



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.25.101

DECEMBER 22, 2023

## EFFECTIVE DATE

(12-22-2023)

## PURPOSE

- (1) This transmits revised IRM 2.25.101, IRS.gov Web Content Management Procedures

## MATERIAL CHANGES

- (1) IRM 2.25.101.1.2.1 - Added subsection to include new content management authority.
- (2) IRM 2.25.101.3.2.1 - Included new content management guidance.
- (3) IRM 2.25.101.4.5.3 - Moved Static Files subsection from previous 2.25.101.4.4 to new subsection and updated for content management guidance.

## EFFECT ON OTHER DOCUMENTS

This supersedes the July 14, 2023 revision.

## AUDIENCE

All business units and functions.

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2.25.101

IRS.gov Web Content Management Procedures

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2.25.101.1  
(07-14-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** This guidance outlines the business processes and standards for developing, publishing and maintaining content on IRS.gov. IRS.gov:
  - a. Is one of the IRS's primary public-facing customer service channels.
  - b. Provides taxpayers and stakeholders the information and tools they need to meet their tax responsibilities.
- (2) **Audience:** All business units and functions.
- (3) **Scope:** The guidance establishes Servicewide standards and procedures for publishing information on IRS.gov and excludes microsites.
- (4) **Program Owner:** Director of Online Services.

2.25.101.1.1  
(07-14-2023)  
**Background**

- (1) IRS Online Services (OLS) owns the management of the IRS.gov website. OLS reviews, tests, and improves how the IRS presents information to enable users to find, understand and use our information to comply with the law.
- (2) OLS and business units work together to:
  - Eliminate redundant and obsolete content.
  - Write content in plain language.
  - Improve the way users find information.
- (3) OLS develops and documents standards and guidelines to develop, publish and monitor content on IRS.gov to help business units improve the website.

2.25.101.1.2  
(07-14-2023)  
**Authority**

- (1) The Office of Online Services operates under the authority of the Deputy Commissioner for Services and Enforcement (DCSE).
- (2) OLS's authority is based on its mission to maintain a healthy, focused website with content optimized by structure, narrative, and volume to ensure the best possible taxpayer experience.
- (3) OLS leads and approves, as the final decision maker, development and implementation of new website capabilities and enhancements.
- (4) As the office responsible for managing IRS.gov content, OLS provides rules to manage content on IRS.gov. Content governance is crucial for ensuring that IRS.gov is a customer-focused website, providing accurate, timely, understandable, and relevant information to taxpayers.
- (5) Managing IRS.gov content is essential for us to effectively serve taxpayers. Good content management:
  - Reduces the risk of taxpayers using outdated, incorrect guidance.
  - Eliminates duplicative, conflicting or irrelevant information.
  - Keeps IRS.gov current and accurate and helps uphold public trust.
- (6) OLS approves, as the final decision maker, all business units' content. This may supersede business unit's policies on publishing specific content.
- (7) As the office responsible for managing IRS.gov content, OLS requires business unit employees who work with content to follow the standards and procedures on the *IRS.gov content guidelines* located on OLS's SharePoint site.

- (8) As the office responsible for managing IRS.gov content, OLS requires all content to follow established plain language requirements.
- Write and edit in plain language using *plainlanguage.gov* guidelines to adhere to the *Plain Writing Act of 2010*.
  - Meet the rules in the *IRS Style Guide* and specifically the *Writing for IRS.gov* chapter.
  - Check your writing for clarity and readability using the *Plain language Checklist and Review Sheet* and the *Flesch-Kincaid Grade Level score*, which aims for a score of around seventh to eighth grade.
- (9) As the office responsible for managing IRS.gov content, OLS provides *templates* to assist content writers. Each template represents a type of webpage and its components. Content writers must:
- Choose the appropriate template for your page type.
  - Write and structure your content using the template and its parts.
  - Ask your *web strategist* for help formatting your webpage in a template.
  - Ask the OLS Content Strategy and Operations Team to consider designing a new template if your content doesn't fit into the current ones.
- (10) Consistent with industry best practices, OLS has expertise in:
- Business requirements analysis, definition, and management
  - Content design
  - Content publishing
  - Content strategy and design
  - Information architecture
  - Information technology management
  - Product management
  - Project management
  - Search: search engine optimization, site search optimization, search technology management
  - Technical development
  - User-centric strategic direction for large government websites
  - User experience and user design
  - User research
  - Writing and editing
  - Web analytics
  - Web content management system architecture and development

2.25.101.1.2.1  
(12-22-2023)

#### **Enforcement of Content Management**

- (1) To ensure that content available to the public on IRS.gov meets laws, content management guidelines and web standards, OLS strictly enforces IRS.gov content management. OLS:
- Monitors compliance with the laws, guidelines and standards that govern web content.
  - Sends content that doesn't meet the guidelines to the business representative/SME and their manager and removes content that isn't updated or doesn't meet web standards.
  - Automatically unpublishes content not recertified within 90 days of business representative/SME notification.

