



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.11.10

FEBRUARY 7, 2024

EFFECTIVE DATE

(02-07-2024)

PURPOSE

- (1) This transmits revised IRM 1.11.10, *Internal Management Documents System, Interim Guidance Process*.

MATERIAL CHANGES

- (1) IRM 1.11.10.1, *Program Scope and Objectives*:
 - Removed duplicated content in Paragraph (1) found elsewhere in this IRM section.
 - Moved responsibilities in Paragraph (4) and (5) to IRM 1.11.10.1.3, *Roles and Responsibilities*.
- (2) IRM 1.11.10.1.1, *Background*, removed duplicated content and instructions to staff found elsewhere in this IRM.
- (3) IRM 1.11.10.1.3, *Roles and Responsibilities*:
 - Reordered paragraphs in subsection.
 - Expanded SPDER program office responsibilities.
 - Added responsibilities for business units and the SERP program office previously found in IRM 1.11.10.1, *Program Scope and Objectives*.
- (4) IRM 1.11.10.1.4, *Program Management and Review*, added subsection to follow IRM 1.11.2.1.4(1), and incorporated the following:
 - Report information from IRM 1.11.10.1.5, *Program Controls*
 - Information Servicewide IMD Program Assessment, the periodic review of IG expiration dates, oversight of the IRS Historical Research Library, and the biennial E-FOIA compliance review. Subsequent subsections renumbered.
- (5) IRM 1.11.10.1.5, *Program Controls*, revised to include:
 - Delegated authority to approve Interim Guidance (IG) in *Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD)*
 - Requirement to submit and house IG using the IMD Tracking System.
 - Restricted access to IMD Tracking System.
 - Review of IG meeting E-FOIA.
- (6) IRM 1.11.10.1.6, *Terms and Acronyms*:
 - Revised interim guidance and interim guidance memorandum definitions to add pilot and deviation procedures.
 - Changed standard (non-emergency) clearance term to non-emergency clearance.
 - Revised program owner definition for consistency with the IRM 1.11 series.
- (7) IRM 1.11.10.1.7, *Related Resources*, added Internal Management Document (IMD) Tracking System to list.
- (8) IRM 1.11.10.2, *Interim Guidance Overview and Process*:

- Retitled subsection to reflect revised content.
 - Removed duplicated content.
 - Paragraph (3) Incorporated content from *RAAS-01-1022-0003, Interim Guidance on Incorporating Permanent Interim Guidance into the IRM*, dated 10-27-2022, to clarify instruction on incorporating permanent IG into the IRM.
 - Incorporated the Interim Guidance Process chart in deleted IRM 1.11.10.2.1.
- (9) IRM 1.11.10.2.1, *Interim Guidance Process*, deleted subsection and incorporated content into IRM 1.11.10.2, *Interim Guidance Overview and Process*.
- (10) IRM 1.11.10.3.1, *Interim Guidance Memorandums* :
- Added instances where program owners must use an IGM, including across multiple business units or program offices when all impacted IRMs are not hosted on SERP.
 - Removed content duplicated elsewhere in this IRM section.
 - Paragraph (5) - Control Number: clarified control number components as well as the sequential tracking number restarts with “0001” at the beginning of the calendar year.
 - Paragraph (5) - FROM line: added note regarding multiple signatories.
 - Paragraph (5) - Effect on Other Documents - clarified instruction for permanent interim guidance and added instruction for temporary, pilot and deviation guidance.
 - Paragraph (5) - Note - added reference to IRM 1.10.1.20, *Guidelines for Preparing Memorandums* for additional information.
 - Paragraph (6) - Provided instruction and example for signatories of memorandums when the originating office is providing specific instruction to employees in another business unit.
 - Paragraph (7) - Provided instruction and example for signatories of memorandums when the originating office is deviating from procedures owned by another program office.
 - Paragraph (8) - Added instructions for formatting IG attachments.
- (11) IRM 1.11.10.3.2, *SERP IRM Procedural Updates (IPUs)*, corrected instruction in (3) as the SERP platform automatically assigns a posting number when an IPU is submitted.
- (12) IRM 1.11.10.4, *Author Interim Guidance*:
- Paragraph (1) - Clarified originators must adhere to Servicewide IG processes as well as internal program office processes.
 - Paragraph (6) - Replaced the plainlanguage.gov link with Document 12835, *The IRM Style Guide*, to emphasize IRM style rules and plain language principles applicable to the IRM and IG.
 - Moved instruction to evaluate IG for potential changes to working conditions of bargaining unit employees to IRM 1.11.10.5.2, *Evaluate Interim Guidance for Potential Changes to Conditions of Employment of Bargaining Unit Employees*.
 - Removed duplicated content about incorporating permanent guidance into the IRM.
- (13) IRM 1.11.10.5, *Evaluate Interim Guidance*, added subsection to specify multiple evaluation actions.
- (14) IRM 1.11.10.5.1, *Affected Offices/Reviewers*, deleted subsection and referred readers to IRM 1.11.9.3, *Identifying Reviewers*, in IRM 1.11.10.6, *Clear and Obtain Approval for Interim Guidance*.
- (15) IRM 1.11.10.5.1, *Evaluate Interim Guidance for Electronic Freedom of Information Act (E-FOIA) Criteria*:
- Changed step list to alpha to include “in-between” steps related to E-FOIA.
 - Paragraph (6) - Added note to table to clarify that corresponding para numbers should be input in the SERP Submission Form when entire subsections do not meet E-FOIA.
- (16) IRM 1.11.10.5.2, *Specialized Reviewers*, deleted subsection and referred readers to IRM 1.11.9.4, *Specialized Reviewers*, in IRM 1.11.10.6, *Clear and Obtain Approval for Interim Guidance*.

- (17) IRM 1.11.10.5.2, *Evaluate Interim Guidance for Potential Changes to Conditions of Employment of Bargaining Unit Employees*, revised title per IRM 1.11.2.5.1.4, IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees, and added subsection to place all evaluative IG actions in an evaluate subsection.
- (18) IRM 1.11.10.6, *Clear and Obtain Approval for Interim Guidance*:
- Changed references for affected offices and reviewers and specialized reviewers to IRM 1.11.9.3, *Identifying Reviewers*, and IRM 1.11.9.4, *Specialized Reviewers*.
 - Added guidance that IG is not subject to employee feedback found in IRM 1.11.9.3.1, *Requesting Employee Feedback*.
 - Incorporated 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*, to change Form 2061, expedite clearance block to 7.
 - Paragraph (3) - Clarified that IG is cleared between 3 and 30 calendar days. Signature is not required on Form 2061, Document Clearance Record – Internal Management Document (IMD), box 6 and 7, Expedite clearance.
 - Paragraph (4) - Clarified Form 2061, *Document Clearance Record* is used to clear and approve the issuance of IGMs.
 - Paragraph (5) - Added email and other documentation should be retained for archival purposes for IPU.
 - Paragraph (6) - Added Form 14074, *Action Routing Sheet* should not be used for the clearance and approval of IG.
 - Paragraph (7) - Added approval to paragraph to align with existing instruction for non-emergency and emergency clearance process.
 - Changed “standard (non-emergency)” clearance type to “non-emergency” clearance to reduce confusion between a “standard” clearance for an IRM and “standard” clearance for an IG.
 - Updated definitions to define the process used rather than the guidance type.
 - Added instruction for reviewers to use the comment method requested by the originator to align with instructions for reviewing an IRM.
- (19) IRM 1.11.10.6.1, *Non-emergency Clearance and Approval Process for Interim Guidance*:
- Retitled subsection to reflect clearance and approval content.
 - Paragraph (1) - Changed “standard” clearance type to “non-emergency” clearance to reduce confusion between a “standard” clearance for an IRM and “standard” clearance for an IG.
 - Paragraph (1) Step 1 - Replaced references for previous IRM 1.11.10.5.1, *Affected Offices/Reviewers*, and IRM 1.11.10.5.2, *Specialized Reviewers*, with IRM 1.11.9.3, *Identifying Reviewers*, and IRM 1.11.9.4, *Specialized Reviewers*.
 - Paragraph (1) Step 1, a) - Corrected the maximum number of calendar days to 30.
 - Paragraph (1) Step 2 - Added reference to IRM 1.11.9.8, *Responding to Reviewers’ Comments*.
 - Paragraph (1) Step 3 - Added reference to IRM 1.11.9.9, *Resolving Disagreements*.
 - Paragraph (1) Step 5 - Moved to a note, as the action is not part of clearance or approval.
- (20) IRM 1.11.10.6.2, *Emergency Clearance and Approval Process for Interim Guidance*:
- Paragraph (1) Step 1 - Added reference to IRM 1.11.10.6.3, *Interim Guidance Approving Official*.
 - Paragraph (1) Step 3 - Replaced references for IRM 1.11.10.5.1, *Affected Offices/Reviewers*, and IRM 1.11.10.5.2, *Specialized Reviewers*, with IRM 1.11.9.3, *Identifying Reviewers*, and IRM 1.11.9.4, *Specialized Reviewers*.
 - Paragraph (1) Step 5 - Corrected “reissue” to “issue” since “reissue” has a precise meaning for interim guidance.
- (21) IRM 1.11.10.6.3, *Interim Guidance Approving Official*, added new subsection to clarify who can approve the issuance of IG with and without Official Use Only (OUO).

