



**EFFECTIVE DATE**

(05-05-2022)

**PURPOSE**

- (1) This transmits revised IRM 1.11.7, Internal Management Documents System, Wage and Investment (WI) Internal Management Documents Program.

**MATERIAL CHANGES**

- (1) IRM 1.11.7.1.1(2) - Added the background on the IMD program.
- (2) IRM 1.11.7.1.2 - Added program management and review duties.
- (3) IRM 1.11.7.1.4 - Added program reports and the IMD risk analysis for program effectiveness.
- (4) IRM 1.11.7.2.2 - Added W&I functional IRM coordinator duties.
- (5) IRM 1.11.7.2.3 - Added W&I IRM author duties.
- (6) IRM 1.11.7.3 - Added W&I IRM program information, IMD coordinators, and SPDER duties.
- (7) IRM 1.11.7.3.2 - Added filing season IRMs procedures.
- (8) IRM 1.11.7.3.3 - Added information on gaining access to SERP.
- (9) IRM 1.11.7.3.5- Added instructions on IRMs must adhere to plain language laws, free of PII/FTI, follow proper fictionalization and reference materials.
- (10) IRM 1.11.7.3.5.1 - Added instructions on writing in active voice to adhere plain language law.
- (11) IRM 1.11.7.3.5.5 - Added instructions for designating OUO within Arbortext.
- (12) IRM 1.11.7.3.6 - Added instructions on receiving a concur form TAS before publishing IRM updated instructions when to send IRMs to PGLD, if criteria met to send to PGLD.
- (13) IRM 1.11.7.3.7 - Added option to use the IMD Electronic Clearance Tool.
- (14) IRM 1.11.7.4 - Added Interim Guidance coordinator instructions.
- (15) IRM 1.11.7.4.1- Added guidance for determining if instructions to staff need to be disclosed to the public (FOIA) and examples.
- (16) IRM 1.11.7.4.4 - Added instructions for issuance of an IGM.
- (17) IRM 1.11.7.4.4.1 - Added instructions on distributing and issuing IGMs.
- (18) IRM 1.11.7.4.4.2 - Added instructions on reissuing IGMs
- (19) IRM 1.11.7.5 - Added Delegation Orders process
- (20) IRM 1.11.7.5.1- Added Delegation Order coordinator duties.
- (21) IRM 1.11.7.5.2 - Added reviewing Servicewide and Delegation Orders procedures.
- (22) IRM 1.11.7.5.3 - Added Servicewide Delegation Orders subsection.

- (23) IRM 1.11.7.5.3.1.(1) - Added procedures for requesting updates to Servicewide Delegation Orders.
- (24) IRM 1.11.7.5.3.2 - Added preparing and clearing new, revised and rescinded Servicewide Delegation Orders instructions.
- (25) IRM 1.11.7.5.4 - Added W&I Division DO subsection.
- (26) IRM 1.11.7.5.4.1 - Added preparing new, revised and rescinded W&I Division Delegation Orders procedures.
- (27) IRM 1.11.7.5.4.2 - Added clearing Division Delegation Orders procedures.
- (28) IRM 1.11.7.5.4.3 - Added obtaining approval for Division Delegation Orders procedures.
- (29) IRM 1.11.7.5.4.4 - Added uploading procedures of Delegation Orders to the IMD Tracking System.
- (30) IRM 1.11.7.6 - Added Policy Statement process
- (31) IRM 1.11.7.6.1(1) - Added Policy Statement (PS) coordinator duties.
- (32) IRM 1.11.7.6.2 - Added W&I Division/Functional responsibilities.
- (33) IRM 1.11.7.6.3 - Added clearing and submitting PS procedures.
- (34) IRM 1.11.7.6.4 - Added PS Clearance Package zip file instructions.
- (35) Exhibit 1.11.7-1 - Added steps to prepare a publishing file.
- (36) Exhibit 1.11.7-2- Added example of Interim Guidance Memo
- (37) This IRM was formerly titled Accounts Management Tax/Policy/Program Analyst Guide changed to Wage and Investment (WI) Internal Management Documents Program restructured to include IMD guidelines for W&I. Editorial changes made throughout this IRM to correct titles, grammar, references and remove duplicate information.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 1.11.7, dated October 30, 2017, is superseded.

#### **AUDIENCE**

Wage and Investment program managers, IMD coordinators, authors, and managers who manage Internal Management Documents.

Andrew S. Chiu  
Director, Business Technology Operations (BTO)  
Wage and Investment

1.11.7

Wage and Investment Internal Management Documents Program

## Table of Contents

1.11.7.1 Program Scope and Objectives

- 1.11.7.1.1 Background
- 1.11.7.1.2 Authority
- 1.11.7.1.3 Responsibilities
- 1.11.7.1.4 Program Management and Review
- 1.11.7.1.5 Acronyms
- 1.11.7.1.6 Related Resources

1.11.7.2 W&I Internal Management Document (IMD) Program

- 1.11.7.2.1 W&I IMD Coordinator
- 1.11.7.2.2 W&I Functional IRM Coordinator
- 1.11.7.2.3 W&I Authors
  - 1.11.7.2.3.1 New W&I Authors

1.11.7.3 W&I IRM Program

- 1.11.7.3.1 IRM Formats
- 1.11.7.3.2 Filing Season IRMs
- 1.11.7.3.3 Servicewide Electronic Research Program (SERP)
- 1.11.7.3.4 SERP IRM vs the Published IRM
- 1.11.7.3.5 Writing and Revising an IRM
  - 1.11.7.3.5.1 Plain Language
  - 1.11.7.3.5.2 Manual Transmittal (MT)
  - 1.11.7.3.5.3 Subsection/Exhibit Dates
  - 1.11.7.3.5.4 References to IRMs, Legal Sources, Court Cases, Websites, and Other IRS Published Products
  - 1.11.7.3.5.5 Official Use Only (OUO) in the IRM
- 1.11.7.3.6 Clearing IRMs
- 1.11.7.3.7 Completing Final Review and Uploading the IRM for Publishing
- 1.11.7.3.8 Archiving

1.11.7.4 The Interim Guidance (IG) Process

- 1.11.7.4.1 Freedom of Information Act
- 1.11.7.4.2 Updating Your IRM between Publishing
- 1.11.7.4.3 Issuing/Clearing IPUs
  - 1.11.7.4.3.1 Updating the Manual Transmittal When Issuing an IPU
- 1.11.7.4.4 Issuing IG Memos
  - 1.11.7.4.4.1 Distribution and Issuance of IGM
  - 1.11.7.4.4.2 Reissuing an IGM

- 1.11.7.4.5 Interim Guidance (IG) Coordinator
  - 1.11.7.4.5.1 IG Memoranda
  - 1.11.7.4.5.2 Maintaining the IMD Tracking System
- 1.11.7.5 The Delegation Order (DO) Process
  - 1.11.7.5.1 Delegation Order Coordinator
  - 1.11.7.5.2 Reviewing Servicewide and Division DOs
  - 1.11.7.5.3 Servicewide Delegation Orders
    - 1.11.7.5.3.1 Requesting Updates to Servicewide Delegation Orders (SWDO)
    - 1.11.7.5.3.2 Preparing and Clearing New, Revised and Rescinded Servicewide Delegation Orders
  - 1.11.7.5.4 W&I Division DO
    - 1.11.7.5.4.1 Preparing New, Revised and Rescinded W&I Division Delegation Orders
    - 1.11.7.5.4.2 Clearing Division Delegation Orders
    - 1.11.7.5.4.3 Obtaining Approval for Division Delegation Orders
    - 1.11.7.5.4.4 Uploading DOs to the IMD Tracking System
- 1.11.7.6 The Policy Statement Process (PS)
  - 1.11.7.6.1 Policy Statement (PS) Coordinator
  - 1.11.7.6.2 W&I Division / Functional Responsibilities
  - 1.11.7.6.3 Clearing and Submitting PS
  - 1.11.7.6.4 PS Clearance Package

Exhibits

- 1.11.7-1 Steps to Prepare a Publishing File
- 1.11.7-2 Example of Interim Guidance Memo

1.11.7.1  
(05-05-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM section provides guidance to the Wage and Investment (W&I) Internal Management Documents (IMDs) process and authoring.
- (2) **Audience:** W&I senior management officials, managers, IMD coordinators, IRM coordinators, IRM authors, and other W&I personnel responsible for the administration of the IMD program.
- (3) **Policy Owner:** The Director, Business, Technology Operations (BTO).
- (4) **Program Owner:** Business, Technology Operations.
- (5) **Primary Stakeholders:** All W&I business functions.
- (6) **Program Goals:** Provide instruction, guidance, and oversight of the creation and maintenance of IMDs within W&I.

1.11.7.1.1  
(05-05-2022)  
**Background**

- (1) The IRS Restructuring and Reform Act of 1998 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 support the IRM as the single, official compilation of IRS policies, procedures, and guidelines.
- (2) In 1999, the IRS formed the Office of Servicewide Policy, Directives and Electronic Resources (formerly Servicewide Policy, Directives and Electronic Research). SPDER has enterprise-level oversight of the IMD program. The W&I IMD coordinators manage and support the IMD program for W&I.

1.11.7.1.2  
(05-05-2022)  
**Authority**

- (1) The Commissioner, Internal Revenue Service has authority under Treasury Order 150-10 to administer and enforce the Internal Revenue laws. Refer to IRM 1.11.1.1.2, Authority, for more information.
- (2) The Freedom of Information Act (FOIA) requires each agency to support and make available for public inspection and copying a current index supplying identifying information for the public. The redacted IRM and Document 10988, Internal Revenue Manual Index, posted on IRS.gov, fulfills this requirement.

1.11.7.1.3  
(05-05-2022)  
**Responsibilities**

- (1) The Director, Business, Technology Operations (BTO) is responsible for the policy related to this annually published IRM.

1.11.7.1.4  
(05-05-2022)  
**Program Management and Review**

- (1) Program Reports:
  - Annual IMD Program Risk Analysis
  - Annual Report on the Internal Management Documents (IMD) Program
- (2) Program Effectiveness: The IMD Risk Analysis highlights areas to improve and areas corrected within the last fiscal year.