2.25.101.1.3  
(07-14-2023)

**Roles and Responsibilities**

- (1) This section outlines OLS's roles and responsibilities for overseeing content management for IRS.gov.
- (2) OLS also oversees these responsibilities:
  - Defines IRS.gov business and technical requirements with input from stakeholder business units and functional areas.
  - Manages technology maintenance and enhancements for the enterprise user community.
  - Determines the overall look and feel of IRS.gov.
  - Provides Servicewide guidance and direction to the content management community.
  - Supports the content management community with tools and functionality for IRS.gov.
  - Communicates IRS.gov content and style standards to the content management community.
  - Coordinates with the Office of Privacy to ensure we incorporate privacy provisions into IRS.gov content management and operations.
  - Oversees centralized publishing processes for content on IRS.gov, as requested by the Business Units.
  - Works on content design.
  - Controls project management.
- (3) The business unit and functional area leaders (senior management and director level) are sponsors of IRS.gov. Executives provide vision, direction, and oversight for their content on the site. They are accountable for identifying and managing their content requirements.
- (4) Executive responsibilities:
  - Champion strategic use of IRS.gov throughout their organization.
  - Oversee their content on IRS.gov to position it as a premier customer communication channel.
  - Review and validate their content frequently, as current, accurate and relevant.
  - Lead and resolve their organization's issues or needs for their content on IRS.gov.
- (5) Business unit and subject matter experts and tax law specialists responsibilities include writing and maintaining accurate, current and clear content.

2.25.101.1.4  
(07-14-2023)

**Program Controls**

- (1) The office of Online Services uses analytic tools and user testing to track the needs and behaviors of taxpayers and other external stakeholders related to IRS.gov.
- (2) OLS's business rules set criteria that we use to publish content on the site. IRM 2.25.101.3.2, Content Life Cycle, addresses the process. IRM 2.25.101.4, Web Standards, addresses the level of quality for publishing content.

2.25.101.1.5  
(07-14-2023)

(1) The chart below lists the Office of Online Services' terms and acronyms:

#### Terms and Acronyms

Term	Definition
Accessibility (also "508" compliance)	All electronic content and functionality must be usable by everyone. All content, user experience and design elements must comply with the U.S. Access Board final rule (effective January 18, 2018) for <i>Section 508</i> of the Rehabilitation Act and guidelines for telecommunications equipment under the Communications Act Section 255.
Alert	Urgent, time-sensitive, and temporary messages on IRS.gov. They tell people what to know or do. Alerts display on the top of a page.
Alt text	A description of visual elements on a page such as images and tables to support accessibility for visually impaired users.
Archive	A piece of content on IRS.gov that is removed from public view. Archived content: <ul style="list-style-type: none"> <li>• Remains available to IRS employees in Drupal per the IRS.gov records schedule.</li> <li>• Can be reposted, if needed.</li> </ul>
Audience	A group of people for whom the IRS develops content.
Blocks	Groupings or boxes of content that are reusable in select locations of IRS.gov, landing pages and the right rail (on mobile devices below the main content but above the footer).
Breadcrumbs	A list above the content title showing the main navigation that leads to the current page's location.



Term	Definition
Business representative	A designated point of contact in each business unit who maintains content on IRS.gov. They work with OLS to publish content using the Content Management Request System. Some business units have multiple business representatives who cover specific areas of content.
Business unit	An IRS division such as LB&I, W&I, SB/SE, TE/GE, etc.
Content	All the information on IRS.gov. Includes text on a page, images, links and files with static, video or audio data.
Content life cycle	The progression of content for IRS.gov from concept to retirement from public view. Stages include: <ul style="list-style-type: none"> <li>• Create (plan, draft, review, edit and approve)</li> <li>• Maintain (publishing, certification and maintenance)</li> <li>• Retire (archive)</li> </ul>
Content redundancy	Excess information on IRS.gov that we can remove without loss of meaning. In general, we should remove redundant content on IRS.gov to give people a better customer experience.
Content management community	Anyone who touches the content we publish on IRS.gov – writers, subject matter experts, approvers, business representatives, core representatives, web strategists, editors, web designers, information architects and publishers.
Content management request	A business unit request submitted to IRS Online Services through the Content Management Request System to create, modify or archive content on IRS.gov.
Content Management Request System (CMRS)	The official Request System used by OLS to process all requests to publish or modify information on IRS.gov.