- (22) IRM 1.11.10.7, *Distribute Interim Guidance*:
- Paragraph (1) Clarified that the program owner is responsible for the distribution of IG, added the responsibility to distribute IG to impacted members of the public and moved communication actions to (2).
 - Paragraph (2) Added ways to communicate IG to employees.
 - Paragraph (4) Step 4, d) - Removed note not applicable to IPU.
- (23) IRM 1.11.10.8, *Monitor Interim Guidance for Expiration*, (2) b) - Incorporated content from RAAS-01-1022-0003, *Interim Guidance on Incorporating Permanent Interim Guidance into the IRM*, dated 10-27-2022, to clarify instruction on incorporating permanent IG into the IRM.
- (24) IRM 1.11.10.9.1, *Incorporate Interim Guidance into the IRM*:
- Incorporated content from RAAS-01-1022-0003, *Interim Guidance on Incorporating Permanent Interim Guidance into the IRM*, dated 10-27-2022, to clarify instruction on incorporating permanent IG into the IRM.
 - Paragraph (3) - Added guidance for addressing IPU that are no longer valid or that have been superseded.
- (25) IRM 1.11.10.9.2, *Reissue Interim Guidance*, incorporated content from RAAS-01-1023-0007, *Reissuing Interim Guidance*, dated 10-23-2023, to provide new instruction for business units and program offices requesting to reissue IG.
- (26) IRM 1.11.10.10, *Archive Interim Guidance*, (7) - Incorporated business unit retention standards detail information from IRM 1.11.10.1.3, *Roles and Responsibilities*, (4).
- (27) Exhibit 1.11.10-2, *Previous and Current IRM 1.11.10 Subsections Crosswalk*, added exhibit to illustrate reorganized subsections.
- (28) Editorial changes made throughout this IRM section include:
- Incorporation of plain language standards.
 - Corrections to hyperlinks, website addresses, IRM references and typographical errors.
 - Updates to terms and titles.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.11.10, *Interim Guidance Process*, dated March 30, 2022. This IRM incorporates Interim Guidance Memorandums RAAS-01-1022-0003, *Interim Guidance on Incorporating Permanent Interim Guidance into the IRM*, dated 10-27-2022, 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*, dated 11-15-2022, and RAAS-01-1023-0007, *Reissuing Interim Guidance*, dated 10-23-2023.

AUDIENCE

All IRS personnel responsible for issuing interim guidance (IG) - program directors, managers, Internal Management Document (IMD)/IRM coordinators, IG coordinators, authors and reviewers.

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1.11.10
Interim Guidance Process

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1.11.10.1
(02-07-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides requirements, information and instructions for preparing and issuing interim guidance (IG). This IRM also addresses disclosure requirements under the Freedom of Information Act (FOIA) relating to administrative staff manuals and instructions to staff issued through IG.
- (2) **Audience:** The procedures in this IRM section are primarily for:
 - IRM authors
 - Analysts who author IG
 - Program managers, directors, and executives responsible for approving and distributing IG
 - Internal management document (IMD) and IRM coordinators
 - IG coordinators
- (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.
- (5) **Primary Stakeholders:** All business units and functional offices who issue, create, or maintain IRS operating procedures, guidance, or instructions to staff, Privacy, Governmental Liaison and Disclosure (PGLD), Disclosure, and the Servicewide Electronic Research Program (SERP) Communication (SCP) program office, under Wage and Investment(W&I), Customer Account Services (CAS).
- (6) **Contact Information:** To request information, recommend changes, or make any other suggestions to this IRM section, contact *SPDER@irs.gov*.

1.11.10.1.1
(02-07-2024)
Background

- (1) The IRM is the official source of IRS policies, authorities, operations and procedures for IRS managers and employees. The IG process allows for quick communication of new or revised instructions to staff before business units can update the affected IRM section(s). The IG process is also used to convey temporary or pilot procedures.

1.11.10.1.2
(05-01-2022)
Authority

- (1) *44 USC 3101, Records management by agency heads; general duties*, requires federal agencies to make and preserve records documenting organization, functions, policies, decisions, procedures and essential transactions of the agency.
- (2) The Freedom of Information Act (FOIA), *5 USC 552 (a)(2)(C)*, provides public access to agency administrative staff manuals and instructions to staff affecting a member of the public unless protected from disclosure by an exemption under 5 USC 552(b).
- (3) *Delegation Order 11-1, Administrative Control of Documents and Material*, grants authority to approve IMDs with new, changed, or de-designated official use only content. This authority is delegated to various chiefs, directors and other executives who report to a deputy division commissioner or equivalent chief/director.
- (4) *Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD)*, specifies the levels of approvers of IMDs.

1.11.10.1.3
(02-07-2024)

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 to the Director, SPDER
- (2) The Director, SPDER oversees the IMD program, to include the interim guidance (IG) process.
- (3) The SPDER program office sets the Servicewide IMD policy, manages and executes the IG program, and provides IMD/IG training and guidance to business units and program offices. SPDER maintains the *IMD Tracking System* and *Search Interim Guidance* webpage, and coordinates the posting and removal of IG documents meeting electronic FOIA (E-FOIA) to and from the *FOIA Library* on IRS.gov.
- (4) Business units establish internal processes for managing their IMD procedures based upon the Servicewide policies and procedures.
- (5) Program directors and executives oversee IMD administration, including the IG process, under their program responsibility.
- (6) Program owners manage and execute the IMD program including the IG process and records retention within their program area.
- (7) IG coordinators manage the IG program for their business unit and assist authors and managers in authoring, formatting, issuing, distributing and monitoring IG. A list of current business unit IG coordinators is posted on the SPDER site at: [http://spder.web.irs.gov/imd/Resources/IMDContacts/Default.aspx?org=None&role=IG Coordinator](http://spder.web.irs.gov/imd/Resources/IMDContacts/Default.aspx?org=None&role=IG%20Coordinator).
- (8) Authors who prepare and write IG follow the rules and processes within this IRM section.
- (9) PGLD, Disclosure staff provide program guidance on FOIA oversight and disclosure of sensitive content.
- (10) The SERP program office administers the IRM Procedural Update (IPU) process, which aligns with the procedures in this IRM section.

1.11.10.1.4
(02-07-2024)

Program Management and Review

- (1) SPDER manages the IG program through the following reports and reviews:
 - The Servicewide IMD Program Assessment - An annual memorandum issued to the business unit heads of office pertaining to the IMD program including program activity and compliance data on IG. More information can be found on the *SPDER Community of Practice* webpage.
 - The *IMD Tracking System* - A database that allows creation of reports to assist in managing the IG program.
 - The *Search Interim Guidance* - A webpage that houses active IGMs and IPU, and archived IGMs allowing business units to monitor and review their IG.
- (2) SPDER staff periodically reviews IG expiration dates in the IMD Tracking System and notifies the business units of imminent expiration dates.
- (3) SPDER maintains the IRS Historical Research Library that houses IRM clearance packages, which includes documentation on incorporated IG.

- (4) SPDER conducts a biennial E-FOIA compliance review to ensure business units comply with FOIA law.

1.11.10.1.5
(02-07-2024)

Program Controls

- (1) *Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD)*, specifies who can approve the issuance of IG.
- (2) SPDER requires business units to submit and house their IG on the centralized Search Interim Guidance webpage using the IMD Tracking System.
- (3) The SPDER office restricts access to the IMD Tracking System to business unit IG coordinators for posting and removing IGMs and IPUs.
- (4) SPDER staff reviews IG meeting E-FOIA criteria submitted in IMD Tracking System for compliance with IRM 1.11.10 and Section 508 before initiating upload to the E-FOIA Library on IRS.gov.

