means it is the main source of procedural guidance. This includes information integral to the employee's job responsibilities or affects their evaluation. The IRM contains information that:
 - Is necessary
 - Presents facts
 - States responsibilities
 - Conveys processes and directions
 - Provides accurate measurements
- (3) The IRM enables the IRS to meet certain federal requirements to document, publish and maintain records of policies, authorities, procedures and organizational operations described in IRM 1.11.1.1.2, Authority. See also Exhibit 1.11.2-1 for the types of IMDs and their description.
- (4) Instructions remain in effect until changed, superseded or obsoleted by the publication of a subsequent IRM or issued interim guidance (IG).

- (5) All instructions to employees must be accurate, accessible and easy to follow to ensure employees provide consistent and fair treatment to the public.
- (6) Authors must ensure their IRM guidance does not contradict with any existing guidance.
- (7) In certain operational or emergency situations, program owners may issue IG. IG is an official communication conveyed through memoranda or IRM procedural updates (IPUs) used by business units or program offices to immediately issue emergency, pilot, deviation, or temporary changes to operations or IRM procedures for a defined effective period not to exceed two years. See IRM 1.11.10, Interim Guidance Process, for detailed guidance on issuing employee instructions outside of the IRM.
- (8) To ensure IRM instructions remain consistent, the IRM owner is responsible for reviewing each IRM section annually for procedural, organizational, or operational changes and accurate instruction.
- (9) Avoid duplicating information contained in another IMD that applies to another office or business unit. Rather, refer to the specific document or IRM number and title where the primary material is located. These practices help employees find the necessary instructions and eliminate the potential for providing conflicting instructions. See Exhibit 1.11.2-2, Most Common Reasons to Review the IRM.

Note: When addressing an IRS policy in connection with a procedure, don't restate it verbatim. Refer directly to the policy statement or, paraphrase the content to provide context and include the IRM reference.

- (10) The IRM Decision Tool helps IRM authors and their management determine the type of information that belongs in the IRM. Through a series of questions, the tool helps to identify whether instructions to staff found in other sources must be included in the IRM. Access the tool at <https://spder.web.irs.gov/imd/Resources/IRMDDecisionTool.aspx>.

1.11.2.2.1
(09-13-2023)
Supplemental Guidance

- (1) Program owners may issue supplemental guidance and local procedures to employees **when the primary guidance is in the IRM**. Supplemental guidance contains information on a specific program, project or task. Supplemental guidance must comply with published guidance and reference the applicable IRM section.

Note: If there's a contradiction between the IRM and supplemental guidance, IRM guidance takes precedence.

- (2) Supplemental guidance:
 - a. Conveys detailed actions and task-specific instructions within a particular office or geographic location
 - b. Provides guidance on performing specific tasks or skills, unique jobs or sub-steps of a larger topic
 - c. Lists routing or specific contact information
 - d. Provides software or application-specific instructions
 - e. Allows teams or subject matter experts to document internal work unit practices
 - f. Summarizes processes contained in the IRM

- g. Provides subject-related published documents, reference guides and other governmental publications

(3) Types of supplemental guidance include:

- Published products, such as Document 12835, IRM Style Guide
- Job aids, such as desk guides, audit technique guides and user guides
- Knowledge management materials, such as standard operating procedures (SOP)
- Check sheets and web-based decision tools
- Local procedures
- Training materials

Caution: Although training materials are based on the IRM, do not use them in place of the IRM.

Note: Definitions for supplemental sources of guidance are in Exhibit 1.11.2-1, Definitions of Terms for Determining What Belongs in the IRM.

- (4) The program office owning the source content and any other affected program office must review supplemental guidance annually for accuracy.

- (5) Risks associated with placing instructions in a supplemental source of guidance include:

- a. Employees following outdated instructions
- b. Decreasing transparency to the public by not disclosing IRS operations
- c. Not clearly documenting changes between revisions
- d. Not subjecting documents to the same formal review and approval process (clearance) as the IRM
- e. Not maintaining archived copies in a searchable or central location

- (6) When deciding whether to place content in the IRM or in a supplemental source of guidance, consider the standards for primary guidance provided above in IRM 1.11.2.2 (2). In addition to those standards, information also belongs in the IRM if any of the following apply:

- a. It details actions required by one or more employees as part of their duties.
- b. Employees are evaluated on how they follow the instructions it provides.
- c. It provides rules for completing required worksheets or forms not published elsewhere.

- (7) For help in determining if content belongs in the IRM or in a supplemental source of guidance:

- a. Use the IRM Decision Tool found at <https://spder.web.irs.gov/imd/Resources/IRMDDecisionTool.aspx>.
- b. Take ITM Course 28309, What Belongs in the IRM.

1.11.2.2.1.1
(09-13-2023)

Local Procedures

- (1) Local procedures are specific instructions for a particular office or campus. They are based on the location, the internal processes of the locality, or specific needs of the taxpayers the location serves. Local procedures cannot set policy or change or contradict national program guidance. These procedures or instructions are formally issued and communicated to employees in a specific office or campus. See IRM 1.11.2.2.3, When Procedures Deviate from

the IRM, if local procedures need to deviate from the IRM.

Example:

- Outreach strategies developed by an area office or post of duty to improve taxpayer compliance.
- Implementation procedures created for a specific group of taxpayers within a post of duty or area/territory advertised locally.

Reminder: You must communicate IRS national program guidance on a specific work process through the IRM or interim guidance, for example, centralized work processes that provide Servicewide guidance performed in only one office or campus.

- (2) Management is responsible for ensuring all employees are aware of and have access to local procedures. To communicate a local procedure to employees:
- Issue it formally through a memorandum to affected employees.
 - Review it at least annually to ensure consistency with current guidance.
 - Revoke it when the procedure is no longer effective and communicate to employees.

Note: Administrative instructions such as emergency evacuation plans, facility-related personnel procedures, etc., are not subject to these requirements.

- (3) The memorandum used to communicate a local procedure must:
- a. Refer to the core process, procedure or applicable IRM section.
 - b. Document approval by the responsible first-line executive (or their documented designee).
 - c. Have the affected program office review it for correctness.
- (4) Local guidance may be subject to FOIA and require disclosure on IRS.gov. For information on the FOIA criteria and requirements, see IRM 1.11.1.3.1, Transparency of Instructions to Staff.

1.11.2.2.2
(09-13-2023)
**Responsibilities for
Maintaining the IRM**

- (1) Each program owner is responsible for developing, maintaining and publishing procedures in the IRM to administer their program. See IRM 1.11.2.1.6, Terms, for definitions and IRM 1.11.2.3.3, Identify the IRM Owner, for more information about the IRM owner.
- (2) IRM content must be accurate and reliable to ensure consistent administration of the tax laws. To maintain the accuracy of the IRM, the program owner must:
- a. Review the IRM at least annually for procedural, operational and editorial changes.
 - b. Update the IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments and for consistent administration of the tax laws.
 - c. Incorporate all permanent IG content into the next revision of the IRM section prior to the IG's expiration date.
- (3) Procedural and operational changes typically originate from the following sources:
- Legislation

- Corporate restructuring
- Interim guidance
- Chief Counsel guidance
- Employee recommendations and feedback (see IRM 1.11.2.5.1.3, Consider Requested IRM Changes)

- (4) Routine IRM updates are more efficient; addressing changes as they occur eases the burden on authors and reviewers. Infrequent updates usually require extensive changes which increase the time it takes to write, clear and publish the IRM.
- (5) IRM sections that have not been updated for five or more years are considered “overage”. This is an indicator that the IRM content is most likely not current and must be reviewed and revised if necessary.

1.11.2.2.2.1
(05-08-2014)

Risks When the IRM is not Current

- (1) The IRS is required to document its operations, policies and procedures and comply with record keeping laws and disclosure requirements of the FOIA. Instructions to staff written in the IRM fulfill these requirements. See IRM 1.11.1, Internal Management Document (IMD) Program and Responsibilities.
- (2) To ensure reliability, the IRS must maintain a current and complete IRM. When the IRM is not current, IRS employees may:
 - a. Provide taxpayers outdated and possibly inaccurate information.
 - b. Follow incorrect procedures.
 - c. Administer the tax laws inconsistently.
 - d. Operate according to guidance not transparent to the public.
- (3) In addition, IRM inconsistencies could adversely affect an employee’s evaluation.

1.11.2.2.3
(09-13-2023)

When Procedures Deviate from the IRM

- (1) At times, national program guidance may not apply to the work in all offices in all areas of the country because of special circumstances or other restrictions. In these cases, you may need to deviate from the official procedures in the IRM. Deviations from national program guidance require approval following Delegation Order 1-69, Authorization to Approve an Internal Management Document (IMD), in IRM 1.2.2.2.53.
- (2) You must issue guidance that deviates from the IRM (even if temporary) through an interim guidance memorandum (IGM), in accordance with IRM 1.11.10, Interim Guidance Process. It must be:
 - a. Issued formally through a memorandum to affected employees.
 - b. Reviewed by affected program offices and specialized reviewers (when applicable).
 - c. Approved following Delegation Order 1-69.
 - d. Reviewed annually.
- (3) When preparing a deviation:
 - a. Summarize the circumstances that require deviation.
 - b. Identify the applicable IRM section(s).
 - c. Describe the reason for the deviation (explain what caused the situation to occur and what is being done to correct it).
 - d. Specify the timeframe the deviation is effective (not longer than two years).

- (4) If your IRM is on SERP, you must also issue an IPU referencing the deviation.
- (5) Procedural guidance which deviates from the IRM is subject to FOIA on IRS.gov. For information on the E-FOIA criteria and requirements, see IRM 1.11.10, Interim Guidance Process.

1.11.2.2.4
(09-13-2023)
**Address Management
and Internal Controls**

- (1) An IRM section involving a program, policy or process must describe its internal control framework in the first subsection. Title this subsection "Program Scope and Objectives." This subsection describes the program objectives and officials charged with program management and oversight. This informs employees about the importance of, and context for, internal controls. The terms associated with internal controls are below in paragraph (4). Definitions for additional terms associated with the IRM process are in IRM 1.11.2.1.6, Terms.

Note: The only IRMs that don't require internal controls are functional statement IRMs in the 1.1 series, delegation order and policy statement IRMs in the 1.2 series, and obsolete IRMs.

- (2) As described in IRM 1.4.2, Monitoring and Improving Internal Control, internal controls are the programs, policies and procedures established to ensure:
 - a. Clear delineation of mission and program objectives and definition of key terms
 - b. Establishment of program goals and measurement of performance to assess efficient and effective mission and objective accomplishment
 - c. Protection of programs and resources against waste, fraud, abuse, mismanagement and misappropriation
 - d. Conformance of program operations with applicable laws and regulations
 - e. Complete, current and accurate financial reporting
 - f. Usage of reliable information for decision making and quality assurance
- (3) The program director is responsible for ensuring IRM internal control content is complete, accurate, and reviewed at least annually, to promote consistent tax administration. This rule is consistent with the annual IRM review requirement in IRM 1.11.2.2.2, IRM Standards.
- (4) The IRM must address internal controls by providing an overview of information relating to the program, process or activity. IRM internal controls include the components listed in the table below, in the same order as below. The IRM may include additional components, if any, after those specified in the table.

Caution: Do not include instructions to staff within internal controls.

IRM Internal Control Component	Description of Component
Program Scope and Objectives	<p>Provide a general overview of the program, policy or process in the first subsection, and include:</p> <ul style="list-style-type: none"> • Purpose • Audience • Policy owner • Program owner • Primary stakeholders • Program office contact information (optional)
Background	<p>Provide a brief overview of information pertinent to the program, including informational sources on the program's existence and content in the IRM.</p>
Authority	<p>Provide the underlying source authorities of the program, process, or activity. Reference the sources of authority, for example:</p> <ul style="list-style-type: none"> • Public law • Internal Revenue Code • Regulations • Policy statements • Delegation of authority
Roles and Responsibilities	<p>Provide general information on who is responsible for the activities in the IRM section.</p> <ul style="list-style-type: none"> • Specify the executive or official by title responsible for program oversight. • Describe the role of each official and their responsibilities. • Provide management and employee responsibilities.
Program Management and Review	<p>Provide a general description of how the program is managed and how effectiveness and objectives are measured. Identify reports used to accomplish these tasks.</p> <ul style="list-style-type: none"> • Program reports- List and describe the types, purpose and frequency to support the program objectives. • Identify the data sources, storage location or the primary purpose for compiling the data. • Program effectiveness- program, operational or quality reviews • Institution of oversight councils or process improvement teams
Program Controls	<p>Document the program controls developed to oversee the program, such as:</p> <ul style="list-style-type: none"> • Embedded management and validation systems • Separation of duties/control of user roles • Access limitations (e.g., passwords for data systems, reports permissions levels, etc.) • Written delegations of authority • Mandatory use of systems or automated processes <p>Note: In rare instances, a program's controls may overlap with program management and review information. If your program does not have content that applies to both "Program Management and Review" and "Program Controls", consult with your business unit (BU) IMD coordinator on what to include.</p>

IRM Internal Control Component	Description of Component
Terms and Acronyms	<p>Define the key terms included in the IRM content pertinent to the program, objectives, and goals.</p> <ul style="list-style-type: none"> List frequently used acronyms and their definitions. Be specific when defining requirements. Clarify any terms subject to interpretation (particularly measures used for evaluation purposes), such as timely, fair or reasonable. <p>Example: “Process the adjustment timely.”</p> <p>Instead, specify the time frame and write: “Process the adjustment within two workdays of receipt.”</p> <ul style="list-style-type: none"> Place content in an exhibit if it extends beyond one page. <p>Note: Terms and acronyms may have separate subsections.</p>
Related Resources	<p>List sources employees use to conduct work, such as:</p> <ul style="list-style-type: none"> Websites Published documents Job aids Decision tools Knowledge bases <p>Place content in an exhibit if it extends beyond one page.</p>

- (5) Place information relating to internal controls within the first subsection of the IRM. The following example illustrates how the numbering displays in the IRM:

- IRM 1.11.2.1, Program Scope and Objectives
- IRM 1.11.2.1.1, Background
- IRM 1.11.2.1.2, Authority
- IRM 1.11.2.1.3, Responsibilities

Note: Refer to the internal controls template available on the IMD Community of Practice site at <https://spder.web.irs.gov/imd/authors/InternalControlsTemplate/Default.aspx>.