Term	Definition
Content template catalog	The official list of content templates for IRS.gov.
Content types	<p>Different categories of information and structures on IRS.gov.</p> <p><b>Example:</b> hyperlinks, static files, articles, content blocks and content lists</p> <p>Each type of content on IRS.gov is typically associated with a template that provides consistent visual presentation of information elements across various devices.</p>
Drupal	The web content management system to create, edit and manage IRS.gov.
Editorial	Writing and editing content for IRS.gov using plain language standards, the IRS Style Guide and best practices for usability and search engine optimization.
Expiration date (unpublish date)	<p>The date a content item expires and by which the content owner must recertify it for technical accuracy and relevancy.</p> <ol style="list-style-type: none"> <li>1. Content owners must recertify annually all HTML-generated content on IRS.gov that's not marked historical.</li> <li>2. If content is not recertified by the expiration date, it is automatically unpublished</li> <li>3. If content is unpublished, it's archived, and the public can't see it.</li> </ol>
Footers	Content displayed at the bottom of each page on IRS.gov.
Friendly URL	Plain language URL for content on IRS.gov. Our web content management system generates friendly URLs automatically.
Global navigation	Links to content in the IRS.gov header and footer that people commonly use across the website.

Term	Definition
Goal	A task that a person wants to complete on IRS.gov.
Guidelines	<i>Recommendations and best practices</i> that support the standards we use to deliver the best experience for people who use IRS.gov.
Heading tags	HTML code that defines section headings. Headings describe the sections they introduce. H1 is the highest section level for the document title. Document sub-headings are labelled H2, H3 and H4.
Historical	Content in the web content management system that is: <ul style="list-style-type: none"> <li>• No longer updated.</li> <li>• Given a historical alert banner.</li> <li>• Removed from internal and external search.</li> </ul>
Information architecture (IA)	A website's structural design of the information. IA is the act of organizing and labelling websites and their taxonomy, intranets, online communities and software to support findability and usability.
Medallia	An online tool that prompts users to share feedback as they browse our website.
Meta descriptions	An HTML tag or a short summary of a webpage that appears under the page title in internet search results. People use the description to decide if they should visit a page.
Metadata	Data that helps describe, structure and manage information on a website. We use metadata, such as title and description, to help people find and use information on IRS.gov.

Term	Definition
Microsite	Supplementary IRS websites with specialized content, independently managed by business partners. <b>Example:</b> <a href="https://www.stayexempt.irs.gov">https://www.stayexempt.irs.gov</a>
Narrative Text	A phrase, sentence, or paragraph on IRS.gov.
Outdated content	Information no longer needed on IRS.gov because it's no longer current, or no longer required.
Performance tool	A job aid with information that can help an individual perform a task and is considered guidance rather than a standard, policy or business rule.
Policy	A rule or course of action for IRS.gov. A business rule that we must follow when publishing information to IRS.gov.
Primary navigation	A collection of links in the IRS.gov header megamenu. Visitors use the primary navigation to manually find content using the largest or most searched content categories. Part of the global navigation, it supports the site's taxonomy.
Publishing	The process of publishing submitted content that meets IRS.gov policies.
Right rail	Referring to the right most column of a webpage.
Recertify	A content management process we follow to ensure a content item is current, accurate, relevant and should remain on IRS.gov. Content owners must recertify their non-historical content annually.

Term	Definition
Records management	Managing the evidence of an organization's activities and reducing or mitigating risk associated with it. For IRS.gov, it's managing all business activity records for publishing information on IRS.gov.
Redundant content	Repeats or reproduces content that's already on IRS.gov in another place such as a webpage, form, instruction, document or publication.
Roles	Employee performed functions to publish information to IRS.gov. Roles are a critical part of the IRS.gov Content Publishing Model (IRS.gov CPM) and allow employees involved in the content life cycle to coordinate activities.
Root knowledge	<p>Facts and understanding grouped into two main areas:</p> <ol style="list-style-type: none"> <li>1. Legally binding <b>guidance</b> (authoritative) - Content that picks up where the tax code ends. Explains how to practically apply tax laws for compliance and how IRS administers those laws. Examples include revenue rulings, revenue procedures, Treasury decisions and notices.</li> <li>2. Not legally binding and non-precedential <b>tax administration</b> (non-authoritative) - Content the IRS must make public under the Freedom of Information Act and Internal Revenue Code Section 6110. Includes written determinations, Chief Counsel advice, reviewed field advice and program manager technical assistance.</li> </ol>