1.11.7.1.5  
(05-05-2022)  
**Acronyms**

- (1) The following table lists the acronyms used throughout this IRM section.

Acronym	Definition
CPR	Content Publishing Request

Acronym	Definition
DCR	Document Clearance Record
DO	Delegation Order
FOIA	Freedom of Information Act
FTI	Federal Tax Information
IMD	Internal Management Document
IGM	Interim Guidance Memo
IPU	IRM Procedural Update
ITM	Integrated Talent Management
MC	Material Changes
M&P	Media and Publications
MOU	Memorandum of Understanding
MT	Manual Transmittal
OUO	Official Use Only
PDF	Portable Document Format
PII	Personally Identifiable Information
PS	Policy Statement
SERP	Servicewide Electronic Research Program
SOA	Senior Operations Advisor
SPDER	Servicewide Policy Directives and Electronic Research
SWDO	Servicewide Delegation Order
VILLA	Virtual IMD Learning Library Application
XML	Extensible Markup Language

1.11.7.1.6  
(05-05-2022)

**Related Resources**

- (1) In addition to IRM 1.11.7, the following IRMs and documents provide guidance to IMD authors:
- IRM 1.11.1, Internal Management Document (IMD) Program and Responsibilities
  - IRM 1.11.2, Internal Revenue Manual (IRM) Process
  - IRM 1.11.3, Servicewide Policy Statement Process
  - IRM 1.11.4, Servicewide Delegation Order Process
  - IRM 1.11.5, Publishing the Internal Revenue Manual (IRM)
  - IRM 1.11.6, Using and Researching the Internal Revenue Manual (IRM)
  - IRM 1.11.8, Servicewide Electronic Research Program (SERP)
  - IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs)
  - IRM 1.11.10, Interim Guidance Process

- *IRS Style Guide*
- Document 12835, The IRM Style Guide
- Document 12591, M&P Quick Reference Guide for IRM Publishing
- *Training Coursebook 15770, Authoring IRM Documents with Arbortext Edit 7.1*

1.11.7.2  
(05-05-2022)  
**W&I Internal  
Management Document  
(IMD) Program**

- (1) The W&I IMD Team resides within the Program Evaluation and Improvement group, under the BTO organization. The team, formed of the IMD Coordinator and supporting analysts, provides oversight of the W&I IMD program. It supports and helps W&I employees with the creation, implementation, management, and maintenance of the following IMDs:
- IRM
  - Interim Guidance (IG)
  - Policy Statements (PS)
  - Delegation Orders (DO)
  - Memorandums of Understanding (MOU)

1.11.7.2.1  
(05-05-2022)  
**W&I IMD Coordinator**

- (1) Management appoints the W&I IMD coordinator to administer the W&I IMD program. The IMD coordinator duties are:
- Coordinating and tracking IRM updates
  - Coordinating the clearance of IRMs and IMDs
  - Coordinating and managing the issuance of Interim Guidance
  - Distributing IRMs and IMDs cleared through the office
  - Evaluating and checking the IMD program
  - Attending and providing training
  - Developing internal procedures
  - Communicating and marketing the IMD Program to customers
  - Representing W&I on the IMD Council

1.11.7.2.2  
(05-05-2022)  
**W&I Functional IRM  
Coordinator**

- (1) There are nine W&I functional IRM coordinators within the organization. Functional IRM coordinators help authors in revising, clearing, and publishing IRM sections, and help subject matter experts with reviewing/clearing external IMDs. The functional IRM coordinator duties are:
- Providing guidance to IRM/IMD authors
  - Supporting the IMD coordinator
  - Facilitating the IRM process
  - Reviewing the final IRM package
  - Preparing and uploading IRM packages to Publishing
  - Sending Document Clearance Records (DCR) to the Historic Library
  - Communicating changes to the W&I Specialized Reviewers Listing
  - Reviewing and updating the Form 1767, Publishing Services Requisition
- (2) The functional IRM coordinator reviews and updates *“The Master IRM Ownership Listing”* located on SPDER’s IMD Electronic Clearance Tool. Access the listing by selecting the “IRM Coordinators” tab, “IRM Information” and filter the information needed. Or use the following link *The Master IRM Ownership Listing*.
- (3) Coordinators must update the listing whenever there are changes to the following:

- Section title
- Author
- IMD Coordinator
- Owner
- Designee
- Filing Season Status

1.11.7.2.3  
(05-05-2022)

**W&I Authors**

- (1) IRM authors play a key role in writing instructions employees need for uniform tax administration. IRM authors are the subject matter experts on the topic(s) and as such are responsible for ensuring the information in the IRM is current and correct.
- (2) IRM author's duties are creating, clearing, and publishing IRM and other Internal Management Document (IMD).
- (3) Authors must refer to the following IRM links when authoring IRM/IMD:
  - IMD Program - IRM 1.11.1, Internal Management Document (IMD) Program and Responsibilities
  - IRM Authoring - IRM 1.11.2, Internal Revenue Manual (IRM) Process
  - Policy Statements - IRM 1.11.3, Policy Statements
  - Delegation Orders - IRM 1.11.4, Delegation Orders
  - IRM Publishing - IRM 1.11.5, Publishing the Internal Revenue Manual (IRM)
  - Servicewide Electronic Research Program - IRM 1.11.8, Servicewide Electronic Research Program (SERP)
  - IRM Clearance - IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs)
  - IPU Clearance and Approval - IRM 1.11.10, Interim Guidance Process
  - *IRS Style Guide* (PDF)
  - *IRM Style Guide* (PDF)
- (4) In addition to the required ITM courses, the Virtual IMD Learning Library Application (VILLA) is designed to supply technical support for the IMD community. The site has three-to-five-minute training modules about the IMD process. Topics include:
  - The IRM
  - Plain Language
  - Clearance
  - Interim Guidance
  - XML (Extensible Markup Language)
  - 508
  - Publishing
  - IMD Other

**Note:** Go to the VILLA website for more information on these courses: *Welcome to VILLA*

1.11.7.2.3.1  
(05-05-2022)

**New W&I Authors**

- (1) New IRM authors assigned the task of authoring an Internal Revenue Manual (IRM) must complete the following:
  - Request the current Arbortext IRM authoring software by completing an *OS GetServices* ticket. Select: Order from the Product and Services Catalog>Personal Productivity Services>Software Installation.

- Register as a user of the IRM authoring tool at *Arbortext Editor Registration*
- Visit *IRM FAQs*, for help with the IRM Authoring Tool software (Arbortext), or call (202) 803-9140 to report problems. You may also e-mail the help desk at *xmlsgmlhelp@irs.gov*
- Complete the Integrated Talent Management (ITM) self-study *IMD Training*
- With management approval, sign up to attend IRM authoring tool training. To register, visit *IMD Online Training*
- Sign up for the IMD Community mailing list: *IRM/IMD Mailing Lists*
- Register for Servicewide Electronic Research Program (SPDER) and complete the SERP training course. For more information see *New IRM Authors*.

1.11.7.3  
(05-05-2022)  
**W&I IRM Program**

- (1) The W&I IMD Team oversees writing and maintaining of all IRMs regarding W&I policies and procedures.
- (2) The W&I IMD coordinator provides oversight for the IRM process to all W&I business units and acts as the W&I Liaison to SPDER and other operating divisions and functions during the creation, revision or obsolescence of any W&I IRM. The W&I IMD coordinator keeps a detailed record of the W&I IRMs, including last published date, current certification, business unit owner, author, manager, upcoming revision comments, and production status of each IRM.

1.11.7.3.1  
(05-05-2022)  
**IRM Formats**

- (1) W&I IRMs are on several platforms, such as:
  - a. *Servicewide Electronic Research Program (SERP) IRMs*
  - b. *IRM Online*
  - c. *Publishing Catalog*
  - d. *IRS.gov*
  - e. Various external law platforms and libraries

**Note:** After the IRM is published and is effective, the SERP staff downloads the published IRM file directly from the Electronic Publishing website, converts the file to HTML, and posts the IRM to SERP.

1.11.7.3.2  
(05-05-2022)  
**Filing Season IRMs**

- (1) Filing season IRMs are IRM sections with tax year specific information needed to deliver a successful tax filing season. Filing season IRMs are published annually and must be in-field (available to employees) by a certain date for use by employees to perform their jobs and receive training for the upcoming tax filing season. For more information on filing season IRMs, see IRM 1.11.5.4.2, Filing Season Production Schedule.

1.11.7.3.3  
(05-05-2022)  
**Servicewide Electronic Research Program (SERP)**

- (1) All W&I IRMs dealing with taxpayer interaction, processing, and adjusting taxpayer accounts are posted to Servicewide Electronic Research Program (SERP). Employees use SERP to research, review, and supply feedback on W&I IRMs.
- (2) IRM authors request access to SERP by completing and “Add Me” request in SERP Feedback.net with the information needed for their system profile. See IRM 1.11.8.10, SERP Feedback.net - Author/Content Owner Responsibilities.

## 1.11 Internal Management Documents System

- (3) IRM authors must read the *SERP Feedback Guide for Content Owners* before using the SERP Feedback.net and IRM 1.11.8.4, SERP IRM Author Roles and Responsibilities.

### 1.11.7.3.4 (05-05-2022) SERP IRM vs the Published IRM

- (1) A SERP IRM is updated as needed throughout the year with time sensitive revisions due to new procedures, processes, Tax Law, SERP Feedback etc. using IRM Procedural Updates (IPUs). However, published IRMs are updated at least annually to incorporate IPUs and/or other changes. For more information refer to IRM 1.11.8, Servicewide Electronic Research Program (SERP).
- (2) The SERP Team manages IRMs on SERP. M&P handles IRMs on all other platforms.
- (3) The table below provides some of the key differences between publishing a SERP IRM and a Published IRM:

Actions	SERP IRM	Published IRM
IRM	Refer to procedures in IRM 1.11.8, Servicewide Electronic Research Program (SERP)	Refer to procedures in: <ul style="list-style-type: none"> <li>IRM 1.11.2, Internal Revenue Manual (IRM) Process</li> <li>IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs)</li> </ul>
Use	To issue IRM Procedural Updates	To publish the IRM to all online formats, including Media and Publications (M&P), IRM Online, IRS.gov and SERP.
IRM Submission	Author submits xml file to the SERP Team via SERP Submission Form.	<ul style="list-style-type: none"> <li>Author submits xml file to IMD/IRM coordinator</li> <li>Coordinator uploads to Publishing team via M&amp;P IRM Upload site.</li> </ul>
IRM Updates	Issued by IPUs as needed.	Incorporates IPUs and interim guidance memoranda and updates substantive/editorial changes as needed.
IRM Audience	Available on SERP to internal IRS employees, only. IPUs meeting FOIA are forwarded to SPDER for posting in the FOIA Library on www.IRS.gov.	Available to all IRM format sources, both internally and to the public, once posted.