1.11.10.1.6
(02-07-2024)

Terms and Acronyms

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

Term	Definition
Affected Offices	Program offices whose work processes, procedures, official forms, or IMDs require revision due to proposed changes to procedures.
Authorized Delegate	A senior manager delegated responsibility for IMD program administration by a member of the Senior Executive Service with program oversight per <i>Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD)</i> .
Emergency Interim Guidance	Critical guidance requiring immediate issuance to employees where a delay would result in work stoppage, incorrect processing of account data, or severely impact taxpayer actions. Examples include disaster guidance, critical changes to IRS procedures, or newly enacted legislation.
Electronic Freedom of Information Act (E-FOIA)	A federal law requiring instructions to staff and other records affecting a member of the public, be made available in an electronic format.
Freedom of Information Act (FOIA)	A federal law requiring each agency to maintain and make available for public inspection and copying administrative staff manuals and instructions to staff that affect a member of the public.
Interim Guidance (IG)	Official communication conveyed through memorandums or IRM procedural updates (IPUs) used by business units or program offices to immediately issue emergency, pilot, deviation, or temporary changes to operations or IRM procedures for a defined effective period not to exceed two years.
Interim Guidance Memorandum (IGM)	A type of IG conveyed via memorandum to immediately issue emergency, pilot, deviation, or temporary changes to operations or IRM procedures. The procedural change is effective until the expiration date, not to exceed two years.
Internal Management Document (IMD)	An official communication that designates policies and authorities, and delivers instructions to IRS officials and employees.

Term	Definition
Internal Management Document (IMD) Tracking System	A restricted database used by business unit IG coordinators to post and remove IGMs and IPU to and from the Search Interim Guidance page and the FOIA library on IRS.gov. It is found at: http://imdtrack.web.irs.gov/default.aspx .
IRM Procedural Update (IPU)	A type of IG used to immediately issue an interim procedural change to an IRM hosted on SERP at https://serp.enterprise.irs.gov/ . The procedural change is effective for up to two years.
IRM Online	An electronic version of all the published and effective IRM sections with links to active IG.
Non-emergency Interim Guidance	Guidance which informs employees of an important procedural change but does not require immediate issuance.
Official Use Only (OUO)	Sensitive information requiring protection from the public because it meets a FOIA exemption and there is a reasonable expectation that disclosure would harm tax administration or IRS operations, or when disclosure is specifically prohibited by law.
Personally Identifiable Information (PII)	Information that can be used to distinguish or trace an individual's identity, either alone or when combined with other information that is linked or linkable to a specific individual. See IRM 10.5.1.2.3, <i>Personally Identifiable Information (PII)</i> .
Program Director	Member of the Senior Executive Service or their authorized delegate responsible for program administration including issuance and approval of IMDs.
Program Owner	The program office that typically reports to the policy owner and is responsible for the administration, procedures, and updates related to the program IRM, including IG.
<i>Search Interim Guidance Webpage</i>	A webpage that contains active IGMs, IPUs, Servicewide delegation orders and policy statements, found at: https://imdtrack.web.irs.gov/Search.aspx .
<i>Servicewide Electronic Research Program (SERP)</i>	An electronic research source maintained by W&I to provide access to IRMs, updated with IRM procedural updates (IPUs) and reference materials at https://serp.enterprise.irs.gov/ . Not all IRMs are on SERP. SERP hosts IRMs by request, based on end-user need.
Specialized Reviewers	Identified program offices with oversight in a particular area affecting Servicewide IRS operations. See IRM 1.11.9.4, <i>Specialized Reviewers</i> .
Temporary Guidance	Non-permanent guidance for a limited time, up to two years. Temporary guidance may or may not be associated with procedures in the IRM. Examples of temporary guidance include pending tax legislation which is subject to change or a pilot program.

1.11.10.1.7
(02-07-2024)

Related Resources

- (1) Business unit IG Coordinators: <http://spder.web.irs.gov/imd/Resources/IMDContacts/Default.aspx?org=None&role=IG%20Coordinator>
- (2) E-FOIA Decision Tool: <http://spder.web.irs.gov/imd/Resources/EFOIADecisionTool.aspx>

- (3) Recent Interim Guidance to Staff on the IRS.gov FOIA Library: <https://www.irs.gov/privacy-disclosure/interim-guidance-by-irs-business-process>
- (4) Internal Management Document (IMD) Tracking System: <https://imdtrack.web.irs.gov/default.aspx>
- (5) Search Interim Guidance webpage: <https://imdtrack.web.irs.gov/Search.aspx>
- (6) SERP website: <https://serp.enterprise.irs.gov/homepage.html>
- (7) SPDER IMD Community webpage: <http://spder.web.irs.gov/imd/authors/>
- (8) Integrated Talent Management (ITM) Course 28327, *Introduction to the Interim Guidance Process*

1.11.10.2
(02-07-2024)
**Interim Guidance (IG)
Overview and Process**

- (1) Business units use interim guidance (IG) to quickly issue new or revised instructions or operational changes to employees when there is insufficient time to update, clear, and publish the IRM section(s) containing the subject matter content. IG is also used to issue pilot, temporary, and deviation guidance.
- (2) IG remains effective until the expiration date, not to exceed two years. If there is no stated expiration date, then the guidance is in effect for two years from the date of issuance.
- (3) Business units must incorporate permanent IG into the next revision of the published IRM section(s) through Media and Publications (M&P) within two years from the issuance date, or sooner if required by the business unit.
- (4) Business units must post all interim guidance memorandums (IGMs) and only IRM Procedural Updates (IPUs) that meet Electronic Freedom of Information Act (E-FOIA) criteria to the *IMD Tracking System*. The SPDER office restricts access to the IMD Tracking System to business unit IG coordinators for posting and removing IGMs and IPUs. Email SPDER@irs.gov to request access.
- (5) The following table summarizes the steps involved in the IG process and provides applicable IRM references:

Step	Action	IRM Reference
1.	Author	IRM 1.11.10.4, <i>Author Interim Guidance</i>
2.	Evaluate	IRM 1.11.10.5, <i>Evaluate Interim Guidance</i>
3.	Clear	IRM 1.11.10.6, <i>Clear and Obtain Approval for Interim Guidance</i>
4.	Approve	IRM 1.11.10.6, <i>Clear and Obtain Approval for Interim Guidance</i>
5.	Distribute	IRM 1.11.10.7, <i>Distribute Interim Guidance</i>
6.	Monitor	IRM 1.11.10.8, <i>Monitor Interim Guidance for Expiration</i>

Step	Action	IRM Reference
7.	Incorporate IG into the IRM, Reissue, or Obsolesce	IRM 1.11.10.9, <i>Incorporate into the IRM, Reissue, or Obsolesce Interim Guidance</i>
8.	Archive	IRM 1.11.10.10, <i>Archive Interim Guidance</i>

1.11.10.3
(05-01-2022)
Interim Guidance Format

- (1) Business units may issue IG in one of two formats:
- Interim guidance memorandum (IGM). See IRM 1.11.10.3.1, *Interim Guidance Memorandums (IGM)*.
 - SERP IRM procedural update (IPU). See IRM 1.11.10.3.2, *SERP IRM Procedural Updates (IPUs)*.

1.11.10.3.1
(02-07-2024)
Interim Guidance Memorandums (IGM)

- (1) Program owners must use the IGM format when:
- The guidance impacts an IRM section not hosted on *SERP*
 - The guidance impacts several IRM sections across business units or program offices, and all of the IRM sections are not hosted on *SERP*
 - The guidance is temporary or provides deviation procedures described in IRM 1.11.2.2.3, *When Procedures Deviate from the IRM*
 - The guidance consist of pilot procedures
- (2) IGMs are typically issued from and through management to affected employees. If the office issuing the guidance also oversees the affected employees, the memo can be sent directly to those employees.
- (3) All IGMs must contain a unique control number. This must be obtained from the *business unit's IG coordinator*.
- (4) All IGMs must be authored using the business unit's official letterhead stationery, found at: <http://publish.no.irs.gov/pubsys/letterhead/ltrhead.html>.
- (5) Include the following elements in an IGM:

Element	Action/Definition	Example
Date of Issuance	Enter the date the IGM is issued to employees.	June 25, 2023

