



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.11.9

DECEMBER 12, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 1.11.9, Internal Management Documents, Clearing and Approving the Internal Revenue Manual (IRM).

BACKGROUND

- (1) IRM 1.11.9 gives guidance and procedures used for IRM clearance. As of January 01, 2024, the IMD Electronic Clearance website is the mandatory procedure for clearing all IRMs.

MATERIAL CHANGES

- (1) The following changes have been made throughout IRM 1.11.9, Clearing and Approving the Internal Revenue Manual (IRM):

IRM Number	Changes
IRM Section Title	Updated title to specify the clearance process is for the Internal Revenue Manual, not all IMDs. Clearance of other IMDs is discussed in their own designated IRM sections.
Background	Added to explain that IRM 1.11.9 now provides guidance for IRM clearance, and to provide a date for the mandated website. Clearance of other IMDs is discussed in their own designated IRM sections.
Audience	Updated to specify IRM authors.
IRM 1.11.9.1, Program Scope and Objectives	<ul style="list-style-type: none">• Paragraph 1 & 2 - Updated to specify the purpose of IRM 1.11.9 is to update the IRM.• Paragraph 1c - Removed delegation orders and policy statements due to IRM 1.11.9 only focusing on IRM clearance.• Paragraph 3 - Updated SPDER's policy owner.• Paragraph 4 - Clarified the SPDER acronym.

IRM Number	Changes
IRM 1.11.9.1.6, Terms	<ul style="list-style-type: none"> Paragraph 8 - Added new paragraph to include IMD Electronic Clearance. Paragraph 10- Added that an internal reviewer can also be known as a subject matter expert (SME).
IRM 1.11.9.1.7, Acronyms	Added the acronym for "FTI," Federal Tax Information.
IRM 1.11.9.1.8, Related Resources	<ul style="list-style-type: none"> Table 1 - Removed "Division/ Function Delegation Order" due to the delegation order IRM mentioned in the "Servicewide Delegation Order" section. Table 2 - Added a new table with essential IRM reference material.
IRM 1.11.9.2, Clearance Process Overview	<ul style="list-style-type: none"> Paragraph 3 - Added Exception for when IMD Electronic Clearance is not available. Paragraph 4 & 5 - Combined due to duplicate information. Paragraph 9 - Added steps 5 and 6 to the step list in the IRM clearance process table. There are now a total of 9 steps instead of 7.
IRM 1.11.9.2.1, Instances of Streamlined Clearance	<ul style="list-style-type: none"> Paragraph 3 - Added to include streamlined clearance instruction incorporated from Interim Guidance RAAS-01-1122-0004. Paragraph 3 - Added Note that explains when to use the Form 2061, Document Clearance Record and who can use it in lieu of the mandated IMD Electronic Clearance website.
IRM 1.11.9.3, Identifying Reviewers	<ul style="list-style-type: none"> Paragraph 1 - Added subject matter expert to the list of reviewers. Paragraph 1 - Added that an automated email is generated when using IMD Electronic Clearance. Paragraph 1 - Added examples for external reviewers and specialized reviewers.

IRM Number	Changes
IRM 1.11.9.4, Specialized Reviewers	Added a row to the table to include Chief Data & Analytics Officer, RAAS, as specialized reviewers.
IRM 1.11.9.4.1, Chief Counsel	<ul style="list-style-type: none"> Paragraph 6 - Added that an email generates when Chief Counsel is identified as a Specialized Reviewer. Paragraph 8 - Deleted the paragraph about Chief Counsel commenting via Word documentation due to IMD Electronic Clearance providing comment options.
IRM 1.11.9.4.8, Chief Data & Analytics Officer, Research, Applied Analytics & Statistics (RAAS)	Added subsection dedicated to the Chief Data & Analytics Officers in RAAS, incorporated from Interim Guidance RAAS-01-1122-0004.
IRM 1.11.9.5.1, Forwarding the IRM For Clearance	<ul style="list-style-type: none"> Paragraph 2: Removed the alpha list describing Simultaneous Clearance and Sequential Clearance. IMD Electronic Clearance only allows for Simultaneous Clearance. Paragraph 4: Removed due to material changes being covered at length in IRM 1.11.2, Internal Revenue Manual (IRM) Process.
IRM 1.11.9.5.2, Documents Sent for Clearance-Clearance Package	<ul style="list-style-type: none"> Paragraph 1(list): Added line item to include incorporated Interim Guidance into the clearance package. Paragraph 1(list): Updated line item to indicate the XML file must be zipped when attached to IMD Electronic Clearance. Paragraph 2(a): Removed list item because forms and matrixes are downloadable in IMD Electronic Clearance.
IRM 1.11.9.5.3, Form 2061, Document Clearance Record	Updated paragraph 1- Form 2061, Document Clearance Record, should only be used in instances of limited functionality

IRM Number	Changes
IRM 1.11.9.5.4, Standard Clearance Time Frame	Paragraph 5 - Added the originator/ author must not forward their IRM clearance package for final review before the end of the stated clearance timeframe they've set. If allowing less than 30 calendar days, the originator must obtain program director or designee approval.
IRM 1.11.9.5.4.1, Expedited Clearance	Paragraph 2 - Updated procedures to include the program director's designee as an authorized signature for expedited signature.
IRM 1.11.9.6, Comment Methods and Options	Added a row to the table indicating where to document comments on Form 2061, Document Clearance Record.
IRM 1.11.9.7.1, Review Assessment and Reviewer's Signature	Paragraph 4 - Deleted due to disagreements being covered in IRM 1.11.9.9, Resolving Disagreements.
IRM 1.11.9.9, Resolving Disagreements	Paragraph 3 - Added new paragraph about if a reviewer initially records a non-concurring assessment but their concerns are addressed and resolved.
IRM 1.11.9.10, Final Stages of the Clearance Process	Paragraph 1 - Replaced the responsible party table with a list of said parties. The responsible parties are now represented in their own respective IRMs.
IRM 1.11.9.10.1, Create Final Clearance Package	Added new subsection that gives details about creating the final clearance package. The approval subsection has moved to IRM 1.11.9.10.3.
IRM 1.11.9.10.2, Management Final Review	Added new subsection that gives details about management's role in the clearance process. The approval subsection has moved to IRM 1.11.9.10.3, Approval by Program Director.
IRM 1.11.9.10.4, Final Review by IMD/IRM Coordinator	Paragraph 2 - Updated line "F" to reflect Form 15418, IRM Package Check Sheet, which replaced Document 13000.
IRM 1.11.9.10.5, Archiving Clearance Documents	Paragraph 1 - Added a bullet to include the draft in IRM in PDF format when submitting archived documents.

IRM Number	Changes
Substantive Changes Throughout	<ul style="list-style-type: none"> Added use of Form 2061, Document Clearance Record, Exception/Reminder clarification. Updated “IMD” to “IRM” to specify clearance document procedures. Removed the use of Form 2061 due to the mandatory implementation of IMD Electronic Clearance for the IRM process. The “IMD e-Clearance tool” has been formally updated to “IMD Electronic Clearance.” Updated “erroneous taxpayer correspondence” verbiage to “incorrect correspondence.” Updated Form 2061 line numbers incorporated from Interim Guidance RAAS-01-1122-0004.
Editorial Changes Throughout	Editorial changes made for clarity. Reviewed and updated grammar, email addresses, website links, plain language, titles, IRM references, IRS organization or organization terminology to business unit and reorganized content.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.11.9 dated May 16, 2022. This IRM incorporates interim guidance memorandum RAAS-01-1122-0004, Interim Guidance on New Internal Management Documents (IMD) Specialized Reviewer, Chief Data & Analytics Officer, Research, Applied Analytics & Statistics (RAAS), and Revised Form 2061, issued 11/15/2022.

AUDIENCE

The IMD community: IRM authors, IMD/IRM coordinators, their managers, and those responsible for the clearance, review and approval of IRM material.

