



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.11.5

MARCH 4, 2020

EFFECTIVE DATE

(03-04-2020)

PURPOSE

- (1) This transmits revised IRM 1.11.5, Internal Management Documents System, Publishing the Internal Revenue Manual (IRM).

MATERIAL CHANGES

- (1) IRM 1.11.5.4 updated to clarify that the IMD/IRM coordinator submits the final package to publishing via the upload tool.
- (2) Editorial changes have been made throughout this IRM section.
 - Language in several subsections is altered to follow “plain language” standards. Example: change “if you have any questions about”... to “for questions about...”
 - All applicable WWW links have been updated to use the SECURE option. For example, <http://www.irs.gov/> becomes <https://www.irs.gov/>.
 - Certain citation tags are updated to reflect changes in other IRM sections.

EFFECT ON OTHER DOCUMENTS

IRM 1.11.5 dated August 1, 2017, is superseded.

AUDIENCE

IRM authors, coordinators or other management officials responsible for preparing or packaging the IRM for publishing.

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1.11.5

Publishing the Internal Revenue Manual (IRM)

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1.11.5.1
(08-01-2017)
Program Scope and Objectives

- (1) **Purpose.** This IRM section provides detailed instructions on the rules for publishing and distributing the Internal Revenue Manual.
- (2) **Audience.** This information is for IRS employees in the IMD community responsible for submitting Internal Revenue Manual (IRM) sections for publishing. Employees involved in publishing and distributing the IRM include:
 - IRM authors
 - Internal Management Document (IMD) and IRM coordinators
 - IRM publishing specialists
 - Internal Management Documents Distribution System (IMDDS) coordinators
 - IMD staff within the office of Servicewide Policy, Directives and Electronic Resources (SPDER)
 - Approving official of the publishing request
- (3) **Goal.** To ensure that IRS procedures and other instructions to staff are published officially and in accordance with the rules described in this IRM section.
- (4) **IMD Process Owner.** SPDER oversees the IMD process and monitors the publishing and distribution of these products.
- (5) **Publishing Process Owner.** Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment (W&I) Division, is responsible for publishing and distributing the IRM and all other IRS published products.
- (6) **Contact Information.** For questions about the information in this IRM section, please contact SPDER:
 - Email: *SPDER@irs.gov*.
 - Intranet: *https://spder.web.irs.gov*, and click on “Contact Us/Staff.”
- (7) For a list of publishing and distribution contacts and resources, see Exhibit 1.11.5-2.

1.11.5.1.1
(08-01-2017)
Background

- (1) The role of Media and Publishing (M&P) is to plan and produce or procure all IRS print and electronic communications products used by the public to comply with tax filing requirements and obligations, and used internally within IRS for tax administration. Accordingly, M&P is responsible for publishing the IRM.
- (2) M&P is also responsible for handling contracts to support the authoring and/or composition support for the IRM (and many other products) and also providing help desk support for XML authors servicewide who use Arbortext Editor software. See IRM 1.18.4.2.1.4, eXtensible Markup Language (XML) Support.
- (3) SPDER’s role is to support the IMD community by establishing and communicating the rules for producing the IRM to in accordance with the statutory authorities which govern M&P’s responsibilities.

1.11.5.1.2
(08-01-2017)
Authority

- (1) By law, federal agencies are expected to document, publish and maintain records of policies, authorities, procedures and organizational operations. The IRM is the source for the IRS. See IRM 1.11.1.3 for IMD authorities and legal obligations.

- (2) United States Code Title 44 states that the U.S. Government Publishing Office is to perform all printing, binding, and blank-book work for the Federal Government. In addition, USC 44 grants the Congressional Joint Committee on Printing (JCP) the authority to regulate printing, duplicating, and distribution of products by Federal Government agencies, including the IRS. See IRM 1.17.1.1.1 for the authorities for publishing government products.
- (3) The Freedom of Information Act (FOIA), at 5 USC 552(a)(2)(c), requires each agency to maintain and make available for public inspection and copying a current index providing identifying information for the public. The redacted IRM and the Document 10988, IRM Index, posted on the Internal Revenue Service Web Site, <https://www.irs.gov/>, fulfill this requirement.

1.11.5.1.3
(08-01-2017)
Roles

- (1) SPDER's chain of command:
 - Director, Research, Applied Analytics and Statistics (RAAS)
 - Director, Strategy and Business Solutions
 - Director, Servicewide Policy, Directives and Electronic Resources
 - IMD program staff
- (2) M&P's chain of command:
 - Director, Customer Assistance Relationship and Education (CARE)
 - Director, Media and Publications (M&P)
 - Director, Publishing
 - Chief, ePublishing Branch
 - Chief, Content Services Section
 - Team Lead, IRM Team
 - IRM publishing specialists
- (3) Distribution's chain of command:
 - Director, Customer Assistance Relationship and Education (CARE)
 - Director, Distribution
 - Manager, Distribution Requirements
 - Manager, Forecasting Requirements

1.11.5.1.3.1
(08-01-2017)
Responsibilities

- (1) The **Office of Publishing** prepares and issues official products to employees, vendors and other users. A printing contractor composes the official version of the IRM and packages it for internal and external (public) distribution. The cost to produce and distribute the IRM is funded by W&I. The Office of Publishing is responsible for:
 - a. Maintaining the Core Repository of Published Products (CROPP), which houses the IRS' official published products, including the IRM.
 - b. Managing the IRS printing and publishing requirements.