1.11.2.2.5 (09-13-2023) Functional Statement IRM

- (1) Business units (BU) must publish their functional statements in an IRM section in IRM 1.1, Organization and Staffing. The functional statement IRM provides a high-level description of the BU’s operations, organizational structure and activities it performs to achieve the IRS mission. The IRM contains the functional statement of the BU itself, and the functional statements of all program offices within the BU.
- (2) The BU’s functional statement describes its:
- Mission and how it supports the IRS mission
 - Strategic goals
 - Offices and their primary responsibilities
 - Reporting structure
- (3) Each program office’s functional statement describes its:
- Purpose
 - Management and reporting structure

- Responsibilities and operations

For more information, see IRM 1.11.4.3, Functional Statements.

(4) Business units must:

- Publish a functional statement after forming or standing up the BU.
- Revise the functional statement IRM when there's a reorganization or change to the BU's mission or primary responsibilities.
- Review the functional statement IRM annually to ensure its accuracy.
- Obsolete the functional statement IRM when a BU is no longer operational.

(5) New business units should use the information in the documentation establishing the office to prepare a functional statement IRM. There's a job aid available on the IMD Community of Practice site to help you prepare functional statements and functional statement IRM sections, located at <https://spder.web.irs.gov/imd/Resources/FunctionalStatements.aspx>.

1.11.2.3
(09-13-2023)

**IRM Format, Structure
and Identifying
Information**

(1) The IRS organizes the IRM by business process. IRM format and structure accommodates changes to IRS operations and program responsibilities. As the IRS changes, the IRM may have material added or removed, independent of organizational structure. See IRM 1.11.1.5, IMD Numbering by Business Process.

(2) The IRM structure uses a precise numbering scheme, separated by decimals, to identify the content. The first three numbers, which represent the IRM section number, identify the:

- **Part:** The IRS business process
- **Chapter:** A major topic within the business process
- **Section:** A specific topic within the major topic (chapter)

Example: The following is the breakdown for IRM 1.11.2:

Structural Component	Number	Title
Part	1	Organization, Finance and Management
Chapter	11	Internal Management Document System
Section	2	Internal Revenue Manual (IRM) Process

(3) Each IRM section is an individually published product. Whenever making a change, whether extensive or minor, you must publish the entire section.

(4) Employees can access indexing tools which display the number, title or topic, and owner information about each IRM section.

- Visit IRM Online at <https://irm.web.irs.gov/> to search IRM Indexes by number, owner, audience, title, etc.

- View Document 10988, Internal Revenue Manual Index, for a list of IRM sections sorted by IRM number, owner/audience, and alphabetically by chapter and section title. This document also provides IRM history, a list of authors and more.

1.11.2.3.1
(09-13-2023)

IRM Section Elements

- (1) Each IRM section consists of the following:

- IRM section number and title
- Catalog number
- Manual Transmittal
- Table of Contents
- Subsections (content)
- Exhibits and figures (when applicable)

- (2) The following table describes the elements of an IRM section.

IRM Section Element	Description
IRM section number	<ul style="list-style-type: none"> • A three-part number aligned under the IRS business process. • Each IRM number has a title that describes the content.
Catalog number	<ul style="list-style-type: none"> • A unique five-digit number and letter assigned by M&P. • Identifies the product in publishing archives. <p>See IRM 1.11.2.3.2, IRM Catalog Number.</p>
Manual Transmittal	<ul style="list-style-type: none"> • Provides information about the IRM and any changes since the last published version. <p>See IRM 1.11.2.6, Use and Preparation of the Manual Transmittal.</p>
Table of Contents	<ul style="list-style-type: none"> • A list of every IRM subsection, exhibit and figure. • The outline format helps readers to easily find information. • Automatically generated by the IRM authoring software.
Subsection	<ul style="list-style-type: none"> • A block of text containing instructions or information. • A title describes the content. • A date identifies when the content became effective. • Assigned a number (may be sub-divided up to five subsection levels). <p>Example: IRM 1.2.3.4.5.6 is a subsection number at the third sub-section level: 1= Part 2= Chapter 3= Section 4= Subsection1 5= Subsection2 6= Subsection3</p> <p>All subsections must contain information or procedures, and authors must number or label each item. See IRM 1.11.2.5.4, Display Content, for more information.</p>
Exhibit	<ul style="list-style-type: none"> • Contains text, tables or graphics. • Located at the end of the IRM section. • Exhibits are consecutively numbered. <p>Example: Exhibit 1.11.2-3</p>

IRM Section Element	Description
Figure	<ul style="list-style-type: none"> Located within an IRM subsection paragraph or exhibit. The IRM authoring software numbers figures consecutively throughout the IRM section. <p>Example: Figure 4.19.9-2</p>

1.11.2.3.2
(09-13-2023)

IRM Catalog Number

- (1) The IRS publishes the IRM at the section level. Upon SPDER's approval of a new IRM section request, M&P assigns the IRM section a catalog number. The catalog number is a unique string of five numbers and one letter.

Example: The catalog number for this IRM section is 29299R.

- (2) When M&P assigns a catalog number, it is permanently associated with the IRM section and the primary topic. M&P cannot re-use the IRM number nor catalog number unless it's for the same or a similar topic.
- If an IRM section is obsoleted, SPDER and M&P archive both the IRM number and catalog number.
 - If later reissuing the same or similar topic, SPDER and M&P restore the IRM number and catalog number.
- (3) For information on catalog number approval, see IRM 1.11.2.4.1.1, Receive a Catalog Number.

1.11.2.3.3
(09-13-2023)

Identify the IRM Owner

- (1) The business unit (BU) primarily responsible for the program owns and manages the IRM content. As explained in IRM 1.11.2.2.2, owners are responsible for the accuracy of their IRM content. To identify ownership, see the relevant functional statement IRM in IRM 1.1, Organization and Staffing.
- (2) In some cases, two or more program offices in different BUs may contribute to the content of an IRM section; however, only one BU can be the primary owner.
- (3) The following indexing tools list the IRM owners. Refer to these tools to determine who to contact when you have a question or concern involving a particular program:
- IRM Online: Research the currently effective IRM (HTML format). See <https://irm.web.irs.gov/>.
 - IRM Numerical Index: Access the most recently published and historical versions of the IRM in PDF. The most current version is also available in extensible markup language (XML) format. See <https://publish.no.irs.gov/pubsys/irm/numind.html>.

1.11.2.3.4
(09-13-2023)

Identify the IRM Author

- (1) Management assigns analysts or frontline employees as IRM authors. IRM authors are responsible for preparing program procedures and guidelines. Frequently, authoring an IRM section is a collateral responsibility. Authors work closely with their IMD/IRM coordinators. See IRM 1.11.1.6.7, IMD Authors, for roles and responsibilities.

- (2) M&P updates the author's contact information on the "Product Catalog Results" page for each published product as the "Content POC." M&P obtains the author information from the Form 1767, Publishing Services Requisition.
- (3) You also may find the author information in the indexing sources listed above in IRM 1.11.2.3.3.

1.11.2.4
(09-13-2023)
**Create New or Change
Existing IRM Sections**

- (1) When the IRS makes changes to the structure or the work of a business unit (BU), this can cause changes to:
 - Numerical placement of an IRM
 - An IRM title
 - An IRM owner (BU)
- (2) BUs may need to request new IRM sections or change the title, number, owner or author of an existing IRM section. To ensure conformity and continuity across the IRM and among all BUs and owners, SPDER controls and assigns all IRM numbers and titles. SPDER also approves and records all types of IRM changes.
- (3) Get your manager's approval before requesting a new IRM section or change to an existing IRM section.

1.11.2.4.1
(09-13-2023)
**Request a New IRM
Chapter or Section**

- (1) To initiate a new IRM chapter or section, the responsible program office completes the IRM Request Form at *IRM Requests and Author Changes*, as follows:

Form Field	Input for a New Section Request	Input for a New Chapter and Section Request
Requestor's Information	<ul style="list-style-type: none"> • Name and role • Business unit; select from the drop-down menu 	<ul style="list-style-type: none"> • Name and role • Business unit; select from the drop-down menu
Request Type	Select "New IRM Section" from the drop-down menu.	Select "IRM Chapter and Section" from the drop-down menu.

Form Field	Input for a New Section Request	Input for a New Chapter and Section Request
IRM Information	<ul style="list-style-type: none"> Part and chapter numbers; these are lookup fields and the titles will automatically generate Proposed title for new section <p>Note: Follow guidelines in IRM 1.11.2.4.2 when proposing a title.</p> <ul style="list-style-type: none"> Describe the request; for example, the IRM section incorporates content from another IRM section, content is being merged, content is completely new, etc. Specify the effect on any existing documents or IRM sections. Provide the business reason for the request; for example, the stand-up of a new program office or transfer of content ownership. 	<ul style="list-style-type: none"> Part number; this is a lookup field and the part title will automatically generate Proposed title for new chapter Proposed title for new section <p>Note: Follow guidelines in IRM 1.11.2.4.2 when proposing a title.</p> <ul style="list-style-type: none"> Describe the request; for example, content is being merged, content is completely new, etc. Specify the effect on any existing documents or IRM sections. Provide the business reason for the request; for example, the stand-up of a new program office or transfer of content ownership.
Attachments	Upload any files or documentation that explain and support the request; for example, an outline of the new section, a crosswalk table that demonstrates incorporation of content from another IRM section, email documentation of managerial approval, etc.	Upload any files or documentation that explain and support the request; for example, an outline of the new section, a crosswalk table that demonstrates incorporation of content from another IRM section, email documentation of managerial approval, etc.
Audience	By business unit, program office or job category, identify the employees expected to follow the procedures or benefit from the information.	By business unit, program office or job category, identify the employees expected to follow the procedures or benefit from the information.
Identifying Information	<ul style="list-style-type: none"> Author's name, telephone number and office symbols (if different from the requestor) Program director (search by last name) BU IMD coordinator (search by last name) 	<ul style="list-style-type: none"> Author's name, telephone number and office symbols (if different from the requestor) Program director (search by last name) BU IMD coordinator (search by last name)

Press the Save button when finished. The system will generate an email to the requestor.

(2) Forward the email to the requestor's BU IMD/IRM coordinator. The IMD/IRM coordinator:

1. Reviews the request to ensure it's complete.
2. Edits the request, if needed.
3. Forwards the author's email to *spder@irs.gov*.

(3) The SPDER office:

1. Reviews the request to determine if the information duplicates existing or historical IRM content.

2. Determines under which business process the content belongs (IRM part and chapter).
3. Assigns a unique IRM chapter or section number and requests a catalog number from M&P.
4. Ensures the title sufficiently describes the content. See IRM 1.11.2.4.2, Create or Change an IRM Title, for more information.
5. Returns the request indicating approval.
6. Adds the title to the official IRM Part and Chapter list at <https://spder.web.irs.gov/imd/irm/IRMPartChap.aspx>.

1.11.2.4.1.1
(09-13-2023)

**Receive a Catalog
Number**

- (1) Upon approving a new IRM section request, SPDER contacts M&P to request a catalog number. The table below describes the actions SPDER takes when working new catalog number requests:

If the IRM is	And	Then SPDER
New	All the material is new	Requests a new catalog number.
New	You move a portion of the material from one IRM section to a new IRM section	Requests a new catalog number.
Obsolete	You reinstate a formerly obsolete program, procedure or activity	Provides the original catalog number from the obsolete IRM section having substantially the same subject and title.

- (2) When you reinstate an IRM section, you are reissuing a previously published IRM involving the same or substantially similar business process that is currently obsolete. In this case it's only necessary to contact SPDER at spder@irs.gov if:
 - a. The content differs substantially from the prior revision.
 - b. You revise the IRM title.
 - c. The owning business unit changes. In this case, refer to IRM 1.11.2.4.3, Change the IRM Owner, for guidance.

1.11.2.4.2
(09-13-2023)

**Create or Change an
IRM Title**

- (1) The IRM part title describes the business process. The chapter title describes the primary topic, and the section title describes a specific topic within the primary topic. Titles must describe these topics.
- (2) When creating a title:
 - a. Make it short but descriptive enough that the reader can identify the program, process or activity.
 - b. Use keywords to help the IRM show up in online searches.
 - c. Avoid using the name of an office, BU, or organization unless it describes the program or activity.
 - d. Don't use punctuation such as a hyphen (-) or slash (/).

Note: These rules also apply to IRM elements, including subsections and exhibits.