Actions	SERP IRM	Published IRM
Manual Transmittal (MT) Date	SERP edits the MT Date with the issued date of the IPU. Do not edit this date before submitting an IPU.	Publishing determines the MT Date. Edit as wild card date Month DD, YYYY when submitting for publishing.
Material Change Section	<ul style="list-style-type: none"> <li>• Appears in IPU order.</li> <li>• IPU number is listed first followed by IRM subsection number.</li> <li>• Changes with each IPU update.</li> </ul>	<ul style="list-style-type: none"> <li>• Must be reordered.</li> <li>• The IRM subsection number appears first, followed by the IPU number</li> <li>• Must incorporate all IPU changes since last published.</li> </ul>
Material Changes (MC)	<ul style="list-style-type: none"> <li>• List all procedural changes beginning with "IRM X.X.X" or "Exhibit X.X.X-X"</li> <li>• SERP inserts the IPU number and date at the beginning of each MC paragraph.</li> </ul>	<ul style="list-style-type: none"> <li>• List all procedural changes in subsection order followed by exhibit order.</li> <li>• List the changes beginning with "IRM X.X.X" or "Exhibit X.X.X-X", then the change description, followed by the IPU number.</li> <li>• Must incorporate all IPU changes since last published - may need to consolidate or bundle changes.</li> </ul>
Effective Date	Do not edit this date for an IPU. Effective date is the last published IRM date.	Edit the Effective Date as wild card (MM-DD-YYYY) or an exact date in (MM-DD-YYYY) format. See IRM 1.11.2.6.1.6, Effective Date, for more information

Actions	SERP IRM	Published IRM
Subsection Date	Author deletes the subsection date (including parentheses) and inserts the wild card date (MM-DD-YYYY), with tracked changes turned on. SERP replaces the subsection date with the issued date of the IPU.	Author edits with the effective date or last issued IPU date.

1.11.7.3.5  
(05-05-2022)

**Writing and Revising an IRM**

- (1) All W&I IRMs must adhere to *plainlanguage.gov*, to be free of personally identifiable information (PII)/ federal tax information (FTI) and follow proper fictionalization guidelines. To avoid accidental use of real taxpayer information, see *Document 13324*, Guidelines and Examples for Fictionalizing Domestic Taxpayer Information, and *Document 13311*, International Name and Address Construction. For more information see IRM 1.11.2.5.6, Fictitious Identifying Information and IRM 1.11.2.5.6.1, Personally Identifiable Information (PII) or Federal Tax Information (FTI) Breach Actions.
- (2) IRMs must accurately portray current operating procedures. Timely incorporation of interim guidance into the IRM is necessary to supply the transparency needed to serve the IRM users. These users, IRS employees, practitioners, and taxpayers depend on a current IRM to fully follow the procedures governing the various internal revenue processes.

**Note:** Follow IRM 1.11.2, Internal Revenue Manual (IRM) Process, for procedures on creating IRMs. When a new IRM is developed, the author must obtain a catalog number and receive initial guidance from the W&I IMD coordinator. SPDER and M&P control the catalog number and the title. When requesting a change to an IRM title or new IRM catalog number, the author must contact the W&I IRM coordinator and request the change. The W&I IRM coordinator will coordinate request with SPDER.

- (3) Create and update all IRMs using the IRM Authoring Tool software, Arbortext Editor 7.1. It is not appropriate to use a Word file for updates. See IRM 1.11.7.2.3.1 for more information.
- (4) Authors can download the latest published version of the IRM XML or PDF file from *IRM Numerical Index*. For information on downloading the IRM XML or PDF file see, *IRM FAQs*.
- (5) All Filing Season IRMs must be posted on SERP. To determine whether your IRM is a filing season IRM see, IRM 1.11.5.4.2, Filing Season Production Schedule, or contact your IRM/IMD coordinator.
- (6) Authors must keep procedures up to date in the published (official) IRM. This may require that an IRM be updated more than once in a year. Contact your IRM Coordinator for help in determining if an IRM should be republished multiple times in one year.

1.11.7.3.5.1  
(05-05-2022)

## Plain Language

- (1) Write all IRMs in plain language using active voice not passive voice. This will ensure the instructions are clear and concise. Don't use the word should, use must. An IRM is written in plain language if readers can read it once and find what they need, understand what they find and use it for their needs. Below are just a few ways to improve the readability of your IRM:
  - a. Create links to official sources of information, e.g., IRS official documents, forms, and letters, other IRMs, legal references, etc. Refer to Document 12835, *IRM Style Guide*, and IRM 1.11.2.5.8.5, Creating Links.
  - b. Create lists to allow the reader to easily scan and interpret information. Refer to IRM 1.11.2.3, IRM Format and Structure.
  - c. Use a standard format to cite legal sources or other references in the IRM such as IRM sections, the Internal Revenue Code, regulations, court cases, administrative rulings, Congressional Acts, citing the web and creating links and IRS.gov. Refer to IRM 1.11.2.5.8, Setting Standard Citation Rules.
  - d. Use tables when instructions are to be followed in an order. Refer to IRM 1.11.2.3, IRM Format and Structure.
  - e. Use graphics to illustrate information that is not reproducible in text. Graphics must have alternative text to adhere to Section 508 of the Rehabilitation Act of 1998, which requires electronic technology and information to be available to employees with disabilities. Refer to IRM 1.11.2.5.7, Graphics, and IRM 1.11.2.5.7.3, Use Alternative Text for Graphics. Also, visit the Alternative Media Center (AMC) website at: <http://amc.enterprise.irs.gov>.
- (2) For more information on plain language see:
  - *Plainlanguage.gov*, simple words and phrases list
  - Form 14481, Plain Language Checklist and Review Sheet.
  - *IRS Style Guide*.
  - Document 12835, IRM Style Guide.
  - ITM course 57235, Writing Your IRM in Plain Language, for IRM-specific guidance on plain language writing.

1.11.7.3.5.2  
(05-05-2022)

## Manual Transmittal (MT)

- (1) The Manual Transmittal (MT) appears at the beginning of each IRM section. It has information that clearly defines what changes have been made in your IRM, why the changes were made, and where they are found. Refer to IRM 1.11.2.6, Use and Preparation of the Manual Transmittal (MT), for more information.
- (2) The MT consists of seven required elements that must be completed. Refer to IRM 1.11.2.6.1, Required Elements of the Manual Transmittal.
- (3) Refer to IRM 1.11.2.6.2, Optional Elements, for more information on the following MT elements:
  - Note
  - Background
  - Scope
  - Related Resources

**Note:** Optional elements are not needed for W&I IRMs. This is the same information required in the internal controls section (first subsection) of each IRM. See IRM 1.11.2.6.1(2), Required Elements of the Manual Transmittal.

1.11.7.3.5.3  
(05-05-2022)  
**Subsection/Exhibit  
Dates**

- (1) The author must use the IRM Effective Date as the subsection/exhibit dates when a substantial (non-editorial) change is made to a subsection or exhibit, the IRM subsection date must be changed to the IRM effective date.
- (2) If the subsection/exhibit was changed based on the issuance of an IPU, the subsection date must be the date the IPU issued.

**Example:** An IPU posted to SERP March 4, 2020, for IRM 21.4.1, Refund Inquiries, Refund Research, to change IRM subsection 21.4.1.3.1(1). The subsection date must be (03-04-2020), the IPU issuance date/date posting on SERP.

**Reminder:** An IRM that is effective on a specific date, all subsection dates must be the IRM effective date. **Do not use the wild card date as subsection dates “(MM-DD-YYYY)”, must not be used.**

**Example:** While updating IRM 21.1.1, Accounts Management and Compliance Services Operations, Accounts Management and Compliance Services Overview, for clearance the author made a change to Exhibit 21.1.1-1. IRM 21.1.1 is a filing season IRM that is effective on October 1 yearly. The author changed the exhibit date to (10-01-2020).

- (3) For more information on subsection dates, see IRM 1.11.2.5.2.1, Determine the Subsection Date.

1.11.7.3.5.4  
(05-05-2022)  
**References to IRMs,  
Legal Sources, Court  
Cases, Websites, and  
Other IRS Published  
Products**

- (1) **Avoid duplicating IRM procedures that are covered in other IRMs** (including any that cross business unit and business operating division lines). Always refer your reader to the right IRM, document, job aid, system, publication, tax form, instructions. etc. Refer to IRM 1.11.2.5.8, Standard Citation Rules, for further instructions.
- (2) Use the following Arbortext Authoring Tool elements (tags) when referencing:

If	Then
Referencing other IRMs, court cases, websites, and IRS published products (e.g., letters, notices, instructions, publications and etc.	Use “ <b>citation</b> ” element (tags) of the IRM Authoring Tool (Arbortext) e.g., IRM 1.11.2, Internal Revenue Manual (IRM) Process, or IRM 1.11.2.3, IRM Format and Structure. <b>Reminder:</b> Ensure no text besides “ <b>IRM</b> ” and the section/ subsection number are included inside of the “ <b>citation</b> ” element tags. Titles must be outside of the “ <b>citation</b> ” element.
Cross referencing IRM subsections, paragraphs, exhibits, graphics, etc. within your IRM	Use the “ <b>seealso</b> ” element (tag) of the IRM Authoring Tool (Arbortext), with right type. <b>Reminder:</b> Ensure no text besides the element.
Linking websites and e-mail links that change frequently.	Use <b>Anchor tags</b> or <a> tags of the IRM Authoring Tool (Arbortext). If inserting an e-mail, you must insert the literal <b>mailto:</b> before entering the mail address. Do not space after <b>mailto:</b> <b>Caution:</b> Intranet web addresses that show a numerical IP address, e.g., http://123.456.789/ documents, are not allowable in IRMs because including these types of web addresses in a publicly available document pose a high risk of disclosing IRS computer systems.