Note: The publishing contractor distributes IRM files to commercial vendors of research products. See IRM 1.4.5, Corporate Tax Administration Tools, for information on the products IRS purchases for employee use.
 - c. Negotiating and managing the IRM printing contract.
 - d. Funding IRM publishing costs.
 - e. Posting electronic files to IRS.gov (Internet) and IRweb (intranet).

Note: IRM sections posted to IRS.gov at <https://www.irs.gov/> include only public portions (sensitive information is removed).

- (2) The **Office of Distribution** provides planning and distribution services for all IRS print and electronic products within the IRS for tax administration and for the public. The Internal Management Documents Distribution System (IMDDS) distributes printed products, including the IRM, to IRS offices based on established subscriptions or distribution patterns.
- (3) The National IMDDS coordinators advise authors on distribution issues. For paper products, IMDDS staff create the distribution pattern. The distribution pattern is based on the office location whose employees require the paper product. See IRM 1.11.5.5.4.
- (4) The **IRM publishing specialist** is responsible for assigning the catalog number for each IRM section. The catalog number is a unique 5 digit number ending with a letter. See IRM 1.11.2, Internal Revenue Manual (IRM) Process, for information on how to request a catalog number.

Example: The catalog number for IRM 1.11.5 is “30626A.”

- (5) **SPDER IMD staff** coordinate with Publishing and Distribution staff to address issues raised by the IMD community. SPDER IMD staff also assist IMD/IRM coordinators and authors with their questions and concerns. See IRM 1.11.1, Internal Management Documents (IMD) Program and Responsibilities, for more on SPDER’s role and the role of others in the IMD community.

1.11.5.1.4
(08-01-2017)
**Program Management
and Review**

- (1) M&P is responsible for the budget and contract maintenance for the printing contract and the XML editor.
- (2) Facilitation between M&P and SPDER is ongoing.

1.11.5.1.5
(08-01-2017)
Terms and Acronyms

- (1) **Core Repository of Published Products (CROPP)** - The site that houses the IRM and all other IRS official published products.
- (2) **Distribution Pattern** - Identified by the IMDDS staff with the help of the business owner, the distribution pattern establishes the office to whom paper products are distributed.
- (3) **Filing Season IRMs** - IRM sections containing tax-year- specific information and are required to be in-field by certain dates for use by employees to perform in their jobs and/or receive training. IRM sections associated with filing season are found primarily in Part 2, Information Technology, Part 3, Submission Processing, and Part 21, Customer Accounts Services, and some Part 25, Special Topics.
- (4) **Filing Season Production Schedule** - The schedule lists those IRMs revised or created each year in preparation for filing season maintained on an Microsoft™ Excel spreadsheet which is used to monitor receipt and processing of each filing season IRM.
- (5) **Form 1767** - Publishing Services Requisition - This document is used to submit requests for and authorize printing and publishing services for all off-

cially published products. A signed Form 1767 documents that the request to publish the IRM is valid and is critical to the overall IRS mission. This requisition must accompany each IRM publishing package. See IRM 1.11.5.3.1.

- (6) **Internal Management Documents (IMDs)** - IMDs are the official communications that designate authorities and deliver instructions to IRS officials and employees.
- (7) **IRM publishing specialists** - M&P employees who are the primary point of contact for IRM authors and IMD/IRM coordinators. See <http://publish.no.irs.gov/pubsys/irm/irmteam.html> for the team members.]

1.11.5.1.6
(08-01-2017)

Related Resources

- (1) IRMs that are associated with the publishing and distribution process:
 - a. IRM 1.17, Publishing
 - b. IRM 1.18, Distribution
 - c. IRM 1.11.2, Internal Revenue Manual Process
- (2) Official forms and documents frequently used when publishing the IRM (and other printed products):
 - Form 1767, Publishing Services Requisition
 - *Form 1767 template*
 - Form 13200, Authorization to Designate Business Approvers for Publishing Services Requests
 - Document 12591, M&P Quick Reference Guide for IRM Publishing
 - Document 13000, IRM Review Check Sheet
- (3) For references and links to IRM publishing contacts and resources, see Exhibit 1.11.5-2.

1.11.5.2
(08-01-2017)

IRM Publishing Process

- (1) Following are the actions an author takes in preparation for publishing the IRM:

Step	Action	Additional Instructions
1.	Prepare the IRM section	1. Download the XML file of the section from the <i>Electronic Publishing catalog information page</i> , which houses the official IRM. 2. Create/revise the IRM using the IRM authoring tool. Note: The PDF file created with the IRM authoring tool is the official source file that is posted to the website. See IRM 1.11.2, for guidance on authoring the IRM.