- (3) To change a chapter or section title:

Step	Action
1	Consult with your management and/or your IMD/IRM coordinator.
2	<p>After you receive managerial approval, complete the IRM Request Form at <i>IRM Requests and Author Changes</i> and provide the following information:</p> <ul style="list-style-type: none"> • Requestor's name, role and BU • Request type; select the appropriate Title Change option from the drop-down menu • For chapter title change requests: The current part and chapter numbers; current titles will auto-populate • For section title change requests: The IRM's catalog number; the section title will auto-populate • Proposed new title • Business reason for recommending the title change • Applicable attachments • Author's name, telephone number and office symbols (if different from the requestor) • Program director (search by last name) • BU IMD coordinator (search by last name)
3	The BU IMD/IRM coordinator then reviews the request and forwards it to SPDER.
4	SPDER considers the request and either approves it or requests additional information.
5	<p>After approval, revise the IRM XML file to reflect the new title(s) as appropriate. The new title will be displayed when the IRM is next published.</p> <p>Reminder: When revising the IRM file, address the title change in the material changes of the Manual Transmittal, as the first change.</p>

1.11.2.4.3 (09-13-2023)

Change the IRM Owner

- (1) A corporate reorganization or change in program responsibilities may change the owner of a business process or activity.
- (2) When an IRM owner changes at the business unit (BU) level, complete the IRM Request Form at *IRM Requests and Author Changes*, as follows:

Form Field	Input
Requestor's Information	<ul style="list-style-type: none"> • Name and role • Business unit; select from the drop-down menu
Request Type	Select "IRM Owner Change" from the drop-down menu.
IRM Information	<ul style="list-style-type: none"> • The IRM's catalog number; the section title will auto-populate • New business unit name • Effective date of the change • Business reason for proposal: explain why the IRM section is being transferred
Attachments	Upload any files or documentation that show the ownership transfer is approved, such as emails.
Audience	By business unit, program office or job category, identify the employees expected to follow the procedures or benefit from the information.

Form Field	Input
Identifying Information	<ul style="list-style-type: none"> • Author's name, telephone number and office symbols (if different from the requestor) • Program director (search by last name) • Transferring BU IMD coordinator (search by last name) • Receiving BU IMD coordinator (search by last name)

Press the Save button when finished. The system will generate an email to the requestor.

- (3) The email generated to the requestor must be forwarded to the requestor's BU's IMD/IRM coordinator. The BU's IMD/IRM coordinator reviews the request and forwards it to SPDER. SPDER then contacts the receiving BU's coordinator for concurrence.
- (4) SPDER acknowledges the change in ownership. Then, the author must:
 - a. Make the necessary changes to the IRM XML file (including changing all the metadata fields).
 - b. Publish the IRM and ensure all data sources (IRM Online, IRM Index, Publishing catalog page, SERP) reflect the ownership change.

1.11.2.4.4 (09-13-2023) Change the IRM Author

- (1) When reassigning an IRM section, the new author (or IMD/IRM coordinator) takes the following steps to update the information displayed on the Product Catalog Results page:
 - a. Notify the BU IMD/IRM coordinator.
 - b. Complete the Author Change Request form at *IRM Requests and Author Changes*. Specify the IRM section catalog number, previous author's name, and new author's information.
- (2) Once the request is complete, M&P is automatically notified and they update the Product Catalog Results page.
- (3) If the IRM is hosted on SERP, also contact the SERP program office to update the author information on the SERP site. Follow the instructions in IRM 1.11.8.3, Authorized Submitter.

1.11.2.5 (09-13-2023) Write the IRM

- (1) To ensure IRS instructions are accurate and complete, create or revise an IRM section to:
 - a. Incorporate interim guidance
 - b. Address process improvements and operational and procedural changes
 - c. Reflect new or revised legislation
 - d. Revise guidance based on a Chief Counsel opinion
 - e. Remove outdated and duplicated content
 - f. Incorporate employee recommendations and feedback, following IRM 1.11.2.5.1.3
 - g. Clarify or reorganize content
 - h. Review the IRM for editorial changes, following IRM 1.11.2.8

Note: Exhibit 1.11.2-2 discusses the most common reasons to review the IRM.

1.11.2.5.1
(09-13-2023)

Authoring Process

- (1) Take these actions when you're first assigned to write or update an IRM section:

1. Contact your BU IMD coordinator for BU training and tracking IRM section assignments. Locate your IMD coordinator at <http://spder.web.irs.gov/imd/Resources/IMDContacts/Default.aspx?org=None&role=IMD%20Coordinator>.
2. Register as a user of the IRM authoring software at <https://publish.no.irs.gov/appls/sgmlxml/sgmlmain.cgi?request=MAIN>.
3. Follow the instructions at <https://spder.web.irs.gov/imd/authors/install/> to request and install the IRM authoring software.

Caution: Make sure you request and receive the Arbortext Editor version customized for IRMs, *not Tax Forms and Publications (TFP)*.

4. With management approval and IMD coordinator confirmation, register for and attend IRM authoring software training. To register, visit <https://spder.web.irs.gov/imd/training/>.
5. Sign up for the IMD Community mailing list at <http://spder.web.irs.gov/officeinfo/maillinglist/default.asp>.

- (2) As a new author, you must:

Learn	By
How to use the IRM authoring software	<p>Attending IRM authoring software training:</p> <ul style="list-style-type: none"> • ITM Course 15770, Classroom IRM Authoring Tool Training, or • ITM Course 75053, Virtual IRM Authoring Tool Training <p>Note: The prerequisite for these courses is ITM Course 80730, IRM Authoring: Organizing and Structuring IRMs.</p>
IRM format and structure rules	<p>Taking IMD courses on ITM, beginning with:</p> <ul style="list-style-type: none"> • Course 57131, IRM Authoring: Fundamentals of Writing the IRM <p>For the complete list of available IMD courses, view the IMD training page at https://spder.web.irs.gov/imd/Training/Default.aspx.</p>
IRM process rules	<p>Reading about each IRM process in IRM 1.11, Internal Management Documents System, and familiarizing yourself with the style rules in Document 12835, The IRM Style Guide.</p>

1.11.2.5.1.1
(09-13-2023)

Prepare to Write or Revise Content

- (1) Take the following actions when preparing to *write a new IRM section*:

- a. Identify the IRM's audience.
- b. Organize information by process, in order of importance, and in order of occurrence.
- c. Prepare an outline.
- d. Request a new IRM section number following IRM 1.11.2.4.1.

(2) Take the following actions when preparing to *revise an existing IRM section*:

Step	Action
1	Gather all related interim guidance, policies, legislation and issues raised since the last IRM revision.
2	Examine <i>all</i> content, even existing subsections you do not plan to edit. If any content is outdated or does not reflect current operations, you must revise it.
3	Discuss your planned IRM changes with your manager, including changes to work practices, procedures or policies utilized by or impacting bargaining unit employees. See IRM 1.11.2.5.1.4, Address Changes that Affect Employment Conditions of Bargaining Unit Employees.
4	<p>Download the IRM XML file from the official repository of published products:</p> <ol style="list-style-type: none"> 1. Open the IRM Numerical Index at https://publish.no.irs.gov/pubsys/irm/numind.html. 2. Select the part number of your IRM section. Then click on the “Cat. No.” hyperlink for your IRM section. This opens the Product Catalog Results page for that IRM section. 3. Scroll down the page to the “Get XML Format” section. 4. Right-click on the current version in “MM-DD-YYYY” format. 5. Select “Save link as” and choose the location where you want to save the file. <p>Note: Use only this version to make your revisions.</p>

1.11.2.5.1.2
(09-13-2023)
Writing Rules

(1) Draft new or revised content following these rules:

- a. Write content using the IRM authoring software. Review the Authoring the IRM with Arbortext Editor (Coursebook) at <https://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=40137Y> for assistance.
- b. Include or update the program scope and objectives, audience and other internal control components per IRM 1.11.2.2.4, Address Management and Internal Controls. Ensure titles and organizational names are current.
- c. Write to the identified audience.
- d. Create subsection titles that are concise and clearly describe the content. See IRM 1.11.2.4.2, Create or Change an IRM Title.
- e. Structure and display content following the guidelines in IRM 1.11.2.5.4, Display Content.
- f. Write in plain language so your audience can easily find and understand the instructions. See IRM 1.11.2.5.7, Write in Plain Language.
- g. Avoid duplicating procedures covered in another IRM section or published document; refer to that IRM instead. See IRM 1.11.2.5.8.1, Cite the IRM.
- h. Check all references and links. See IRM 1.11.2.5.8.4, Validate Links.
- i. Follow the style rules in Document 12835, The IRM Style Guide.
- j. Review existing content for clarity, remove unnecessary content, and add or rearrange content to improve readability.

(2) Consult with authors of other IRM sections that contain similar or related material to ensure clear and consistent guidance.

1. Use IRM Online’s keyword search function to identify other IRM sections that have related content and may be impacted by your changes.

2. Identify the owner/author of an impacted section by viewing the IRM's Catalog page. Catalog pages can be found on the IRM Numerical Index at <https://publish.no.irs.gov/pubsys/irm/numind.html> or through M&P's Find a Product search page at <https://publish.no.irs.gov/catlg.html#tab=tab1>.
- (3) Keep track of all edits for inclusion in the Material Changes. See IRM 1.11.2.6.1.3, Manual Transmittal Material Changes.
- (4) Coordinate an informal review with stakeholders. See IRM 1.11.2.7, Conduct an Informal Review.
- (5) Review your draft for accuracy, formatting, functioning links and plain language, and ask others to review it also. Form 15418, IRM Package Check Sheet, can be used to ensure IRMs meet IRM 1.11 standards.

1.11.2.5.1.3 (09-13-2023)

Consider Requested IRM Changes

- (1) Employees or affected program offices may suggest corrections or content changes to the IRM. See IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance, for the various methods to give feedback.
- (2) To ensure the quality and consistency of IRM procedures, IRM authors evaluate all change requests and respond to requests for substantive IRM changes. A change is substantive if it involves a procedural or operational matter.
- (3) When you (the author) receive a written request that may require an IRM revision:
 1. Acknowledge receipt of the recommendation within two weeks. Include an expected response date.
 2. Review and consider the recommendation for acceptance.
 3. Respond with any actions within *45 days*, including projected time frames.

Note: When responding to feedback received through SERP, see IRM 1.11.8.10, SERP Feedback - Author/Content Owner Responsibilities, for additional guidance.
- (4) When you don't agree to adopt a recommended change that the requestor believes could adversely affect their program, the requesting office may elevate the issue to your manager and/or program director.
- (5) When you accept the recommendation, make the change by either:
 - a. Incorporating it in the next IRM revision, not to exceed two years from the date of the request.
 - b. Issuing IG if the content is substantive and is needed before the IRM can be updated. See IRM 1.11.10, Interim Guidance Process, for instructions on issuing interim guidance.
- (6) Document the issue and resolution in the IRM document clearance record (DCR) package maintained in the IRS Historical Research Library. See IRM 1.11.9.10.3, Archiving Clearance Documents.

- a. If you do revise the IRM based on the recommended change, document the resolution and disposition of the recommendation and email the IRS Historical Research Library at irmlibrary@irs.gov when the IRM is next published.
- b. If you don't revise the IRM based on the recommendation, send the information documenting the resolution and disposition to the IRS Historical Research Library for association with the IRM DCR package.

(7) Include the following in the IRM DCR package:

- a. The issue described by the employee or program office requesting the change.
- b. The response and decision by the program office.
- c. Any documentation or communications with and between management.

1.11.2.5.1.4
(09-13-2023)
**IRM Changes Affecting
Conditions of
Employment of
Bargaining Unit
Employees**

- (1) Along with their management, authors **must** evaluate all IRM changes for potential impact to conditions of employment of bargaining unit employees *before starting the clearance process*. Conditions of employment (COE) means personnel policies, practices and matters affecting working conditions.

Note: If there are questions about whether a change impacts the COE of bargaining unit employees, the author or their manager must elevate them to Labor Relations Strategy and Negotiations (LRSN) at <https://irs.gov.sharepoint.com/sites/HCO/SitePages/Contacts.aspx> for evaluation.

- (2) Follow the instructions below for the appropriate course of action:

If	Then
The change is editorial	There is no impact to COE of bargaining unit employees and it is not necessary to contact LR prior to clearance.
The change has no impact on the COE of bargaining unit employees	It is not necessary to contact LR prior to clearance.
<p>The change impacts the COE of bargaining unit employees, such as, but not limited to:</p> <ul style="list-style-type: none"> • The nature or type of duties performed • Personnel policies (e.g., schedules, leave requests, and overtime) • Office space, furniture, parking, etc., per Article 47, Section 5 of Document 11678, National Agreement 	<p>The author or their manager completes Form 14036, Notice to National NTEU, and emails the form to LRSN at wrld.mailbox@irs.gov. LRSN will determine if there is an obligation to provide formal notice and bargaining with NTEU before clearance can begin.</p> <p>Note: For questions about completing the form, you may contact LRSN at https://irs.gov.sharepoint.com/sites/HCO/SitePages/Contacts.aspx.</p> <p>Once Form 14036, Notice to National NTEU, is sent to LRSN, clearance is on hold until LRSN notifies the IRM author or their manager that clearance may begin. Refer to paragraph 3 below.</p>

- (3) LRSN reviews Form 14036 and required attachments (briefing and crosswalk) and notifies the IRM author and/or manager with the determination:

- a. If the change(s) do(es) **not require** notice and bargaining with NTEU, the IRM author or manager may proceed with the changes and start the review/clearance process. Follow IRM 1.11.9.4.4(3), Labor/Employee Relations & Negotiations.
- b. If the change(s) **do(es) require(s)** notice and bargaining with NTEU, clearance remains on hold until LRSN advises the author or manager that bargaining obligations have been met and clearance may begin. When the author receives notification to begin clearance, follow IRM 1.11.9.4.4(3), Labor/Employee Relations & Negotiations.

1.11.2.5.1.5
(09-13-2023)

Removing Substantive Content from an Existing IRM Section

- (1) If you plan to delete IRM procedures that are still in use and affect employees' working conditions or evaluations, coordinate with the program office that is now responsible for the guidance.

Note: When determining who owns IRM content, refer to IRM 1.11.2.3.3, Identify the IRM Owner.

- (2) To protect continuity of operations, the responsible program office must issue the guidance in an IRM or interim guidance either before or at the same time that it's removed from the current IRM section.
- (3) Work with your BU's IMD coordinator and management, if necessary, to arrange for the transfer of content, develop a clear action plan, and coordinate the timing of revisions. Change the IRM owner following the instructions in IRM 1.11.2.4.3.
- (4) The material changes of both IRM sections must indicate the relocation of content, including the previous and new locations, following IRM 1.11.2.6.1.3, Manual Transmittal Material Changes, and if applicable, IRM 1.11.2.9, Rules to Obsolete an IRM Section.