Term	Definition
Search engine optimization (SEO)	Strategies we use to help a webpage rank higher in search results when people look for a topic online. SEO actions include using keywords and writing page descriptions (metadata), page headings and page content using terms people are searching so they're findable, understandable, relevant and unique.
Secondary navigation	Links according to the site's taxonomy on the left side of an IRS.gov page (shows under the primary navigation on mobile) to help people navigate to related topics.
Site structure (Information Architecture (IA))	Links according to the site's taxonomy on the left side of an IRS.gov page (shows under the primary navigation on mobile) to help people navigate to related topics.
Standard	A stated measure of quality assurance all IRS writers and publishers must meet to publish information to IRS.gov.
Standardized text	Predetermined text we use across multiple content items and pages, such as a disclaimer.
Static file	A PDF file, image file or other non-HTML trademarked format.
Survey tool	An online tool that prompts users to share feedback as they browse a website.
Tagging	Applying specific metadata terms to WCMS content items to make information findable for people.
Taxonomy	A controlled vocabulary we use to label content for audiences.
Template	A way to format all IRS.gov content to consistently present information to people. Use templates to format related pages or to present specific types of content on IRS.gov.

Term	Definition
URL schema	A Uniform Resource Locator (URL) schema is a standard method to format web addresses.
User experience and design	Understanding and meeting people's needs when they use a digital service or product to complete a task or interaction with the IRS. UXD applies user research methods to understand who users are and their: <ul style="list-style-type: none"> <li>• behaviors</li> <li>• needs</li> <li>• motivations</li> <li>• pain points</li> </ul>
Utility navigation	Common links in the header on IRS.gov which are part of the global navigation but not in the main navigation or in the footer. Users can link directly to content aimed at specific audiences.
Vanity URL	A short URL that redirects users to a webpage. <b>Example:</b> The short URL <a href="http://irs.gov/freefile">http://irs.gov/freefile</a> redirects users to <a href="https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free">https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free</a> .
Web analytics	Statistical measurements we use to track behavior and traffic patterns for the IRS.gov website.
Web Content Management System (WCMS)	The web publishing platform we use to maintain and deliver information on IRS.gov.
Web strategy/content strategy	Planning what, when, how and to whom (the audience) we deliver information on the IRS.gov platform. Content strategy involves planning, creating, measuring performance and governing findable, relevant and usable content.

2.25.101.1.6  
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#### Related Resources

- (1) IRM 10.5.1, Privacy Policy
- (2) Document 12990, Records Control Schedules, RCS 17 Information Technology, item 25 IRS.gov Website
- (3) IRM 1.17, Publishing
- (4) IRM 1.17.1.3, Roles and Responsibilities of Media & Publications, Publishing Division
- (5) IRM 1.11, Internal Management Documents
- (6) IRS.gov Content Guidelines: <https://irs.gov.sharepoint.com/sites/DBJRXZVN>.

2.25.101.2  
(07-14-2023)

#### IRS.gov Content Publishing Model

- (1) The primary purpose of the IRS.gov Content Publishing Model (IRS.gov CPM) is to:
  - Establish processes and standards to consistently produce, update and optimize a high-quality website for IRS.gov users.
  - Promote coordination between OLS and IRS business units for IRS.gov content publication.
- (2) To achieve these goals, the IRS.gov CPM describes clear roles, responsibilities, step-by-step procedures and standards to develop, publish and maintain content on IRS.gov. It also sets business rules and standards for:
  - Content life cycle
  - Roles
  - Records management
  - Content redundancy
  - Accessibility
  - Editorial
  - Static files
  - Search engine optimization (SEO)
  - Site structure
  - User experience and design

2.25.101.2.1  
(07-14-2023)

#### IRS.gov Content Publishing Business Process

- (1) Content is any information that appears on IRS.gov regardless of its format.  
**Example:** HTML-generated webpages, links, images, static files such as portable document format (PDF).
- (2) A digital content's life cycle is each step that it must go through from creation to removal.
- (3) OLS collaborates with the IRS business unit in this process to:
  - a. Manage the IRS.gov content life cycle and site organization and structure.
  - b. Review user behavior and feedback through analytics and other research methods to improve IRS.gov content to enhance customer experience.