Step	Action	Additional Instructions
2.	Prepare graphics (if new) Review and update any existing graphics	For instructions on preparing graphics, see IRM 1.11.2.8.7.
3.	Clear the IRM section through all affected stakeholders	For instructions on the clearance process, see IRM 1.11.9.
4.	Prepare the Form 1767, Publishing Services Requisition	For instructions on preparing the Form 1767. See IRM 1.11.5.3.1.
5.	Review IRM XML file	Follow Document 13000 to ensure the IRM section is properly prepared for publishing,
6.	Submit the IRM publishing package	For instructions on submitting the IRM XML package using the IRM Upload tool, see IRM 1.11.5.4.

- (2) The following table describes M&P's responsibilities and actions when processing an IRM section for publishing.

Responsible Party	Actions
IRM publishing specialist	<ol style="list-style-type: none"> 1. Coordinates with the distribution analyst and generates the distribution list for a printed IRM. 2. Sends file to the printing/publishing contractor. 3. Uploads PDF on internal and external websites. 4. Emails the originator listed on Form 1767 when the IRM is processed. 5. Emails electronic notice to subscribers when they post the file. See IRM 1.11.5.6.2
IMDDS specialist	<ol style="list-style-type: none"> 1. Coordinates with the publishing specialist to address the IRM author's need for electronic or print distribution. 2. Prepares distribution pattern for printed IRMs.

1.11.5.2.1
(08-01-2017)

Steps to Produce the IRM

- (1) The table below describes the responsibilities and actions employees take when preparing to publish the IRM.

Step	Responsible Party	Action
1.	IRM Author	<ol style="list-style-type: none"> 1. Prepares IRM publishing package. See IRM 1.11.5.3 2. Prepares Form 1767 and requests approval for publishing from authorized business approver. See IRM 1.11.5.3.1 3. Follows Document 13000, to ensure the IRM file is properly prepared. 4. Contacts the National IMDDS Coordinator to address distribution issues.
2.	IMD/IRM Coordinator	<ol style="list-style-type: none"> 1. Conducts the final IRM review using Document 13000 and Document 12591 to ensure the IRM is properly prepared. 2. Ensures graphics are properly prepared and associated with the XML file. See IRM 1.11.2.8.7 3. Validates that the Form 1767 is signed by an authorized business approver. See IRM 1.11.5.3 4. Ensures the IRM publishing package is complete. 5. Sends the IRM publishing package to M&P using the IRM Upload process. See IRM 1.11.5.4
3.	IRM publishing specialist	<ol style="list-style-type: none"> 1. Inputs information into the publishing database (posted on the production page). 2. Conducts IRM XML file review. 3. Notifies author of receipt via email. 4. Consults IMDDS specialist regarding IRM distribution. 5. Sends file to printing contractor.
4.	Printing contractor	<ol style="list-style-type: none"> 1. Prepares file for printing. 2. Prepares redacted file. 3. Transmits files to IRS (and vendors) in the appropriate file format.
5.	IRM publishing specialist	<ol style="list-style-type: none"> 1. Posts PDF file to the CROPP. 2. Updates the IRM Numerical Index. 3. Submits the file for posting to IRS.gov, SERP, and IRM Online.

1.11.5.3
(04-07-2014)

Preparing the IRM Package for Publishing

- (1) For each IRM section, the IRM publishing package must contain the following documents:

- a. IRM XML file created in the IRM authoring tool named with the catalog number. The catalog number is a 5-digit number ending with a letter.
- b. Graphic files, *new* or *revised*, in PDF format.
- c. Form 1767, Publishing Services Requisition, completed and signed by an authorized business approver.

Note: Although Document 13000 is not submitted with the IRM publishing package, employees should use it to quality check the completeness of their IRM package.

- (2) Prepare the IRM file for publishing by taking the following actions:
 - a. Finalize the IRM section (after obtaining approvals and incorporating comments from reviewers).
 - b. Complete the Form 1767 and obtain the signature of the authorized official.
 - c. Prepare the graphics in accordance with the publishing requirements. Avoid the common errors discussed in Document 12591.
Note: For detailed instructions on preparing graphics, see IRM 1.11.2.5.7, Graphics.
 - d. Place the IRM, Form 1767, and any graphics in a SecureZIP file. See IRM 1.11.5.4
- (3) The IRM author must contact their IMD/IRM coordinator for their organization's specific procedures for submitting their IRM package for publishing. This process differs within each organization. Find your IMD coordinator at <http://spder.web.irs.gov/imd/resources/IMDContacts.asp>.
- (4) The publishing package does *not* include the Form 2061, Document Clearance Record, background material and any substantive comments. The originating office submits this material to the IRS Historical Research Library for permanent retention. See IRM 1.11.9.10.3, Clearance Documents Sent to IRS Historical Research Library.
- (5) If your IRM contains graphics you can store them on a website that M&P created to house currently published IRM graphics for future authors. This tool shares the same site as the IRM Upload tool. See IRM 1.11.2.5.7.2, Store IRM Graphic Files.