1.11.2.5.2
(09-13-2023)

Determine IRM Dates

- (1) The IRM requires content specify the effective date when making certain decisions or changes for each published revision. The types of IRM dates include:

- Manual Transmittal (MT) date
- IRM effective date
- Subsection date
- Revision date

- (2) The table below defines each type of IRM date and the proper date format:

IRM Date Type	Definition	Date
MT date	This is the date M&P publishes the IRM section and posts in the Core Repository of Published Products (housed on the Electronic Publishing website).	Month DD, YYYY Note: M&P inserts the MT date in the IRM XML file.

IRM Date Type	Definition	Date
Effective date	This is the date the new or revised IRM section is effective. The IRM effective date can be: a. The same date as the MT date, or b. A specific <i>future</i> date.	<ul style="list-style-type: none"> (MM-DD-YYYY)- wild card date format. The <i>wild card date</i> reflects the MT date. (12-01-2022)- a specific date. Reminder: A filing season IRM requires a specific effective date.
Subsection date	This is the effective date of the information in the IRM subsection. The subsection date can be: a. The same date as the revision date, or b. The <i>effective date</i> . Note: When you substantially revise the information in a subsection, change the date. Refer to IRM 1.11.2.5.2.1.	(MM-DD-YYYY)- wild card date format. Specific Date: (12-01-2022)
Revision date	This date reflects the MT date. The revision date only appears in PDF versions of the IRM and Document 10988, IRM Index.	<ul style="list-style-type: none"> PDF IRM: (MM-DD-YYYY) IRM Index: MM-YYYY

(3) Follow these rules when the IRM section is effective on a specific date:

- a. The IRM effective date must be the same date as, or a later date than, the MT date. To meet the effective date, you must provide M&P with enough time to process the IRM. This is especially critical for IRMs published during filing season, between August through December.
- b. All revised subsections must match the effective date. You can't use a wild card date.

(4) When adding or revising information that becomes effective on a specified date, insert the date in both the MT effective date element and the affected subsection date(s).

Example: M&P publishes an IRM section on November 15, 2021, but the procedures are not effective until January 1, 2022.

Date Type	Date and Format
MT date	November 15, 2021
IRM Effective date	01-01-2022
Subsection dates	01-01-2022

Date Type	Date and Format
Revision date	<ul style="list-style-type: none"> 11-15-2021 in the PDF IRM 11-2021 in the IRM Index

- (5) For additional information on MT dates, see IRM 1.11.2.6.1, Required Elements of the Manual Transmittal.

1.11.2.5.2.1 (09-13-2023)

Determine the Subsection Date

- (1) When you make a substantive change to an IRM section, change the subsection date to the date it is effective. A change is considered substantive if it involves a procedural or operational matter. See IRM 1.11.2.6.1.6 for the effective date definition.
- (2) The table below provides the rules for determining the subsection date:

If the subsection	Then the subsection date is the
Contains substantive changes	IRM effective date.
Changes are editorial but there are substantive changes in other subsections	Existing subsection date. Do not change the subsection date for these editorial changes since they have no effect on the content itself.
Changes are editorial and the IRM is being updated only for editorial reasons (there are no substantive changes anywhere else in the IRM section)	Date as instructed in IRM 1.11.2.8.1, Revise the IRM for an Editorial Change.
Incorporates content from an issued IPU with <i>no</i> subsequent substantive changes	IPU issue date.
Incorporates content from an issued IPU with subsequent substantive changes	IRM effective date.
Incorporates content from an interim guidance memorandum (IGM) with <i>no</i> subsequent substantive changes	IGM effective date.
Incorporates content from an IGM with subsequent substantive changes	IRM effective date.

1.11.2.5.3

(09-13-2023)

**Designate IRM Content
as Official Use Only
(OUO)**

- (1) An OUO designation prevents automatic distribution to the public of materials exempt from the FOIA where disclosure carries a reasonable expectation of harm to a government interest or to a personal privacy interest. See IRM 11.3.12, Designation of Documents.
- (2) The IRS considers material OUO when restricted for official purposes by individuals authorized by Delegation Order 11-1, Administrative Control of Documents and Material (as revised) in IRM 1.2.2.12.1. Also see Delegation Order 1-69, Authorization to Approve an Internal Management Document (IMD), in IRM 1.2.2.2.53, for approval and authorization of IMDs containing OUO content.
- (3) IRMs containing newly designated OUO information require clearance through Privacy, Governmental Liaison and Disclosure (PGLD) at *pgld.imd.spoc@irs.gov*. See IRM 1.11.9.4.2, Privacy, Governmental Liaison and Disclosure.
- (4) The following examples of IRM content may require a designation of OUO:
 - Instructions relating to enforcement strategies, tolerances and criteria where public release would lead to a reasonable expectation of harm to IRS actions or operations.
 - Material where public release would significantly impede or nullify IRS actions in carrying out a responsibility or function.
 - Data processing information that would result in taxpayers altering their filing practices or avoiding payment of taxes.

Note: Generally, do not classify employee contact name and phone numbers as OUO. See IRM 1.11.2.5.5, Contact Information.

- (5) Any IRM section can contain OUO content.

Reminder: You must follow other privacy and security guidance to protect sensitive information, whether electronic files or in paper. Encrypt documents containing sensitive information when sending out via email or saving to a hard drive. See IRM 10.5.1.6.8, Email, and IRM 10.8.1, IT Security, Policy and Guidance.

- (6) The program office owning the IRM determines if content is OUO. When writing the IRM, for assistance with a determination of the reasonable harm of a specific OUO determination, send an email with the subject line "Informal Assistance Request" to *pgld.imd.spoc@irs.gov*.
- (7) Tag IRM content that is OUO using the IRM authoring software to show it's restricted content. When published, the public version automatically redacts tagged information. To tag content OUO in the IRM XML file:
 - a. Modify attribute on "manual tag" to hasouo= "yes."
 - b. Properly mark OUO material embedded in the text with a "restrict" tag or attribute.
 - c. When an IRM graphic contains any OUO information, you must insert a restrict tag or attribute to avoid releasing sensitive information. When you insert the restrict tag or attribute, the IRM authoring software restricts the entire graphic.

1.11.2.5.4
(09-13-2023)

Display Content

- (1) Display and place content in manageable pieces so it's easy to read and the user can quickly find what they're looking for.

Use a(n)	To
Paragraph	<p>Display body content.</p> <ul style="list-style-type: none"> • All IRM body content must be placed inside a paragraph. • The text always starts with a numbered paragraph. • Paragraphs can contain lists, tables, notes and figures. <p>Caution: Do not create an unnumbered or split paragraph using a break or a table. This is known as a dangling paragraph and is not permitted in the IRM.</p>
Additional paragraph	Break up long bodies of text.
List	<p>Display information, procedures or actions. List types include:</p> <ul style="list-style-type: none"> • Bullet • Alphabetical ("alpha") • Numerical ("step")
Table	<p>a. Provide data. b. Present conditional information (If/Then). c. Present procedures in a specific order (step/action). See IRM 1.11.2.5.4.1, Tables, for more details.</p>
List or table	<p>a. Simplify complex material. b. Break up long bodies of text. c. Make it easier to find information.</p>
Note (reminder, caution, etc.)	<p>Emphasize a point, remind, or make aware.</p> <p>Caution: Do not use these tags to convey procedures.</p>
Example	Illustrate a concept.
Figure	Display a graphic within the text.
Exhibit	<p>Display:</p> <ul style="list-style-type: none"> • A lengthy table or list • Text containing a varied format • A completed form, letter or prototype • A graphic
Break	Place content on a separate line inside a table or an example, <i>not inside a list or paragraph</i> .
Block paragraph	Display a quote or address.

Note: For more information on using these in your IRM section, review Document 12835, The IRM Style Guide.

- (2) Do not reserve a subsection for future use. Placeholders are not permitted in the IRM.

1.11.2.5.4.1
(09-13-2023)
Tables

- (1) A table is a useful way to present information clearly and concisely, particularly if it's complex. Use a table to provide data or present instructions that are conditional or must follow a particular order.
 - a. For instructions on inserting a table into the XML IRM file, refer to the coursebook, *Authoring the IRM with Arbortext Editor*, referenced in Exhibit 1.11.2-3.
 - b. For useful tips on using tables, refer to Document 12835, *The IRM Style Guide*.
- (2) To comply with Section 508 of the Rehabilitation Act for persons with disabilities, take the following steps when placing a table in the IRM:
 - a. For a table with a column title, designate the first row as the header row. By taking this action, the header row displays in bold font and repeats on continuation pages of the paper IRM.
 - b. Precede the table with a sentence or paragraph that introduces or summarizes the contents. Copy the sentence or paragraph and insert it into the summary attribute of the table tag.
 - c. Don't merge or span cells, vertically or horizontally. Display the information either by entering information in each row or column or placing the information in a separate table.

1.11.2.5.4.2
(09-13-2023)
Graphics

- (1) A graphic is a picture. The graphic may depict a flowchart, graph, form or logo. A figure or an exhibit may display a graphic. Create a graphic separately from the IRM XML file.
- (2) Ensure graphics do not contain personally identifiable information (PII) by following the guidelines in IRM 1.11.2.5.6, *Fictitious Identifying Information*. If you discover a breach, follow IRM 1.11.2.5.6.1, *Personally Identifiable Information (PII) or Federal Tax Information (FTI) Breach Actions*.
- (3) To publish a graphic in the IRM, the graphic must meet the following requirements.
 - *Format*: Create the graphic in PDF.
 - *Color*: Use black and white or grayscale.
Exception: M&P only allows color to some Part 3 IRMs, based on their approval.
 - *Orientation*: Display in portrait or landscape. (Only place a landscape-oriented graphic in an exhibit.)
 - *Name*: Use an eight-digit graphic file name. See paragraph (4) below for an explanation.
 - *File limitations*: Prepare one graphic page for each PDF. If a graphic is two pages or more, save each graphic page to a separate PDF.

Note: M&P does not accept photos or gradients.

- (4) A graphic is associated with the IRM by a graphic number. The author inserts the graphic number in the IRM XML file. The graphic number is an eight-digit graphic file name comprised of the IRM catalog number (without the alpha character) followed by three unique numbers assigned by the author.

Example: IRM 3.11.6's catalog number is 33455F. The first graphic is named 33455001.

- (5) A graphic that displays on more than one page requires a graphic filename for each graphic page and an associated PDF for each graphic page. Insert the graphic tag for each of the pages in the IRM XML file.
- (6) To insert a graphic in the IRM XML file:
1. Prepare the graphic in PDF.
 2. Review the graphic content for accuracy.
 3. Assign each graphic page a graphic number. Use the IRS Tools – Show Graphic File list (on the Arbortext toolbar) to verify the number hasn't been used.
 4. Insert the graphic file number in the IRM XML file.
 5. Insert a graphic descriptor for each graphic page in the XML file. If the text surrounding the graphic sufficiently describes the graphic content, the graphic descriptor must reference such paragraph(s).
 6. Send the graphic(s) along with the XML file when forwarding for publishing.
 7. Insert a restrict tag when a graphic contains OUO content.

Note: Verify your graphic file numbers by using the “show graphic file list” on the tool bar under IRS Tools. By doing so, you'll prevent duplicating a graphic file name.

- (7) When submitting graphics to M&P with your IRM file:
- a. Submit only the new or changed graphic page(s). See IRM 1.11.5.4, Submitting the IRM Publishing Package.
 - b. Submit the original source document for the graphic to the IRM Source Graphic link on the IRM Upload page at <https://caps-as.enterprise.irs.gov/irm/japple?PAGE=gov.irs.publish.irm.Upload> for future use. See IRM 1.11.2.5.4.2.2, Store IRM Graphic Files.
- (8) Because the graphic is a picture or illustration, electronic media or employees with impaired vision (who use assistive technology such as a Job Access for Windows and Speech (JAWS) reader) cannot read the content. For example, when a user conducts a key word search, the graphic content is not accessible. See IRM 1.11.2.5.4.2.3, Use Alternative Text for Graphics.
- (9) Consider other ways to present the information, as illustrated in the following examples:

Example	Options
A letter or memo on official stationery	<ol style="list-style-type: none"> a. If the primary audience includes employees with web access, insert a web link to the memo or letter. b. If employees don't have web access, type the letter/memo (text) into the IRM authoring software and describe the stationery used (or describe the logo).

Example	Options
Display a table	<ol style="list-style-type: none"> Insert the information into a table in the IRM authoring software. Import the table from an Excel file into the IRM authoring software.

- (10) Avoid graphics that are simply screenshots of an IRS published product; use links instead.
- (11) Additional tips for creating a graphic:
- When updating your IRM, review the graphic content.
 - When creating a graphic with a logo and the content is primarily text, insert the text in the XML file using a table. Specify the type of stationary in brackets.
 - Follow the editorial update process when improving the quality or display of an IRM graphic. See IRM 1.11.2.8, Editorial Update Process.

1.11.2.5.4.2.1
(09-13-2023)

Convert a Graphic to PDF

- (1) To convert a graphic to PDF, take the following actions:

Step	Action
1	Open graphic in the application used to create it.
2	Go to File – Print.
3	Set Printer Name to “Adobe PDF.”
4	Click on “Properties” (or “Printer Properties”).
5	On the “Adobe PDF Settings” tab, set Default Settings to “ <i>Press Quality</i> .” Note: Setting <i>Press Quality</i> embeds the fonts.
6	On the “Paper/Quality” tab, set “Color” to “Black and White.”
7	On the “Layout” tab, set “Orientation” to “Portrait” (or “Landscape,” if applicable) and “Pages Per Sheet” to “1.”
8	Click “OK” to exit the Adobe PDF Document Properties window.
9	Click “OK” to Print to Adobe PDF.
10	Save the graphic file using: <ul style="list-style-type: none"> eight-digit filename (five-digit catalog number plus three unique numbers) PDF extension (.pdf)

- (2) To improve the quality of the IRM graphic, copy the content and insert it into a Microsoft™ product (Word, Excel, Publisher) before creating the PDF.