Holly A. Donnelly
 Director, Strategy and Business Solutions
 Research, Applied Analytics and Statistics (RAAS)

1.11.9

Clearing and Approving Internal Management Documents (IMDs)

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1.11.9.1
(01-01-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM section contains guidance for clearing the Internal Revenue Manuals (IRMs). Specifically, IRM 1.11.9:
 - a. Establishes Servicewide standards and procedures for reviewing and approving a new, revised or obsolete IRM section.
 - b. Provides guidance and information to program owners on approving a revision or issuance of a new or revised IRM section.
 - c. Provides guidance on completing a document clearance request for IRMs.
 - d. Contains guidance on incorporating issued interim guidance, delegation orders and policy statements into the IRM and the clearance of these updated IRMs.
- (2) **Audience:** These procedures apply to IRS employees responsible for issuing, authoring, reviewing, approving and managing IRMs including:
 - IRM authors
 - IMD/IRM coordinators
 - IRM reviewers
 - Managers with IMD program responsibilities
 - Program directors
- (3) **Policy Owner:** Director, Strategy and Business Solutions (SBS) - Research, Applied Analytics and Statistics (RAAS).
- (4) **Program Owner:** The Office of Servicewide Policy, Directives and Electronic Resources (SPDER), within SBS - RAAS is the program office responsible for overseeing the IMD program and providing Servicewide IMD policy and guidance including the IRM clearance process. Each business unit is responsible for establishing an internal process for managing their IRMs based upon these Servicewide processes.
- (5) **Contact Information:** Contact SPDER in either of the following ways:
 - Email at spder@irs.gov
 - Website at <https://irsgov.sharepoint.com/sites/SPDERWeb>

1.11.9.1.1
(01-24-2017)
Background

- (1) SPDER is responsible for designing, implementing, and setting the Service-wide standards for the clearance (review and approval) of IRMs. See IRM 1.11.1.6, IMD Roles and Responsibilities, for information about executive, business unit and program office IRM requirements.

1.11.9.1.2
(01-24-2017)
Authority

- (1) By law, federal agencies document, publish and maintain records of policies, authorities, procedures and organizational operations. The IRM is the source of IRS operational guidance and information. See IRM 1.11.1.1.2, Authority, for the authorities and legal obligations of IMDs.
- (2) Clearance documents are official records and there is a requirement to maintain them in the IRS Historical Research Library. Clearance documents are subject to federal records management requirements and National Archives and Records Administration (NARA) as provided in Document 12990, IRS Records Control Schedules. See the table in IRM 1.11.1.1.2(2) for legal references.

1.11.9.1.3
(05-16-2022)

Roles and Responsibilities

- (1) The Director, Strategic Business Solutions (SBS), RAAS, is the program director responsible for IMD program administration. The Director, SBS, designates oversight responsibility for the IMD program including IRMs to the Director, SPDER.
- (2) The Director, SPDER has oversight responsibility for the IMD program of the IRS including IRMs.
- (3) Program directors Servicewide oversee IMD administration under their program responsibility, including approval of new or revised IRMs.
- (4) Program owners are the program offices that manage and execute the IRM program.
- (5) Management and the assigned authors are responsible for determining the effect of the proposed changes on other program offices and documents, and forwarding to these offices for review and comment.
- (6) Each business unit assigns IMD or IRM coordinators to assist in managing the processing of their IRMs. IMD coordinators or designated IMD/IRM staff also coordinate incoming requests for clearance review as an IRM clearance point of contact (POC).

1.11.9.1.4
(04-17-2020)

Program Management and Review

- (1) SPDER monitors changes to the IRS's Servicewide IRM inventory including new, updated and obsolete content.

Note: The IRS Historical Research Library maintains data information on IRM clearance packages.

1.11.9.1.5
(04-17-2020)

Program Controls

- (1) The originating business unit is responsible for ensuring their IRM clearance is complete and in accordance with IRM 1.11.9.
- (2) The IRS Historical Research Library ensures clearance packages are present for all published IRM sections.

1.11.9.1.6
(12-12-2023)

Terms

- (1) **Authorized Delegate** - The senior manager delegated responsibility for IMD program administration by the member of the Senior Executive Service with program oversight per Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD).
- (2) **Clearance** - A formal review and approval of an IRM prior to issuance.
- (3) **Clearance Point of Contact (POC)** - A designated IMD/IRM coordinator or contact within each business unit responsible for managing, coordinating and/or forwarding IRMs received for review and clearance for assignment to reviewers in affected offices. The business unit's IRM program office may use a designated mailbox to manage the program.
- (4) **Clearance Process** - An established, formal process that provides affected business units and program offices the opportunity to review and comment on changes to information in the IRM to ensure it is complete, correct, and does not conflict with another policy, procedure, or process. The clearance process also documents the approval of IRS procedural changes by the responsible program owner and program director.

- (5) **Document Clearance Record (DCR)** - A document used to perform the review, assessment, and approval of an IMD that serves as a routing slip and the official historical record of the IMD clearance; either Form 2061, Document Clearance Record or IMD Electronic Clearance, see [https://irs.gov.sharepoint.com/sites/IMDEC](https://irs.gov/sharepoint.com/sites/IMDEC).
- (6) **Editorial Change** - A non-substantive revision to correct minor errors and typographical changes. See IRM 1.11.2.8.1, Editorial Update Process, for examples.
- (7) **External Reviewer** - An affected business units/program office outside of the originating business unit.
- (8) **IMD Electronic Clearance** - A website that automates and centralizes the complete IRM review process, also known as “e-Clearance.” It documents the review, comment and approval of the IRM. **This is the required method of IRM clearance.**
- (9) **Internal Management Document (IMD)** - An official communication which designates policies, authorities, and instructions to IRS officials and employees. IMDs include the IRM, interim guidance, policy statements and delegation orders.
- (10) **Internal Reviewer** - An affected organizations/program offices within the originating business unit. Can also be known as a “Subject Matter Expert.”
- (11) **Program Director** - A member of the Senior Executive Service (SES) or their authorized delegate responsible for program administration including issuance and approval of IRMs. To identify a member of the SES, see IRM 1.11.9.10.3 (1), Approval by Program Director. See Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD), for who can be an authorized delegate.
- (12) **Program Owner** - The program office with primary responsibility for establishing the process and procedures necessary to implement and manage an IRS program. The program director over this office authorizes and approves new or revised IRMs.
- (13) **Originating Business Unit** - The business unit who owns the respective IRM section.
- (14) **Reviewer** - A subject matter expert responsible for reviewing an IRM on behalf of their program office, area or business unit.
- (15) **Specialized Reviewer** - A specific and identified program offices (identified in IRM 1.11.9.4, Specialized Reviewers) with oversight in a particular area affecting Servicewide operations.
- (16) **Substantive Change** - A revision is substantive if the change involves a procedural or operational matter.

1.11.9.1.7
(12-12-2023)
Acronyms

- (1) The table lists commonly used acronyms and their definitions:

Acronym	Definition
DCR	Document Clearance Record
FOIA	Freedom of Information Act
FTI	Federal Tax Information
IG	Interim Guidance (either an interim guidance memorandum or SERP IRM Procedural Update)
IGM	Interim Guidance Memorandum
IMD	Internal Management Document
IPU	IRM Procedural Update
IRM	Internal Revenue Manual
LERN	Labor/Employee Relations & Negotiations
M&P	Media and Publications
MT	Manual Transmittal
OUO	Official Use Only
PII	Personally Identifiable Information
POC	Point of Contact
SBU	Sensitive but Unclassified
SERP	Servicewide Electronic Research Program
SME	Subject Matter Expert
SPDER	Servicewide Policy, Directives and Electronic Resources
XML	Extensible Markup Language

1.11.9.1.8
(12-12-2023)
Related Resources

- (1) The following IRM sections provide guidance on related IMDs.

Type of IMD	Additional Source of Clearance Guidance
IRM	IRM 1.11.2, Internal Revenue Manual (IRM) Process
Servicewide Policy Statement	IRM 1.11.3, Servicewide Policy Statement Process
Servicewide Delegation Order	IRM 1.11.4, Servicewide Delegation Order Process
Interim Guidance	IRM 1.11.10, Interim Guidance Process

- (2) The following tools can be used in the IRM authoring and clearance process.

Tool Name	Description	Link
IMD Electronic Clearance Training	This website provides electronic clearance training for authors, reviewers, managers, approvers, and coordinators. It contains the most up to date IMD Electronic Clearance Process Guide and various training recordings.	https://irs.gov.sharepoint.com/sites/IMDEC/SitePages/Training.aspx
IRM Clearance Decision Tool	This tool helps you determine what offices should review your IRM.	https://spder.web.irs.gov/imd/Resources/IRMDecisionTool.aspx
Chief Counsel Clearance Determination Tool	This determination tool helps decide if your IRM requires review by the Office of the Chief Counsel.	https://spder.web.irs.gov/imd/Resources/CounselDecisionTool.aspx
IRM Preview Tool	This tool allows you to preview your XML file through IRM Online. You can use this tool to check hyper links and tables in the online environment.	https://irm.web.irs.gov/tools/Preview/
IRM Author Toolkit	This tool gives step-by-step assistance into the clearance process for authors.	https://spder.web.irs.gov/imd/Resources/AuthorToolkit/Default.aspx

1.11.9.2 (12-12-2023) Clearance Process Overview

- (1) Clearance takes place after authoring and before publishing.
- (2) Prior to clearance the author takes the following actions:

Actions	IRM Reference
Finalizes draft IRM, including an updated MT and material changes, for review and approval.	IRM 1.11.2, Internal Revenue Manual (IRM) Process

Actions	IRM Reference
Sends the draft IRM to their manager for verification of content. Author may also informally send to other affected stakeholders and SMEs.	IRM 1.11.2.7, Conduct an Informal Review

- (3) Authors conduct the review and approval process using IMD Electronic Clearance at <https://irs.gov.sharepoint.com/sites/IMDEC>. This serves as a control and a record of routing, reviewing, approving, and archiving.