1.11.5.3.1
(04-07-2014)
**Preparing Form 1767,
Publishing Services
Requisition**

- (1) Form 1767, Publishing Service Requisition authorizes the publishing of the IRM. It must be signed (digitally or in writing) by an authorized business approver.
- (2) The approving official *can't* be the originator; another authorized official must sign the Form 1767.
- (3) A list of designated officials is located at <http://publish.no.irs.gov/appls/pst01c2.html>. Follow the instructions on Form 13200, Authorization to Designate Business Approvers for Publishing Services Requests, to add a name to the authorized business approver list. Email a completed form to PSRhelpdesk@irs.gov.
- (4) For additional help in determining who can sign the Form 1767, contact your organizational IMD/IRM coordinator. A contact list is located at: <http://spder.web.irs.gov/imd/council/>.
- (5) To ensure you properly prepare Form 1767, we encourage you to use a template developed for this purpose. When you input the requested information, the appropriate line item on the Form 1767 (PDF) is automatically completed. At the push of a button, the template overlay is removed. When preparing Form 1767 for the IRM, take the following steps:
 - a. Download the fillable PDF overlay from http://publish.no.irs.gov/pubsys/irm/IRM_1767.pdf.
 - b. Request approval from an authorized business approver.

- (6) The official version of Form 1767 is also available at <http://publish.no.irs.gov/getpdf.cgi?catnum=61490>. See also Exhibit 1.11.5-1 for instructions on completing Form 1767 specifically for the IRM.

Note: When inserting the originator's name on the Form 1767 (block 22), insert their official name on the IRS badge or email address. By taking this action it will ensure employees can easily locate the appropriate contact for questions or suggestions.

1.11.5.3.2
(04-07-2014)

**Carefully Review the
IRM Publishing Package**

- (1) Errors are commonly found in these portions of the IRM publishing package:
- IRM XML file
 - Form 1767, Publishing Services Requisition
 - IMDDS Distribution
 - Graphic files
- (2) The IRM author and the IMD/IRM coordinator are responsible for reviewing the IRM section for completeness to facilitate processing by the IRM publishing specialist. Mistakes in the package may delay publication of the IRM. See Document 12591, M&P Quick Reference Guide for IRM Publishing. This document lists 15 common problems that frequently occur in the IRM XML file submitted to M&P.
- (3) Use Document 13000, IRM Package Check Sheet, to review your IRM package to ensure the file and the associated material is properly prepared.
- (4) For help with correcting errors in the IRM XML file, contact the XML Help Desk staff. See Exhibit 1.11.5-2 for contact information.

1.11.5.4
(03-04-2020)

**Submitting the IRM
Publishing Package**

- (1) M&P requires the use of the IRM Upload tool to submit the IRM publishing package. <http://caps-as.enterprise.irs.gov/irm/japple?PAGE=gov.irs.publish.irm.Upload>. IMD/IRM Coordinators will complete this action.
- (2) Internal procedures for submitting the IRM publishing package are determined by the IMD coordinator within each IRS organization.
- (3) Follow these instructions for using the IRM Upload tool:

Step	Action	Additional Instructions (where applicable)
1.	Use SecureZip to create a zip file containing the: <ul style="list-style-type: none"> • IRM file • New or revised graphic files • Completed Form 1767 	
2.	Select the IRM Package Submission on the IRM Upload page.	Access the tool from http://caps-as.enterprise.irs.gov/irm/japple?PAGE=gov.irs.publish.irm.Upload

Step	Action	Additional Instructions (where applicable)
3.	Enter the complete catalog number in the space provided. Reminder: A catalog number is required to use the IRM Upload tool.	The IRM number should appear next to the catalog number. If it does not, email <i>mp.irm@irs.gov</i> .
4.	Click on the "Browse" button to find the ".zip" file on your computer and open it.	
5.	Click on the "Submit" button once all the information is correct and complete.	You will receive an email acknowledging you have successfully submitted the IRM.

- (4) The IRM publishing specialist checks the package for completeness and submits the file to the contractor for publishing and distribution. If necessary, they will contact the IRM author and/or IRM/IMD coordinator to discuss any further action required before publication can proceed. For questions or problems uploading the IRM file, contact the IRM publishing specialist at *mp.irm@irs.gov*.

1.11.5.4.1
(08-01-2017)
**Publishing Production
Time Frames for the IRM**

- (1) The publishing process may take from one to four weeks. Production time is based on the:
- File size
 - Published format (electronic only or both electronic and print formats)
 - Filing season production schedule
- (2) Each year a high volume of IRM sections that involve tax-related filing season procedures, are published between August through December. During this peak period, "filing season" IRMs take priority over the "non-filing season" IRMs, increasing the publishing time frame for non-filing season IRMs due to the volume and priority given to filing season IRMs. See IRM 1.11.5.4.2 for information about the filing season production schedule.
- (3) When planning IRM updates, program owners submitting non-filing season IRM sections between August through December should consider the seasonal demands of the filing season products. The publishing production timeline is shorter for non-filing season IRMs from January through mid-August.
- Note:** A tip to improve IMD management is to schedule IRM processing between January through July.
- (4) Employees may track their IRM through the publishing process from receipt to posting (PDF) from the <https://publish.no.irs.gov/pubsys/irm/irminfo.html>, IRM Production Information Page. See IRM 1.11.5.6.1 for information about IRM production.