Example: If your IRM displays a computer screen, copy the screenshot to a Word document before creating the PDF graphic. Then follow the steps in the table above starting from step 2.

- (3) Check the PDF to ensure the orientation and appearance are correct. Information on graphic files is available on VILLA SharePoint site and the Authoring the IRM with Arbortext Editor (coursebook) lesson on graphics.
- (4) Ensure you embedded (locked) the fonts so your document displays properly in the PDF. To check whether you embedded the fonts:
 1. Open the PDF graphic and select “File” from the tool bar and select “Properties.”
 2. In the Document Properties box, find the “Fonts” tab. Check that each font displays the words “embedded subset” next to it.
- (5) If “embedded subset” isn’t displayed next to each font, you must embed them by setting the file to *Press Quality*. See Step 5 in the table under paragraph (1), above.
- (6) For questions about creating a graphic, contact an M&P IRM printing specialist at mp.irm@irs.gov or your Learning and Education (L&E) specialist.

Note: If an L&E specialist prepared your graphic, submit the graphic for publishing following the IRM uploading rules. See IRM 1.11.5, Publishing the Internal Revenue Manual (IRM), for rules on submitting files for publishing.

1.11.2.5.4.2.2
(09-13-2023)

Store IRM Graphic Files

- (1) M&P stores the original source files so they’re accessible to future users from the Publishing + Distribution Product Catalog Results page. These source files are the original files used to generate the PDF graphic submitted with the IRM publishing package. A “graphic source file” is the original, editable file from which the author created the graphic.

Note: You cannot edit a TIFF, JPEG, GIF, BMP, PNG, WPG or other graphic editor file.

- (2) Include the original source files used to develop the IRM graphics when you upload the IRM XML package to M&P. See IRM 1.11.5.4, Submitting the IRM Publishing Package.

Example: You want to insert a screen shot in the IRM. You copy and paste the screen shot into a Microsoft™ Word file. Save the Word file. The Word file is the original source of the graphic. Include the Word file in the IRM XML package when uploading the file to M&P.

1.11.2.5.4.2.3
(09-13-2023)

Use Alternative Text for Graphics

- (1) Section 508 of the Rehabilitation Act of 1973 (revised January 18, 2017) requires federal agencies to make electronic information and communication technologically accessible to people with disabilities. All non-text content presented to the user requires a text alternative that serves the equivalent purpose. IRM authors must create a meaningful description of each graphic. Alternative text used to describe a graphic is referred to as a graphic descriptor.
- (2) When inserting a graphic into the IRM XML file, insert a descriptor tag.

- (3) The text inserted within the graphic descriptor tags is accessible only on online IRM formats. Specifically:
 - a. On web-based media (HTML format), such as IRM Online, SERP, CCDM Online and Servicewide research tools, readers can view the graphic and access the alternative text.
 - b. The Electronic Publishing website (PDF format) displays the graphic, but the alternative text is not accessible.
- (4) The Alternative Media Center (AMC) provides training and guidance to employees throughout the IRS on effective methods of making products accessible during the development stage. For more information, visit the “Learn” section on the AMC website at <http://amc.enterprise.irs.gov>.

1.11.2.5.5
(09-13-2023)
Contact Information

- (1) Avoid using employee names, email addresses, and phone numbers in the IRM, unless necessary for a business purpose. Use a program office name instead of an individual, or an organizational mailbox instead of an individual email address.
- (2) Consider creating a contact listing document that can be stored on an internal site and linked to in the IRM.
- (3) When it’s necessary to display a telephone number in the IRM, follow these rules:
 - a. Verify the telephone number.
 - b. Review the number at least annually, especially if it’s an IRS tax assistance (toll-free) number.
 - c. Verify IRS toll-free numbers at <http://joc.enterprise.irs.gov/operations/> and select “Other Links/Helpful Tools – Product Line Overview”. The Product Line Overview Excel file identifies IRS toll-free numbers in the first column titled “CDN.” IRM authors may contact joc@irs.gov with questions about information in the Product Line Overview.

Reminder: Telephone numbers that appear in the IRM are available to the public.

1.11.2.5.6
(04-22-2020)
Fictitious Identifying Information

- (1) Authors and reviewers **must** always review IRM content for federal tax information (FTI) or other personally identifiable information (PII). If an author believes an exception exists where there is a need for FTI or PII in an IRM, email privacy@irs.gov for guidance.
- (2) To avoid accidental use of *real* taxpayer information in IRM text, exhibits or graphics, follow the guidelines in Document 13324, Guidelines and Examples for Fictionalizing Domestic Taxpayer Information, and Document 13311, International Name and Address Construction Job Aid, to properly fictionalize:
 - Names of taxpayers, businesses and streets
 - Names for cities and towns
 - Street or PO Box numbers and zip codes
 - Taxpayer identification numbers
 - Document locator numbers (DLNs)
 - Telephone numbers, fax numbers, email addresses and any other potential PII

1.11.2.5.6.1
(04-22-2020)

**Personally Identifiable
Information (PII) or
Federal Tax Information
(FTI) Breach Actions**

- (1) If you discover PII or FTI when reviewing or updating the IRM, you must report it **immediately upon discovery**. A prompt report decreases the possibility for use of the information to perpetrate identity theft or other forms of harm.
- (2) Take the following actions **immediately** in accordance with IRM 10.5.4.3.3(2), Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents:
 - a. Report the breach to your manager and IMD/IRM coordinator.
 - b. Report it to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form at <https://etrak7.web.irs.gov/etrak-privacy/page.request.do?page=page.final2>. Call 267-466-0777 if you have any problems with the online form or any questions about completing the online form.
 - c. Contact SPDER at spder@irs.gov.
 - d. Work with SPDER and your IMD/IRM coordinator to remove content from the IRS electronic sources and revise the IRM.

Note: If you are not the IRM author, contact the IRM author, their manager and their BU IMD coordinator. They will work with SPDER to revise the IRM and remove content from the IRS electronic sources.
- (3) For more information on PII or FTI unauthorized disclosure reporting, see IRM 10.5.4.3, Reporting Losses, Thefts and Disclosures.

1.11.2.5.7
(09-13-2023)

Write in Plain Language

- (1) Write in plain language so that your IRM section is easy to read and understand. The following are some basic plain language techniques:
 - a. Replace complex words with simpler words; emphasize clarity over formality.
 - b. Use active voice when possible.
 - c. Remove unnecessary and duplicative terms.
 - d. Present information from the positive, and don't use double negatives.
 - e. Use parallel structure.
 - f. Avoid jargon: unnecessarily complicated language used to impress instead of inform.
 - g. Use descriptive titles. For example, don't just write "Introduction".
- (2) For more on plain language writing, review:
 - a. Federal plain language guidelines for all agencies found at <https://www.plainlanguage.gov/guidelines/>
 - b. ITM Course 57131, IRM Authoring: Fundamentals of Writing the IRM, for IRM-specific guidance and examples of plain language writing
 - c. Form 14481, Plain Language Checklist and Review Sheet
 - d. Document 12835, The IRM Style Guide

1.11.2.5.8
(08-12-2021)

Standard Citation Rules

- (1) Follow a standard format when citing sources in the IRM. Linking to relevant sources ensures readers can easily find information applicable to the subject.
- (2) Include pertinent web addresses when referencing online sources. For example, link to:
 - Performance support tools

- Contact listings
- Official published products
- Legal publications
- Supplementary materials

Caution: The primary source of guidance must be in the IRM. See discussion at IRM 1.11.2.2, IRM Standards.

- (3) Consult the following resources for information on citation standards and inserting links in the IRM:
 - a. Document 12835, The IRM Style Guide, for standard citation rules in the IRM.
 - b. Authoring the IRM with Arbortext Editor, the IRM XML coursebook, on how to insert a link using the IRM authoring software. The coursebook is in the IRS Catalog at <https://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=40137Y>.

1.11.2.5.8.1
(05-08-2014)
Cite the IRM

- (1) When citing an IRM section or subsection, always use the acronym “IRM” along with the IRM number. Don’t spell out “Internal Revenue Manual”.
- (2) When citing multiple IRM sections or subsections within the same paragraph, place the acronym “IRM” before each referenced section or subsection. Also, include the complete IRM number when referencing the IRM section.

Example:

Correct	Incorrect
IRM 2.3.4.5 and IRM 2.3.4.6	IRMs 2.3.4.5 and 2.3.4.6

- (3) Include the title when referring to *another* IRM part, chapter or section. Adding the title helps readers find the information in the event the content was moved.

Example:

IRM 11.3.4, Congressional Inquiries

- (4) When referencing a subsection within the IRM you are writing (a seealso), insert the entire IRM number down to the lowest level, including the paragraph or list item. It’s optional to include the subsection title.

Example:

IRM 1.11.2.5.8.2, Cite Legal Sources

- (5) To verify current IRM information, visit the Electronic Publishing Catalog Information page at <https://publish.no.irs.gov/catlg.html>.

1.11.2.5.8.2
(09-13-2023)
Cite Legal Sources

- (1) When citing law, such as the IRC, public laws, Treasury regulations, or other issuances (such as the United States Code and the Code of Federal Regulations as may be necessary for items not under the IRC or in Treasury regulations), provide an accurate citation. Refer to Document 12835, The IRM Style Guide, for a complete listing of citation formats.

If citing	Then provide	Example
The Internal Revenue Code (IRC), United States Code (USC), or Code of Federal Regulations (CFR)	The title (numeral) and section number	IRC 6103(h) 31 USC 321 31 CFR 1022.380
Multiple IRC sections	IRC before each referenced Code section	IRC 6103, IRC 6110 <i>Not</i> IRC sections 6103, 6110
Public law not codified	Either: <ul style="list-style-type: none"> Public law number or Name of the act in which the law appears 	Public Law 104-13, Paperwork Reduction Act of 1995

- (2) For instructions on how to insert a citation tag in the IRM XML file, see IRM 1.11.2.5.8.5, Create Hyperlinks.
- (3) When referencing agency decisions reflected in published guidance (such as certain regulatory guidance, revenue procedures and revenue rulings) provide an accurate citation. You need a citation to be able to track a change.

1.11.2.5.8.3
(05-08-2014)

Cite Other IRS Published Products

- (1) When citing another IRS published product, reference the document by number (such as a form, publication, letter, etc.) and name.

Example:

Correct	Incorrect
Form 1040 and Form 1040-SR	Forms 1040, 1040SR

- (2) Link to the published product in the IRS Catalog instead of recreating the document as a graphic. Use the authoring software's citation feature instead of a link to the website URL; that way, if the product gets updated, the IRM automatically links to the current document.
- (3) For help with creating a hyperlink in the IRM XML authoring software, follow instructions in IRM 1.11.2.5.8.5, Create Hyperlinks.

1.11.2.5.8.4
(09-13-2023)

Validate Links

- (1) Always verify links and cross-references in your IRM file to ensure they work and refer to the most current information.
- (2) Ensure legal citations are valid and not modified, superseded or overturned. For legal and tax research services, refer to the ReferenceNet site at <https://irs.gov.sharepoint.com/sites/RNet>.

- (3) Verify links to IRS published documents such as IRM sections, letters, notices, forms, instructions, publications, etc., by using the IRM Preview Tool at <https://irm.web.irs.gov/tools/preview>, or by visiting the Electronic Publishing Catalog Information page at: <https://publish.no.irs.gov/catlg.html>.
- (4) To verify a website address, use the IRM Preview Tool at <https://irm.web.irs.gov/tools/preview>, or copy and paste the website address from the “href” of the anchor (<a>) tag into your internet browser. To change the web address, follow the instructions in the Authoring the IRM with Arbortext Editor coursebook, listed in Exhibit 1.11.2-3.
- (5) Verify IRS toll-free numbers and agency addresses. For IRS buildings, view the IRS Building Address Listing at <https://publish.no.irs.gov/distsys/imdds/bldgrpt.html>.

1.11.2.5.8.5
(05-19-2022)
Create Hyperlinks

- (1) The IRM authoring software uses different types of tags to create links in the published product. For step-by-step instructions to create links, see:
 - The VILLA SharePoint site at <https://spder.web.irs.gov/imd/villa>
 - Authoring the IRM with Arbortext Editor (Coursebook) at <https://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=40137Y>
- (2) The table below describes these tags and their purpose.

Use a(n)	To create a link to a(n)
<seealso> tag	Location within the same subsection, such as a(n): <ul style="list-style-type: none"> • IRM subsection (subsec) • Paragraph • Exhibit • Figure
anchor or <a> tag	<ul style="list-style-type: none"> • Website address • Email address • Court case or Treasury regulation <p>Note: Do not include server names or IP addresses in website links or addresses.</p>
citation or <c> tag	<ul style="list-style-type: none"> • IRM subsection, figure or exhibit in another IRM • IRS published products, such as documents, forms or publications • Internal Revenue Bulletin (IRB), Internal Revenue Code (IRC), letters, notices, revenue procedures or revenue rulings

- (3) When you insert these tags into the IRM XML file, online versions of the IRM such as IRM Online and SERP automatically create links for them.