Exception: If IMD Electronic Clearance is down for more than 3 business days or the author is unable to use the clearance website due to limited functionality, Form 2061, Document Clearance Record, can be used in its place. Limited functionality includes visually impaired users and users in departments that can not use the IMD Electronic Clearance website (i.e.: Criminal Investigation).

- (4) The author sends the IRM to the affected offices and stakeholders for review and assessment using IMD Electronic Clearance at <https://irs.gov.sharepoint.com/sites/IMDEC>.
- (5) Affected program offices review IRMs when new or revised IRM content contains instructions or guidelines that affect their program office. Reviewing offices are responsible for considering the effect of the revisions on their procedures, providing relevant feedback (if any), and recording their assessment.
- (6) The author considers all feedback and comments, resolves any disagreements per IRM 1.11.9.9, and revises the IRM file as necessary.
- (7) The responsible program director approves IRM changes to ensure the instructions are consistent with IRS operational processes and authorities.
- (8) The IRM must complete clearance and be submitted for publishing within one year of the date clearance was initiated or it must be cleared again.
- (9) The IMD/IRM coordinator is the last review point prior to uploading the IRM for publishing.
- (10) The following are the steps in the IRM clearance process. Detailed descriptions of these topics are in the referenced IRM subsections.

Step	Actions	IRM Reference
1	Author identifies reviewers.	IRM 1.11.9.3, Identifying Reviewers, and IRM 1.11.9.4, Specialized Reviewers
2	Author sends generated IMD Electronic Clearance email to reviewers.	IRM 1.11.9.5, Clearance Submission Guidelines
3	Reviewers comment and provide an assessment on changes within 30 days, plus extension up to 15 days.	IRM 1.11.9.7, Guidelines for Reviewers

Step	Actions	IRM Reference
4	Author considers reviewers' comments and updates the draft IRM as applicable.	IRM 1.11.9.8, Responding to Reviewers' Comments, and IRM 1.11.9.9, Resolving Disagreements
5	Author creates the final clearance package.	IRM 1.11.9.10.1, Create Final Clearance Package
6	Management reviews the final clearance package.	IRM 1.11.9.10.2 Management Final Review
7	Program director reviews the final package and approves the new, changed or obsoleted content.	IRM 1.11.9.10.3, Approval by Program Director
8	Author forwards the approved IRM to IMD/IRM coordinator for publishing who conducts the final review for submission to M&P for publication.	IRM 1.11.9.10.4, Final Review by IMD/IRM Coordinator
9	Author or IMD/IRM coordinator forwards the IRM final clearance package to IRS Historical Research Library for archiving.	IRM 1.11.9.10.5, Archiving Clearance Documents

- (11) IRM revisions that only involve editorial changes or the incorporation of previously cleared guidance may follow a streamlined clearance. See IRM 1.11.9.2.1, Instances of Streamlined Clearance.
- (12) The standard 30-day clearance time frame may be reduced to meet business or operating needs following IRM 1.11.9.5.4.1, Expedited Clearance.

1.11.9.2.1 (12-12-2023) Instances of Streamlined Clearance

- (1) Clearance is abbreviated or streamlined when IRM changes are editorial or incorporate documents previously approved and cleared. These types of IRM changes include:
 - Editorial updates.
 - Incorporating IG into the IRM.
 - Incorporating delegation orders and policy statements into IRM 1.2, Servicewide Policies and Authorities.
- (2) The minimum required level of review and approval include:
 - The author's manager.
 - The program director (or documented designee).
 - The business unit IMD/IRM coordinator.
- (3) If using Form 2061, Document Clearance Record, check block 3 when clearing the IRM using the streamlined clearance process.

Note: The IRM must meet the "Exception" category listed in IRM 1.11.9.2, Clearance Process Overview, to use Form 2061, Document Clearance Record.

- (4) Follow IRM 1.11.2.8.1, Editorial Update Process, for completing the IRM clearance package for publishing.

1.11.9.2.1.1
(01-24-2017)

Clearance of Editorial Updates

- (1) The editorial update process allows for a modified clearance process when IRM updates are strictly to correct format, punctuation, grammatical or other typographical errors in the published IRM. See IRM 1.11.2.8, Editorial Updates, for a detailed list of editorial changes and the rules for preparing the IRM XML file.
- (2) Editorial changes do not affect the meaning of the information, content or guidance of the IRM. Editorial updates require minimal review.
- (3) The author's manager, the program director, and the IMD/IRM coordinator are the only reviewers. Management may require additional levels of review.

1.11.9.2.1.2
(12-12-2023)

Incorporating Interim Guidance into the IRM

- (1) An IRM author may use the streamlined clearance process when updates to the IRM consists of only incorporating an interim guidance memorandum (IGM) or a Servicewide Electronic Research Program (SERP) IRM Procedural Update (IPU).

Note: Incorporate interim guidance (e.g., IGMs or SERP IPU) into the applicable IRM(s) within two years from issuance, the stated memo expiration date, or sooner if required by the business unit. See IRM 1.11.10.9.1, Incorporate Interim Guidance into the IRM.

- (2) Follow these guidelines when revising an IRM to incorporate interim guidance (IGMs or IPU):

If:	Then:
<p>(1) The interim guidance (IG) was:</p> <p>a. Cleared and concurred through all affected offices and specialized reviewers within the past 24 months, and</p> <p>b. Incorporated into the IRM unchanged (language is the same as what was cleared and approved)..</p>	<p>(1) You can use the streamlined clearance.</p> <p>a. Add the information from the IG into the IRM.</p> <p>b. Complete a document clearance record using IMD Electronic Clearance at https://irs.gov.sharepoint.com/sites/IMDEC for management, IMD/IRM coordinator and program director/ executive approval and signature. Forward to any other reviewers as determined by management.</p> <p>c. Include the clearance documents secured during clearance of the IG in the IRM clearance package. Forward the package to the IRS Historical Research Library.</p>
<p>(2) If the IG language must be revised, reinterpreted for inclusion in the IRM, or if any of the conditions in (1) above are not met,</p>	<p>(2) You must follow the rules under IRM 1.11.9.3, Identifying Reviewers, as the guidance requires review through all affected program offices and specialized reviewers.</p>

- (3) Refer to IRM 1.11.10, Interim Guidance Process, for complete guidance on preparing and clearing IG.

1.11.9.2.1.3
(01-24-2017)

Incorporating Delegation Orders and Policy Statements into the IRM

- (1) After approval, signature and issuance of a Servicewide policy statement or delegation order (see IRM 1.11.3, Servicewide Policy Statement Process and IRM 1.11.4, Servicewide Delegation Order Process), SPDER incorporates the word-for-word content of the delegation order and/or policy statement into IRM 1.2.1, Servicewide Policy Statements, and IRM 1.2.2, Servicewide Delegations of Authority, for record keeping purposes. The Office of SPDER:
 - a. Incorporates the approved delegation order or policy statement into the applicable IRM through the streamlined clearance process. See IRM 1.11.2.8, Editorial Updates.
 - b. Publishes the IRM and archives the IRM clearance package.

1.11.9.2.2
(05-16-2022)

Business Unit Clearance Points of Contact

- (1) Each business unit and specialized reviewer designates a clearance contact to receive IRM clearance requests from authors. These designated contacts assist in the coordination of IRM clearance for their business unit. View the list of clearance points of contact (POCs) at <https://spder.web.irs.gov/imd/authors/IMDClearancePOCList.aspx>.
- (2) The clearance POC forwards the IRM to affected program offices and/or SMEs as identified by the author based on the material changes in the MT. If the author indicates a specific reviewer or office in the IMD Electronic Clearance email, the business unit's point of contact forwards the IRM to that program office or SME.
- (3) The business unit clearance POC may consolidate the responses and respond back to the originator with comments and one assessment depending on their internal process.

1.11.9.3
(12-12-2023)

Identifying Reviewers

- (1) IMD Electronic Clearance allows the author to initiate a list of reviewers to send access to the IRM for clearance. The author sends the IRM clearance package via an automated email created from IMD Electronic Clearance. Reviewers include:
 - Author's manager,
 - IMD/IRM coordinator,
 - Subject matter experts.,
 - Internal reviewers - Affected program offices within the originating business unit,
 - External reviewers - Affected business units/program offices outside of the originating business unit,
 - Specialized reviewers as identified in IRM 1.11.9.4, Specialized Reviewers,
 - Employees who use the new or revised procedures. See IRM 1.11.9.3.1, Requesting Employee Feedback, for more information.