Element	Action/Definition	Example
Control Number	Enter the sequential tracking number: BU-PN-MMY-#### BU - Business unit symbols PN - IRM part number MM - Month the IG is issued YY - Year the IG is issued #### - the sequential tracking number Note: The sequential tracking number always restarts with "0001" at the beginning of each calendar year	WI-01-0623-0004 (W&I issued an IGM for IRM Part 1 in June of 2023. It's the fourth IGM issued by W&I for the calendar year.)
Expiration Date	Enter the date the IGM expires, not to exceed two years.	June 25, 2025
Affected IRM Number(s)	Enter the primary IRM section number that relates to the IGM first; list all other affected IRMs in numerical order. Note: If the guidance is temporary or based on new legislation, policy, or procedure where there is no related IRM section, include "proposed" before the IRM section number in the body of the IGM.	IRM 1.22.5 or Proposed New IRM X.XX.X
MEMORANDUM FOR line	List the chief, director, or head(s) of office responsible for the employees affected by the guidance. If the office issuing the guidance oversees the affected employees receiving the guidance, address the memorandum to those employees.	ALL CHIEFS AND COMMISSIONERS OF IRS OPERATING DIVISIONS AND FUNCTIONS or ALL M&P DISTRIBUTION EMPLOYEES
FROM line	List the chief, director, or head(s) of office of the originating office(s) by name and title. Note: Some IGMs require more than one signatory. See IRM 1.11.10.3.1(6) below for examples.	John A. Doe, Director, Distribution, Media and Publications (M&P)
Subject	Enter a concise statement of the subject matter.	Additional Actions Needed to Further Reduce Undeliverable Mail

Element	Action/Definition	Example
Content	Write content using the IRM format and numbering convention, specifying each affected IRM subsection, title, paragraph, and list. Content elements may include purpose, background, source(s) of authority, and procedural change(s).	See the IG Memorandum Template at: https://spder.web.irs.gov/imd/ig/InterimGuidanceMemorandumTemplate.doc
Effect on Other Documents	Enter a sentence stating when permanent guidance will be incorporated into the IRM, identifying the IRM by number and title. Always include a date not to exceed two years from the date of the memo. If guidance is temporary, pilot or deviation instructions, list the affected IRM sections by number and title.	M&P will incorporate this guidance into IRM 1.22.5, <i>Mail and Transportation Management, Mail Operations</i> , by June 25, 2025. or This guidance temporarily affects/ deviates from IRM section(s) X.XX.XX, until June 25, 2025. or These pilot instructions relate to IRM section(s) X.XX.XX.
Effective Date	Insert the date the IG becomes effective.	June 25, 2023
Contact	Include contact information of the originator.	Direct any questions to XXXXX XXXXX, Supply Management Specialist, at phone number XXX-XXX-XXXX
IRS.gov Distribution Notation (If IGM meets E-FOIA criteria)	Include a “cc” or “Distribution” notation to indicate posting on the <i>FOIA Library</i> on IRS.gov.	cc: FOIA Library on IRS.gov or Distribution: FOIA Library on IRS.gov

Note: A sample IGM is available on the SPDER web site at: <https://spder.web.irs.gov/imd/ig/InterimGuidanceMemorandumTemplate.doc>. For additional information on memorandum structure and requirements, see IRM 1.10.1.20, *Guidelines for Preparing Memorandums*.

- (6) Procedural guidance is issued to employees from management in their chain-of-command, or from one senior executive to other senior executives for dissemination to affected employees. Originating policy offices may not provide direct instruction to employees in external business units without the agreement and approval of the appropriate chief, director or head of office from the applicable business unit. If the guidance affects employees outside of the originating office’s chain of command, guidance must also be issued from management (chief, director, or head of office) of the affected employees. Add a FROM line for the chief, director, or head of office providing the guidance and add a second FROM line for the equivalent signatory for the other business unit the guidance applies to.

Example: Case and Operations Support within the Independent Office of Appeals drafts an IGM that provides new instruction to its employees and those in Accounts Management (AM) within Wage & Investment (W&I). The

changes affect IRMs owned by both areas. The IGM must list the applicable signatory from both applicable offices:

MEMORANDUM FOR CASE AND OPERATIONS SUPPORT
EMPLOYEES, APPEALS AND ACCOUNTS MANAGEMENT
EMPLOYEES, W&I

FROM: Jennifer Pike, Director, Case and Operations Support, Appeals
FROM: Thomas Cypress, Director, Accounts Management, W&I

- (7) In rare situations where the originating office does not own the guidance being issued, the policy owner must also approve the guidance and sign the memorandum. Add a “THRU” line in the memorandum that includes the name and title of the policy owner (chief, director, or head of office). The chief, director, or head of office who is issuing the memorandum on the “FROM” line must be equivalent to the policy owner of the guidance.

Example: Field Examination within Small Business Self Employed (SB/SE) drafts an IGM for their employees to temporarily deviate from procedures located in IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs), owned by SBS within RAAS. The IGM must list the applicable signatory from both applicable offices:

MEMORANDUM FOR FIELD EXAMINATION EMPLOYEES, SB/SE
THRU: David Garter, Director, Strategy and Business Solutions, RAAS
FROM: Barbara Haddock, Director, Field Examination, SB/SE

- (8) Attachment instructions - When formatting an IGM attachment, use the IRM structure and format. Use redlining to clearly identify the changes from the existing content including subsection title and subsection date.

1.11.10.3.2
(02-07-2024)
**SERP IRM Procedural
Updates (IPUs)**

- (1) Program owners must use the IPU format to issue interim changes for IRMs that are hosted on *SERP*. See IRM 1.11.8, *Servicewide Electronic Research Program (SERP)*, for more information on SERP.
- (2) Authors use Arbortext Editor to revise the existing IRM XML file. See IRM 1.11.8.7.1, *Updating IRMs Through an IRM Procedural Update (IPU)*, for guidance on updating the XML IRM file and submitting an IPU.
- (3) The SERP platform assigns the record a posting number when an IPU is submitted using the *Servicewide Electronic Research Program (SERP) Submission Form*. See IRM 1.11.8.7.1.1, *Issuing an IPU (Interim Guidance)*.
- (4) An IPU revises the existing IRM content posted to SERP. The SERP IRM shows new and revised changes highlighted in yellow.

Note: An IPU does not update other IRM formats, including *IRM Online* and the published version available to the public.

1.11.10.4
(02-07-2024)
Author Interim Guidance

- (1) The originator of the IG works with the program owner, management, and the IG coordinator to adhere to Servicewide and internal program office processes when authoring the IG.

1.11 Internal Management Documents System

- (2) Coordinate the IG content with IRM authors, program offices, and business units who own impacted IRS products, e.g., IRMs, forms, notices and training materials.
- (3) Ensure content is correct and does not contradict existing instructions, laws, or processes.
- (4) Specify the procedural change(s) and the employees taking the action.
- (5) Indicate the reason for the procedural change(s) in the IGM or in the material changes section of the IPU.
- (6) Write the new or revised procedures using IRM style rules and plain language standards. Plain language is clear, concise, and well-organized writing, appropriate to the subject and intended audience. See Document 12835, *The IRM Style Guide*, for IRM style rules and plain language guidelines.
- (7) Ensure all of the IG content is free of federal tax information (FTI) or other personally identifiable information (PII). Correctly fictionalize following IRM 1.11.2.5.6, *Fictitious Identifying Information*.
- (8) Properly identify and mark sensitive information as official use only (OUO) following IRM 1.11.2.5.3, *Designate IRM Content as Official Use Only (OUO)*.
- (9) Follow the IRM format and numbering rules described in IRM 1.11.2.3, *IRM Format, Structure and Identifying Information*. Write the IG content in the IRM format and numbering convention based on the current published IRM section.
- (10) Follow Section 508 compliance accessibility standards. For guidance on 508 compliance, see:
 - The Section 508 Compliance and Accessibility webpage at: <http://spder.web.irs.gov/imd/resources/508.aspx>
 - The Alternative Media Center at: <http://amc.enterprise.irs.gov/>

1.11.10.5 (02-07-2024) **Evaluate Interim Guidance**

- (1) Prior to clearance, and to ensure proper formatting, clearing and distribution, business units must evaluate IG for E-FOIA criteria and potential changes to conditions of employment of bargaining unit employees.
- (2) Refer to IRM 1.11.10.5.1, *Evaluate Interim Guidance for Electronic Freedom of Information Act (E-FOIA) Criteria*, for detailed instructions on evaluating IG for E-FOIA criteria.
- (3) Refer to IRM 1.11.10.5.2, *Evaluate Interim Guidance for Potential Changes to Conditions of Employment of Bargaining Unit Employees* for detailed instructions on evaluating IG for potential impact to conditions employment of bargaining unit employees.