1.11.2.6

(05-08-2014)

Use and Preparation of the Manual Transmittal (MT)

- (1) The manual transmittal (MT) communicates information about the IRM revision. The MT provides a historical record and description of changes to procedures, processes and programs. A properly completed MT is a valuable tool for readers and researchers such as IRS employees, librarians and attorneys.
- (2) The MT tells the reader:
 - If the IRM section is new, revised or obsolete
 - The important changes to procedures, guidelines and operations
 - The effective date of the procedures
 - The effect of the changes on other IRM sections or documents as to whether superseded or obsoleted
 - The intended audience of the IRM section
- (3) Complete the required elements for each revision of a new, revised or obsolete IRM section. See IRM 1.11.2.6.1 for the details to properly complete the MT.
- (4) The MT also accommodates additional elements to add optional information. See IRM 1.11.2.6.2 for more information.

1.11.2.6.1

(05-08-2014)

Required Elements of the Manual Transmittal

- (1) The IRM authoring software automatically generates an MT template. Authors must complete the MT each time they create, revise or obsolete an IRM section.
- (2) Below is a list of the required elements arranged in order with a description of each:

Required Element	Description
MT Date	Identifies the date M&P publishes the IRM section. The M&P IRM printing specialist completes this element. See IRM 1.11.2.6.1.1.
Purpose	Informs readers the reason for the revision, such as whether the IRM section is new, revised, reissued or obsolete. See IRM 1.11.2.6.1.2. for specific language.
Material Changes	Documents: <ul style="list-style-type: none"> • Substantive changes to the IRM section. • Reason(s) for the creation of a new IRM section. • Reason(s) the material is obsolete (in whole or in part). See IRM 1.11.2.6.1.3.
Effect on Other Documents	Lists other IRM section(s), IG or published products affected by this revision. For example: <ul style="list-style-type: none"> • To supersede or obsolete the prior IRM revision • To incorporate interim guidance • To incorporate a published document
Audience	Identifies the primary user(s) of the IRM content, whether by business unit, office or job category. See IRM 1.11.2.6.1.5.
Effective Date	Identifies the date the information in the IRM section becomes effective. This can be a wild card date (MM-DD-YYYY) or a specified date. See IRM 1.11.2.6.1.6.

Required Element	Description
Signature	Identifies the name and title of the approving program director responsible for the program area. See IRM 1.11.2.6.1.7, Signature of Approving Official.

- (3) For more information on IRM dates, refer to the table in IRM 1.11.2.5.2, Determine IRM Dates.

1.11.2.6.1.1
(05-19-2022)

**Manual Transmittal (MT)
Date**

- (1) The MT date is the date M&P publishes the IRM section. This is the date to expect the Electronic Publishing website to post the IRM. M&P is responsible for setting the publishing date and inserting the MT date into the file. (This date is contractually determined). There are no exceptions to this rule.
- (2) Type “Month DD, YYYY” and not an actual date.
- (3) Refer to IRM 1.11.2.6.1.6 for the rules on the effective date and how it differs from the MT date.

1.11.2.6.1.2
(05-08-2014)

**Manual Transmittal
Purpose**

- (1) The MT purpose is a brief statement that identifies the IRM number, chapter and section titles, and describes the reason for the issuance, such as new, revised, obsolete or reissued. This statement is *not* intended to describe the purpose of the information in the IRM section itself.
- (2) To prepare the MT, use the following standard language:

If the IRM section	Then the IRM section is	And the purpose should read
Is issued for the first time under the IRM number	New	“This transmits new IRM X.X.X, Chapter title, Section title.”
Is issued under the same IRM number	Revised	“This transmits revised IRM X.X.X, Chapter title, Section title.” Reminder: A change to the chapter or section title with the same IRM number is still a revision. Explain a title change in the material changes.
Is no longer effective	Obsolete	“This transmits obsolete IRM X.X.X, Chapter title, Section title.” Reminder: In the material changes, describe the reason the information is no longer in force or effect.

If the IRM section	Then the IRM section is	And the purpose should read
Was previously obsolesced and the author republishes with substantially similar information	Reissued Note: You can reissue the IRM section under the same IRM number if it contains some or all of the same information as the previous revision.	"This transmits reissued IRM X.X.X, Chapter title, Section title."

1.11.2.6.1.3 (09-13-2023)

Manual Transmittal Material Changes

- (1) The MT material changes highlight new, revised or removed procedures and content in the published IRM. This element:

- Identifies significant changes to program operations
- Provides authority for the issuance or the reason for the changes
- Creates an audit trail for IG or other information incorporated into the IRM

- (2) Follow these guidelines when preparing the material changes. Working from the last published XML file:

1. Delete the content from the material changes (except perhaps for a general statement on applicable editorial changes).

Note: This applies to all changes, including any IPU changes made since the last published IRM.

2. Review the updated IRM content and identify all substantive changes, additions or deletions by subsection and paragraph. If superseding a change by a subsequent change, explain why.
3. Start each material change entry with the IRM subsection number, not the IPU or IGM number.

Caution: Base the subsection numbering off the accepted changes version of the XML file. Subsection numbering based off the tracked changes file can result in erroneous references when adding, deleting and renaming subsections.

4. List the changes in subsection order.
5. Briefly describe each substantive change to help the reader understand what has changed and why. It is not sufficient to only use statements such as "clarified procedures" or "added a new paragraph." If removing content owned by another office, you must state who the program office is and where to find the information in the IRM. See IRM 1.11.2.5.1.5, Removing Substantive Content from an Existing IRM Section.
6. The following table identifies repetitive substantive changes you may summarize. Place each summarized change into its own paragraph or table row, in the beginning of the material changes. Specify the type of change and reason. Update the related subsection date to the new effective date for each occurrence of the changed content following IRM 1.11.2.5.2.1, Determine the Subsection Date.

Type of Change	Example
IDRS code updates (transaction codes, action codes, command codes, etc.)	Replaced code XXX with code XXX throughout the IRM due to [reason].
Tax year	Updated tax year 2021 to tax year 2022 throughout the IRM.
Rates (interest, penalty)	Updated the IRC 6695 (a)-(g) inflationary rates for tax year 2022 throughout the IRM.
Exemption amounts, deductions, credits, income thresholds and other items subject to inflation (amounts generally change every year)	<ul style="list-style-type: none"> Updated exemption amount for tax year 2022 throughout the IRM. Updated tax year 2022 credit amount to [amount] throughout the IRM. Updated [topic] for tax year 2022 income limitations throughout the IRM.
Titles	Updated title of Form XYZ to [new title] throughout the IRM.
Forms and form line numbers	<ul style="list-style-type: none"> Replaced Form XYZ, [Title], with Form ABC, [Title], throughout the IRM due to [reason]. Updated line 5 of Form ABC, [Title], due to form revision.
Citations, references, links and telephone numbers	Updated phone number for taxpayers to call [name of contact] throughout the IRM.

Note: If changes to titles, citations, references, links and telephone numbers do not impact the taxpayer, they are considered editorial.

7. You may summarize the editorial corrections by specifying the type of change, not each specific change or location. Place this information in the last paragraph in the list of material changes. By identifying the type of editorial change, you are verifying to readers the content is reliable. See IRM 1.11.2.8 for the types of changes that are considered editorial.

Example: “Reviewed and updated website addresses, legal references and IRM references, as necessary.”

8. Insert <restrict> tags around any OOU content. See IRM 1.11.2.5.3 for instructions on how to designate OOU content.
- (3) Write a narrative explaining the substantive changes to the IRM. Then present the content changes in paragraph or table format, using descriptive action verbs to describe each change. For examples, view the Material Changes of this IRM section.

Example: Use terms such as: “added”, “deleted”, “revised”, “modified”, etc.

- (4) When placing changes in a table, prepare a lead sentence or phrase describing the table contents.

Example: “The following table provides changes made to IRM X.X.X.”

IRM subsection	Description
[subsection #]	Added [content] to explain [issue].
[subsection #]	Deleted this section since procedures are no longer in effect due to [reason].
[subsection #]	Revised [content] for [reason].
Throughout	Reviewed and updated website addresses, legal references and IRM references, as necessary.

(5) Follow these standards to describe substantive changes:

Type of Change	What to Include
Create a new IRM	<ol style="list-style-type: none"> Describe the primary purpose of the new IRM and the audience. If moving material from other IRM sections, identify those IRMs and the reason for removing the content from the original IRM.
Reorganize or restructure an IRM	<ol style="list-style-type: none"> Describe the reason for reorganizing or restructuring the content. Specify the content removed, revised and added by subsection. Consider using a crosswalk to identify the content's original and new location.
Significantly change a program or process	<ol style="list-style-type: none"> Summarize the change, describe the reason(s), add relevant dates and/or audience information. Depending on the complexity, insert this information either in the "background" or the first paragraph of the "material changes."
Incorporate content from a different IRM section	<ol style="list-style-type: none"> Identify the specific IRM subsection(s) from which content is being incorporated and the new subsection where it's being placed. Describe the content and the reason for the relocation of content. If you're incorporating multiple subsections, consider using a crosswalk table to easily identify the content's original and new location(s).
Incorporate IG into the IRM	<ol style="list-style-type: none"> Identify the number and issue date of the guidance. For a memorandum, also include the title. Summarize the guidance and specify in which subsection you incorporated the guidance.
Obsolete an IRM	Explain the reason the information is no longer in effect. See IRM 1.11.2.9 for additional instructions to prepare the MT to obsolete an IRM section.

1.11.2.6.1.4
(05-08-2014)
Effect on Other Documents

(1) The effect on other documents provides a record of the revision's specific effect on an existing document. This element provides an audit trail and is especially important for historical research. The effect on other documents identifies the IRM material as one of the following:

- Amended: Existing material changed
- Supplemented: Material added
- Superseded: Material replaced by other materials

- Obsolete: Material no longer needed and not replaced by any other material

(2) This table suggests language to complete the effect on other documents.

When	Then	Sample Language
Revising an IRM section,	Specify the IRM number, title and MT date of the superseded document.	[IRM number], dated MM-DD-YYYY, is superseded.
Revising an IRM section to insert text from another IRM section,	Specify the IRM number, title and MT date of the superseded document and indicate the IRM from which you moved the text.	[IRM number], [Title], dated [MM-DD-YYYY], is superseded. Text from [IRM number], [Title], dated [MM-DD-YYYY] has been incorporated.
Obsoleting an IRM section in its entirety,	Specify the IRM is “obsolete as of the IRM effective date.”	[IRM number], dated MM-DD-YYYY, is obsolete as of the IRM effective date.
Removing portions of an IRM section,	Address actions separately, such as: <ul style="list-style-type: none"> • Specify portions are obsolete and • Specify where active content moved. 	Portions of [IRM number], [Title], dated MM-DD-YYYY, are obsolete as of the IRM effective date and the remaining portions are incorporated into [IRM number], [Title], dated MM-DD-YYYY.
Issuing a new IRM section with no history,	Insert “None” or “NA”	“None”
Incorporating interim guidance into the IRM,	Insert the IGM/IPU number and issue date. For an IG memorandum, also include the title.	This IRM incorporates Interim Guidance Memorandum SBSE-05-0508-XXXX, [Title of interim guidance], dated [MM-DD-YYYY]. This IRM incorporates IRM Procedural Update (IPU) 22UXXXX issued May 29, 2023.

(3) When completing the effect on other documents for an IRM where the previous IRM effective date was different than the MT date, specify both dates, as displayed in this example:

Example: “Effect on Other Documents: IRM 21.8.3, dated 08-23-2014 (effective 10-01-2014), is superseded.”

1.11.2.6.1.5
(04-22-2020)
Audience

- (1) The audience is the intended group of IRS employees expected to follow or benefit from the IRM section procedures. Identify the audience by the business unit, division, function, office or job category.

IRM Audience Identified By	Example Language
Business unit	<ul style="list-style-type: none"> • All business units • Small Business/Self-Employed (SB/SE), Large Business & International (LB&I), Tax Exempt and Government Entities (TE/GE) and Wage and Investment (W&I) • Appeals • Employee Plans
Job category or group	<ul style="list-style-type: none"> • All managers • Appeals officers and Appeals settlement officers • Employees who conduct examinations (in SB/SE, LB&I, TE/GE) • IMD community (IMD/IRM coordinators, IRM authors, reviewers, managers of these employees)

Caution: Although the IRM is available to the public (as provided by the FOIA), the public is not the intended audience. Therefore, the IRM should not be written as taxpayer guidance or information.

1.11.2.6.1.6
(09-21-2015)
Effective Date

- (1) The IRM effective date is the date employees begin following the new procedures. The MT date matches the effective date when you enter the wild card date, "(MM-DD-YYYY)". The procedures cannot be effective before the IRM is issued.

Date	Action	Format
IRM with no specified effective date	Enter the wild card date (MM-DD-YYYY), the date the procedures become effective.	(MM-DD-YYYY)
Procedures are effective on a specified date, (filing season, for example)	Enter the specific date the content is effective.	(01-01-20YY)

- (2) For filing season IRMs, insert the specific date in the effective date field. Also insert this date for any revised subsection(s) with a change in content. For a discussion of filing season, see IRM 1.11.5.4.2, Filing Season Production Schedule.

1.11.2.6.1.7

(11-15-2022)

Signature of Approving Official

- (1) The approving official is the program director or member of the Senior Executive Service (SES) responsible for the program (or their documented designee). The MT identifies the approving official's name and title. This is normally the same approving official who approves the IRM in the IMD Electronic Clearance System, or signs in block 20c of the Form 2061, Document Clearance Record, approving the IRM content.
- (2) When instructions or guidelines apply to more than one BU, the approving official is the primary head of office of the BU responsible for the program area.
- (3) For further guidance on signature authority, see IRM 1.11.9, Clearing and Approving Internal Manual Documents (IMDs).