Example: W&I owns IRM 3.11.6, therefore any program office outside of W&I is an external reviewer.

Example: IRM 3.11.6 contains official use only (OUO) content. If new OUO content is added, the IRM must be reviewed by a specialized reviewer in Privacy, Governmental Liaison and Disclosure (PGLD).

- (2) Identify affected program offices:

1.11 Internal Management Documents System

- a. If the changes potentially affect another business unit's or program office's policies, work processes, procedures, official published products, or IMDs, then send to that business unit or office for review and concurrence.

Note: A simple reference to a procedure in another IRM does not require clearance through the responsible program office. You must submit the IRM for clearance only if the revision involves a change to the other office's published products, procedures or processes.

- b. If another program office owns the changes, or if another office implements or conducts the work, send to that business unit/program office for review and concurrence.
- (3) When sending your IRM outside of your business unit, always send the clearance request to the business unit's IMD clearance POC in addition to the known reviewer. Do not send duplicate emails to the IMD coordinators and the business unit POC mailbox. To identify the IMD clearance contact in each business unit, check the Business Unit IMD Clearance Points of Contact page at <https://spder.web.irs.gov/imd/authors/IMDClearancePOCList.aspx> on the SPDER website.
 - (4) Contact the IMD/IRM coordinator for help in identifying a SME or contact in a particular program office.

1.11.9.3.1 (01-24-2017) Requesting Employee Feedback

- (1) Each business unit must make new or revised IRMs available for feedback to employees who use the IRM. Initiate the feedback process at the time of clearance. The time frame for obtaining feedback from employees who use the IRM is five business days.
- (2) Each business unit determines their own feedback process. Contact your IMD coordinator at <https://spder.web.irs.gov/imd/Resources/IMDContacts/Default.aspx?org=None&role=IMD%20Coordinator> for your business unit's process on IRM employee feedback. .
- (3) The author must include employee feedback comments in the historical IRM file.

1.11.9.4 (12-12-2023) Specialized Reviewers

- (1) Identified program offices with oversight in a particular area affecting Service-wide operations are specialized reviewers. Request a specialized reviewer when the IRM contains content within that program office's oversight, as described below:

When material contains:	Then send the IRM to:	IRM Subsection
Legal matters as described in IRM 1.11.9.4.1, Chief Counsel	Chief Counsel via email to IRMClearance@irs.counsel.treas.gov	IRM 1.11.9.4.1, Chief Counsel

When material contains:	Then send the IRM to:	IRM Subsection
<p>Any of the following as described in IRM 1.11.9.4.2, Privacy, Governmental Liaison and Disclosure:</p> <ul style="list-style-type: none"> • Content newly designated as official use only (OUO). • Procedures, policies, or instructions relating to the disclosure or potential disclosure of official information. • Procedures, policies, or instructions relating to privacy or information protection. 	<p>Privacy, Governmental Liaison and Disclosure (PGLD) via email to <i>*PGLD IMD SPOC</i></p>	<p>IRM 1.11.9.4.2, Privacy, Governmental Liaison and Disclosure</p>
<p>Changes to any sections in the following IRM parts:</p> <ul style="list-style-type: none"> • Part 1 – Organization, Finance, and Management • Part 3 – Submission Processing • Part 4 – Examining Process • Part 5 – Collecting Process • Part 7 – Rulings and Agreements • Part 8 – Appeals • Part 20 – Penalty and Interest • Part 21 – Customer Account Services • Part 22 – Taxpayer Education and Assistance • Part 25 – Special Topics <p>Exception: Only forward SERP IPU to TAS for review if the change affects how a member of the public files, pays, complies with their tax requirements or interacts with the IRS.</p>	<p>Taxpayer Advocate Service (TAS) via email to <i>*TAS IMD SPOC</i></p>	<p>IRM 1.11.9.4.3, Taxpayer Advocate Service</p>

When material contains:	Then send the IRM to:	IRM Subsection
Changes to conditions of employment of bargaining unit (BU) employees; and after completing the steps in IRM 1.11.2.5.1.4, IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees	Labor/Employee Relations & Negotiations via email to <i>*WRD-Mailbox</i>	IRM 1.11.9.4.4, Labor/Employee Relations & Negotiations
Any of the following information: <ul style="list-style-type: none"> • Instructions on developing or revising taxpayer notices or letters. • Guidance on handling incorrect correspondence. 	Office of Taxpayer Correspondence (OTC) via email to <i>*W&I OTC IMD POC</i>	IRM 1.11.9.4.6, Office of Taxpayer Correspondence
Procedures relating to: <ul style="list-style-type: none"> • Implementation of new legislation affecting tax administration, or • Interactions with Congress or a member of Congress (e.g., a U.S. Representative or a Senator). 	Legislative Affairs contact. See https://spder.web.irs.gov/imd/authors/IMDClearancePOCList.aspx	IRM 1.11.9.4.5, Legislative Affairs
Content relating to identity theft	Identity Protection - W&I Office of Identity Protection via email to <i>*W&I CAS:AM:IPSO-IDT-IRMs</i>	IRM 1.11.9.4.7, Identity Protection
References to data governance, data and metadata standards, data quality and integrity, machine learning, artificial intelligence, and data access issues	Chief Data & Analytics Officer, RAAS, via email to <i>*RAAS IMD POC</i>	IRM 1.11.9.4.8, Chief Data & Research Analytics Officer, Research, Applied Analytics & Statistics (RAAS)

1.11.9.4.1
(12-12-2023)
Chief Counsel

- (1) The Office of Chief Counsel reviews IRMs and interim guidance (IG) that reference one or more of the following authorities for legal accuracy:

- Federal law
- Treasury regulations
- Revenue rulings
- Revenue procedures
- Notices
- Announcements
- Treasury orders
- Treasury directives
- Servicewide policy statement
- Servicewide delegation order

Note: Not all IRMs and interim guidance referencing the above authority require review by Chief Counsel.

- (2) Scope of review - Chief Counsel generally reviews the IRM section for legal matters focusing on the substantial changes identified in either the material changes portion of the draft IRM or in the track change file submitted. While Chief Counsel does rely on the listing of substantial changes and on the track change file submitted for review, Chief Counsel also considers whether the authority for legal matters not updated has changed or whether to address new legal matters when there is an updated IRM.
- (3) An author **must submit** an IRM to Chief Counsel if Chief Counsel requests to review the IRM, or if the IRM contains new or revised guidance interpreting an authority listed in paragraph (1) above. Additionally, IRMs in the following chapters must be submitted for Chief Counsel review:
 - IRM Chapter 3.11, Returns and Documents Analysis
 - IRM Chapter 3.12, Error Resolution
 - IRM Chapter 3.13, Campus Document Services (except IRM 3.13.6, Submission Processing Image Control Team (ICT) Correspondence Scanning, and IRM 3.13.62, Media Transport and Control)
 - IRM Chapter 3.21, International Returns and Document Analysis
 - IRM Chapter 3.22, International Error Resolution
- (4) An author **may submit** an IRM/IG to Chief Counsel when:
 - The author wants to verify whether a current interpretation in the IRM is valid, or
 - The author has a specific question relating to legal matters and the content relates to an authority in paragraph (1) above.
- (5) An author should **not submit** an IRM/IG to Chief Counsel if Chief Counsel previously indicated through email the IRM section does not require their review, or if the IRM is revised solely for editorial issues, reorganization of content or renumbering, or is being obsoleted. Additionally, IRMs in the following chapters should not be submitted for Chief Counsel review:
 - IRM Chapter 1.4, Resource Guide for Managers (except IRM sections addressing legal matters, e.g., IRM 1.4.51, Insolvency)
 - IRM Part 2, Information Technology – all chapters
 - IRM Chapter 3.10, Campus Mail and Work Control
 - IRM Chapter 3.24, ISRP System

Exception: Authors may submit an IRM meeting the above criteria to Chief Counsel for review if there is a specific question relating to legal matters in the IRM section. The author must articulate the question in the clearance email to Chief Counsel.

- (6) IMD Electronic Clearance auto-generates an email when Chief Counsel is identified as a Specialized Reviewer. Send clearance requests to the Chief Counsel IRM clearance contact at IRMClearance@irscounsel.treas.gov.
 - a. **Do not** “cc” any attorneys or Chief Counsel subject matter experts in the email requesting clearance. If an attorney provided assistance on the revision of a document, indicate the attorney’s name and any Chief Counsel case tracking number (interim guidance only) in the body of the email sent to the Chief Counsel IRM clearance contact. If you believe an attor-

1.11 Internal Management Documents System

ney who didn't provide assistance on the revision should have the document directed to them for review, please state why so the attorney's manager may take it into account.