1.11.10.5.1 (02-07-2024) **Evaluate Interim Guidance for Electronic Freedom of Information Act (E-FOIA) Criteria**

- (1) The *Freedom of Information Act (FOIA)*, 5 USC 552 (a)(2)(C), provides public access to agency administrative manuals and instructions to staff that affect a member of the public unless protected from disclosure by an exemption under 5 USC 552(b). The FOIA was amended in 1996 to require federal agencies make these records available to the public in an electronic form, which is referred to as E-FOIA. The IRS complies with this E-FOIA provision by posting content to the *FOIA Library* on IRS.gov.

- (2) Program owners issuing IGMs or IPU's must follow the FOIA, 5 USC 552 (a)(2)(C) and evaluate the IG for posting to the FOIA Library.
- (3) Authors must evaluate the IG content to determine if the guidance meets all the FOIA criteria below. If so, the IG requires posting to the FOIA Library.
 - a. The guidance is procedural and communicates direction, guidelines or standards to employees in the performance of their assigned duties.
 - b. The guidance affects how a member of the public files, pays and complies with their tax requirements, or interacts with the IRS.
 - c. The guidance is not exempt from disclosure under 5 USC 552(b). See IRM 1.11.1.3.1.3, *Disclosure Exemptions for Instructions to Staff*.
- (4) If the guidance is a restatement of content already posted **in full** on the *FOIA Library*, then it is not necessary to post the IG on the FOIA Library. This situation is uncommon, as IG usually provides new instruction to employees.

Example: If the procedural change is the exact same language contained in an Internal Revenue Bulletin (IRB) posted on the FOIA Library, then the IG does not require posting since it is already electronically available to the public.

- (5) Authors can use the E-FOIA Decision Tool at: <http://spder.web.irs.gov/imd/Resources/EFOIADecisionTool.aspx> for assistance in determining whether guidance meets E-FOIA criteria and requires posting to the FOIA Library. For additional assistance, consult a Disclosure liaison at: [https://irs.gov.sharepoint.com/sites/ETD-KMT-KB003/Lists/PPO%20Contacts/AllItems.aspx](https://irs.gov/sharepoint.com/sites/ETD-KMT-KB003/Lists/PPO%20Contacts/AllItems.aspx).
- (6) If the IG requires posting to the FOIA Library as explained in IRM 1.11.10.5.1(3) above, take the following actions:

IGM	IPU
<ol style="list-style-type: none"> 1. Include a "CC" or distribution notation on the IGM indicating the memo will be posted to the <i>FOIA Library</i>. 2. After approval, forward the IGM to the business unit IG coordinator for uploading to the <i>IMD Tracking System</i> and posting to the FOIA Library. 	<ol style="list-style-type: none"> 1. After approval, indicate the IPU change(s) that meet E-FOIA criteria on the <i>SERP Submission Form</i>. Note: If an entire subsection does not meet E-FOIA, specify the corresponding paragraph number(s) that do in the SERP Submission Form. 2. The SERP staff creates a Word document of the changes meeting E-FOIA and forwards the document to the respective business unit IG coordinator for uploading to the <i>IMD Tracking System</i> and posting to the FOIA Library.

1.11.10.5.2
(02-07-2024)
Evaluate Interim Guidance for Potential Changes to Conditions of Employment of Bargaining Unit Employees

- (1) Prior to starting clearance, authors with their management **must** evaluate the IG for potential changes to conditions of employment of bargaining unit employees.
- (2) For detailed guidelines and instructions for evaluating guidance for potential changes to working conditions of bargaining unit employees and the required actions, refer to IRM 1.11.2.5.1.4, *IRM Changes Affecting Conditions of Employment of Bargaining Unit Employees*, and IRM 1.11.9.4.4, *Labor/Employee Relations & Negotiations*.

1.11.10.6
(02-07-2024)
Clear and Obtain Approval for Interim Guidance

- (1) Send IG for review and approval to affected program offices and specialized reviewers based on whether the guidance is emergency guidance or non-emergency guidance. Clear the IG through the affected program offices and specialized reviewers as detailed in IRM 1.11.9.3, *Identifying Reviewers and* IRM 1.11.9.4, *Specialized Reviewers*.
- (2) IG is not subject to the employee feedback process as detailed in IRM 1.11.9.3.1, *Requesting Employee Feedback*.
- (3) All IG are cleared in an expedited manner. Program director approval for expedite clearance of interim guidance is not applicable and signature is not required on Form 2061, *Document Clearance Record – Internal Management Document (IMD)*, box 6 and 7, expedite clearance.
- (4) Allow at least 3 business days but no more than 30 calendar days to clear IG.
- (5) Use Form 2061, *Document Clearance Record* to clear and document the review and approval of IGs. Retain these records for proper archival.
- (6) Use email or other documentation to capture the review and approval of IPUs. Retain these records for proper archival.
- (7) Form 14074, *Action Routing Sheet* should not be used to document the clearance and approval of IG.
- (8) Clear IG and obtain approval for issuance based on the urgency for issuing the guidance to employees. Use the following table to determine whether your IG requires non-emergency or emergency clearance.

Type of Clearance	Definition	Follow	Type of Guidance
Non-emergency Clearance	The process used to clear guidance which informs employees of an important procedural change but does not require immediate issuance.	IRM 1.11.10.6.1, <i>Non-emergency Clearance and Approval Process for Interim Guidance</i>	Temporary, pilot guidance, or non-critical procedural changes

Type of Clearance	Definition	Follow	Type of Guidance
Emergency Clearance	The process used to clear critical guidance requiring immediate issuance to employees where a delay would result in a work stoppage, incorrect processing of account data, or severe impact to taxpayer actions.	IRM 1.11.10.6.2, <i>Emergency Clearance and Approval Process for Interim Guidance</i>	Disaster guidance, newly enacted legislation, or a critical change to IRS procedures

- (9) Reviewers must use the preferred comment method requested by the IG originator when providing comments during IG clearance.

1.11.10.6.1
(02-07-2024)

**Non-emergency
Clearance and Approval
Process for Interim
Guidance**

- (1) Follow the steps in the table below when issuing non-emergency guidance:

Step	Actions for both IGM and IPU
1	Email the proposed IGM or IPU changes to affected offices and specialized reviewers for review and concurrence. See IRM 1.11.9.3, <i>Identifying Reviewers</i> , and IRM 1.11.9.4, <i>Specialized Reviewers</i> , for determining affected offices and specialized reviewers. <ol style="list-style-type: none"> Specify the review due date, considering the effective date of the guidance. Allow at least 3 business days but no more than 30 calendar days. Grant or deny any requests to extend the clearance review due date. For sample emails, see the SPDER IMD webpage under Clearance at: http://spder.web.irs.gov/imd/authors/clear.aspx.
2	Address received comments and respond promptly to any significant issues. See IRM 1.11.9.8, <i>Responding to Reviewers' Comments</i> .
3	Elevate non-concurrences to the program director, who decides to issue the guidance or not. See IRM 1.11.9.9, <i>Resolving Disagreements</i> .
4	Obtain approval from the program director or documented designee following IRM 1.11.10.6.3, <i>Interim Guidance Approving Official</i> . For new or changed OOU content, obtain approval from the program director following <i>Delegation Order 11-1, Administrative Control of Documents and Material</i> .

Note: If the IG is issued without resolving the disagreement, you must address and reconsider the disagreement prior to republishing the affected IRM.

1.11.10.6.2
(02-07-2024)

**Emergency Clearance
and Approval Process
for Interim Guidance**

- (1) Follow the steps in the table below when issuing emergency guidance:

Step	Actions for IGM	Actions for IPU
1	Obtain approval from the program director or documented designee as detailed in IRM 1.11.10.6.3, <i>Interim Guidance Approving Official</i> , and clear through any other stakeholder as determined by the program owner. For new or changed OIU content, obtain approval from the program director following <i>Delegation Order 11-1, Administrative Control of Documents and Material</i> .	Obtain approval from the program director or documented designee as detailed in IRM 1.11.10.6.3, <i>Interim Guidance Approving Official</i> , and clear through any other stakeholder as determined by the program owner. For new or changed OIU content, obtain approval from the program director following <i>Delegation Order 11-1, Administrative Control of Documents and Material</i> .
2	Distribute the IGM based on procedures in IRM 1.11.10.7, <i>Distribute Interim Guidance</i> .	Complete the <i>SERP Submission Form</i> on the <i>SERP Author Resources</i> page. Follow IRM 1.11.8.7.1.1, <i>Issuing an IPU (Interim Guidance)</i> .
3	At the same time as step 2, email affected offices and specialized reviewers to clear the IGM. See IRM 1.11.9.3, <i>Identifying Reviewers</i> , and IRM 1.11.9.4, <i>Specialized Reviewers</i> , for determining affected offices and specialized reviewers. Attach the IGM and a Form 2061, and state in the email the reason the guidance required immediate issuance. Allow at least 3 business days but no more than 30 calendar days. Grant or deny any requests to extend the clearance review due date.	At the same time as step 2, email affected offices and specialized reviewers to clear the IPU. See IRM 1.11.9.3, <i>Identifying Reviewers</i> , and IRM 1.11.9.4, <i>Specialized Reviewers</i> , for determining affected offices and specialized reviewers. Attach the IPU and state in the email the reason the guidance required immediate issuance. Allow at least 3 business days but no more than 30 calendar days. Grant or deny any requests to extend the clearance review due date.
4	Address received comments and respond promptly to any significant issues. If necessary, obtain a new control number, revise and issue the corrected guidance indicating it supersedes the previous IGM as soon as practical.	Address received comments and respond promptly to any significant issues. If necessary, revise the XML file and submit the new guidance using the <i>SERP Submission Form</i> as soon as practical.