1.11.5.4.2
(04-07-2014)
**Filing Season
Production Schedule**

- (1) Each year, M&P solicits input from IMD coordinators during the second quarter of the fiscal year to prepare the “Filing Season Production Schedule” worksheet. The Filing Season Production Schedule is displayed on the Publishing website. From the IRM Program page at <https://publish.no.irs.gov/pubsys/irm/irm.html>, scroll down to the “Filing Season IRM Production Schedule” link for the most current information.
- (2) If you can’t meet the filing season production season timeline or need to change the schedule, contact the IRM publishing specialist at mp.irm@irs.gov, as soon as possible.
- (3) Authors may contact their IMD/IRM coordinator or the IRM publishing specialist at mp.irm@irs.gov to address questions or concerns about publishing the IRM during this time. If, planning to publish a non-filing season IRM during the IRM filing season peak time due to special circumstances, (such as for training or other valid business reason), contact your IMD/IRM coordinator *prior to* submitting the IRM for clearance.

1.11.5.5
(08-01-2017)
**Distributing the IRM
Through IMDDS**

- (1) IMDDS distributes the IRM (and all other published products) to ensure employees receive it in the most cost-efficient manner. The printed IRM is distributed to employees who require the paper IRM to perform their jobs. See <https://publish.no.irs.gov/distsys/imdds/imddsndx.html> to access the IMDDS page.
- (2) With increased employee access to the web, employees are encouraged to use online sources to access the IRM. Accordingly, the IMDDS established criteria to limit the IRM sections eligible for paper distribution. See IRM 1.11.5.5.3, for a discussion about the paper distribution exception. See IRM 1.11.6, Using and Researching the Internal Revenue Manual (IRM).
- (3) The printed IRM is mailed to users through IMDDS according to an established distribution pattern. The distribution pattern is developed by the product creator (the IRM author), and modified through requests from individual offices.
- (4) The initial printing and mailing of the IRM is handled by the printing contractor.

1.11.5.5.1
(08-01-2017)
IRM Delivery

- (1) The IRM author is responsible for determining the delivery options for their end users. One consideration is to determine whether end users have web access. See IRM 1.11.5.5.3 regarding exceptions to paper distribution.
- (2) Prior to submitting the IRM for publishing, discuss your distribution needs with the IMDDS coordinator. See <https://publish.no.irs.gov/distsys/imdds/imddteam.html>.
- (3) Follow these guidelines when determining how to deliver the IRM.

To Do This	Take These Steps
a. Publish a new IRM section	Consult the IRM publishing specialist and the IMDDS coordinator.
b. Revise an existing IRM section (substantive changes)	On Form 1767, Block 18, select appropriate form of distribution. “Electronic Media” or “Print and Distribution.”

To Do This	Take These Steps
b. Revise an IRM section (editorial changes)	On Form 1767, Block 18, select "Electronic Media."
c. Obsolete an existing IRM section	On Form 1767, Block 18, select "Electronic Media."
d. Reprint the IRM	On Form 1767, Block 18, select: <ul style="list-style-type: none"> • "Electronic Media" or • "Printing and Distribution," if end users meet requirements for a paper copy. See IRM 1.11.5.5
e. Obtain copies of an IRM section for conducting training or planning a conference	<ul style="list-style-type: none"> • Follow instructions for requesting a reprint. See IRM 1.11.5.5.1 (4) for instruction on reprinting the IRM. • Consult the IMDDS coordinator.

- (4) To order additional copies of a printed IRM section, submit a Form 1767 to request a "reprint". The IRM publishing specialist will process the order through the printing contractor or the National Distribution Center (NDC), depending on the quantity requested. You must take this action at least *four weeks* prior to the date the material is needed. The electronic **PSR** system (used to request most publishing services) is not available for the IRM.
- (5) To order a reprint:
- Discuss your needs - number of copies, location and in-field date - with the IRM publishing specialist and the IMDDS coordinator.
 - Prepare Form 1767, *Publishing Services Requisition*, and select "Reprint" in Block 16.
 - Email the completed and signed Form 1767 to M&P at mp.irm@irs.gov.

Note: IRMs published **electronic only** are not accessible to employees through the National Distribution Center.

- (6) You may order printing or photocopying services through the PSR system at <http://publish.no.irs.gov/servc.html>. For instructions, refer to IRM 1.17.2.2.1, The Digital Copy Center.

1.11.5.5.2 (04-07-2014) Electronic Availability of IRM Sections

- Online versions of the IRM section are available to employees within days of processing.
- The complete IRM is available to employees on the IRS intranet from these sources:
 - IRM Online <https://irm.web.irs.gov/> is a searchable version of the IRM.
 - IRM Numerical Index <https://publish.no.irs.gov/pubsys/irm/numind.html> links to the current IRM in portable document file (PDF) format.
 - Product Catalog Information <https://publish.no.irs.gov/catlg.html> houses all published versions of the IRM in PDF and XML format.
- As described in IRM 1.11.6.4, How to Access the IRM, the IRM is also available to employees and the public on the following sources:

- a. Servicewide Electronic Research Program (SERP) <http://serp.enterprise.irs.gov/databases/irm.dr/irms.html> houses a portion of the IRM and other references on a searchable platform.
- b. IRS.gov <https://www.irs.gov/> posts a redacted version of the IRM, with the Official Use Only (OUO) information removed.
- c. ReferenceNet <https://rnet.web.irs.gov/> is an IRS portal that provides access to public portions (OUO redacted) of the IRM through IRS corporate research services.