2.25.101.2.2  
(07-14-2023)  
**IRS.gov Content  
Publishing Employee  
Roles**

- (1) Various OLS and business unit roles play an integral part in each of a content's life cycle phases. Roles and responsibilities of the employees who help publishing content include:
- Business representative
  - Web strategist
  - Producer

2.25.101.2.2.1  
(07-14-2023)  
**Business Representative**

- (1) Business representative responsibilities:
- Works with business unit stakeholders to support publishing needs.
  - Coordinates activities between the business and OLS.
  - Submits content management requests to OLS and ensures the request is complete and accurate.
  - Regularly reviews business content.

2.25.101.2.2.2  
(07-14-2023)  
**Web Strategist**

- (1) Web strategist responsibilities:
- Serves as OLS' liaison with the business units.
  - Reviews content management requests for clarity and completeness.
  - Works with the business to identify audience, business drivers, taxonomy, content type, template, expiration date and needed translations.
  - Manages page treatment, editorial and visual design support.
  - Coordinates content through the planning phase.
  - Evaluates and coordinates requests for changes to site organization and structure.
  - Regularly monitors, audits and evaluates published content to identify content improvement opportunities.
  - Guides IRS.gov writers on content structure, consistency, presentation and limitations.

2.25.101.2.2.3  
(07-14-2023)  
**Publisher**

- (1) Publisher responsibilities:
- Serves as WCMS system expert for content production.
  - Creates and edits pages on IRS.gov.
  - Guides IRS.gov writers on content structure, consistency, presentation, and limitations.
  - Verifies 508 compliance for all content.
  - Applies metadata, template and formatting.
  - Updates and creates needed translated pages.
  - Creates friendly URLs and IRS.gov URL redirects with managerial approval.
  - Reviews content to ensure optimized search capabilities, content presentation and organization.
  - Reviews content requests to ensure they adhere to IRS.gov content policies/guides.
  - Organizes final business unit customer review approval before OLS publishes content.

2.25.101.3  
(07-14-2023)

**Content Scope and Plan  
Defined**

- (1) For all content on IRS.gov the business representative, web strategist and publisher define its scope and plan. They must agree on the details of the request and the timeline:
  - a. The business representative identifies the people in their unit who approve the content and check its technical accuracy.
  - b. The web strategist coordinates with OLS teams for technical expertise to optimize the content and publish it to the website.
- (2) Business representative: Contact your web strategist as soon as possible when planning a web project.
- (3) OLS: Prepare a plan to:
  - Identify stakeholders
  - Define a timeline
  - Develop a content strategy
  - Present the project to OLS management
  - Assign team members to support the business unit

**Example:** Large web projects may result from: new tax law; new initiatives; or reorganizing, consolidating, and restructuring content.
- (4) After OLS defines a project's scope and plan, it moves to the Create Content Phase.
- (5) Some content requests are more sensitive and complex than others. The web strategist and the business representative determine the request scope and decide if it needs a full project with a plan and team. If they agree that the request is a:

Type of publishing request	OLS action
Project	Create a project plan and team. Work with OLS experts in product management, content strategy and design, publishing, user research, editorial, information architecture, web analytics, and mobile and web usability
Not a project	Process under the Create Content Phase

- (6) The content life cycle is made up of three phases: create content phase, maintain content phase and retire content phase. OLS works with the business unit in each phase. See IRM 2.25.101.3.2, Content Life Cycle.

2.25.101.3.1  
(07-14-2023)

**Content Requests**

- (1) When business units want to create, update, recertify, archive or mark content historical on IRS.gov and OLS agrees that the request doesn't require a project (see IRM 2.25.101.3 (5), Define Scope and Plan), the business representative must submit a ticket in the CMRS.
- (2) OLS Content Management Team: When you receive a ticket:

- a. Work with the business representative.
- b. Process requests in the order you receive them, normally within five business days, but new content may take longer.

**Example:** A business unit requests updates to 10 webpages or wants to create a new routing page. OLS needs longer than 5 business days to complete this request.

**Exception:** OLS completes rush requests sooner than five business days. See IRM 2.25.101.3.1.1 (7), and IRM 2.25.101.3.1.1 (8) on rush requests below.