1.11.10.6.3
(02-07-2024)
**Interim Guidance
Approving Official**

- (1) The approving official for IG is a member of the Senior Executive Service (SES) with program oversight of the IMD content. This person is referred to as the program director.
 - a. The program director may redelegate their authority to a designee in writing for content without new, changed, or de-designated OIU content. The designee must be a supervisory manager, per *Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD)*.
 - b. The program director is responsible for the accuracy of the content even if the designee signs.
- (2) IG containing OIU content requires approval by an official with delegated authority under *Delegation Order 11-1, Administrative Control of Documents and Material*, with IMD program oversight.
- (3) Content meeting E-FOIA requires program director or documented designee approval for posting to the *FOIA Library* on IRS.gov.

1.11.10.7
(02-07-2024)
**Distribute Interim
Guidance**

- (4) See IRM 1.11.1.4, *IMD Approval*, for more information.
- (1) The program owner is responsible for distributing IG and notifying affected employees and impacted members of the public.
- (2) IG must be communicated to employees via email, meetings, or posted to internal websites, etc. In accordance with the *Freedom of Information Act (FOIA)*, 5 USC 552 (a)(2)(C), IG must be communicated to impacted members of the public by posting on the *FOIA Library* on IRS.gov at <https://www.irs.gov/privacy-disclosure/foia-library>. See IRM 1.11.10.5.1, *Evaluate Interim Guidance for Electronic Freedom of Information Act (E-FOIA) Criteria*, for E-FOIA requirements and additional information.
- (3) Prior to distributing, the business unit must:
 - a. Ensure proper OUO markings. See IRM 11.3.12.2.1, *Official Use Only*, for designating OUO content.
 - b. Ensure 508 compliance. See the SPDER Section 508 Compliance webpage at: <http://spder.web.irs.gov/imd/resources/508.aspx>, or the Alternative Media Center at: <http://amc.enterprise.irs.gov/> for more 508 guidance.
 - c. For IGMs, convert to a non-alterable static format such as a portable document format (PDF).
- (4) Take the actions in the chart below to distribute the IG based on the format.

Step	Responsible Party	IGM	IPU
1	Originating Office	<ul style="list-style-type: none"> a. The chief, director, or head of office: Distribute the IGM to the chief, director, or head(s) of office of the affected office(s). b. Author: Sends the IGM to their business unit's IG coordinator for posting to the <i>IMD Tracking System</i>. 	Originator: Complete the <i>SERP Submission Form</i> on the <i>SERP Authors Resources</i> page; correctly identify any content meeting E-FOIA criteria. Follow IRM 1.11.8.7.1.1, <i>Issuing an IPU (Interim Guidance)</i> .
2	SERP	N/A	Posts the IPU with the changed IRM content to the <i>SERP</i> website.
3	SERP	N/A	Within seven calendar days of receipt, for IPUs identified as meeting E-FOIA criteria: <ul style="list-style-type: none"> a. Creates a Word document of the IPU. b. Fills out a Content Publishing Request (CPR) including a brief summary of changes, the name of the IPU submitter, and the name of the approver. c. Sends both to the respective IG coordinator via email for posting to the <i>FOIA Library</i> and copies the IPU submitter.

Step	Responsible Party	IGM	IPU
4	Originating Office IG Coordinator	<p>Within seven calendar days of the date the director or designee signs the IGM:</p> <ol style="list-style-type: none"> Ensures the IGM file is in a 508-compliant PDF format. Enters IGM information in the <i>IMD Tracking System</i>. For instructions see Exhibit 1.11.10-1, <i>IMD Tracking System Data Fields for Adding or Archiving Interim Guidance</i>. If the IGM meets E-FOIA criteria and contains OUO content, create a second PDF file and ensure OUO content is properly designated and redacted. <p>Note: If the IGM contains attachments, consolidate into one PDF file.</p> Uploads the IGM to the IMD Tracking System for immediate availability: <ul style="list-style-type: none"> 508 compliant PDF file Redacted 508 compliant PDF file if the IGM contains OUO content 	<p>Within seven calendar days of receipt of the IPU from SERP staff:</p> <ol style="list-style-type: none"> Creates a 508 compliant PDF of the IPU. Enters IPU information into the correct fields in the <i>IMD Tracking System</i>. For instructions see Exhibit 1.11.10-1, <i>IMD Tracking System Data Fields for Adding or Archiving Interim Guidance</i>. If the IPU meets E-FOIA criteria and contains OUO content, create a second PDF file and ensure OUO content is properly designated and redacted. Upload the IPU to the IMD Tracking System for immediate availability: <ul style="list-style-type: none"> 508 compliant PDF file Redacted 508 compliant PDF file, if the IGM contains OUO content
5	Affected Office(s)	<p>Upon receipt of the IGM, the chief, director, or head(s) of office distributes it to affected employees through their management or as determined by their business unit, e.g., email, sharing the new guidance during a meeting, or notification system.</p>	<p>Upon posting of the IPU, the chief, director, or head(s) of office distributes it to affected employees through their management or as determined by their business unit, e.g., email, sharing the new guidance during a meeting, or notification system.</p>
6	SPDER	<p>Within seven calendar days of receiving an IGM with E-FOIA:</p> <ol style="list-style-type: none"> Submits the IGM for posting to the FOIA Library through the Content Management Request System. After posting, emails the respective IG coordinator confirming the document is on the <i>FOIA Library - Recent Interim Guidance to Staff</i> page. 	<p>Within seven calendar days of receiving an IPU with E-FOIA:</p> <ol style="list-style-type: none"> Submits the IPU for posting to FOIA Library through the Content Management Request System. After posting, emails the respective IG coordinator confirming the document is on the <i>FOIA Library - Recent Interim Guidance to Staff</i> page.

- 1.11.10.8
(02-07-2024)
**Monitor Interim
Guidance for Expiration**
- (1) It is important to monitor IG for expiration. Expired IG places the IRS at risk by misleading employees into following outdated guidance, treating taxpayers inconsistently, or creating administrative or taxpayer burden.
 - (2) The program owner is responsible for ensuring their staff:
 - a. Monitors the expiration date of IG.
 - b. Incorporates all permanent IG during the next revision of the affected IRM section(s), reissues the guidance, or obsolesces prior to the IG expiration date.
 - c. Notifies the IG coordinator to initiate IG archival in the *IMD Tracking System* and removal from IRS.gov, if applicable.
 - (3) The IMD Tracking System assists with monitoring the age of all IGMs and IPU that meet E-FOIA criteria. Reports are available to identify IG within 30, 60, 90, or 120 days of expiring.
- 1.11.10.9
(05-01-2022)
**Incorporate into the IRM,
Reissue, or Obsolesce
Interim Guidance**
- (1) Refer to the respective subsection below when incorporating IG into the IRM, reissuing or obsolescing.
- 1.11.10.9.1
(02-07-2024)
**Incorporate Interim
Guidance into the IRM**
- (1) The author/originating office must incorporate all permanent IG into the next published revision of the affected IRM section(s). This must be done before the expiration date of the IG, or sooner if required by the business unit. Interim guidance is considered permanent when the guidance is not temporary, pilot or deviation, and not superseded by subsequent IG. Follow the instructions in IRM 1.11.2, *Internal Revenue Manual (IRM) Process*, for authoring the IRM.
 - (2) When updating the associated IRM to incorporate IG, the author must include a reference to the IG in both the **material changes** and the **effect on other documents** fields of the manual transmittal.
 - In the Material changes field, the author must identify what changed, why it changed, and reference the IGM number, issue date, and title (for IGMs) or IPU number and effective date (for IPU).
 - In the Effect on other documents, the author states the IRM incorporates the IG.
- Example: IGM Material changes:**
IRM 21.1.X.1 - Added content from Interim Guidance Memorandum SBSE-05-0508-XXXX, [Title of interim guidance], dated MM-DD-YYYY, to update [description of the change].
- Example: IPU Material changes:**
IRM 21.1.X.1.X - Updated [description of the change] - IPU 23U162X issued MM-DD-YYYY.
- Example: IGM Effect on other documents:**
This IRM incorporates Interim Guidance Memorandum SBSE-05-0508-XXXX, [Title of interim guidance], dated Month DD, YYYY.