- (7) Chief Counsel generally does not review or verify the following unless specifically requested:
- Cross-references to forms, notices, other IRMs or other documents.
 - Listing of transaction codes (TC Codes).
 - Basic disclosure and privacy rules when clearing an IRM through PGLD.
 - Indexed figures in IRMs contained in the Internal Revenue Bulletins (IRBs).
 - Due dates specified on tax forms.

1.11.9.4.2
(10-01-2021)

Privacy, Governmental Liaison and Disclosure

- (1) Authors must submit IRMs to Privacy, Governmental Liaison and Disclosure (PGLD) for review and clearance if their instructions involve any of the following:
- a. Disclosure or potential disclosure of official information or data.
 - b. Newly designated official use only (OUO) information. For additional information, see IRM 1.11.9.4.2.1, Clearance of Official Use Only Information.
 - c. Privacy or information protection. For additional information, see IRM 1.11.9.4.2.2, Clearance of Information about Privacy and Information Protection.
- (2) Laws and policies relating to disclosure issues may change over time and the sensitivity of content designated OUO may also change. For this reason, responsibility remains with IRM authors and program management to consider when IRM content no longer warrants an OUO designation. Do not send OUO content to PGLD if they reviewed the original designation or if removing the OUO designation.
- (3) For IRMs containing identity theft content, see IRM 1.11.9.4.7, Identity Protection. If an IRM contains both identity theft and OUO/disclosure content, send the IRM to both the PGLD and the Identity Protection Strategy & Oversight offices.
- (4) Include a completed Form 13709, Privacy, Governmental Liaison and Disclosure Checklist for IMD and Training Materials, with the clearance request. Within the Form 13709 identify the IRM subsection number(s) or page number(s) for the content you believe requires PGLD review.
- (5) Once PGLD is identified, the Form 13709 generates. Send the clearance request to **PGLD IMD SPOC*.

1.11.9.4.2.1
(12-12-2023)

Clearance of Official Use Only (OUO) Information

- (1) Submit IRMs containing content newly designated as Official Use Only (OUO) to PGLD for review.
- (2) Designate IRM content as OUO following the criteria outlined in IRM 1.11.2.5.3, Designate IRM Content as Official Use Only (OUO).
- (3) The following examples of IRM content may require designation of OUO:

- a. Instructions relating to enforcement strategies, tolerances and criteria where public release would lead to a reasonable expectation of harm to IRS actions or operations.
- b. Material where public release would significantly impede or nullify IRS actions in carrying out a responsibility or function.
- c. Data processing information that would result in taxpayers altering their filing practices or avoiding payment of taxes.

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

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

- (4) Authors coordinate with SMEs and management to make OUO determinations. The Office of Disclosure reviews any newly designated proposed OUO material for compliance with the FOIA and notifies the author if the identified OUO content does not meet the FOIA requirements.

Note: The clearance file submitted to the IRS Historical Research Library must contain documentation outlining deviations from recommendations made by the Office of Disclosure.

- (5) An official who has the delegated authority per IRM 1.2.2.12.1, Delegation Order 11-1 (formerly DO-89, Rev.10), Administrative Control of Documents and Material, must approve the designation of information as OUO. Select "Yes" when prompted by IMD Electronic Clearance to indicate new, changed or de-designated OUO. If using Form 2061 under the exception guidance found in IRM 1.11.9.2, Clearance Process Overview, select "Yes" in block 8.

1.11.9.4.2.2
(01-24-2017)

Clearance of Information about Privacy and Information Protection

- (1) PGLD is responsible for ensuring consistency in all processes and procedures affecting the way the IRS handles privacy information protected by statute, regulation, executive order, or internal policy.
- (2) Authors must submit all IRMs to PGLD involving privacy and data protection. Examples include:

Criteria:	Description:
General privacy and data protection compliance	<ul style="list-style-type: none"> Compliance with any privacy and data protection laws, regulations, and policies. References to IRM 10.5, Privacy and Information Protection and subsections.

Criteria:	Description:
Definition, use, or management of personally identifiable information (PII) and other sensitive information, including sensitive but unclassified (SBU) data	<ul style="list-style-type: none"> • Appropriately protecting PII and other sensitive information in email or online, during shipping, while stored (hardcopy or electronic format), in flexiplace, telework, or home as POD situations, or on SharePoint. • Procedures related to privacy impact assessments (PIAs) or security assessments and accreditation. • Elimination or reduction in use of taxpayer identification numbers. • Use of live data in training or developing systems.
Adoption or development of new technology; new uses for existing technology	<ul style="list-style-type: none"> • Online services • Social media • Mobile devices
Privacy risk assessments and privacy reporting requirements	See IRM 10.5.2, Privacy Compliance and Assurance (PCA) Program.
Pseudonym use by IRS employees	See IRM 10.5.7, Use of Pseudonyms by IRS Employees.
Potentially dangerous taxpayers (PDT) or caution upon contact (CAU) taxpayers	See IRM 25.4.1, Potentially Dangerous Taxpayer, and IRM 25.4.2, Caution Upon Contact Taxpayer.
Inadvertent/unauthorized disclosures or accesses	<ul style="list-style-type: none"> • Identifying, reporting and tracking of IRS data breaches. • Data loss or breach prevention tools or procedures. • Procedures related to preventing or addressing unauthorized access or inspection of taxpayer records (UNAX).

1.11.9.4.3 (01-24-2017)

Taxpayer Advocate Service

- (1) Authors must submit IRMs to TAS for review and clearance if their IRM section is within the following IRM Parts: 1, 3, 4, 5, 7, 8, 20, 21, 22, 25.
- (2) Only forward IGMs/SERP IPU to TAS for review if the changes affect how a member of the public files, pays, complies with their tax requirements, or interacts with the IRS. See IRM 1.11.9.4, Specialized Reviewers
- (3) TAS reviews IRMs to ensure they protect taxpayer rights as defined by the Taxpayer Bill of Rights and to identify and mitigate IRS practices which might infringe on taxpayer rights or create undue burden to taxpayers. The Taxpayer Bill of Rights is published in *Publication 1* and is available at <https://www.irs.gov/forms-pubs/about-publication-1>, Your Rights As a Taxpayer.
- (4) Employees must protect taxpayer rights when creating instructions. This promotes effective tax administration within all business units, helps to build trust and consistency, and improves voluntary compliance.

- (5) In accordance with IRC 7803, Commissioner of Internal Revenue, the Office of the Taxpayer Advocate identifies and proposes changes in the practices of the IRS to mitigate taxpayer problems.
- (6) Send the clearance request to *TAS.IMD.SPOC@irs.gov*.

1.11.9.4.4 (05-16-2022) **Labor/Employee Relations & Negotiations**

- (1) Clearing an IRM/IG through the Human Capital Office (HCO), Labor/Employee Relations & Negotiations (LERN) applies to matters involving a change to conditions of employment of bargaining unit (BU) employees. Conditions of employment is a term used to refer to personnel policies, practices, and matters impacting a bargaining unit employee's daily work life, such as work processes/assignments, schedules, overtime, equipment, office space/design, parking, type/placement of office furniture, or relocation of an office. Some changes require formal notice and negotiations with the National Treasury Employees Union (NTEU) before implementing the change. See IRM 6.711.1.6, Managing Change and Dealing with the Union.
- (2) Prior to starting clearance, authors **must** evaluate all new or revised IRMs (e.g., IRMs and non-emergency interim guidance) for potential changes to conditions of employment of BU employees. For IRMs and interim guidance, see IRM 1.11.2.5.1.4, IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees.
- (3) If management determines clearance through LERN is necessary after evaluation per IRM 1.11.2.5.1.4, IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees, submit the IMD Electronic Clearance email to **WRD-Mailbox*. Attach Form 14036, Notice to National NTEU.

1.11.9.4.5 (11-01-2011) **Legislative Affairs**

- (1) Legislative Affairs is responsible for managing the IRS's relationship with members of Congress and their staff; planning, developing, directing and evaluating the legislative activities of the IRS.
- (2) When enacted legislation becomes law, affected IRS business units must develop an implementation plan to make program changes required by new legislation requirements. Specific implementation actions typically include IRM updates.
- (3) When a new IRM or change to an existing IRM relates to implementing new legislation affecting tax administration, or to official interactions with members of Congress, the IRM author must send the IRM to Legislative Affairs.
- (4) Send the clearance request to the Legislative Affairs clearance point of contact at <https://spder.web.irs.gov/imd/authors/IMDClearancePOCList.aspx>.