1.11.5.5.3 (04-07-2014)

Paper Distribution Exception

- (1) Paper distribution of the IRM is limited. However, you may request printing and distribution of an IRM section under the following circumstances:
 - a. Employees who require access to the IRM but their workstation lacks a computer.
 - b. The printed IRM section (PDF) contains more than 100 pages.
- (2) Employees may obtain copies of the IRM for training or other purposes from the following sources:
 - a. Order through IMDDS distribution (the most cost efficient method for obtaining a printed IRM).
 - b. Order from the National Distribution Center.
 - c. Print copies locally.
- (3) To request an exception, take the following steps:
 - a. Identify your audience by reviewing the IMR04 report. See IRM 1.11.5.5.4 (3).
 - b. Prepare a written request explaining the reasons for requesting a paper copy (email or other form).
 - c. Obtain approval of your program manager.
 - d. Submit the documentation along with the Form 1767 when uploading the IRM package.

1.11.5.5.4 (08-01-2017)

Distribution Pattern

- (1) A distribution pattern is assigned to each IRM section for customers who require a paper copy. The distribution pattern identifies the:
 - a. Offices receiving the printed IRM.
 - b. Number of printed copies distributed to each office.
 - c. Total number of printed copies distributed.
- (2) Common distribution patterns are established based on a job classification(s) or an organizational component. Some examples are :
 - All W&I employees
 - All managers
 - All Tax Exempt/Government Entities managers
 - Campus Employees
 - Customer Service Representatives
 - EEO Groups
 - Personnel Groups
- (3) The product Distribution Report provides the current distribution pattern for an IRM section. Click on the link <https://caps-as.enterprise.irs.gov/osms/views/homePage.xhtml#> and complete as follows:

1. Click on *Main Menu Option 5 - Product Distribution Report*
2. Enter your *email address* in the box indicated
3. Click on **View Report** at the top of the screen
4. Your report will display in a new window.

1.11.5.5.4.1
(08-01-2017)
**Creating a Distribution
Pattern**

- (1) Typically, the IRM publishing specialist coordinates with IMDDS to determine if a product will be printed or electronic. If a distribution pattern is needed, it's discussed as part of this process. They take this action based on the information provided on Form 1767, block 17 (quantity requested) and block 18 (type of service).
- (2) A new distribution pattern can take three to four weeks to develop, depending on the complexity. Failure to establish a distribution pattern prior to submitting the IRM for publishing will delay the printing and distribution of the final IRM section. See IRM 1.11.5.5.4 (3) for information on how to obtain the IMR04 Distribution Report.

Note: For a new IRM, there must be a record of the product before a distribution pattern is created.

- (3) An existing distribution pattern can be the starting point for creating a distribution pattern for a new IRM section. Follow the steps outlined under IRM 1.11.5.5.4.2 to obtain and review an existing IRM distribution pattern.

1.11.5.5.4.2
(09-01-2009)
**Requesting a
Distribution Pattern**

- (1) When requesting a distribution pattern, the author must provide the IMDDS coordinator the following information:
 - Title of IRM/IMD
 - Item number/name
 - Catalog number
 - Revision date
- (2) Be prepared to answer the following questions when asking IMDDS to establish a distribution pattern:
 - a. What is your organization or function?
 - b. Who is your intended audience?
 - c. How many copies should be sent to each office?
Example: One copy to each intended office.
 - d. Where is your intended audience located?
Example: All IRS Campuses, all call sites, all Small Business/Self-Employed (SB/SE) examiners, etc.
 - e. Is your IRM/IMD product only for managers or for all employees in a particular function?
- (3) Additional information to help identify a distribution pattern:

If the IRM	Then provide the National IMDDS Coordinator with
Replaces another IMD or published product,	<ul style="list-style-type: none"> The catalog number for the replacement product. <p>Note: An existing distribution pattern can be used as a baseline for the new distribution pattern.</p>
Is required for a training class,	<ul style="list-style-type: none"> The name, date and location of the class. Discuss whether additional stock will be needed for future training classes.

1.11.5.6 (09-01-2009)

Tracking IRM Publication and Distribution

- (1) The following tools are available to inform employees about the status of a new or revised product:
 - IRM Production Information page
 - Electronic notice of IRM issuances
- (2) The IRM Production Information page allows authors to track the progress of their published IRM section through the posting to the Electronic Publishing website. See IRM 1.11.5.6.1.
- (3) The Electronic Notice of IRM issuances allows authors and end users to request confirmation of newly issued IRM sections and other published products. See IRM 1.11.5.6.2.

1.11.5.6.1 (09-01-2009)

IRM Production Information Page

- (1) Information on the IRM Production page is posted and updated regularly. The date for each of the following actions is available for each IRM section:

Column	Description
a. Date received	The date the IRM section was checked in. It displays on the web page the following day.
b. Ship Complete	The estimated ship date.
c. Ship Complete* (with asterisk)	The actual ship date.
d. Files Posted	Date files posted to the CROPP (PDF and XML versions).