Example: IPU Effect on other documents:

This IRM incorporates the following IRM Procedural Updates (IPUs): IPU 23U162X and 23U163X issued MM-DD-YYYY through MM-DD-YYYY.

- (3) If a previously issued IPU is no longer valid guidance for employees to follow and has been superseded by another, a statement to that effect must be referenced in the material changes.
- (4) The author or originating office must retain a PDF copy of the changed guidance, clearance documents, significant reviewers' comments, and approval documentation for historical record keeping purposes. When the revised IRM is published incorporating the IG, the author includes the IG historical documents in the IRM historical file sent to the IRS Historical Research Library. See IRM 1.11.9.10.3, *Archiving Clearance Documents*.
- (5) Within seven calendar days of incorporating the IG into the IRM, the author notifies the IG coordinator to initiate archival in the *IMD Tracking System* and removal from IRS.gov, if applicable.

1.11.10.9.2
(02-07-2024)
**Reissue Interim
Guidance**

- (1) In rare instances and for continuity of operations, business units may reissue IG when the content is unchanged and still valid. Situations requiring reissuance can include:
 - Inability to update the related IRM section within the effective period
 - The IG is temporary in nature and requires an extension
- (2) The IG content qualifying for reissuance only requires an extension of the effective period. Modified guidance is not considered a reissuance.
- (3) The program owner must make it a priority to incorporate permanent IG change(s) into the IRM before the expiration date. Reissuing IG is discouraged.
- (4) Examples warranting reissuance include:
 - Pending legislation, National Treasury Employee Union (NTEU) negotiations, rulings or guidance from Counsel impacting the IRM
 - Delays due to M&P publishing
 - Delays in resolving issues identified during the IRM clearance process
 - Extension of a pilot program
 - Extension of temporary guidance
- (5) The reissuance of an IGM or IPU requires review to ensure guidance still reflects the current processes and management approval. You must obtain approval from the applicable program director or designee prior to requesting approval for the IG reissuance from SPDER.
- (6) The Director of SPDER reviews and approves these requests, and may delegate this authority to the SPDER IG Coordinator.
- (7) The business unit IG coordinator assists authors with obtaining approval for reissuance.
- (8) To obtain approval to reissue IG, the author, business unit IG coordinator, or IMD coordinator takes the following actions:

Step	Actions for both IGM and IPU
1	Completes the <i>Request to Reissue Interim Guidance</i> form located at http://spder.web.irs.gov/imd/authors/Default.aspx . The requestor must include the target dates for updating the affected IRM(s) and the actions that will be taken to meet the specified timeframes.
2	Emails the completed and signed <i>Request to Reissue Interim Guidance</i> form to *SPDER. The email must also include a copy of the existing IG or a link to it on the <i>IMD Tracking System</i> .

- (9) SPDER will provide the status of the request within five business days of receipt and send the *Request to Reissue Interim Guidance* form back to the originator.
- (10) If SPDER approves the request, the issuing business unit takes the following actions based on the type of IG:

IGM	IPU
Requests a new control number from the business unit IG coordinator.	Refers to IRM 1.11.8.7.1.2, <i>Reissuing IPUs (Interim Guidance)</i> , for instructions to reissue an IPU.
Issues a new memorandum with a new date and control number. <ul style="list-style-type: none"> Reference the prior issued IGM. Specify in the memorandum the date the business units will incorporate permanent procedures into the affected IRM. 	Submits the reissued XML file using the <i>SERP Submission Form</i> to receive a new IPU number.
Removes the original IGM from all intranet sites.	N/A
Within seven calendar days of reissuance, notifies the business unit IG coordinator to initiate archival of the original IGM in the <i>IMD Tracking System</i> and removal from the intranet and IRS.gov.	Within seven calendar days of reissuance, notifies the business unit IG coordinator to initiate archival of the original IPU in the <i>IMD Tracking System</i> and removal from the intranet and IRS.gov.
Retains a PDF copy of the IGM, clearance documents, significant reviewers' comments, and approval documentation for historical record keeping purposes.	Retains a PDF copy of the IPU, clearance documents, significant reviewers' comments, and approval documentation for historical record keeping purposes.

- (11) If the request is not approved, the business unit must schedule a meeting with the Director of SPDER, IG coordinators (SPDER and business unit), and the applicable program director or designee. Although SPDER reviews each request independently, reissuance of IG may not be approved if:
- The request is more than 120 days beyond the current expiration date.
 - The IG has already been reissued.
 - The business unit did not provide a plan to incorporate permanent guidance with the request.

1.11.10.9.3
(05-01-2022)

**Obsolesce Interim
Guidance Memorandums**

- (1) When business units do not reissue or incorporate an IGM into the IRM and it is no longer valid, e.g., temporary guidance, pilot guidance, the author or business unit must:
- Within seven calendar days of obsolescence or expiration, notify the IG coordinator to initiate archival in the *IMD Tracking System* and removal from IRS.gov.
 - Remove the guidance from all intranet sites.
 - Communicate obsolescence to employees following the business unit's procedures.
 - Retain a PDF copy of the obsolesced guidance, clearance documents, significant reviewers' comments and approval documentation for historical record keeping purposes, following retention standards found in Document 12829, *General Records Schedules*, and Document 12990, *Records Control Schedules*. Do not send to the IRS Historical Research library.

1.11.10.10
(02-07-2024)

**Archive Interim
Guidance**

- (1) Business units must timely archive IGMs and IPU when the guidance is:
- Incorporated into a published IRM
 - Reissued through another IG
 - Superseded by another issued IG
 - Obsolesced and no longer valid, such as temporary or pilot guidance

Note: The IMD webpage systemically marks expired IG as 'Archived' on its expiration date. This systemic status change does not take the place of the requirements below.

- The originator must ensure the IG is removed from any sites where posted, e.g., the business unit websites and SharePoint sites. For IPU, the guidance archives when a subsequent IPU issues or the republished IRM becomes effective.
- Notify your business unit IG coordinator to initiate IG archival in the *IMD Tracking System*.
- Within seven calendar days from any of the scenarios described in (1) above, the IG coordinator must use the *IMD Tracking System* to archive the IG, selecting the correct 'Remove Action' for the IG. This documents the removal and, if necessary, notifies the SPDER staff to remove any posted IG from the *FOIA Library* on IRS.gov.
- When the IG posted to the *FOIA Library* is incorporated into a published IRM section, SPDER provides a link to that section on the *FOIA Library* page for 30 days.
- SPDER forwards a confirmation to the respective business unit IG coordinator to confirm removal of the guidance from the *FOIA Library*.
- Program owners must oversee retention standards for their IG documents (hardcopy and electronic) following Document 12829, *General Records Schedules*, for administrative related records and Document 12990, *Records Control Schedules*, for records accumulated within their program office. Contact your IG coordinator to confirm internal records retention procedures for your business unit.

- (8) The author of the primary IRM or originator of the IG must retain a PDF copy of the changed guidance, clearance documents, significant reviewers' comments, and approval documentation for historical record keeping purposes. They must send the IG historical documents to the IRS Historical Research Library, following their business unit's record retention procedures.

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Exhibit 1.11.10-1 (05-01-2022)**IMD Tracking System Data Fields for Adding or Archiving Interim Guidance**

The chart below contains the *IMD Tracking System* data fields and the content and action required when adding or removing IG from the IMD Tracking System and the *FOIA Library* on IRS.gov. Obtain the information from the IG document and the Content Publishing Request submitted with an IPU meeting E-FOIA criteria.