1.11.9.4.6 (01-21-2022) **Office of Taxpayer Correspondence**

- (1) The Office of Taxpayer Correspondence (OTC) reviews an IRM/IG when it contains any of the following:
 - Instructions on developing or revising taxpayer notices or letters.
 - Guidance on handling incorrect correspondence.
- (2) Send the clearance request to the Office of Taxpayer Correspondence clearance point of contact at **W&I OTC IMD POC*.

1.11.9.4.7
(01-24-2017)

Identity Protection

- (1) W&I Identity Protection Strategy & Oversight (IPSO) reviews all IRMs/IGs with identity theft guidance.
- (2) Send the clearance request to the clearance point of contact at **W&I CAS:AM:IPSO-IDT-IRMs*.

1.11.9.4.8
(01-02-2023)

Chief Data & Analytics Officer, Research, Applied Analytics & Statistics (RAAS)

- (1) Data governance is the management of policies and procedures to ensure the availability, usability, integrity, and security of data.
- (2) Authors must submit IRMs/IGs to the Chief Data & Analytics Officer, RAAS for review and clearance if the IRM references any of the following:
 - Data governance
 - Guidelines that support data and metadata standards
 - Data quality
 - Data integrity
 - Data analysis or analytics
 - Data modeling
 - Artificial intelligence
 - Machine learning
 - Data access
- (3) The Chief Data & Analytics Officer:
 - Coordinates with IRS officials to ensure IRS data needs are met
 - Promotes IRS data conforms with data management best practices
 - Advises on the impact of the IRS infrastructure on the data asset accessibility and coordinates improvement to reduce barriers that inhibit data asset accessibility
 - Co-chairs the Data and Analytics Strategic Integration Board (DASIB) - for more information on the DASIB, see IRM 1.7.1.2.1
- (4) Send the clearance request to *raas.imd.poc@irs.gov*

1.11.9.5
(01-24-2017)

Clearance Submission Guidelines

- (1) This subsection describes the following rules and processes for sending an IRM through clearance::
 - How to send an IRM for clearance.
 - Time frames for clearing IRMs.
 - What documents to send for clearing IRMs, also known as the clearance package.
- (2) The following procedures within this subsection are actions taken by the IRM author or the originator of the IRM.
- (3) To clear other IRMs see IRM 1.11.3, Servicewide Policy Statement Process, IRM 1.11.4, Servicewide Delegation Order Process and IRM 1.11.10, Interim Guidance Process.

1.11.9.5.1
(12-12-2023)

Forwarding the IRM For Clearance

- (1) Before submitting an IRM for clearance, an IRM author's manager must review the revised IRM content. This internal review and approval ensures the revised guidance is accurate, workable and the author's manager considered the effect on internal program offices, external program offices and employees' duties.

- (2) A clearance review is performed simultaneously by all the reviewers. Each reviewer receives IMD Electronic Clearance request to review at the same time. It is only after consideration of the feedback provided that the clearance package is forwarded to your manager and Director for approval.
- (3) The author forwards the proposed new or revised IRM and clearance documents through email or forwards the generated IMD Electronic Clearance email to the identified reviewers, affected program offices, specialized reviewers and SMEs. See IRM 1.11.9.3, Identifying Reviewers, and IRM 1.11.9.5.2, Documents Sent for Clearance - Clearance Package.
 - a. For affected program offices and specialized reviewers outside of your business unit, use the assigned business unit IMD clearance point of contact listing at <https://spder.web.irs.gov/imd/authors/IMDClearancePOCList.aspx>. IMD Electronic Clearance provides the email addresses when you select the affected program offices and specialized reviewers outside of your business unit. Include the affected program office or known SME by name in the email to the point of contact. This information is essential to ensure the correct affected program office reviews your IRM. The business unit IMD clearance point of contact forwards the clearance request to the program office contact or identified SME.

Note: Do not email your IRM directly to a head of office. Heads of office are those executives who directly report to the Commissioner of the Internal Revenue, the Deputy Commissioner for Services and Enforcement and the Deputy Commissioner for Operations Support.
 - b. Provide clear instructions in the email and set a deadline for reviewers to review and respond. A sample email is available at <https://spder.web.irs.gov/imd/authors/clear.aspx>. The IMD Electronic Clearance auto-generates an email with instructions for the author to forward.
- (4) Allow reviewers 30 calendar days to review and provide any comments. Obtain program director approval when the clearance review time is less than 30 calendar days. See IRM 1.11.9.5.4, Standard Clearance Time Frame, and IRM 1.11.9.5.4.1, Expedited Clearance.
- (5) Contact your IMD/IRM coordinator for specific guidance on forwarding IRM/IGs for clearance, as some business units have internal processes on clearing IRMs.

1.11.9.5.2
(12-12-2023)
**Documents Sent for
Clearance - Clearance
Package**

- (1) Include the following documents (clearance package) in IMD Electronic Clearance for reviewers:
 - Draft IRM in PDF format **or** HTML using the IRM Preview Tool. See <https://irm.web.irs.gov/tools/preview>.

Note: Convert the IRM file from Arbortext to PDF using Adobe Acrobat with Arbortext tags turned off. Unless the reviewer also has Arbortext, they cannot view a file prepared using Arbortext.
 - New or revised graphics in PDF format. See IRM 1.11.2.5.4.2.1, Convert a Graphic to PDF.
 - A “tracked change” **or** “compare” PDF file of the IRM changes. For information for creating a tracked changes or compare file, see <https://>

spder.web.irs.gov/imd/authors/clear.aspx. An author may also attach a “tracked change” HTML version in lieu of a PDF using the IRM Preview Tool. See *https://irm.web.irs.gov/tools/preview*.

- Zipped XML file of the draft IRM for IMD/IRM coordinators.
- Form 13709, PGLD Checklist for IMDs and Training Materials, if the IRM requires PGLD review.

(2) Include the following **optional** items based on preference or program office’s internal clearance guidelines:

- a. Form or matrix to capture reviewers’ comments. See IRM 1.11.9.6, Comment Methods and Options.
- b. Form 13839, Note to Reviewer, a template used to provide details or information about the proposed changes for the reviewer.
- c. Additional or background information that supports the changes.

1.11.9.5.3
(12-12-2023)
**Form 2061 - Document
Clearance Record**

- (1) Form 2061, Document Clearance Record, should only be used in instances of limited functionality. IRM 1.11.9.2, Clearance Process Overview, gives guidance on limited functionality.
- (2) The author/originator prepares a separate document clearance record for each IRM.
- (3) The author/originator identifies the originator information and reviewers in Form 2061, part 1 and part 2.

1.11.9.5.4
(12-12-2023)
**Standard Clearance
Time Frame**

- (1) When sending an IRM for clearance, the standard time allowed for reviewers to review and comment on the proposed IRM changes is 30 calendar days. If this is a non-workday, the due date is the next business day.
- (2) If the reviewer needs additional time, the reviewer contacts the originator to request an extension. The originating office may extend their clearance review up to an additional 15 calendar days.
- (3) When granting an extension, the originator documents the discussion and revised time frame and retains it as part of the historical file sent to the IRS Historical Research Library. Refer to IRM 1.11.9.10.5, Archiving Clearance Documents.
- (4) Clearance review may not exceed 45 calendar days.
- (5) The originator must not forward their IRM clearance package for final review before the end of the stated clearance timeframe they’ve set. If allowing less than 30 calendar days, the originator must obtain program director (or designee) approval.

1.11.9.5.4.1
(12-12-2023)
Expedited Clearance

- (1) The program office may reduce the clearance time frame to meet business or operating needs. This requires the program director’s (or designee’s) approval for expediting the clearance of an IRM. Originators must obtain director level approval to shorten the clearance time frame for the IRM.
- (2) When creating a clearance request, the author indicates the request is expedited and selects a shortened time frame, which must be at least three business days. The program director receives an email approval request which

directs them to IMD Electronic Clearance, where they or their designee can record their approval of the expedited time frame.

- (3) The reviewer must contact the originator to discuss any concerns within the set time frame. For guidance on disagreements, see IRM 1.11.9.9, Resolving Disagreements.