- (2) To access information on the IRM Production page for a specific product:
 - Click on the website <https://publish.no.irs.gov/pubsys/irm/irminfo.html>.
 - Click on either "all IRMs" or the specific IRM part.
 - Verify fiscal year information. Select "Prior" if checking for prior year information.
 - Scroll through the list or sort by "Office", to find the specific IRM section.

1.11.5.6.2
(09-01-2009)
**Electronic Notice of a
Published IRM Section**

- (1) IRS employees may sign up to receive an email notifying them when a revised IRM section is issued. This feature is available from the Product Catalog Information page in the “Electronic Availability” box, for each IRM section.
- (2) To access this feature from the Product Catalog Information page:
 1. Scroll down to the IRM Numerical Index <https://publish.no.irs.gov/pubsys/irm/numind.html> link.
 2. Click on the appropriate Part.
 3. Scroll down to the appropriate Chapter.
 4. Click on the linked catalog number for the applicable IRM section.
 5. Click on “Sign up” in the Electronic Availability box.
 6. Click on “Subscribe.”

1.11.5.7
(04-07-2014)
**Fiscal Year-End IRM
Planning**

- (1) While M&P funds the publishing costs of the IRM, it depends upon each organization to accurately plan and report their publishing needs for the fiscal year ending September 30. During the fiscal year, M&P monitors the IRM budget. After the close of the second quarter, M&P evaluates the April through September IRM publishing budget projections. This estimate includes publishing costs for the scheduled filing season IRMs due by September 30 and an estimate for publishing costs of non-filing season IRMs.
- (2) There are two cut-off dates for fiscal-year end publishing:
 1. Form 1767 cut-off date, and
 2. Publishing package cut-off date.
- (3) To close-out the fiscal year spending and improve the estimate for the publishing budget, M&P establishes a cut-off date for submitting a signed and completed Form 1767, *Publishing Services Requisition*. M&P notifies the IMD community at least 30 days in advance to allow for proper planning. The communication is sent by email and posted on IRWeb. To sign up to receive IMD communications, (referred to as “IMD Alerts”), select <https://spder.web.irs.gov/imd/>.
- (4) The “Publishing package cut-off date” is the last date that M&P will accept a publishing package for processing.
 - a. For filing season IRMs, this date is on the filing season schedule.
 - b. For all other IRMs, this date is typically seven days prior to the end of the fiscal year.
- (5) By the Form 1767 cutoff date, a signed and completed Form 1767, *Publishing Services Requisition*, must be submitted for each IRM section the organization needs published by the fiscal year end, September 30. M&P will obligate funds based upon the requisitions received and identify potential shortfalls or redirect any surpluses, as appropriate.

Note: The cut-off date for submitting Form 1767, *Publishing Services Requisition* for an IRM may differ from the cut-off date for other M&P products. The Form 1767 must be submitted timely for the IRM to be published.

- (6) When deciding whether to submit a Form 1767, authors must consider carefully whether the IRM will be ready for publishing *before* the Publishing package cut-off date. You must allow sufficient time for clearing and preparing your IRM for publishing. Typically, if an IRM is not in clearance by mid-August,

your IRM may not be ready for publishing before September 30. As soon as the new fiscal year begins, M&P will process the IRM (subject to the demands of the filing season schedule). See IRM 1.11.5.4.2 for information on the filing season production schedule and how it may affect the end of the fiscal year requirements.

1.11.5.7.1
(06-19-2012)

**Steps for Submitting
Form 1767 at the Fiscal
Year End**

- (1) The following instructions apply when submitting an IRM section for publishing before the publishing package cut-off date that falls under the current budget.

IF	AND	THEN
You plan to publish your IRM before October 1	Submit Form 1767 signed by an authorized official, to <i>mp.irm@irs.gov</i> through your IMD coordinator;	<ul style="list-style-type: none"> a. Submit the IRM package through the IRM Upload process. b. Include the XML file and any graphics in the IRM package. c. M&P will process the IRM on a first-in, first out basis.
You submit a Form 1767 before the cutoff date,	You don't submit your IRM <i>before</i> the cut-off date;	<ul style="list-style-type: none"> a. Notify M&P by email <i>mp.irm@irs.gov</i> as soon as possible. b. Submit the IRM package through the IRM Upload process <i>after</i> September 30. c. Don't include the Form 1767 when submitting the publishing package.
You do <i>not</i> submit Form 1767 prior to the cut-off date,	The IRM section must be published before the next fiscal year processing;	<ul style="list-style-type: none"> a. The Director/Executive must submit a written justification (email is acceptable), with a signed Form 1767. b. The Publishing Director must grant the waiver, indicated by his/her signature. <p>Note: A request for a waiver may be denied.</p>
You do <i>not</i> submit Form 1767 prior to the cut-off date,	The IRM section does not need to be published by the end of the fiscal year	M&P will process the IRM section in the following fiscal year (on a first-in-first-out basis), after filing season IRMs are processed.

- (2) After the Form 1767 cutoff date, the author submits the IRM publishing package without the Form 1767. The IRM publishing package will only include the IRM XML file and graphic files. Do not re-send the Form 1767 unless a change occurred in the interim.