Field	Content/Action
Was this content approved by the responsible director or designee?	Select "Yes" or "No" to indicate if the director or designee approved the IG.
Add Action <ul style="list-style-type: none"> • New • Reissue 	Select "New" or "Reissue" to identify the IG as a new IG or a reissuance of a previously issued IG memo or IPU.
Control Number	Select the IG control number components from the drop-down menus for Business Unit, IRM Part Number, Month, and Year. Enter the Sequence Number.
Functional Office	Enter the name of the functional office issuing the IG.
Business Unit Name	Select the business unit originating the IG from the drop-down list.
Document Type	Select either "Interim Guidance Memo" or "IRM Procedural Update" from the drop-down list.
Which IRM(s) does the Interim Guidance relate to? List the primary IRM number first	Enter the primary affected IRM section requiring update due to the issued procedures. Click "Add Row" to enter secondary IRM sections.
Title of Interim Guidance	Insert the exact subject line of the IG. The title field is 150 characters or less. The system truncates the title if more than 150 characters.
Issue Date	Pre-populated with current date. Use the "Select date" calendar to change the guidance issuance date if necessary. (Use MM/DD/YYYY format).
Effective Date	Pre-populated with current date. Use the "Select date" calendar to change the guidance effective date if necessary. If not identified on the IG, this is the guidance issue date. (Use MM/DD/YYYY format).
Expiration Date	Pre-populated to one year from the issue date. Use the "Select date" calendar to enter the date the IG expires or two years from the issue date, whichever is earlier. (Use MM/DD/YYYY format).
Author of Interim Guidance	Enter the first and last name of the IG author.
Approver - Individual who approved the interim guidance (director or designee)	Enter the first and last name of the individual who approved the IG.

Exhibit 1.11.10-1 (Cont. 1) (05-01-2022)

IMD Tracking System Data Fields for Adding or Archiving Interim Guidance

Field	Content/Action
Does the guidance meet E-FOIA criteria for posting to IRS.gov?	Select the "Yes" or "No" to indicate if the IG meets E-FOIA criteria. <ul style="list-style-type: none"> • For IG memos - Look for a notation on the bottom of the IGM of cc: IRS.gov • For IPU's – SERP identifies the IPU as E-FOIA in the subject line of the email forwarded to the IG coordinator
Abstract Note: Required entry if guidance meets E-FOIA criteria and requires posting to IRS.gov.	Enter a two or three sentence summary (300 characters or less) of the IG content containing: <ul style="list-style-type: none"> • Business unit and office issuing the IG • Subject line of the IG • Effective date of the IG • IRM section or subsection number associated with the content
Does the guidance contain Official Use Only (OUO)/Sensitive But Unclassified (SBU) information?	Select "Yes" or "No" to indicate if the IG contains OUO and/or SBU content.
If you answered "Yes" to the previous OUO question – Have you created a redacted version of this guidance for posting to IRS.gov?	Select "Yes" or "No" to indicate if you created a redacted file to post to IRS.gov.
I have reviewed this content for IRS.gov posting and it's accurately redacted as appropriate.	Check the box to confirm the content was reviewed and accurately redacted for posting to the IRS.gov FOIA Library.
Certify the document being uploaded is PDF and Section 508 compliant	Check the box to certify the file(s) uploaded is/are in PDF format and meet(s) Section 508 compliance standards.
Remove an Interim Guidance: Remove Requested By	Enter first and last name of the individual requesting the removal of the IG.
Remove an Interim Guidance: Remove Request Date	Pre-populated field indicating the date of entry for the request.
Remove an Interim Guidance: Remove On Date	Use the "Select date" calendar to enter the date the guidance should archive from the IMD Tracking System, IG website and IRS.gov.
Remove an Interim Guidance: Remove Action	Select the reason for removal/archival from the drop-down list: <ul style="list-style-type: none"> • Remove due to incorporation into IRM • Remove due to reissued interim guidance • Remove due to other
Removed due to Guidance Incorporated into an IRM	Enter the IRM number the guidance was incorporated into.
Removed due to Interim Guidance Reissued	Enter the IG control number of the new reissued IG.

Exhibit 1.11.10-1 (Cont. 2) (05-01-2022)**IMD Tracking System Data Fields for Adding or Archiving Interim Guidance**

Field	Content/Action
Remove Abstract - Removed due to Other	Enter the reason the guidance is no longer valid and requires removal (300 characters or less).

Exhibit 1.11.10-2 (02-07-2024)**Previous and Current IRM 1.11.10 Subsections Crosswalk**

The table below displays a crosswalk of the subsection numbers and titles for the current and previous revisions.

Current IRM Section Number and Title	Previous IRM Section Number(s) and Title(s)
IRM 1.11.10.1, <i>Program Scope and Objectives</i>	IRM 1.11.10.1, <i>Program Scope and Objectives</i>
IRM 1.11.10.2, <i>Interim Guidance Overview and Process</i>	Combined: IRM 1.11.10.2, <i>Interim Guidance Standards</i> IRM 1.11.10.2.1, <i>Interim Guidance Process</i>
IRM 1.11.10.3, <i>Interim Guidance Format</i>	IRM 1.11.10.3.1, <i>Interim Guidance Format</i>
IRM 1.11.10.3.1, <i>Interim Guidance Memorandums (IGM)</i>	IRM 1.11.10.3.1.1, <i>Interim Guidance Memoranda (IGM)</i>
IRM 1.11.10.3.2, <i>SERP IRM Procedural Updates (IPUs)</i>	IRM 1.11.10.3.1.2, <i>SERP IRM Procedural Updates (IPUs)</i>
IRM 1.11.10.4, <i>Author Interim Guidance</i>	IRM 1.11.10.3, <i>Author Interim Guidance</i>
IRM 1.11.10.5, <i>Evaluate Interim Guidance</i>	New subsection 1
IRM 1.11.10.5.1, <i>Evaluate Interim Guidance for Electronic Freedom of Information Act (E-FOIA) Criteria</i>	IRM 1.11.10.4, <i>Evaluate Interim Guidance for E-FOIA</i>
IRM 1.11.10.5.2, <i>Evaluate Interim Guidance for Potential Changes to Conditions of Employment of Bargaining Unit Employees</i>	New subsection
IRM 1.11.10.6, <i>Clear and Obtain Approval for Interim Guidance</i>	IRM 1.11.10.5, <i>Clear Interim Guidance</i>
Deleted previous	IRM 1.11.10.5.1, <i>Affected Offices/Reviewers</i> - content found in IRM 1.11.9.3, <i>Identifying Reviewers</i>
Deleted previous	IRM 1.11.10.5.2, <i>Specialized Reviewers</i> - content found in IRM 1.11.9.4, <i>Specialized Reviewers</i>
IRM 1.11.10.6.1, <i>Non-emergency Clearance and Approval Process for Interim Guidance</i>	IRM 1.11.10.5.3, <i>Standard Clearance Process for Interim Guidance</i>
IRM 1.11.10.6.2, <i>Emergency Clearance and Approval Process for Interim Guidance</i>	IRM 1.11.10.5.4, <i>Emergency Clearance Process for Interim Guidance</i>
IRM 1.11.10.6.3, <i>Interim Guidance Approving Official</i>	IRM 1.11.10.6, <i>Approve Interim Guidance</i>
IRM 1.11.10.7, <i>Distribute Interim Guidance</i>	IRM 1.11.10.7, <i>Distribute Interim Guidance</i>
IRM 1.11.10.8, <i>Monitor Interim Guidance for Expiration</i>	IRM 1.11.10.8, <i>Monitor Interim Guidance for Expiration</i>
IRM 1.11.10.9, <i>Incorporate into the IRM, Reissue, or Obsolete Interim Guidance</i>	IRM 1.11.10.9, <i>Incorporate into the IRM, Reissue, or Obsolete Interim Guidance</i>

Exhibit 1.11.10-2 (Cont. 1) (02-07-2024)**Previous and Current IRM 1.11.10 Subsections Crosswalk**

Current IRM Section Number and Title	Previous IRM Section Number(s) and Title(s)
IRM 1.11.10.9.1, <i>Incorporate Interim Guidance into the IRM</i>	IRM 1.11.10.9.1, <i>Incorporate Interim Guidance into the IRM</i>
IRM 1.11.10.9.2, <i>Reissue Interim Guidance</i>	IRM 1.11.10.9.2, <i>Reissue Interim Guidance</i>
IRM 1.11.10.9.3, <i>Obsolesce Interim Guidance Memorandums</i>	IRM 1.11.10.9.3, <i>Obsolesce Interim Guidance Memoranda</i>
IRM 1.11.10.10, <i>Archive Interim Guidance</i>	IRM 1.11.10.10, <i>Archive Interim Guidance</i>