- (3) Multilingual content: The business must coordinate with Wage & Investment (W&I), Customer Assistance, Relationships and Education (CARE), Tax Forms & Publications, Linguistic Services to provide the corresponding translation to OLS for all content. Find information on how to submit translation requests in *OLS Guidance: Multilingual Standards*.

2.25.101.3.1.1  
(07-14-2023)

#### Content Request Types and Processes

- (1) OLS processes different types of requests. Coordinate with OLS web strategists and follow the processes below to manage your content. Choose a content request type in the CMRS system:

Type of request:	Use to:
Create New Content	Request new content on IRS.gov, such as a new webpage or posting a static file such as a PDF. For details on creating and publishing content, see IRM 2.25.101.2, Business Purpose and Rules.
Modify Existing Content	Request changes to content such as adding or editing text, punctuation, grammar and links. <b>Example:</b> You ask Publishing to add a new paragraph to an existing page.
Recertify Content	Review existing content on IRS.gov content at least annually for it to stay on the site. Use the content decision table in Exhibit 2.25.101-1 and work with your SMEs to decide if the content is: <ul style="list-style-type: none"> <li>• Relevant</li> <li>• Accurate</li> <li>• Outdated</li> <li>• Redundant</li> </ul>

- (2) OLS Content Management Team: Send reports to business units with all content scheduled for removal from IRS.gov.

- (3) Business representative:
- Filter the report to find your content, review it and choose a disposition to each item.
  - Attach the completed report to a CMRS ticket.
- (4) Business representatives: Choose one of the following disposition descriptions for OLS to help you manage your content.

Disposition	Use when	Procedure
Certify without changes	No updates needed and you want to extend the unpublish date another year	Mark page "certify without changes." Send to OLS. Submit recertification ticket.
Certify with changes	Updates are needed to content	Submit a separate ticket to: <ul style="list-style-type: none"> <li>update the content</li> <li>change the SME name (even if you aren't updating content)</li> </ul>
Archive	You want to remove page (unpublish) from public view. OLS can still view archived content and republish if needed.	Mark page "archive" and submit to OLS.
Mark historical	Approved by OLS in rare circumstances for content that is legally required to remain on the website. Content is no longer updated, but the public can still see it.	Discuss with your web strategist. Mark page "historical." Submit ticket to OLS.

- (5) Historical content is:
- Viewable to the public on IRS.gov.
  - Removed from standard results if a user searches IRS.gov or external search engines.
  - Accessible via any IRS.gov search results page's advanced settings.
  - Automatically tagged with an alert explaining "this is an archival or historical document and may not reflect current law, policies or procedures."
- (6) Only mark content historical when legally required to because it's:
- Not updated.
  - Not required to be annually certified.
  - Outdated information that taxpayers may rely on.

- Listed in IRS.gov search engine results when searchers click on “include historical content.”

- (7) Rush requests are requests that need to be completed within one business day.

**Example:** Information posted to the website on government shutdowns, natural disasters, crisis events and time-sensitive press releases

- (8) The OLS Content Management Team completes rush requests in the order we get them, with the goal to complete them within one hour of submission. To help OLS meet this goal, business representatives must notify OLS as soon as they are aware of a rush request.
- (9) Business representatives: Submit this information with a rush request:
  - Date and time to publish the request
  - Written business justification (for example, tax law changed or the Commissioner’s testimony to Congress)
  - Email from the manager or executive authorizing the rush (save as a .msg file, then attach to the CMRS request)
- (10) Find the *IRS.gov Publishing Team hours* in the OLS IRS.gov Content Guidelines. Coordinate with the OLS Publishing leadership team if you need after-hours support.
- (11) We can’t guarantee processing a rush request in one hour if it’s submitted after business hours, on weekends or holidays, or during periods of administrative leave. Notify OLS Content Management Team immediately to post time-sensitive content.

#### 2.25.101.3.1.2 (07-14-2023) Report on Content

- (1) OLS Content Management Team: Send a monthly WCMS report to the business representatives with all content set to expire in 90 days.
  - a. Business representative: Follow the recertification process (see Recertify Content).
  - b. OLS Content Management Team: If the business unit doesn’t recertify the content by its expiration date, unpublish it from IRS.gov.

**Reminder:** OLS Content Management Team can republish the content if the business unit recertifies it and still needs the content.

- (2) OLS Content Management Team: Monitor the content and overall health of IRS.gov and perform spot checks and content audits.

**Example:** Reviews may include checking analytics, editorial content, accessibility, links and site structure.

- (3) Web strategist or publisher: Deliver the results and recommendations to the business representative for follow-up action.