- (3) Verify all references to IRMs and their subsections, forms, publications, legal citations, etc. to ensure that they are still correct. Use the “Validate Cross References” feature under “Tools” of the IRM Authoring Tool.

**Note:** The Validate Cross References feature only validates IRM references within the same IRM, if the “**seealso**” element was used. This feature does not confirm references in “**citation**” elements

. For more information refer to IRM 1.11.2.5.8.4, Validating Links.

(4) Authors may also use the *IRM Preview Tool* to see what your IRM will look like on IRM online. This checks to ensure links work, tables are displayed correctly, etc.

1.11.7.3.5.5  
(05-05-2022)

#### Official Use Only (OUO) in the IRM

(1) Official Use Only (OUO) in the IRM is restricted information that is not available to the public. It is used for official purposes by authorized individuals. All OUO content is embedded within the IRM. When the IRM is prepared using the IRM Authoring Tool, the OUO material is placed within “restrict” tags or attributes. When published, the tagged information is automatically redacted from the public version. Refer to IRM 1.11.2.5.3, Designating IRM Content as Official Use Only, for further information.

(2) There are two ways to restrict OUO content within the IRM while using the Arbortext Editor Software. The table below shows two ways to restrict certain words and phrases:

Quick Tag	Restrict Element
<ol style="list-style-type: none"> <li>1. <b>Highlight</b> only the content you want to designate as OUO.</li> <li>2. Press <b>Enter</b> to access the Quick Tag list.</li> <li>3. Select the <b>Restrict Element</b>.</li> </ol>	<ol style="list-style-type: none"> <li>1. <b>Highlight</b> only the content you want to designate as OUO.</li> <li>2. From the Arbortext Editor Tool Bar, select <b>Insert</b>.</li> <li>3. Press <b>Markup</b>.</li> <li>4. Press <b>Restrict</b>.</li> </ol>

**Note:** Words that are inside an emphasis element can’t be restricted; however, if you restrict the words first, the emphasis element can be added.

(3) To restrict an entire paragraph, take the following steps:

Step	Action
1	Position your cursor to the right of the para start tag.
2	Select <b>Edit&gt;Modify Attributes</b> to open the Modify Attributes dialog box
3	From the drop-down menu, select <b>Restrict</b> .
4	Click <b>OK</b> to save the modification. You will see the entire paragraph has been restricted.

(4) For more information see IRM 1.11.2.5.3, Designate IRM Content as Official Use Only (OUO).

1.11.7.3.6  
(05-05-2022)  
**Clearing IRMs**

- (1) All IRMs must be technically reviewed by the IRM author's manager, appropriate analysts, specialized reviewers, business operating divisions, business units/functions, and employees who use the new or revised procedures before sending the IRM for clearance. See IRM 1.11.9.3.1, Requesting Employee Feedback, for more information on providing the employee time to review the IRM.

**Reminder:** Include the W&I IMD Coordinator on all W&I IRM clearance requests. Send all requests to (\*W&I IRMs).

- (2) IRM authors must determine which specialized reviewers, business operating divisions, business units, and functions need to review their IRMs.

**Reminder:** Use the W&I Authors - Reviewer Identification located at: <https://organization.ds.irsnet.gov/sites/ras/spder/IMDEC/SiteAssets/WIView.aspx> as a starting point to identify reviewers for W&I IRMs. If changes need to be made to the list, send them to the W&I mailbox (\*W&I IRMs) [wi.irms@irs.gov](mailto:wi.irms@irs.gov) with a copy to your IRM coordinator.

- a. **Specialized Review by Taxpayer Advocate Service (TAS):** All W&I IRMs must be sent to TAS for clearance review. You must receive a "Concur No Comments" or "Concur With Comments" from TAS before publishing your IRM. Refer to IRM 1.11.9.4.3, Taxpayer Advocate Service, for more information.
- b. **Specialized Review by Privacy, Governmental Liaison and Disclosure (PGLD):** All W&I IRMs containing new or revised content related to disclosure (e.g., OOU), privacy, information protection, and identity theft must be sent to PGLD for clearance review. You must receive a "Concur No Comments" or "Concur With Comments" from PGLD before publishing your IRM. Refer to IRM 1.11.9.4.2.2, Clearance of Information about Privacy and Information Protection.

**Reminder:** OOU material is information that is not revealed to the public. If the IRM contains new OOU content, prepare Form 13709, Disclosure Checklist for Internal Management Documents and Training Materials, and attach it to clearance request e-mail. If using the IMD Electronic Clearance Tool, the Form 13709 must be uploaded as part of the clearance package.

**Note:** If you have any questions concerning Disclosure's review of your documents, please call your Disclosure Technical Advisor (DTA).

- c. **Other Specialized Reviewers:** Include Office of Chief Counsel, Legislative Affairs, Office of Taxpayer Correspondence, and Workforce Relations. Refer to IRM 1.11.9.4, *Specialized Reviewers*, for instructions on when to send an IRM to a specialized reviewer for clearance review.

- (3) During the clearance process, W&I IRM authors must:

- a. Determine reviewers with help from their manager, IRM coordinator, or IMD coordinator, if needed.
- b. Use Form 2061, Document Clearance Record, or use the *IMD Electronic Clearance Tool*, per instructions in IRM 1.11.9.6.1, Comments Methods and Options, to obtain concurrence and comments on the IRM.

## 1.11 Internal Management Documents System

- c. E-mail Form 2061, a clean copy of the revised IRM (comments removed and tags turned off), a track change or compare file of the IRM XML file, a PDF copy of the revised IRM draft, and new/revised graphics to the identified clearance reviewers. If you are clearing the IRM using the *IMD Electronic Clearance Tool*, Form 2061 is not needed.

**Reminder:** The IRM XML file will need to be converted to PDF because all reviewers do not have access to the IRM Authoring Tool software.

- d. Ensure responses are received; follow-up with reviewers as needed.

**Note:** If no response is received by final follow-up due date, annotate in the IMD Electronic Clearance Tool or on Form 2061 that no response received.

- e. Evaluate all comments received to determine agreement/disagreement. Incorporate the agreed changes into the revised IRM and document agreement or disagreement with all comments for the historical clearance documentation file.

**Reminder:** IRM authors must ensure all agreed changes from the document clearance review have been incorporated into the revised IRM XML file before the IRM package is sent forward for approval.

- f. Notify the reviewer when a significant comment is not incorporated.

**Note:** Suggested Practice – Respond to all reviewers' comments to indicate whether the comments will be incorporated, and if the comments will not be incorporated, provide a brief explanation.

- g. Address disagreements on substantive comments. Make sure all issues have been resolved and if necessary, elevate to management. Refer to IRM 1.11.9.9, Resolving Disagreements.

**Note:** For filing season IRMs, do not jeopardize or miss the "due to publishing" date of the IRM. Continue with the publishing process while trying to reach an agreement. Once an agreement has been reached, issue an IPU to update the IRM if it has already published.

- h. Make agreed upon changes to IRM XML file.

- i. Maintain all clearance documentation, which will later be sent to the IRS Historical Research Library. Upload any background information and/or other files to the IMD Electronic Clearance Tool, if necessary, before sending to your coordinator for final review.

**Reminder:** If the IMD Electronic Clearance is not used, IRM authors must keep copies (recommend electronic folder with e-mails) of the entire IRM package including all Forms 2061 with feedback sheets and resolutions for a minimum of 18 months after the IRM has been published. This documentation serves as a paper trail to show the accuracy of your IRM.

- (4) For more information see IRM 1.11.9.2, Clearance Process Overview, and IRM 1.11.9.5.1, Forwarding the IRM for Clearance.

1.11.7.3.7  
(05-05-2022)  
**Completing Final Review  
and Uploading the IRM  
for Publishing**

- (1) When the internal clearance process is completed, all edits are made, and the final version is approved by the program director or designee, upload to the IMD Electronic Clearance Tool the final version of the IRM, any additional reviewer comments, Forms 2061, and any other background information. If the clearance process was manual, scan the hard-copy Form 2061s into PDFs and email them to your IRM coordinator.
- (2) The W&I functional IRM coordinator performs the final review of the updated IRM. Refer to IRM 1.11.9.10.2, Final Review by IMD/IRM Coordinator, for instructions.

**Exception:** The W&I IMD coordinator only conducts the final review during an extended absence of the functional IRM coordinator. Visit the W&I IMD SharePoint site *IMD Contacts* to find the name of your functional IRM coordinator.

**Note:** The W&I Submission Processing (SP) branch senior completes the final review and sends the package to the SP IRM coordinator to upload.

- (3) The W&I IRM coordinator or SP branch senior must:
  - Ensure the IRM is cleared through all internal reviewers
  - Secure and review all Forms 2061 (if the IMD Electronic Clearance Tool was not used) to ensure they contain the appropriate signatures and concurrence
  - Ensure the author addressed all significant reviewer comments, including guidance on how to address rejection of significant comments
  - Coordinate with the author and functional director for submission of IRM for final approval by the program director

**Note:** SERP will receive the file from M&P and publish the IRM to the SERP site based on the effective date.

- (4) The final reviewer will return any IRMs that are not submitted properly. The author must make necessary changes/corrections to IRM package and resubmit. The author may use the Document 13000, IRM Package Check Sheet, to ensure all required actions for publishing are met.
- (5) Once the IRM coordinator has reviewed the IRM package and coordinated with the IRM author as needed to make changes, the IRM coordinator prepares the IRM package zip file that will be uploaded to Publishing. The zip file must include:
  - Updated IRM XML file

**Reminder:** The file naming convention for the IRM XML file must begin with the catalog number assigned to the IRM and include the IRM number in parentheses, e.g., 32114X (IRM 1-11-7).
  - Revised/new graphic files (if applicable) Reminder: All new/updated graphics must be submitted in PDF format. Refer to IRM 1.11.2.5.7.1, Converting a Graphic to PDF

## 1.11 Internal Management Documents System

- Completed/signed Form 1767 (Refer to IRM 1.11.5.3.1, Preparing Form 1767, Publishing Services Requisition, and ensure Box 10 of Form 1767 is signed by an authorized approver listed at <http://publish.no.irs.gov/appls/pst01c.html>).