1.11.9.6

(12-12-2023)

Comment Methods and Options

- (1) Reviewers may submit comments and feedback as described in the table below:

Type of Document	Description
IMD Electronic Clearance	IMD Electronic Clearance allows the addition of comments and, if needed, documents attached. See https://irs.gov.sharepoint.com/sites/IMDEC/SitePages/Training.aspx for additional information and training about IMD Electronic Clearance and all of the comment options.
Comment Form or Matrix	A Word or Excel file in a table format with headings for: <ul style="list-style-type: none"> Reviewer name IRM subsection or other identifying information Comments on the changed procedures Download a sample at https://spder.web.irs.gov/imd/authors/clear.aspx
PDF File	The comment feature within Adobe Acrobat. The menu selection <i>Tools</i> → <i>Comment and Markup</i> has tools to add sticky notes, make text edits, and highlight text.
XML File	The <i>Comment</i> features in the XML editor.
Within Form 2061, Document Clearance Record Note: Not for use with IRM clearance unless the author fits the exception guidelines in IRM 1.11.9.2, Clearance Process Overview.	Part III, block 14b, contains a comment section for reviewers that opens when I concur with comments or I do not concur; comments required is selected.

Note: If identified, reviewers must follow the comment method requested by the IRM author for that respective clearance.

1.11.9.7
(04-17-2020)
**Guidelines for
Reviewers**

- (1) Reviewers conduct a review and provide comments on changes to an IRM to identify inconsistencies between the changed content and their program's processes, procedures and guidelines.
- (2) For the IRM, reviewers are to focus on substantive (non-editorial) changes identified in the MT material changes. Reviewers are to consider the impact of the revisions to their program, processes and procedures.
- (3) Reviewers must include suggested language if proposing additional or revised content or language.
- (4) If a reviewer does not concur with the changed content, the reviewer must identify the specific issue with which they do not concur, the rationale for their position, and the required issues to address for concurrence.
- (5) For any questions or concerns about the revised content, the reviewer must contact the author to resolve as soon as possible.
- (6) Handle comments on IRM content not revised by the author outside of the IRM clearance process. Forward these comments to the author following the guidance in IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance. Authors follow IRM 1.11.2.5.1.3, Consider Requested IRM Changes, for handling and addressing these comments.

1.11.9.7.1
(12-12-2023)
**Review Assessment and
Reviewer's Signature**

- (1) To document completion of an IRM review, a reviewer must choose one of four review assessments in the IMD Electronic Clearance or if using Form 2061 in block 13. See below for the four assessments and explanations.
- (2) The reviewer completes the steps below If using the IMD Electronic Clearance:
 - a. Select the Add Assessment button.
 - b. Select the appropriate assessment and Sign button.
 - c. Include or attach comments within IMD Electronic Clearance.
 - d. The author/creator of the clearance request receives a systemically generated email notifying them of the reviewer's assessment and comments (if any).
- (3) A reviewer must select one of the four review assessments:

Review Assessment	Explanation
I concur, no comment.	The reviewing office agrees with the changes in the draft IRM. They provided no comments.
I concur, with comments.	The reviewing office agrees with the changes in the draft IRM and provides comments that aren't material to their approval.

Review Assessment	Explanation
I do not concur, comments required.	The reviewing office does not agree with the changes in the draft IRM and provides the points of disagreement and an analysis of the issue. A do not concur indicates the reviewer does not agree with the change, issuance and publication of the document as written. Example: Revised IRM contains guidance contradicting current tax law.
Decline review. No Impact.	The reviewing office provides no comments because the draft IRM does not affect their program.

- (4) Some reviewing offices require a manager's approval documenting their agreement with the reviewer's assessment. IMD Electronic Clearance and Form 2061 do not capture this agreement. Business units document this agreement per their internal established procedures.

1.11.9.7.2
(04-17-2020)
Personally Identifiable Information (PII) or Federal Tax Information (FTI) Breach Actions

- (1) If you discover PII or FTI when reviewing the IRM or after it is published, **immediately report** it in accordance with IRM 10.5.4.3.3(2)a, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents. A prompt report decreases possible use of the information to perpetrate identity theft or other forms of harm.
- (2) Take the following actions **immediately**:
- Report the breach to your manager, the IRM author, their manager, and their business unit IMD coordinator. They will work with SPDER to revise the IRM and remove content from the IRS electronic sources.
 - Contact SPDER at SPDER@irs.gov.
 - Report the breach to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form at <https://etrak7.web.irs.gov/etrak-privacy/page.request.do?page=page.final2>. Call 267-466-0777 if you have any problems with the online form or any questions about completing the online form.
- (3) See IRM 10.5.4.3, Reporting Losses, Thefts and Disclosures, for more information on reporting inadvertent unauthorized disclosures of PII or FTI.

1.11.9.8
(01-24-2017)
Responding to Reviewers' Comments

- (1) The author must consider and address reviewers' comments or concerns on substantive content changes and revise the draft IRM as appropriate. As necessary, the author contacts the reviewer directly to address and rectify any comments or concerns that are unclear or questionable.
- If the author agrees to the suggested changes, the author revises the IRM and forwards the revised wording or revised IRM to prevent any misunderstanding.
 - If the reviewer does not respond within the requested clearance response

date, see IRM 1.11.9.8.1, No Response to a Clearance Request, for further instructions.

- c. If the author disagrees with the suggested changes, see IRM 1.11.9.9, Resolving Disagreements, for further instructions.

- (2) If substantially revising the IRM during the clearance process, forward the revised IRM to the offices affected by the changes, identifying the changed content. The additional time frame for review must be at least five business days but not more than 20 business days.
- (3) In rare situations where the agreed upon changes require a prolonged time to revise, the program executive may approve publishing the IRM without further delay. The author must notify the reviewer of the delay to incorporate the agreed upon changes. Once the author incorporates the agreed upon changes into the IRM, the author clears and republishes the IRM.

1.11.9.8.1
(12-12-2023)
No Response to a
Clearance Request

- (1) If an identified reviewer does not respond to a request for clearance within the required time frame, there is no requirement to follow-up. Treat the non-response as concurrence to move forward with the clearance process.
- (2) An author documents a non-response by taking the steps below based on the method of clearance:

IMD Electronic Clearance Tool	Form 2061
<div><div>a. Select the No Response button.</div><div>b. Identify the type of reviewer, their business unit, role, and name.</div><div>c. Select the Save button.</div></div>	<div>Annotate the following in Part III, block 14a:</div> <div><div>a. In the "Name", write the name of the reviewer or reviewing office.</div><div>b. In the "Title", write "No Response Received."</div></div> <div>Reminder: Form 2061, Document Clearance Record, should only be used in the event there is limited functionality. IRM 1.11.9.2, Clearance Process Overview, gives limited functionality guidance.</div>

- (3) The author considers comments received after the agreed-upon deadline following the procedures in IRM 1.11.2.5.1.3, Consider Requested IRM Changes.

1.11.9.9
(12-12-2023)
Resolving
Disagreements

- (1) The author must consider all reviewer comments on substantive content changes.
- (2) In situations where the reviewer "does not concur" with the changes, the author must contact the reviewer to try and resolve the disagreement.

- (3) If a reviewer initially records a non-concurring assessment but their concerns are addressed and resolved, the reviewer or their office must record another assessment. They can use the link from the original e-Clearance email to record the second assessment, indicating they now concur with comments. In the comments field, they must explain the reason for the change from non-concurrence to concurrence.

Note: The first (non-concurring) assessment does not get deleted; it is superseded by the later, concurring assessment.

- (4) If the reviewer continues to disagree with the changes, the author initiates a conference call between the author, reviewer, management and other key personnel from both offices to discuss the differing views before moving forward on publication of the IRM. Inform the IRM program director of any continuing disagreement preventing the issuance of IRM guidance to employees to engage in a decision or resolution.
- (5) If the disputing offices are still unable to resolve the disagreement, elevate the issue to the business unit senior executives for discussion with the overseeing Deputy Commissioner.
- (6) The author documents the historical clearance file to explain the rationale behind any non-agreement and if applicable, any resolution.

1.11.9.9.1 (01-24-2017) **Issuing IRM While Disagreements are Discussed**

- (1) If, after taking action to resolve the disagreement as described in IRM 1.11.9.9, Resolving Disagreements, the reviewing office continues to disagree with the substantive content changes, the originating business unit can proceed with publishing if the head of office (executive responsible for the IRM) agrees they must publish the information to ensure operations continue in an efficient manner and to allow employees to perform their duties without unnecessary delays or incomplete/incorrect guidelines.
- (2) After approval from the head of office, the originating office notifies the reviewer via email that they are sending the IRM to publishing in 15 calendar days. The email contains information identifying the comments not accepted and the reasons for its decision. For a sample 15-day notification email, refer to the SPDER website at <https://spder.web.irs.gov/imd/authors/clear.aspx>.
- (3) If the IRM requires a change after the respective heads of offices reach a resolution, the originating office incorporates all agreed-upon changes into the IRM and sends it through clearance within 120 calendar days after resolving the differences. Refer to IRM 1.11.9.3, Identifying Reviewers, and IRM 1.11.9.4, Specialized Reviewers, to determine the clearance requirements.