1.11.2.6.2

(09-13-2023)

Manual Transmittal Optional Elements

- (1) The authoring software allows for the manual insertion of several optional elements. Optional elements are rarely necessary since most of the information they provide is covered by the internal controls subsection; however, they may be appropriate in limited situations.
- (2) The following table describes the four optional elements and when to use them:

Optional Element	Description of Use
Note	Provide information to the reader to highlight an important issue related to the IRM's publication.
Background	Cite the authority for issuing the document or provide background information on the development of the material, if the IRM section does not require internal controls.
Scope	Use when it's necessary to limit the applicability of the IRM revision. For example, the procedures may only apply: <ul style="list-style-type: none"> • During a certain time period. • To employees in a particular location (such as an area affected by a natural disaster). • To employees in a specific job category.
Related Resources	List helpful websites, references or other sources of information on the topic, if the IRM section does not require internal controls.

Reminder: The only IRMs that don't require internal controls are functional statement IRMs in the 1.1 series, delegation order and policy statement IRMs in the 1.2 series, and obsolete IRMs.

1.11.2.7
(05-19-2022)
Conduct an Informal Review

- (1) Informal review is an opportunity to receive input from others when developing or revising a procedure, process or program. Obtaining input from affected stakeholders and subject matter experts (SMEs) simplifies the IRM review and clearance process.
- (2) An IRM reviewer may be a(n):
 - SME in another office or BU
 - Manager
 - Specialized reviewer (as defined in IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs))
 - Affected stakeholder
 - Employee who follows the instructions
- (3) An informal review is particularly helpful when the new or revised procedure, process or program addresses:
 - New or significant changes to a workflow or procedure
 - Legal interpretation
 - Taxpayer rights or duties
 - A change in working conditions requiring negotiations between LRSN and the union
- (4) Send your draft IRM to your manager for review prior to formal clearance.
- (5) An informal review does not take the place of formal clearance. You still must formally clear through affected offices and specialized reviewers. See IRM 1.11.9.3, Identifying Reviewers, for further guidance.

1.11.2.7.1
(04-22-2020)
Determine the Need for an Informal Review

- (1) An informal review helps facilitate the processing of an IRM section by:
 - Providing an opportunity to verify the accuracy of current operations
 - Opening communications with offices affected by the policies or procedures and obtain their buy-in
 - Identifying potential issues or barriers
 - Avoiding unnecessary delays during formal clearance
- (2) Review these questions when considering whether to seek advice from a SME:
 - Is the material technically or procedurally complex?
 - Do you anticipate a lengthy review period?
 - Do you need the opinion of a SME before sharing the information with others?
 - Will you need the approval from another office or business unit because of the proposed changes?
 - Do the procedures affect how other offices do their work?
- (3) Request an informal review when:
 - a. You're not familiar with the subject matter.
 - b. You're required to get a specialized reviewer's input to develop the content (for example, obtaining legal advice, workforce relations). Authors **must** evaluate all new or revised IRMs for potential changes to conditions of employment of bargaining unit (BU) employees prior to clearance. See IRM 1.11.2.5.1.4, IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees.

- c. You have a question or need confirmation from a SME in another office or BU.

1.11.2.7.2
(05-08-2014)
**Initiate an Informal
Review**

- (1) When you initiate an informal review:
 1. Identify the office or business unit responsible for addressing the changes or concerns.
 2. Explain the issues in an email or a note to reviewer outlining the changes or concerns.
 3. Attach a draft of the revised IRM or pertinent portions.
 4. Email the draft and specify a written response and the response date.
 5. Set up a meeting to discuss the reviewer's questions or concerns.

Note: Do not use a Form 2061, Document Clearance Record, for this purpose.

- (2) Documentation accumulated during the informal review process may become part of the clearance package archived in the IRS Historical Research Library. Keep copies of all actions and contacts with the SME. See IRM 1.11.9.10.3, Archiving Clearance Documents.

1.11.2.8
(09-13-2023)
Editorial Updates

- (1) To correct minor editorial and typographical changes to the IRM, use the editorial update process. This process promotes a more current and improved IRM.

- (2) Editorial changes include:

- a. Updating organizational terms and titles.
- b. Adding or correcting references, websites, telephone numbers and citations.

Exception: Updates to telephone numbers, websites/references or any other information that impacts taxpayers are considered substantive changes.

- c. Reorganizing content within an IRM subsection without changing, adding or removing any substantive content or its meaning.

Example: Renumbering paragraphs within a subsection.

- d. Improving the quality of an existing graphic or adding alternative text.
- e. Converting a graphic to text.
- f. Correcting typographical errors, e.g., spelling or grammatical errors.
- g. Changing to plain language without altering the meaning of the content.

Note: Correcting non-editorial errors that require immediate attention (PII, etc.) may qualify for expedited clearance. See IRM 1.11.9.5.4.1, Expedited Clearance. For additional steps involving PII, see IRM 1.11.2.5.6.1, Personally Identifiable Information (PII), or Federal Tax Information (FTI) Breach Actions.

- (3) It is appropriate to revise the IRM for editorial corrections that improve readability or as part of an annual review. However, consider the cost-benefit of republishing the IRM within a year merely to correct a minor editorial error.

1.11.2.8.1
(09-13-2023)

(1) Use the following guidance to update the IRM to correct an editorial error:

Editorial Update Process

Topic	Action
Preparing the Manual Transmittal	Follow the rules for updating the MT described in IRM 1.11.2.6, Use and Preparation of the Manual Transmittal (MT). <ul style="list-style-type: none"> In the material changes, specify the type(s) of editorial changes made. See the table in paragraph (2) below for suggested language.
Changing Subsection Dates	At least one subsection date in the IRM section must match the IRM effective date. Therefore, if the IRM section is being updated for: <ul style="list-style-type: none"> A single editorial change only, change the date of that affected subsection to the effective date. Multiple editorial changes only, change the date of the first subsection (IRM X.X.X.1) to the effective date. All other subsections keep their existing subsection dates. <p>Note: If the IRM section contains editorial and substantive changes, follow the instructions in IRM 1.11.2.5.2.1 (2), Determine the Subsection Date.</p>
Making the Editorial Updates	Input the appropriate editorial correction(s) or update(s) to the XML file. Review the rest of the IRM content to ensure it reflects all current operations and correct other inaccuracies and outdated links. See IRM 1.11.2.5.1, Authoring Process.
Clearing the IRM	Follow the streamlined clearance process per IRM 1.11.9.2.1.1, Clearance of Editorial Updates. The extent of review corresponds to the management level necessary to approve these minor corrections. <ol style="list-style-type: none"> Clear through the author's manager Clear through the IMD/IRM coordinator Obtain approval from the program director (or documented designee)
Publishing the IRM	Work with your business unit's IMD staff to submit the revised IRM for publishing, following procedures in IRM 1.11.5, Publishing the Internal Revenue Manual.

(2) When you prepare the MT, describe the type of information that changed in the material changes.

When you make an editorial change:	Then:	Example Language
To a single subsection	Identify that subsection.	IRM X.X.X.X: Updated to reflect [specify the type of editorial change(s)].

When you make an editorial change:	Then:	Example Language
In multiple places throughout the document	Use a summarizing statement.	<ul style="list-style-type: none"> Revised IRM X.X.X throughout to update organizational terms and/or titles [specify the change]. Reviewed and updated IRM X.X.X throughout to correct legal citations, published forms and documents and web addresses. Revised IRM X.X.X throughout to incorporate plain language, active voice, and to clarify content.

1.11.2.9
(09-13-2023)
Rules to Obsolete an IRM Section

- (1) An IRM section is obsolete when the IRM information is no longer in effect due to a law, policy, operational, procedural or administrative change. You may completely eliminate an obsolete IRM section's information or merge any of its remaining information into another IRM section(s).
- (2) An obsolete IRM file contains only the MT when published. This document is the only remaining record of this IRM section. The author must explain in the material changes why the content is no longer effective or, if restructuring the content, where to find the current instructions.
- (3) If portions of the IRM remain effective, including any outstanding interim guidance, summarize the content specifying the current source and the new location of the remaining content. You may list the changes in a paragraph or place them in a table or list, along with the identifying information. Also, submit the active IRM for publishing before or simultaneously with the obsolete IRM to eliminate any conflicting or gap in instructions.
- (4) See the table below for sample language you may use for the MT material changes:

If the information is	Then insert
Moved to another IRM section	"The material relating to [INSERT subject] previously contained in [IRM section X.X.X] is incorporated into new [IRM X.X.X], [IRM section title]." Describe the reason.
No longer effective	"The material in [IRM section #] is obsolete because [insert reason]."

- (5) The table below provides step by step instructions for preparing to obsolete an IRM section.

Action	Instructions
Prepare the IRM file using either method	<p>Method 1</p> <ol style="list-style-type: none"> 1. Open the last published version of the IRM file and save it to your computer. 2. Place the cursor at the end of the manual start tag at the top of the IRM file. 3. Select “modify attributes” to change the status from “active” to “obsolete.” 4. Ensure the <hasouo> attribute is set to “no.” 5. Update the metadata elements. 6. Delete the IRM content. One subsection title and paragraph must contain text to pass a completeness check. Put “OBSOLETE” in the title and paragraph of the only subsection1 not deleted. <p>Method 2</p> <ol style="list-style-type: none"> 1. Create a new IRM obsolete template by selecting File - New, then IRM (Obsolete) XML 1.0. 2. Place cursor at the end of the manual start tag at the top of the IRM file. 3. Select “modify attributes” to add the catalog number. 4. Ensure the <hasouo> attribute is set to “no.” 5. Update the metadata elements for the user, owner and author. 6. Ensure to complete the Manual Transmittal per the row below and complete the audience, effective date, and signature. Select “modify attributes” to complete the IRM part, chapter, and section tags. You must type in the section title.
Prepare the Manual Transmittal	<ol style="list-style-type: none"> 1. Purpose: Insert: “This obsoletes IRM X.X.X, chapter title, section title.” 2. Material Changes: Explain why the information is no longer in force or effect. 3. Effect on Other Documents: Insert “IRM [IRM number], [Title], dated [MM-DD-YYYY] is obsolete as of the date of this transmittal (or, if later, the IRM effective date).”
Place the revised file into clearance	<p>Following procedures in IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs):</p> <ol style="list-style-type: none"> 1. Prepare a clearance request in IMD Electronic Clearance at https://spder.web.irs.gov/imd/eclearance or Form 2061. 2. Clear the IRM through your manager and IMD/IRM coordinator. 3. Clear the IRM through and obtain agreement from any affected offices or specialized reviewers, as required. 4. Obtain the program director’s (or documented designee’s) signature.
Submit the finalized file for publishing	<ol style="list-style-type: none"> 1. Prepare Form 1767, Publishing Services Requisition. 2. Follow standard procedures for submitting the file to M&P. See IRM 1.11.5, Publishing the Internal Revenue Manual (IRM).

(6) When a program or process is no longer effective, update the information in other sources as well. Check for information that resides:

- On IRS Source
- In IRM sections owned by other business units or offices
- In other IRS published documents or training materials

Example: Search IRM Online at <https://irm.web.irs.gov/> using relevant keywords to identify IRM sections that reference an obsolete program or process.

Notify the author(s) or content owner(s) that the content requires updating. See IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance, for instructions.

1.11.2.10
(09-13-2023)
**Communicate
Information About the
IRM**

- (1) Inform employees who use the IRM about procedural changes or updates. Consider issuing a communication to highlight significant updates or to remind employees about important rules and work processes.
 - a. To communicate to employees in your business unit (BU), use your BU website, newsletter or mailing list.
 - b. To communicate to employees in all BUs, use a Servicewide communication channel.
- (2) Communications & Liaison provides the following Servicewide communications products/channels:

Publication	Description	Audience
Business Unit News (BUN) https://irsgov.sharepoint.com/sites/IRSSource/SitePages/Business-Unit-News.aspx	News from your business unit with broad interest	IRS employees
IRS Source Daily News https://irsgov.sharepoint.com/sites/IRSSource#daily-news	Short timely communications with a broad audience	IRS employees
Leader's Alerts https://irsgov.sharepoint.com/sites/IRSSource/SitePages/Leaders'-Alerts.aspx	All-manager electronic news articles	IRS executives and managers
IRS Headlines https://irsgov.sharepoint.com/sites/IRSSource/SitePages/IRS-Headlines.aspx	All-employee electronic news articles	IRS employees

Note: Contact C&L's Office of Communications at cl.office.of.communications@irs.gov for submission guidelines.

- (3) When preparing to issue a communication:

- a. Identify your audience.
- b. Determine the appropriate vehicle for the communication.
- c. Reference the applicable IRM section or other official source when addressing a procedural or operational matter.
- d. Follow your BU's procedures for issuing communications, including securing managerial approval if required.

1.11.2.10.1
(09-13-2023)

SPDER Communications

- (1) SPDER issues IMD alerts on the Servicewide IMD program and processes to:
 - Announce program changes, enhancements, training opportunities, initiatives, reminders and other news.
 - Highlight the issuance of new interim guidance, a new IRM section, policy statement or delegation order that impacts the IMD community.
 - Reinforce published guidance or instructions.
- (2) There are two self-subscribing mailing lists for IMD alerts:
 - Manager list: for managers of employees with IRM/IMD responsibilities
 - Author list: primarily for IRM authors, but also helpful to IRM reviewers, coordinators, managers or others involved in IMDs
- (3) Sign up for either list at the IMD Community News and Mailings Lists page: <https://spder.web.irs.gov/imd/News>. SPDER also posts all issued alerts to this page.