- (6) The functional IRM coordinator (only) uploads the IRM package using the IRM Package Submission tool located at *IRM Package Submission Upload Tool*. Authors, managers, or other individuals are not permitted to upload IRMs. Publishing has a list of names of those who can upload IRM packages.

**Note:** Using the IMD Electronic Clearance Tool is not a replacement for the requirement of uploading the final package to the IRM Package Submission Upload Tool.

- (7) If required by your area, the functional IRM coordinator verifies/completes the Document 13000, IRM Package Check Sheet, to ensure IRM package is properly prepared for publishing. Refer to IRM 1.11.5.3, Preparing the IRM Package for Publishing, and IRM 1.11.5.4, Submitting the IRM Publishing Package, for more information.

**Note:** The IMD coordinator will upload the IRM package if the IRM coordinator is not available.

**Reminder:** Additional checks, which are not listed on Document 13000, will also need to be completed, e.g., checking tables for Section 508 compliance, ensuring web addresses are correct and formatted using “a” element, etc.

### 1.11.7.3.8 (05-05-2022) Archiving

- (1) Within 30 calendar days after the IRM is published, the W&I IRM coordinator must send the IMD clearance package to the IRS Historical Library for retention.

**Caution:** The clearance process is not complete until the entire package has been archived with the IRS Historical Library. Do not forget to complete this final step.

- (2) If Forms 2061 were used, send the IMD clearance package to IRS Historical Research Library at [IRMLibrary@irs.gov](mailto:IRMLibrary@irs.gov).
- (3) If the IMD Electronic Clearance Tool was used, send an e-mail to the IRM Historical Library stating the IRM **X.X.X** was revised and published by M&P, and the clearance records are stored in the IMD Electronic Clearance Tool Archives page, under W&I.
- (4) For more information see IRM 1.11.9.10.3, Archiving Clearance Documents.

### 1.11.7.4 (05-05-2022) The Interim Guidance (IG) Process

- (1) Interim Guidance is an IMD used by organizations to issue immediate, time-sensitive, or temporary changes to operations or instructions to employees. The guidance communicates procedural directions, guidance, or standards to employees in the performance of their duties. For more information see IRM 1.11.10, Interim Guidance Process.

- (2) W&I issues two types of IGs typically through IG memoranda or Servicewide Electronic Research Program (SERP) IRM Procedural Update (IPU).
- 1.11.7.4.1  
(05-05-2022)  
**Freedom of Information Act**
- (1) IRM 1.11.1.3.1, Transparency of Instructions to Staff, provides general service-wide procedural guidance on the Freedom of Information Act (FOIA), 5 USC 552, for public disclosure and electronic availability of instructions to staff. The following is specific guidance for compliance with this law in the creation of instructions by and to W&I employees. Director of Capital Management and Oversight has overall responsibility for the policy related to this IRM, which is published on a yearly basis.
- (2) FOIA provides public access to agency records unless protected from disclosure by an exemption (5 USC 552(b)). The information subject to disclosure under 5 USC 552(a)(2) is any information that has "precedential value" (26 CFR 601.702(b)(1)(ii)).
- (3) FOIA requires "administrative staff manuals and instructions to staff that affect a member of the public" be available to the public in an electronic form (5 USC 552(a)(2)(C)), unless specifically exempted or excluded from disclosure under 5 USC 552(b), respectively. This provision is known as E-FOIA, and it applies to "**instructions to staff.**"
- (4) Instructions to staff issued to IRS employees must be disclosed to the public if the lack of publication could affect a member of the public or they would have changed their behavior had the information been published. It is the content or subject matter of the material, not its format that determines whether the document is subject to disclosure. Instructions to staff may include:
- Procedures both national and local (IRMs are the primary source)
  - Guidelines both temporary and pilot
  - Policies (Policy Statements)
  - Authorities (Commissioner and Division/Function Delegation Orders)
  - Division/Function Directives (Industry Directives); and
  - Interim Guidance.
- (5) E-FOIA "instructions to staff" include all the following characteristics:
- Issues that affect a member of the public.
  - Issues that are not exempt from disclosure under USC 552(b).
- (6) Evaluate all IPUs to determine if they meet Freedom of Information Act (E-FOIA) criteria. Follow guidance in IRM 1.11.10.4, Evaluation of Interim Guidance for E-FOIA. In addition, *SPDER's E-FOIA Decision Tool* and *SERP's E-FOIA Decision Tool* are both excellent resources in determining E-FOIA criteria.
- 1.11.7.4.2  
(05-05-2022)  
**Updating Your IRM between Publishing**
- (1) W&I authors who host their IRMs on SERP must use SERP IPUs to issue interim guidance to notify users of changes to your IRM before the annual updates are made.
- (2) IPUs revise or correct existing IRM information on the SERP IRM only. For more information on IPUs, see IRM 1.11.8.7.1, Updating IRMs Through an IRM Procedural Update (IPU).

1.11.7.4.3  
(05-05-2022)  
**Issuing/Clearing IPU**

- (1) When issuing IPU, follow IRM 1.11.8.7.1, Updating IRMs through an IRM Procedural Update (IPU).

**Note:** Reading and Meeting time may be restricted for CSRs during the first two weeks of April (April 1 to 15th). There may be a moratorium on the issuance of SERP Alerts and IPU during this time.

- (2) For clearing IPU, follow general guidelines in IRM 1.11.10.6.1, Clearance and Approval of IPU.
- (3) If an IPU contains current procedures, but the procedures were not incorporated into a published copy of the IRM (through Media and Publications) within two years of the IPU being issued, the IPU is considered expired and must be reissued. Follow guidance in IRM 1.11.8.7.1.2, Reissuing IPU (Interim Guidance).

**Caution:** This does not extend IRM filing season.

1.11.7.4.3.1  
(05-05-2022)  
**Updating the Manual Transmittal When Issuing an IPU**

- (1) Four of the seven required elements will change every time the IRM is revised using the IPU process.

- a. Purpose
- b. Material Changes
- c. Effect on Other Documents
- d. Subsection Dates

- (2) Do not update the **Manual Transmittal Date**. The SERP staff will edit this date before uploading to the IRM on SERP. Refer to IRM 1.11.8.7.1.3, IRM Authoring Tool - Updating Your IRM XML File for IPU Submission.

- (3) To update the **Purpose**, use the following format – This transmits revised IRM X.X.X, Chapter title, Section Title. Refer to IRM 1.11.2.6.1.2, Manual Transmittal Purpose.

**Example:** This transmits revised IRM 1.11.7, Internal Management Documents System, Wage and Investment (WI) Internal Management Documents Program.

- (4) To update the **Material Changes (MC)**, follow IRM 1.11.8.7.1.3, IRM Authoring Tool - Updating Your IRM XML File for IPU Submission.

- a. The MT IPU begins after the IRM is published. For the first IPU after publishing, delete all MCs, except for the paragraph that covers editorial changes made throughout the IRM. The MC section must start from a blank page and list all the significant changes made since the IRM was last published.
- b. Make sure subsections and paragraph references reflect where the information is **currently** in the IRM.

**Caution:** References may change if multiple SERP IPU were issued for the same subsection, entire subsections were deleted or added, and/or the IRM was restructured.

- c. When IPU are issued, changes for each individual IPU must be in the subsection/exhibit and date order in which they appear in the IRM.

**Reminder:** SERP will input the IPU number and date of the IPU at the beginning of each MC paragraph based on the referenced IRM subsection/exhibit.

**Note:** When the IRM file is prepared for the annual clearance review, you must reorganize the MC section. All changes must be listed in subsection/exhibit order as they appear in the IRM. If a subsection/exhibit was changed multiple times, ensure the changes appear in date order. For historical and audit purposes, the MC section must list all the changes/IPUs that were made to the IRM since it was last published, even if the change was superseded by a later change.

(5) To update the **Effect on Other Documents** for a revised IRM, use one of the following formats:

- a. If no IPU(s) have been issued – IRM X.X.X dated Month DD, YYYY (effective Month DD, YYYY) is superseded or IRM X.X.X dated MM-DD-YYYY (effective MM-DD-YYYY) is superseded.

**Note:** The “dated” date is the last published IRM’s Manual Transmittal Date (IRM’s published date) and the “effective” date is the last published IRM’s Effective Date.

- b. If IPU(s) have been issued, include the SERP IPU numbers and the dates issued.

**Example: If one IPU issued,** use a statement like “IRM Procedural Update (IPU) YYUXXXX, issued Month DD, YYYY, has been incorporated into this IRM.”  
IRM 21.5.8, dated September 02, 2021 (effective October 1, 2021), is superseded. IRM Procedural Update (IPU) 21U1518, issued October 12, 2021, has been incorporated into this IRM.

**Example: If two IPUs issued,** use a statement like “IRM Procedural Update (IPU) “YYUXXXX” issued Month DD, YYYY, and IPU YYUXXXX, issued Month DD, YYYY, have been incorporated into this IRM.”  
IRM 21.5.8, dated September 02, 2021 (effective October 1, 2021), is superseded. IRM Procedural Update (IPU) 21U1518, issued October 12, 2021, and IPU 17U0199, issued January 30, 2022, have been incorporated into this IRM.

**Example: If more than two IPUs issued,** use a statement like “The following IRM Procedural Updates (IPUs), issued from Month DD, YYYY through Month DD, YYYY, have been incorporated into this IRM: YYUXXXX, YYUXXXX, and YYUXXXX.”  
IRM 21.5.8, dated September 02, 2021 (effective October 1, 2021), is superseded. The following IRM Procedural Updates (IPUs), issued from October 12, 2021, through February 27, 2022, have been incorporated into this IRM: 21U1518, 22U0199, and 22U0379.