#### 2.25.101.3.2 (07-14-2023) Content Life Cycle

- (1) The content life cycle is made up of three phases. During each phase, OLS Content Management Team and the business units:

- Collaborate to produce a clear, concise, formatted and perfected webpage.
- Use the content management guidelines to decide actions to take in each phase of the life cycle.

Content life cycle	OLS and business units work together to:
Create content	Plan, develop and review content. When the business unit wants to post information to the IRS website, they <i>submit a request</i> to OLS. OLS works with the business to edit their content.
Maintain content	Optimize content. OLS verifies the content complies with this IRM and the following guidelines before we post and maintain the content using the WCMS: <ul style="list-style-type: none"> <li>• <i>OLS IRS.gov Content Guidelines</i></li> <li>• <i>IRS Style Guide</i></li> <li>• <i>Writing for IRS.gov</i> chapter</li> </ul>
Retire content	Archive content. Determine if content should be archived from public view or marked historical. See IRM 2.25.101.3.1.1 on archiving content and IRM 2.25.101.3.1.1 (5) on historical content.

#### 2.25.101.3.2.1 (07-14-2023)

##### Create Content Phase

- (1) This section describes the steps OLS Content Management Team takes to work with the business unit in the create phase for new content such as a webpage or static file (PDF).
- (2) Business representative: Identify the necessary people, such as managers and subject matter experts from your business unit to approve the content and ensure it's technically accurate.
- (3) Create new content or a webpage only if it:
  - Has a distinct goal that helps someone complete a specific task.
  - Doesn't duplicate content already on IRS.gov.
  - Is required by law to be publicly available on IRS.gov.
  - Addresses new law to explain and execute it for the public at a point in time.
- (4) Develop content so it is:
  - Information that helps someone complete a task.
  - Relevant to current tax laws and regulations.

- Written in clear and concise language that's easy for taxpayers to understand.
- Accessible to everyone, including those with disabilities.
- Consistent with IRS branding and design standards

(5) Don't create a page for:

- Placeholders for potential future events.
- Event materials such as agendas.
- Content that duplicates another webpage.
- Content on other government websites.

(6) Business representative and web strategist: *Create a draft of the content*, making sure the content meets:

- *Search engine optimization (SEO) standards* (see also IRM 2.25.101.4.6)
- *Editorial standards* (see also IRM 2.25.101.4.1)
- *IRS Style Guide*
- *Writing for IRS.gov*
- *IRS Headings, Headlines and Titles*
- *Internet terms and IRS tools and services*
- *plainlanguage.gov*
- IRM 10.5.1, Privacy Policy
- *OLS Guidelines*

(7) Web strategist: Coordinate with these OLS branches when needed to develop and present information on the IRS website:

- SEO
- User Experience and Design (UXD)
- Editorial
- Information Architecture
- Operations
- Publishing
- Digital Products
- Data Analytics

(8) Web strategist:

- a. Review the draft to check that it follows web standards and requirements. See IRM 2.25.101.4, Web Standards.
- b. Work with the OLS Editorial Team to create a final product. See IRM 2.25.101.4.1, Editorial Standards.
- c. Present the edited version to the business unit for final approval and explain the edits to them referencing OLS Content Management standards and requirements for their final approval.

(9) Business representative: Review OLS Content Management's edits and get your business unit approvals. When content is approved, submit a request to the Publishing Team through the CMRS to publish your page.

2.25.101.3.2.2  
(07-14-2023)

**Maintain Content Phase**

(1) For all content on IRS.gov, the business representative, web strategist, SMEs and publisher continuously:

- a. Maintain and perfect the website content, processing work requests via the CMRS.
  - b. Follow the procedures and rules in IRM 2.25.101.3.2.1, Create Content Phase.
- (2) Web content should be available only for as long as it's current and relevant. Use the table in Exhibit 2.25.101-1 and page metrics to help you decide if your content should remain on IRS.gov.
- (3) To remain on IRS.gov, content must be unique, relevant, accurate and current. OLS and business unit representatives should follow these steps:
  - Keep an inventory of the pages you're responsible for. If a page becomes duplicative, irrelevant, inaccurate or outdated, update it or remove it immediately.
  - Review and update pages regularly to make sure the information is accurate, current, and clear.
  - Use the monthly recertification report to evaluate expiring content and determine whether it stays on IRS.gov.
  - Ask your *web strategist* for the page metrics and review together.
  - Work with your web strategist to conduct a *content audit*.
- (4) The Publishing Team, made up of publishers, processes CMRS requests by rush requests, then date order.
- (5) Publishing Team:
  1. Enter content into the WCMS and format it for IRS.gov.
  2. Review content for 508 compliance and adherence to IRS.gov content policies and guidelines. See IRM 2.25.101.3.2.1, Create Content Phase.
  3. Contact the web strategist or business representative to clarify unclear instructions or missing information from required content fields.