Exhibit 1.11.2-1 (09-13-2023)**Definitions of Terms for Determining What Belongs in the IRM**

Term	Definition	Example
Delegation of authority	In general, the power to give orders or make decisions. Specific delegations (delegation orders) are issued by the Commissioner of Internal Revenue or on the Commissioner's behalf, to subordinates, with or without restriction on redelegation.	IRM 1.2.2.2.26, Delegation Order (DO) 1-31 (Rev. 1), Authorization and Approval of Tour Renewal Agreement Travel
Check sheet	Form or document used to ensure a process is complete or correct. Check sheets may be considered a type of job aid.	Form 15418, IRM Package Check Sheet
Functional statement	A high-level description of the activities and functions of a business unit or program office. It includes the mission or goals, reporting structure, responsibilities and activities taken to achieve the mission.	IRM 1.1.13.4.2, Wage and Investment, Business Systems Modernization
Guideline	Direction employees use to determine a course of action, or an explanation that helps employees make judgments based on facts.	See IRM 1.11.2.2, IRM Standards
Interim guidance (IG)	A memorandum or IPU used to convey immediate, emergency or temporary changes to operations or procedures.	View at https://imdtrack.web.irs.gov/search.aspx
Job aid or performance support tool	A device or guide that instructs on performing a specific task or skill, such as a desk, technique or user guide. A job aid that summarizes IRM content must include a reference to the applicable IRM.	<ul style="list-style-type: none"> Audit technique guides Tax Withholding Estimator
Knowledge management material	Material that summarizes a specific program, project or task, and supports current IRM procedures.	Standard operating procedures (SOP) or knowledge bases found on the <i>Knowledge Management and Transfer (KMT)</i> site
Local guidance	Instruction provided for a program within a particular office or geographic location that supplements or supports prescribed IRM procedures. See IRM 1.11.2.2.1.1, Local Procedures.	An office evacuation plan or procedures for conducting specific outreach sessions.
Official IRS published product	Published product that resides on the Electronic Publishing website (IRS Catalog) and include documents, forms, publications, letters and the IRM.	Document 6209, IRS Processing Codes and Information

Exhibit 1.11.2-1 (Cont. 1) (09-13-2023)**Definitions of Terms for Determining What Belongs in the IRM**

Term	Definition	Example
Pilot project	A short-term project or study designed to observe how a specific procedural change may work in practice, evaluate it for adjustments and decide whether to implement it permanently.	For a current example of a pilot or trial project described in an IGM, access the https://imdtrack.web.irs.gov/search.aspx and search the term “pilot” in the keyword field.
Policy statement	A statement of views concerning an important ideal or value that guides the IRS in administering the internal revenue laws and forms the basis for IRM procedures and instructions.	IRM 1.2.1.2.12, Reasonable Accommodations for People with Disabilities
Procedure	A process, series of instructions to follow, or a set sequence of steps that establish a standard based on rule or policy.	The step-by-step instructions on how to insert a graphic in the IRM XML file found in IRM 1.11.2.5.4.2, Graphics.
Software or application-specific instruction	Instruction that describes how to use and operate computer software or application.	BEARS End User Training Guide: https://irm.web.irs.gov/Redirect/IRM1_11_2_BEUG.aspx
Temporary guidance	Procedure, guidance or activity effective for a limited amount of time, up to two years. See IRM 1.11.10, Interim Guidance Process, for more information.	Operating instructions based on temporary legislation or a new or emerging issue
Training document	Course material or other published document used in software / on-the-job / skills training or instructor guides	Training Document 15770-002, Authoring the IRM with Arbortext Editor (Coursebook), found at https://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=40137Y

Exhibit 1.11.2-2 (09-13-2023)**Most Common Reasons to Review the IRM**

Condition	Condition Explained	Review the IRM	Update the IRM
1. Changes to tax law, programs or processes	There is new legislation or revisions to a program or process. These changes may impact the IRM.	Verify all related IRM content.	Update the IRM to reflect the most current information.
2. Corporate reorganization or change	IRS reorganization may affect IRMs that reference the business unit, function, program, etc.	Verify: <ul style="list-style-type: none"> • Terms • Titles • Business unit (functional statement) • Programs • Procedures 	<ul style="list-style-type: none"> a. For a new business unit, create a functional statement IRM section (IRM 1.1, Organization and Staffing). b. When an organizational change occurs, revise the affected offices' functional statements and the functional statement IRM. c. Review the IRM for current terminology, titles, programs and procedures.
3. Delegation orders and policy statements	Revising delegation orders and policy statements may impact IRM references and instructions.	A delegation order and policy statement may be: <ul style="list-style-type: none"> • Newly created • Revised • Revoked 	<ul style="list-style-type: none"> a. Verify the number and the revision date. b. Conduct the IRM process under the proper delegated authority. c. Ensure the program conforms to existing IRS policy.

Exhibit 1.11.2-2 (Cont. 1) (09-13-2023)**Most Common Reasons to Review the IRM**

Condition	Condition Explained	Review the IRM	Update the IRM
4. References to official published products	The IRS can revise, remove, supersede or rename official published products.	<p>Search for:</p> <ul style="list-style-type: none"> IRM references to other published products on the Electronic Publishing site. Changes to an IRM number or title, an outdated IRM number format or a number in parentheses, (4100, 7(10)00). 	<p>Update references to reflect current documents:</p> <ol style="list-style-type: none"> Other IRM sections Forms Letters Publications Documents Notices
5. Interim guidance (IG)	An IG is issued and the procedural changes may affect a published IRM section.	<ol style="list-style-type: none"> To determine if IG exists, check the IMD Tracking System at https://imdtrack.web.irs.gov/search.aspx. To determine if IG impacts an IRM section, access <i>IRM Online</i>, select the IRM section, and then select the "Interim Guidance" button. 	<ol style="list-style-type: none"> Update the IRM to incorporate the most current guidance. Incorporate procedures by the expiration date.

Exhibit 1.11.2-2 (Cont. 2) (09-13-2023)**Most Common Reasons to Review the IRM**

Condition	Condition Explained	Review the IRM	Update the IRM
6. Reorganize, add or remove IRM material	Authors reorganize, add, move or remove IRM content, which results in numbering or title changes. This affects other documents that reference that content.	Check all IRM references: <ul style="list-style-type: none"> IRM numbers and titles Exhibits Figures 	<ol style="list-style-type: none"> Update IRM references to other IMDs. Verify references to other IRM section and subsection numbers. Verify IRM titles. Check for obsolete IRM sections and/or content.
7. IRM material duplicated in another document	Duplicating guidance can lead to inconsistencies in guidance used by employees. Refer to the primary document to reduce the likelihood of conflicting information.	Check for IRM content that duplicates: <ul style="list-style-type: none"> Another IRM section. A published document, where the content is the primary source. 	<ol style="list-style-type: none"> Rather than duplicate content, reference the original source. Follow the rules for determining what belongs in the IRM. See IRM 1.11.2.2, IRM Standards.
8. Legal and other references	References are subject to change.	Verify these sources annually: <ul style="list-style-type: none"> IRC Regulations Notices Revenue Rulings Revenue Procedures 	<ol style="list-style-type: none"> Use Servicewide research tools to verify all legal references. When preparing content, insert legal citations rather than restating the Code, regulations, etc.
9. Software or IT system changes	Technology changes may affect business processes and the IRM procedures dependent on these technologies.	Check for: <ul style="list-style-type: none"> Processes and procedures related to new system requirements Release of new or upgraded software or computer application 	<ol style="list-style-type: none"> Obtain documentation about the new software or system change. Revise IRM content to reflect new processes or procedures. Request a new IRM section number.

Exhibit 1.11.2-2 (Cont. 3) (09-13-2023)**Most Common Reasons to Review the IRM**

Condition	Condition Explained	Review the IRM	Update the IRM
10. Telephone numbers in the IRM	The IRS provides toll-free numbers so taxpayers and practitioners can contact us.	<ul style="list-style-type: none"> • Verify IRS toll-free numbers annually. • Conduct a key word search for “1-888” or the term “toll-free.” 	<p>Verify all toll-free numbers following IRM 1.11.2.5.5, Contact Information.</p> <p>Note: For an office or other telephone number, review and revise the IRM as necessary.</p>
11. Website addresses	Website addresses change frequently.	<ol style="list-style-type: none"> a. Verify all website addresses. b. Key-word search for “http” to help locate the links. c. Use the IRM Preview Tool at https://irm.web.irs.gov/tools/preview to test links. 	<ol style="list-style-type: none"> a. Copy link from the “href” attribute of <a> tag into your internet browser to verify it works. b. Fix the <a> tag for broken links.

Exhibit 1.11.2-3 (09-13-2023)**IRM Web Resources**

Resource	Description	Web Address
Acronyms Database	Searchable repository of Servicewide acronyms and abbreviations	https://rnet.web.irs.gov/Resources/AcronymSearch.aspx
Alternative Media Center	Contacts to help deliver alternative accessible media to employees with disabilities	http://amc.enterprise.irs.gov/
Arbortext Editor FAQs	Frequently asked questions and solutions	https://irsgov.sharepoint.com/sites/Arbortexttraining/SitePages/Arbortext-FAQs.aspx
Arbortext Editor Registration	Links to register and sign-up for email notifications of software updates and get the latest upgrades and fixes	https://publish.no.irs.gov/appls/sgmlxml/sgmlmain.cgi?request=MAIN
Business unit IMD websites	List of IMD websites for each BU	https://irm.web.irs.gov/imd/other
Chief Counsel Clearance Determination Tool	Helps determine if your IRM requires Chief Counsel review	https://spder.web.irs.gov/imd/Resources/CounselDecisionTool.aspx
FOIA Library	Houses IRS resources publicly available on IRS.gov	https://www.irs.gov/privacy-disclosure/foia-library
IMD Alerts	IMD emails that inform the IMD community about IMD updates and news	Subscribe to the applicable mailing list at: https://spder.web.irs.gov/imd/News/default.aspx
IMD Electronic Clearance	Online review and approval system for IMDs that streamlines the clearance process by allowing for easy retrieval of proposed changes, comments and approval in a centralized location.	https://irsgov.sharepoint.com/sites/IMDEC
IMD points of contact	List of IMD contacts searchable by BU or by their role in the IMD process	https://spder.web.irs.gov/imd/resources/IMDContacts/Default.aspx
Information Resources Accessibility Program (IRAP)	Contact for information on creating documents and files accessible to persons with disabilities	https://irsgov.sharepoint.com/sites/508site
IRM Authoring Software Course Book	Training manual on the XML authoring software	Training 15770-002: Authoring the IRM with Arbortext Editor, https://publish.no.irs.gov/cat12.cgi?request=CAT1&=40137Y
IRM Decision Tool	An interactive flowchart that helps you determine if content belongs in the IRM.	http://spder.web.irs.gov/imd/Resources/IRMDecisionTool.aspx

Exhibit 1.11.2-3 (Cont. 1) (09-13-2023)**IRM Web Resources**

Resource	Description	Web Address
IRM Online	Searchable database that contains current and prior versions of every published IRM section and links to interim guidance, SERP, the IRS Catalog, the IRS Historical Research Library and more.	https://irm.web.irs.gov/
IRM Preview Tool	See what the IRM will look like (on IRM Online) to test links and ensure proper display of IRM format/tables	https://irm.web.irs.gov/tools/preview
IRM Requests and Author Changes Form	Submit requests to: <ul style="list-style-type: none"> Request a new IRM section Request a new IRM chapter and section Change an IRM section title Change a chapter title Change an IRM owner Change an IRM author 	https://apps.gov.powerapps.us/play/e/38f0a90e-b347-e0be-8bfd-4df7233136db/a/ba60f1f3-67cf-4a20-929d-1932755fbc0d?tenantId=f2372b85-8802-490c-b196-7b96c73fee3b
IRM Style Guide	Guidelines for proper IRM format, structure, plain language and writing standards	Document 12835
IRS Historical Research Library	Access historical IRS and IRM documentation Contact the library staff for questions and information	https://oldirm.web.irs.gov/ Email: IRMLibrary@irs.gov
IRS Style Guide	Web-based guide administrated by C&L that provides grammar, punctuation capitalization rules and more for non-IRM internal communications	https://irsgov.sharepoint.com/sites/CL/SitePages/IRS-Style-Guide.aspx
M&P IRM Program page	List of M&P's IRM-related resources	https://publish.no.irs.gov/pubsys/irm/irm.html Email: mp.irm@irs.gov
Official Part and Chapter Title List	List of the approved IRM part and chapter titles automatically generated by the IRM authoring software into the XML file.	https://spder.web.irs.gov/imd/irm/IRMPartChap.aspx
Plain Language website	Information on writing in plain language, as required by the Plain Writing Act of 2010, 5 USC 301	https://www.plainlanguage.gov/
Publishing + Distribution site (IRS Catalog) Find a Product page	Access to all current and archived IRS published products	https://publish.no.irs.gov/catlg.html
ReferenceNet	Portal for tax, legal, asset locator and other corporate research tools	https://irsgov.sharepoint.com/sites/RNet

Exhibit 1.11.2-3 (Cont. 2) (09-13-2023)**IRM Web Resources**

Resource	Description	Web Address
Search Interim Guidance Page	Search for active and archived IG through the IMD search page on IMD Track, which you can filter by BU. SPDER posts IG subject to the FOIA on the FOIA Library page on IRS.gov	https://imdtrack.web.irs.gov/Search.aspx (The public can search for interim guidance at: https://www.irs.gov/uac/Interim-Guidance-by-IRS-Business-Process)
Servicewide Electronic Research Program (SERP)	An electronic research source maintained by W&I that provides access to current IRMs, IPU's and reference materials. Not all IRMs are on SERP; SERP hosts IRMs by request based on end-user need.	http://serp.enterprise.irs.gov
SPDER IMD Community of Practice website	Expansive list of resources for authors, coordinators, managers and reviewers; provides links to training, IMD news, job aids and more.	https://irsgov.sharepoint.com/sites/IMD_COP
Training information	IRM authoring and IMD training available to the IMD community in self-study, virtual and classroom formats	https://spder.web.irs.gov/imd/training/
Virtual IMD Learning Library Application (VILLA)	Compilation of one to five minute training videos on various IMD and Arbortext topics.	https://spder.web.irs.gov/imd/villa
XML Help Desk	Contact information to an expert for help with the IRM authoring software.	Website: http://xmlhelpdesk.web.irs.gov/ Email: wi.mpm.xmlsgmlhelp@irs.gov