## 1.11 Internal Management Documents System

- (6) Edit the Subsection Dates for each subsection listed in the Material Changes, see IRM 1.11.5.4.1.3, IRM Authoring Tool - Updating Your IRM XML File for IPU Submission. SERP will replace all subsection dates edited (MM-DD-YYYY) with the issued date of the IPU.
- (7) For additional information, refer to IRM 1.11.2.6.1.4, Effects on Other Documents.
- (1) When processing an IGM, the author takes the following steps:

1.11.7.4.4  
(05-05-2022)  
**Issuing IG Memos**

Step	Process
1	Use the Wage & Investment Commissioner Letterhead Stationery Template - Form 13040 Microsoft Word. Also, visit <a href="http://publish.no.irs.gov/pubsys/letterhead/ltrhead.html">http://publish.no.irs.gov/pubsys/letterhead/ltrhead.html</a> for instructions on how to download a Word template from the Directory. See Exhibit 1.11.7, Example of Interim Guidance Memo, for more information.
2	Contact your IRM coordinator or W&I IG coordinator to obtain an IG control number.
3	Mark sensitive information as official use only (OUO) in accordance with IRM 11.3.12.2.1, Official Use Only.
4	Identify the IRM associated with the guidance.
5	If the guidance is based on new legislation, new process, or procedures where there is no related IRM section, submit a request to the W&I IMD coordinator for a new section.  The W&I IMD coordinator will review and forward request to SPDER for approval and request a catalog number from M&P. Identify the proposed IRM section as "proposed" in the IGM, e.g., IRM 21.3.13 or just IRM 21 (if a specific section is not designated, identify the IRM Part).
6	If the Guidance is based on an IRM Deviation, follow the instructions in IRM 1.11.2.2.4, When Procedures Deviate from the IRM.
7	Ensure the IGM specifies the procedures and/or actions that must be performed, the employees impacted by the IGM, and the source of changes identified in the IGM.
8	Clear the guidance with all affected internal and external stakeholders. For IGMs needing immediate issuance, see IRM 1.11.10.5.3.1, Emergency Clearance Process for IG Memoranda for more information.
9	Use the <i>E-FOIA Decision Tool</i> to determine whether the guidance meets the Freedom of Information Act (FOIA). If the guidance meets E-FOIA, forward the approved IGM to the W&I IG coordinator, who will ensure the IGM meets Section 508 compliance standards and work with SPDER to post the IGM to the FOIA Library on IRS.gov.

1.11.7.4.4.1  
(05-05-2022)  
**Distribution and  
Issuance of IGM**

- (1) Only the program owner (director) can sign and approve an IGM. Authors must obtain the necessary approval and signatures prior to issuance. The program owner (director) is responsible for ensuring their staff (authors):
- a. Distribute the IGM to all affected employees.
  - b. Issue a SERP Alert or IPU to reference the IGM.
  - c. Monitor the expiration date of the IGM.
  - d. Revise the affected IRM section and/or reissue the IGM prior to the IG expiration date (typically, one year from the issuance date).
  - e. Work with the W&I IG coordinator to remove superseded/expired IGMs from the Intranet and IRS.gov, if applicable.

**Note:** In W&I, the IG coordinator will use the IMD Tracking System to upload and remove IGMs.

1.11.7.4.4.2  
(05-05-2022)  
**Reissuing an IGM**

- (1) If the associated IRM will not be published prior to the IGM expiring, it must be reissued. The IRM author must:
1. Obtain management's approval (the request must show the program owner's approval to reissue).
  2. Forward approved request to the W&I IG coordinator for review and forwarding to SPDER for approval; copy the functional IRM coordinator and the SERP office (*\*CTR ODN SERP SECT*) on the request (IGMs cannot be reissued unless reviewed by the W&I IG coordinator before forwarding to SPDER).

**Note:** The SPDER director must approve the reissuance of expired IGMs. See IRM 1.11.10.5.6, Reissuing Interim Guidance Memoranda, for more information. Only the W&I IG Coordinator can contact the SPDER for approval. The W&I authors/coordinators must not forward requests directly to SPDER.

1.11.7.4.5  
(05-05-2022)  
**Interim Guidance (IG)  
Coordinator**

- (1) The W&I Interim Guidance (IG) coordinator is appointed by management to assist the IMD coordinator in the administration of the IMD/IRM program by primarily overseeing the interim guidance process. They ensure the most current information is available to employees to perform their job duties and to the public to meet Freedom of Information Act (FOIA) requirements. This is accomplished by:
- Providing guidance and assistance
  - Coordinating the IG process
  - Maintaining the IMD Tracking System
  - Reviewing SERP IPUs for FOIA adherence

1.11.7.4.5.1  
(05-05-2022)  
**IG Memoranda**

- (1) An IG control number is required for IG memoranda. This control number is created and maintained by the IG coordinator. The following structure must be used when creating IG control numbers:
- Division - WI
  - IRM Section: 00
  - Month - Year: 0000
  - IG number: 00001, etc.

## 1.11 Internal Management Documents System

- (2) The IG control number spreadsheet is maintained on the W&I IMD SharePoint Site at *Interim Guidance Memo Control Numbers Spreadsheet*.
- (3) IG memos have a two-year sunset date. If the guidance is permanent, the guidance must be incorporated into the IRM as soon as administratively feasible, but no later than two years from the date of issuance. After the second year, the program owner must request re-issuance through the Director of SPDER or the guidance becomes void and may not be used in the performance evaluation of employees. Refer to IRM 1.11.10 for more information.
- (4) SPDER instituted the use of the *IMD Tracking System* to maintain and monitor IMD inventory. The system tracks interim guidance memos, IPU, delegation orders and policy statements. The system allows coordinators access to various reports for tracking purposes, such as the number of IGs:
  - Currently active or expired
  - Soon to expire within the next 30, 60, 90 or 120 days
  - Issued during a period
  - Posted to IRS.gov

**Note:** The IG expiration report is valuable when maintaining the database.

- (5) Refer to IRM 1.11.10 for more information on how to manage expired IGMs.

1.11.7.4.5.2  
(05-05-2022)  
**Maintaining the IMD Tracking System**

- (1) The IG process for IRM procedural updates (IPUs) begins with the IRM author submitting a *SERP IPU Submission Form*. This request is forwarded to the SERP staff for posting to the SERP Platform. If the request needs E-FOIA, the SERP staff will prepare a Content Publishing Request (CPR) and forward it to the W&I IG Coordinator so the Interim Guidance (IG) document can be posted to the IMD Tracking System and IRS.gov.
- (2) The IG coordinator ensures the IG is 508 compliant before uploading to the *IMD Tracking System*. The presentation, "Making IGs 508 Compliant for IMD Program Offices", can be found on the W&I IMD SharePoint Site. It covers common errors that may be preventing the document from passing the accessibility check. The instructions below are general for making the IG 508 compliant:

Step	Action
1. Save the document as an Adobe PDF.	<ul style="list-style-type: none"> <li>a. In the Microsoft Word document, select "Adobe" from the tool bar. Select "Create PDF" <b>Caution:</b> Selecting PDF from anywhere else causes issues with getting the document to pass 508 compliance.</li> <li>b. Save the document to your desktop. Ensure the file name is in lower case only.</li> </ul>
2. Verify reading options and page alignment	<ul style="list-style-type: none"> <li>a. Verify that all text in this document has the English language specification. Click "File," then "Properties," under the "Advance Tab" - ensure the Reading Options shows the language is English. If not, click the language drop down to select English.</li> </ul>

Step	Action
3. Perform Accessibility Check	<ol style="list-style-type: none"> <li>a. Select "Tools," then "Accessibility"</li> <li>b. Select "Accessibility Check"</li> <li>c. Press "Start Checking"</li> </ol>
4. Correct any errors	The accessibility report will appear on the left side of the document. Correct any errors that appear in the report. Click on the arrow to drop down the errors. Right click the error topic to fix.
5. Fix most common errors	<p>There are three Document issues that appear on every check.</p> <ul style="list-style-type: none"> <li>• <b>Logical Reading Order - Needs manual check:</b> To fix, right click on the issue and select "Pass"</li> <li>• <b>Title - Failed:</b> To fix, right click on the issue, select "Fix," uncheck the "Leave As Is" box for the Title, enter the title of the IG and press "OK".</li> <li>• <b>Color contrast - Needs manual check:</b> To fix, right click on the issue and select "Pass".</li> </ul>
6. Fix any alternative text errors.	<p>Alternative text is used to describe figures and other symbols in words to persons with adaptive equipment.</p> <ul style="list-style-type: none"> <li>• Click the arrow on the Alternative Text issue to bring up the drop-down menu.</li> <li>• Right click the "Figures alternative text - Failed" to bring up the dialog box.</li> <li>• Enter the alternative text description (e.g., pound sign indicates official use only).</li> <li>• Click <b>Save &amp; Close</b>.</li> </ul>
7. Set bookmarks.	For interim guidance over 10 pages, set book mark each IRM subsection within the document to make it easier to search.

**Note:** You must have Adobe Acrobat Pro DC to perform any of the above tasks.

(3) The IG coordinator ensures all IGs containing Official Use Only (OUO) information are properly redacted and 508 Compliant before uploading to the IMD Tracking System. If a Content Publishing Request (CPR) is received from SERP with OUO in the IG, a second or redacted file must be prepared. OUO content is enclosed between the "red pound signs" or "# #". Take the following steps to redact the OUO information:

1. Access the 508 compliant PDF file that was just created.
2. Select Tools then Redact.
3. Select the text to be redacted. Do not include the pound signs, only the information between them.
4. Select Apply or Apply Redactions.
5. Save the redacted version to your desktop.
6. Perform a second 508 compliance check on the redacted version.