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Exhibit 1.11.5-1 (06-19-2012)**Completing Form 1767, *Publishing Services Requisition***

Complete these fields on the Form 1767 when submitting an IRM for publishing.

Block Number	Title	Required Information
3	Title	Enter the chapter and section titles, separated by a hyphen. Ensure the titles match the titles used in the IRM XML file.
4	Item	Enter the IRM number (part, chapter, and section).
5	Catalog Number	Enter the IRM catalog number (five digit number ending with a letter). Follow guidelines in IRM 1.11.2 to request a catalog number for a new IRM section.
6	Item Date	Enter the IRM effective date or MM-DD-YYYY.
7	Security/Special Handling	If your IRM/IMD contains OUO information or requires any other special handling, check "Yes" otherwise, check "No."
8	Date Needed at Destination	Leave blank unless the IRM is needed on a specific date. Note: The date the IRM is distributed and will reach its destination is based on the print schedule.
9	Number of Originals or Material Description	Describe the materials. For example, IRM XML file and if applicable, the number of graphic pages.
10-12	Approving Official Signature, Name, Date	Obtain the signature of an authorized official. Insert name, title and date.
13-15	Funds Approval	LEAVE BLANK. The cost to print and distribute the IRM is funded by M&P.
16	Request Action	Indicate action: R - Reprint N - New for a new product V - Revised for a revision to an existing product O - Obsolete (if the IRM is no longer in effect)
17	Quantity Requested	If printing the IRM, enter on line (c) <i>IMDDS file pattern number</i> , the catalog number or IRM number. For a new IRM section, contact IMDDS to establish a distribution pattern.
18	Type of Service	Check the appropriate box: <ul style="list-style-type: none"> • "Electronic Media" • "Printing and Distribution" Reminder: Printing and distribution are limited to the circumstances described in IRM 1.11.5.5.

Exhibit 1.11.5-1 (Cont. 1) (06-19-2012)**Completing Form 1767, *Publishing Services Requisition***

Block Number	Title	Required Information
19	Functional Description	Briefly describe the purpose of the IRM, the intended audience and other important information. This description displays on the <i>Product Catalog information page</i> for each published product.
21	Additional Instructions	Enter any additional instructions involved in printing or distributing the IRM. Example: Indicate when an IRM section contains a 2-color graphic, even if no change was made.
22	Product Originator	Enter the author's (content owner) official name. This information displays on the <i>Product Catalog information page</i> for the IRM.
23	Office Symbols	Enter the author's office symbols.
24	Phone	Enter the author's telephone number.
25	Originator Email Address	Enter the author's email address.
26	Name and Contact for other Contact Person	Enter the name and phone number of a back-up, such as, another analyst, manager or IMD/IRM coordinator.

Exhibit 1.11.5-2 (08-01-2017)**Contacts and Resources for Publishing Your IRM**

The tables below contain a consolidated list of sources when publishing the IRM.

Publishing Process	Resource
IRM publishing specialists	https://publish.no.irs.gov/pubsys/irm/irmteam.html
Electronic Publishing catalog page	https://publish.no.irs.gov/catlg.html
Form 1767 PDF template	https://publish.no.irs.gov/pubsys/irm/IRM_1767.pdf
Form 1767 Authorized Approvers	https://publish.no.irs.gov/appls/pst01c2.html
Form 13200, <i>Authorization to Designate Business Approvers for Publishing Services Requests</i>	Form 13200 Email PSRhelpdesk@irs.gov
IRM Numerical Index	https://publish.no.irs.gov/pubsys/irm/numind.html
IRM Production Information page	https://publish.no.irs.gov/pubsys/irm/irminfo.html
IRM Program page	https://publish.no.irs.gov/pubsys/irm/irm.html
IRM Upload Tool	https://caps-as.enterprise.irs.gov/irm/japple?PAGE=gov.irs.publish.irm.Upload
M&P IRM mailbox	mp.irm@irs.gov
M&P Services and Programs page	https://publish.no.irs.gov/servc.html
XML Helpdesk website and email	http://xmlhelpdesk.web.irs.gov/xmlsgmlhelp@irs.gov

Distribution Process	Website
National IMDDS Coordinator	https://publish.no.irs.gov/distsys/imdds/imddteam.html
IMDDS Index	https://publish.no.irs.gov/distsys/imdds/imddsndx.html
Product Distribution Report	https://caps-as.enterprise.irs.gov/osms/views/homePage.xhtml#
What's Hot in IMDDS? (for ordering information of IRS printed products)	https://publish.no.irs.gov/distsys/imdds/imdnews.html

IMD Process	Website
IMD Alerts sign-up	https://spder.web.irs.gov/imd/maillinglist/
IMD Coordinators	https://spder.web.irs.gov/imd/Resources/IMDContacts/Default.aspx?org=None&role=IMD%20Coordinator
IMD website	https://spder.web.irs.gov/imd
IRM Authoring Tool FAQs	https://organization.ds.irsnet.gov/sites/ras/spder/IMD_COP/AT6/default.aspx

Exhibit 1.11.5-2 (Cont. 1) (08-01-2017)**Contacts and Resources for Publishing Your IRM**

IMD Process	Website
SPDER mailbox	<i>SPDER@irs.gov</i>