1.11.9.10 (12-12-2023) **Final Stages of the Clearance Process**

- (1) The final stage of the clearance process involves:
 - 1. Final clearance package creation
 - 2. Management final review and assessment
 - 3. Program director approval
 - 4. Business unit IMD/IRM coordinator final review
 - 5. Clearance records archival

- 1.11.9.10.1
(12-12-2023)
Create Final Clearance Package
- (2) The clearance author proposes a final package approval due date in IMD Electronic Clearance. The suggested time frame is 15 calendar days, but varies depending upon the business unit and circumstances.
- 1.11.9.10.2
(12-12-2023)
Management's Final Review
- (1) The IRM author creates the final clearance package and sends it for management review. The IMD Electronic Clearance auto-generates the final clearance package email to forward for management review.
 - (2) Include the following documents in the final clearance package by uploading them to the IMD Electronic Clearance or compiling for email submission:
 - A zip file of the integrated interim guidance material, including all approvals, all signed Form 2061, etc.
 - Final updated IRM PDF with changes accepted
 - Final updated IRM PDF with tracked changes or a compare file
 - New and revised PDF graphics
 - Completed Form 15418, IRM Package Check Sheet, if required by your BU
 - Signed Form 1767, Publishing Services Requisition
 - Final XML file with changes accepted, tracked changes turned off and comments removed
- Caution:** Do not upload files or graphics with PII, FTI or that are not properly fictionalized to IMD Electronic Clearance.
- (3) The author or clearance originator proposes a final package approval due date in IMD Electronic Clearance. The suggested time frame is 15 calendar days, but this can vary depending upon the business unit and circumstances.
- 1.11.9.10.3
(10-01-2021)
Approval by Program Director
- (1) Management reviews the final clearance package for the following:
 - a. Ensures all appropriate business units have reviewed the clearance package.
 - b. Confirms there are no unresolved non-concurring assessments.
 - c. Confirms the authors suggested corrections have been completed.
 - d. Reviews and signs Form 1767 in boxes 10 - 12. This may vary per business unit.
 - (2) Each level of management within the program office overseeing the IRM content must document their review and concurrence in IMD Electronic Clearance.
- (1) IRMs require approval and signature at or above the program director level. The program director must be a member of the Senior Executive Service (SES) responsible for program administration including issuance and approval of IRMs. Generally, the Discovery Directory series and grade "ES" identifies a member of the SES. To confirm the program director is a member of the SES when Discovery Directory does not display the series and grade "ES":
- An author may elevate it to their management.
 - An IMD/IRM coordinator may elevate it to their management or the program director's staff assistant.

Note: A Personnel Action Request (PAR) reflecting the SES classification is equal to an “ES” position in Discovery Directory for the purpose of signing an IRM.

- (2) The responsible program director (or above) reviews, signs and approves an IRM after internal, external, specialized reviewers and management final review. The responsible program director may designate in writing (email, form, etc.) a designee as the authorized approving official to review, sign and approve an IRM on their behalf. The designee must be a supervisory manager with program oversight per Delegation Order 1-69, Authorization to Approve an Internal Management Document (IMD), in IRM 1.2.2.2.53.
- (3) To document approval, the program director (or designee) completes the IMD Electronic Clearance, as the approving official. The signature indicates they approve and authorize the issuance of the new, revised or obsolesced IRM.
- (4) Program directors may not issue instructions or guidelines that affect areas outside their functional responsibility without appropriate clearance.
- (5) Designated IRM approvers must record their name and official title. The approver must also select “Yes” they have authorization in IMD Electronic Clearance to approve this document and attach a copy of their authorization.
- (6) The program director/executive with the authority over all the programs approves and signs in IMD Electronic Clearance when an IRM affects several program areas.
- (7) The name on the signatory line on the IRM Manual Transmittal (MT) is the current or acting program director/executive who signed in IMD Electronic Clearance. In the event the documented designee signs IMD Electronic Clearance, the name of the current director appears in the MT, not the designee.

1.11.9.10.4
(12-12-2023)

Final Review by IMD/IRM Coordinator

- (1) After the program director (or authorized designee) approves the IRM, the author forwards the auto-generated email, **Approved for Publication**, to their business unit’s IMD mailbox or their IMD/IRM coordinator for a final review.
- (2) To complete the final review, the IMD/IRM coordinator:
 - a. Verifies the new/revised/obsoleted IRM was sent to affected offices and specialized reviewers following IRM 1.11.9.
 - b. Verifies the responsible program director or documented designee signed the clearance form, approving and authorizing the changes and issuance.
 - c. Verifies the author addressed non-concurrences.
 - d. Reviews the IRM XML file to ensure the file is free of Arbortext context errors and the author followed procedures in IRM 1.11.2, Internal Revenue Manual (IRM) Process.
 - e. Reviews the Form 1767, Publishing Services Requisition, for accuracy. If not already signed by the management official, authorized IMD Coordinators sign Form 1767 in Box 10. See IRM 1.11.5.4.1, Publishing Production Time Frames for the IRM, for instructions on completing the form.
 - f. Verifies the author completed all actions based on Form 15418, IRM Package Check Sheet.

- g. Verifies all substantively changed subsections have a material changes entry and a new subsection date or (MM-DD-YYYY).
- h. Verifies new or changed graphics do not contain PII or FTI.
- i. Signs in the IMD Electronic Clearance website.

(3) After completing all actions above, the IMD/IRM coordinator:

- a. Submits the IRM package for publishing to M&P, following the IRM upload instructions in IRM 1.11.5.4, IRM Package Check Sheet.
- b. Forwards the IRM clearance documents to the IRS Historical Library for archiving, following instructions in IRM 1.11.9.10.5, Archiving Clearance Documents. In some business units, the author completes this step; please confirm with your IRM/IMD coordinator.

1.11.9.10.5
(12-12-2023)

Archiving Clearance Documents

(1) Within 30 calendar days after publication of the IRM, send records documenting the review and approval of IRM changes including new or obsoleted IRMs. The IMD/IRM coordinator or author forwards the following documents for retention to the IRS Historical Research Library or ensures they are uploaded within IMD Electronic Clearance:

- Substantive comments affecting the content of the document, including any comment matrices, emails or individual pages of other documents that reflect non-editorial comments
- Documents supporting comment discussions or deviations from recommendations made by a reviewer
- Background material that supports the reason for changes
- Feedback from end user employees
- Interim guidance incorporated into the IRM and its original clearance of the documentation
- PDF format of the draft IRM
- Any signed Forms 2061 from reviewers and from the approving official (program director or designee)

Note: Contact your business unit's IMD coordinator to determine whether this action is the responsibility of the author or of the IMD coordinator.

(2) If Form 2061 was used during the clearance process, check the following information on each form or clearance request before archiving or forwarding to the IRS Historical Research Library for archival:

- Date originated
- IRM number and title
- Originator, IMD/IRM coordinator, reviewer's name, title, program office, office symbols
- Signature and date, or electronic signature in Part III, block 14c for each reviewer/reviewing office identified/listed in Part II
- Signature and date, or electronic signature of program director (or authorized designee) in Part VI, block 20c

Note: The library contacts the originating business unit or returns incomplete packages for correction if the signature is missing in block 20c, **Approving Official's Signature**, or if a signed Form 2061 is not present for each reviewer checked on the form.

Reminder: Form 2061, Document Clearance Record, should only be used in the event there is limited functionality. IRM 1.11.9.2, Clearance Process Overview, gives limited functionality guidance.

(3) The IRM author or IMD coordinator takes the following action:

IMD Electronic Clearance	Form 2061
<p>Sends an email to the IRS Historical Research Library at IRMLibrary@irs.gov indicating the IRM is published and the clearance records are stored in the IMD Electronic Clearance archives. In the email specify your business unit and the published IRM section.</p> <p>Note: The IMD coordinator's final assessment automatically archives the clearance records.</p>	<p>Sends the IMD clearance package to the IRS Historical Research Library at IRMLibrary@irs.gov. For additional assistance or the physical mailing address, contact IRMLibrary@irs.gov.</p> <p>Reminder: Form 2061, Document Clearance Record, should only be used in the event there is limited functionality. IRM 1.11.9.2, Clearance Process Overview, gives limited functionality guidance.</p>

- (4) The IRS Historical Research Library preserves the permanent record of changes made to the IRM through the IMD Electronic Clearance package. An archives page stores the IMD Electronic Clearance records. The information serves to support IRM author inquiries, legal cases, investigations and responses to inquiries and audits from outside offices like the Treasury Inspector General for Tax Administration (TIGTA) or General Accountability Office (GAO) inquiries.
- (5) To contact the library, visit <https://oldirm.web.irs.gov/>.