- 1.11.7.5  
(05-05-2022)  
**The Delegation Order (DO) Process**
- (1) The IRS is mandated to develop Servicewide authorities to ensure consistency in operating procedures throughout the IRS known as delegation orders (DO) of authority. There are two types of delegation orders managed within W&I:
    - a. Servicewide DOs
    - b. W&I Division DOs
  - (2) Currently, W&I has ownership responsibility for four Servicewide DOs and 18 division DOs.
- 1.11.7.5.1  
(05-05-2022)  
**Delegation Order Coordinator**
- (1) The DO Coordinator serves as principal advisor to the functions by developing and communicating uniform instructions and procedures to ensure all of W&I follows the Servicewide guidelines for:
    - Reviewing Servicewide and division DOs
    - Requesting updates to Servicewide DOs
    - Preparing new, revised, and rescinded division DOs
    - Clearing division DOs
    - Obtaining approval
    - Maintaining division DOs
    - Coordinating the review of Servicewide DOs of other business operating divisions
- 1.11.7.5.2  
(05-05-2022)  
**Reviewing Servicewide and Division DOs**
- (1) Every six months (quarterly if possible) the DO coordinator must review the following resources to determine if revisions to division delegation orders are needed:
    - IRM 1.2.2, Servicewide Delegation of Authority.
    - IRM 1.2.61, Division Delegations of Authority for Wage and Investment.
    - *Recently Approved Commissioner Delegation Orders*
    - *Recently Approved Division/Function Delegation Orders*
- 1.11.7.5.3  
(05-05-2022)  
**Servicewide Delegation Orders**
- (1) Servicewide Delegation Orders (DO) redelegate the authority of the Commissioner as prescribed by statute or delegated by the Secretary of the Treasury. Servicewide DOs and are created on the BOD level, can only be issued by the IRS Commissioner or Deputy Commissioner. Refer to IRM 1.11.4.6, Servicewide Delegation Orders for more information.
- 1.11.7.5.3.1  
(05-05-2022)  
**Requesting Updates to Servicewide Delegation Orders (SWDO)**
- (1) Changes to the W&I organizational structure, especially changes that affect the titles of positions for which authority has been delegated to a specific title in one or more W&I owned SWDO and/or other SWDO, must be updated as soon as possible. If, during the review of the SWDOs, you determine potential changes are needed, consult with the W&I function(s) for which the authority is delegated to obtain their feedback.
  - (2) Once feedback is received, contact the SWDO owner to request changes to the SWDO. If unsure of the SWDO owner, access the *Servicewide Delegation Order Listing* to find DOs by originating organizations, number, or title keyword. You may also contact SPDER for assistance.

1.11.7.5.3.2  
(05-05-2022)

**Preparing and Clearing  
New, Revised and  
Rescinded Servicewide  
Delegation Orders**

- (1) When preparing new, revised, and rescinded Servicewide delegation orders, follow the instruction in IRM 1.11.4.6, Servicewide Delegation Orders.
- (2) When clearing W&I owned Servicewide delegation orders, take the following steps:
  1. Clear through all W&I Functions.
  2. Send to each function's Senior Ops Advisor (SOA) with a cc to the functional IRM coordinator and to W&I Chief Counsel.
  3. Ensure only executives sign the Form 2061. If executive signature is not received, return to the function for the correction.
  4. Clear through all external stakeholders.
- (3) Prepare a SWDO review package following the instructions in IRM 1.11.4.6.6, Servicewide Delegation Order Review Package, and secure the signature of the Commissioner, Wage and Investment Division on one of the Forms 2061. Take the following steps:
  1. Open the CC/ECCO Module and assign an e-Trak control to obtain the W&I Commissioner's signature and include the review package.
 

**Note:** Route any document seeking the signature of the W&I Commissioner through e-Trak. The commissioner will not sign if not routed correctly.
  2. Allow one week for each intervening level for approval.
  3. Complete the *Form 14074, Action Routing Sheet*, containing the names of each executive and their SOA at all intervening levels.
- (4) Once you have obtained the W&I Commissioner's signature, close the e-Trak control and forward to IRS Chief Counsel for review and then to SPDER. See IRM 1.11.4.6.4, Procedures for Clearing Servicewide Delegation Orders for more information.

1.11.7.5.4  
(05-05-2022)

**W&I Division DO**

- (1) All division DOs must be consistent with the Servicewide authorities pertaining to appropriate approval and authority levels. W&I division delegation orders only affect the functions within the W&I Division. The source of authority for all division DOs must be a Servicewide Delegation Order found in IRM 1.2.2.

1.11.7.5.4.1  
(05-05-2022)

**Preparing New, Revised  
and Rescinded W&I  
Division Delegation  
Orders**

- (1) Each new or revised W&I Division DO must include the following elements listed in the table below:

Element	Description and Procedures
Title	Provide a brief topical title. Reflect the subject matter covered rather than duplicate the specific authority as stated within the order itself. Do not include any parenthetical information.

Element	Description and Procedures
Authority	Provide a clear statement of the authority being delegated. This statement is not to contain any extraneous material or explanation although short references to important limitations may be made were prudent. A single delegation order may provide for more than one authority. List each authority separately.
Delegated to:	Enter the title of the lowest level employees or positions to whom the authority is delegated. The Division DO must be the lowest appropriate level permitted for the division. However, it cannot be delegated lower than the Servicewide Delegation Order. All positions within the chain of command up to and including the W&I commissioner have the same authority. Higher grades of the same position also have the authority. <b>Note:</b> If more than one authority is present, list the delegation after each.
Redelegated to:	In the case of a division/function delegation order this element <b>must</b> include the following statement:  "This authority may not be redelegated". <b>Note:</b> If more than one authority is present, list the redelegation statement after each.
Source(s) of Authority	In the case of a division/function delegation order, the Source of Authority will be the Servicewide delegation order(s) to which it relates. <b>Note:</b> If there is more than one source, then list all.
Prior History and Ratification Paragraph	<ol style="list-style-type: none"> <li>1. All new or revised division delegation orders must include a ratification statement to protect the Service if officials given the new or revised authority inadvertently exercised the authority after the intent was to give them such authority but before the delegation order was signed.</li> <li>2. For Division DOs, the numbered paragraph immediately preceding the signature of the approving official must state:  "To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified".</li> </ol>

Element	Description and Procedures
Signature and Date Lines	For Division delegation orders, the W&I Commissioner will be the signing official. The bottom of the order must have two adjacent lines, the first with the approving official's name and title typed below and "Date" typed before the second line.

1.11.7.5.4.2  
(05-05-2022)  
**Clearing Division Delegation Orders**

- (1) All new, revised, and rescinded division delegation orders must be approved and cleared by the W&I functions and W&I Chief Council (CC) prior to submitting the approval package to the W&I Commissioner.
1. Send the DO to each function's SOA affected by the change and their IRM Coordinator for their feedback and concurrence.
  2. For CC, send requests to David J. Bergman in Procedure & Administration who coordinates the clearance with General Legal Services (and other CC offices as necessary).

1.11.7.5.4.3  
(05-05-2022)  
**Obtaining Approval for Division Delegation Orders**

- (1) The W&I DO coordinator is responsible for preparing approval packages for new, revised or rescinded division delegation orders and for submitting package to the W&I Commissioner for approval. Every intervening level must approve the packages up to the Commissioner. Each executive and their Senior Operations Advisor (SOA) must sign the approval package. Route approval packages as follows:
1. PEI Lead
  2. PEI Manager
  3. BTO SOA
  4. BTO Director
  5. W&I Operation Support (WIOS) SOA
  6. WIOS Director
  7. Commissioner's SOA
  8. Commissioner's Chief of Staff
  9. Deputy Commission, W&I
  10. Commissioner, W&I
- (2) Approval packages must be uploaded into CC/ECCO Module and assigned an e-Trak control number by the DO coordinator or administrative assistant. A Business Entitlement Access Request System (BEARS) request must be approved for access to the application.
- (3) All approval packages must contain the following documents:
- Form 14074, Action Routing Sheet (notate the e-Trak control number)
  - Form 13839-A, Note to Reviewer
  - Form 2061, Document Clearance Record, signed by applicable W&I Executives
  - Copy of the proposed/revised DO
  - Copy of the current DO
  - Copy of the Servicewide delegation (the source)
  - Tracked Changes and Comparison File if revised DO

## 1.11 Internal Management Documents System

- (4) Once the revised DO is approved by the W&I Commissioner, updates can be made to the IRM 1.2.61, Division Delegations of Authority for Wage and Investment Division. If circumstances prohibit IRM update, i.e., reorg, etc., the delegation orders must be assigned a control number and uploaded to the IMD Tracking System as interim guidance until IRM update is possible. Contact SPDER to gain access to the IMD Tracking System.

1.11.7.5.4.4  
(05-05-2022)  
**Uploading DOs to the  
IMD Tracking System**

- (1) W&I Division DOs must be assigned a control number when uploading to the IMD Tracking System. These numbers are maintained by the DO coordinator and housed on the W&I IMD SharePoint Drive:

- (2) Control numbers are assigned as follows:  
Example: WI-01-0122-7001

- WI - Division
- 01 - IRM Section
- 0122 - Month and calendar year
- 7001 - Tracking number

**Note:** DO tracking numbers must always begin with “7”. It identifies this is a delegation order. (Each calendar year starts over with 7001.)

- (3) Follow the guidance in the table below to add W&I Division DOs to the IMD Tracking System:

Step	Action
1	Ensure the division DO meets 508 compliance.
2	Access the IMD Tracking System.
3	Select “Add Interim Guidance”.
4	Follow prompts to answer questions.
5	Add Action: Select “New”.
6	Control Number: Input as follows: <ul style="list-style-type: none"> <li>• WI - Organization</li> <li>• 01 - IRM Part Number</li> <li>• 00 - Month (use current month)</li> <li>• 00 - Year (use current year)</li> <li>• 7001 - Sequence Number</li> </ul> <p><b>Note:</b> 7001 - Helps to identify IG as a delegation order (Each fiscal year starts over with 7001.)</p>
7	Functional Office - Must always be “Program Evaluation and Improvement”.
8	Organization Name: Auto filled to “W&I”
9	Document Type: Select “Division Delegation Orders”.
10	Which IRM(s) does the interim guidance relate to: Always enter “IRM 1.2.61.”

Step	Action
11	Title of Interim Guidance: The title must be consistent and begin with Division Delegation Order, followed by the DO number and the title. <b>Example:</b> Division Delegation Order WI 6-6-1, Adverse/ Disciplinary and Other Actions.
12	Issue/Effective Date: Date delegation order approved by the W&I Commissioner; these actions will auto-fill the Expiration Date
13	Author of Interim Guidance: Input the name of the DO coordinator
14	Approver - Always the name of the W&I commissioner
15	Does the guidance meet EFOIA? - Answer is always "Yes".
16	Abstract - Provide a summary of the DO and reason for issuance. <b>Example:</b> Division delegation order WI 1-3-1 revised to remove IRS Identity Assurance Office and reflect current organizational structure.
17	Upload Document

- (4) After delegation orders are uploaded to the IMD Tracking System, they are electronically forwarded to SPDER for posting to the FOIA Library on irs.gov. They will appear under the following link: *Recently Approved Division/Function Delegation Orders*.

1.11.7.6  
 (05-05-2022)  
**The Policy Statement  
 Process (PS)**

- (1) Only the IRS commissioner or the deputy commissioner can approve policy statements. Policy statement proposals are submitted by the W&I commissioner to the IRS commissioner and deputy commissioner

1.11.7.6.1  
 (05-05-2022)  
**Policy Statement (PS)  
 Coordinator**

- (1) The PS Coordinator serves as principal advisor to the functions by developing and communicating uniform instructions and procedure to ensure that W&I follows the Servicewide guidelines for policy statements. The PS Coordinator responsibilities are to:
- Ensure all policy statements reflect the appropriate source of authority and the current work processes
  - Communicate with IRM coordinators to determine ownership of policy statements identified as owned by W&I
  - Work with W&I functions to determine if PS is still valid, needs revision or should be deemed obsolete
  - Assist W&I functions with developing the process for preparing and submitting an approval package; and, forwarding to SPDER for action
  - Ensure the appropriate W&I functions review PS clearance requests

## 1.11 Internal Management Documents System

**Note:** Although a specific business/functional operation division (BOD/FOD) may be designated as the owner, all PS must be designated as the owner, all PS must be approved and signed by either the IRS commissioner or one of the IRS deputy commissioners on behalf of the IRS.

(2) For more information on Policy Statements, see IRM 1.11.3, Internal Management Documents System - Policy Statements.

1.11.7.6.2  
(05-05-2022)  
**W&I Division /  
Functional  
Responsibilities**

(1) The Wage and Investment (W&I) function that owns the policy that is covered in the policy statement (PS) will prepare and submit policy statement packages for new, revised and obsolete policy statements to the Policy Statement Coordinator (PSC) for review and clearance through all appropriate offices. Along with the PSC, the functional coordinator will:

- a. Use the informal review process to receive input from affected functions on whether a new PS is needed, or an existing PS should be revised or revoked

**Note:** All affected W&I functions, W&I Counsel and the W&I Management Services are to be considered mandatory reviewers during this process.

- b. Incorporate agreed upon feedback into the proposed PS that will be sent out for clearance.
- c. Prepare and submit clearance packages for new, revised and rescinded PS

1.11.7.6.3  
(05-05-2022)  
**Clearing and Submitting  
PS**

(1) The W&I PSC will coordinate the clearance of the PS through all appropriate internal and external offices, until handing off to SPDER, which is responsible for obtaining the IRS commissioner or deputy commissioner’s signature of approval. Follow the procedures in the table below when clearing PSs.

Step	Action
1	Clear the PS through the affected W&I functions, external stakeholders, and specialized reviewers.
2	Obtain the W&I commissioner and deputy commissioner’s signatures, after the PS has been cleared. <ul style="list-style-type: none"> <li>a. The PCS routes the package via mail through their executive leadership to the W&amp;I Chief of Staff.</li> <li>b. The chief of staff secures the signatures of the W&amp;I commissioner and/or deputy commissioner in block 13 of Form 2061.</li> </ul>
3	Forward PS approval package to SPDER to obtain the IRS commissioner or deputy commissioner’s signature of approval. SPDER provides an e-Trak case number for tracking purposes and they will advise when the PS is signed and posted to the FOIA Library on IRS.gov (if you haven’t received a status within a reasonable amount of time, follow-up with SPDER).

Step	Action
4	Once the PS is approved and posted to the FOIA Library on IRS.gov, inform the W&I function that owns the PS

1.11.7.6.4  
 (05-05-2022)  
**PS Clearance Package**

(1) All PS clearance packages must contain the following in a zip file:

Contents	Explanation
Proposed Policy Statement (PS)	<ul style="list-style-type: none"> <li>• New/Revised PS - Prepare as shown in IRM 1.11.3-1 Exhibit, Sample Policy Statement. Include the new or revised PS in Microsoft Word format. If this is a new PS, identify the proposed numbering. Consult with SPDER on the numbering.</li> <li>• Rescinded PS - A rescinded PS is one that is obsolete or revoked. Include a copy of the rescinded PS crossed out along with a statement identifying the reason(s). See Exhibit 1.11.3-2, Sample Rescinded Policy Statement.</li> </ul>
Background Information	<p>Consists of items that assisted in explaining the new, revised or rescinded PS. Background information to include is as follows:</p> <ul style="list-style-type: none"> <li>• A memo from the W&amp;I function’s director to the W&amp;I commissioner what the proposed PS changes.</li> <li>• Information from W&amp;I Counsel that indicates the proposed PS is in line with legal requirements and reflects the current work processes.</li> </ul> <p><b>Note:</b> This information must be gathered during the informal review stage.</p> <ul style="list-style-type: none"> <li>• Copies of any legislation, rulings, memoranda, etc., that lead to the new, revised, or obsoleted policy statement.</li> <li>• If revised, a copy of the current PS.</li> </ul>

Contents	Explanation
Form 13839, Note to Reviewer	<p>The Form 13839 is a requirement of the IRS Commissioner’s Office and <b>any package submitted without one will not be considered</b> and will be returned. The form must:</p> <ol style="list-style-type: none"> <li>a. Identify the item number (if an existing PS, include the IRM reference), title and whether the PS is “New,” “Revised,” or “Rescinded”</li> <li>b. Contain a clear and concise explanation of the changes and if new, the reason for the issuance</li> <li>c. Identify any major issues and the significance of any change or reason for the rescinded PS</li> </ol>
Form 2061, Document Clearance Record	<ul style="list-style-type: none"> <li>• Identify the specific W&amp;I functions that should review the PS and the external and specialized reviewers that must review the PS as part of clearance.</li> <li>• One Form 2061 must contain the Program Director’s signature in box 16, any intervening director must sign in box 17. The W&amp;I Commissioner signature will appear in box 19.</li> </ul>

**Exhibit 1.11.7-1 (05-05-2022)  
Steps to Prepare a Publishing File**

Step	Action	Description
1	Finalize IRM Section.	Ensure all steps have been completed during the final review stage. Use the Document 13000 to guide you through this process.
2	Complete Form 1767.	<p>The Form 1767, Publishing Service Requisition, is the document employees must use when submitting the IRM for publishing.</p> <ul style="list-style-type: none"> <li>• The authorized business approver signs the Form 1767 to indicate the request is valid for the organization and is critical to the overall IRS mission. A digital or physical signature is acceptable.</li> <li>• Follow the instructions on Form 13200, Authorization to designate Business Approvers for Publishing Services Requests (PSRs), to add/remove a name to the list of authorized business approvers.</li> </ul> <p><b>Note:</b> The business approving official cannot be the originator; another authorized official must sign the Form 1767.</p>
3	Ensure graphics are properly prepared.	<p>Ensure the graphics are prepared in accordance with the publishing requirements.</p> <ul style="list-style-type: none"> <li>• For detailed instructions on preparing and converting graphics, refer to IRM 1.11.2.5.7.1, Convert a Graphic to PDF.</li> <li>• Avoid the common errors discussed in <i>M&amp;P Quick Reference Guide IRM Publishing</i></li> </ul>

## Exhibit 1.11.7-2 (05-05-2022)

## Example of Interim Guidance Memo



WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

Month DD, YYYY<sup>1</sup>Control Number: WI-##-MMYY-####<sup>2</sup>Expiration Date: 12/31/2020<sup>3</sup>Affected IRM: IRM 21.X.XXX<sup>4</sup>

IRM 21.7.1

IRM 25.25.1

MEMORANDUM FOR ALL ACCOUNTS MANAGEMENT EMPLOYEES<sup>5</sup>

FROM: Program Director's Name<sup>6</sup> Digital Signature<sup>8</sup>  
Program Director's Title<sup>7</sup>

SUJECT: IRM Deviation for ....<sup>9</sup>

Interim guidance memorandum (IGM) content goes here.<sup>10</sup>

Use this template for all W&I offices with the exception of the commissioner when completing an IGM.

Follow the instructions in IRM 1.11.2.2.4, When Procedures Deviate from the IRM, when completing and clearing the IG Memo. You must also evaluate it for Freedom of Information Act (FOIA) criteria.

Contact your IG coordinator at \*W&I IRMs for the control number.

All IGMs are uploaded to the IMD Tracking System. Therefore, after you receive the signed memorandum, forward it to the IG Coordinator at \*W&I IRMs.

For more information, please refer to:

IRM 1.11.2, Internal Revenue Manual (IRM) Process

IRM 1.11.8, Servicewide Electronic Research Program (SERP)

IRM 1.11.10, Interim Guidance Process

<sup>1</sup> Date - Must be date memorandum is effective. Generally, the same date of the Program Directors signature.

**Exhibit 1.11.7-2 (Cont. 1) (05-05-2022)**

**Example of Interim Guidance Memo**

2

- <sup>2</sup> Control number – Issued by IMD Team. Email \*W&I IRMs for the control number.
- <sup>3</sup> Expiration Date – Date procedures are no longer effective
- <sup>4</sup> Effected IRMs – List all IRMs the temporary procedures affect
- <sup>5</sup> Memorandum Title Line – List the targeted audience
- <sup>6</sup> Program Director’s Name – The name of the executive approving the deviation
- <sup>7</sup> Program Director’s Title – The official title of the director
- <sup>8</sup> Program Director’s Digital Signature – Digital signature of the director or approved alternant signature
- <sup>9</sup> Subject – The title of the alert subject matter, temporary procedure or IRM deviation
- <sup>10</sup> IG Content