#### 2.25.101.3.2.3 (07-14-2023)

#### Retire Content Phase

- (1) Retiring content means the content is archived, or removed from public view.
- (2) If a business unit requests OLS to archive (retire) content, the publisher checks the:
  - IRS.gov *Linkmap Tool* to find links to the archived content.  
**Note:** The Linkmap Tool can only detect broken links on webpages. It doesn't detect broken links on static files such as PDFs.
  - IRS.gov vanity URL inventory for vanity URLs that redirect to the content
- (3) Publisher: Use the Linkmap Tool and vanity URL inventory to inform the page SME about the IRS.gov links that go to the archived content to be removed. This step prevents error messages when you click on a link to an archived page.
- (4) Business representative:
  - a. Respond within three business days, with an updated linking strategy for the affected pages.
  - b. Contact your web strategist or the publisher if you need help.
- (5) Publisher:



- a. Remove the links to the content that will be archived.
  - b. Show the page SME (if they request) a preview of the webpage.
  - c. Complete the request upon SME approval: archive the content and all multilingual child pages.
- (6) Business representative: Contact your web strategist before requesting the OLS Content Management Team mark content historical.
  - (7) Publisher: If the page SME and web strategist agree a page should be marked historical:
    - Mark the page in the WCMS as historical. Historical pages are marked with an alert banner at the top “Notice: Historical Content - This is an archival or historical document and may not reflect current law, policies or procedures.”
    - Notify the page SME that the historical page is no longer updated.

#### 2.25.101.4 (07-14-2023) **Web Standards**

- (1) The following web standards sections are organized by specific content processes and types. The business rules are organized by topic. The editorial section is a starting point for business rules.

#### 2.25.101.4.1 (07-14-2023) **Editorial Standards**

- (1) IRS employees who create content for IRS.gov must use the IRS.gov editorial standards and best practices when they plan, write, edit and maintain content for IRS.gov.
- (2) The OLS Editorial Team uses these resources to edit content:
  - *Templates*
  - *IRS Style Guide*
  - *Writing for IRS.gov*
  - *IRS Headings, Headlines and Titles*
  - *plainlanguage.gov*
- (3) Alert process: Alerts are urgent, time-sensitive and temporary messages. They show at the top of an IRS webpage. The OLS Content Management Team must review and approve all alert requests for publishing.
- (4) Follow these steps to request an alert on a webpage:
  1. Plan and write an initial draft of the alert following the *Alert standard*.
  2. Before you get your management approval, submit it to the *OLS Editorial Team* to review, edit and get OLS Content management approval.
  3. Get your management approval for the OLS-approved alert. If you change the alert, resubmit it to the *OLS Editorial Team*.
  4. Ask your business representative to submit a publishing request and attach the approved alert.

**Note:** Publishing will email you when your alert is live.

  5. Submit a translation request if the alert is going on a page with translations.

2.25.101.4.1.1  
(07-14-2023)

### Frequently Asked Questions (FAQs)

- (1) Studies have shown that Frequently Asked Questions (FAQs) are a poor customer experience. Work with your web strategist to find user-friendly formats to present your information.
- (2) Before you create an FAQ, make sure the content is truly a frequently asked question. Review:
  - Call data
  - Web metrics
  - Other supporting information

**Caution:** If the content isn't a true FAQ, you should present the information by adding it to an existing webpage on the same subject.

- (3) Don't use FAQs as a shortcut to organize and publish content on a topic that has a variety of scenarios.

**Reminder:** FAQs stands for Frequently Asked Questions – not Any Conceivably Asked Questions.

- (4) If your content requires an FAQ format:
  - a. Work with your web strategist to understand the questions people ask, such as by reviewing call logs and web metrics.
  - b. Read the standards and processes to write *legal FAQs* for Chief Counsel approval and IRM 2.25.101.4.1.1 (5) through IRM 2.25.101.4.1.1 (7) to determine if your FAQs should go through the Chief Counsel process.
- (5) IRS Chief Counsel uses FAQs, Fact Sheets and News Releases to issue quick guidance ahead of formal legal guidance issued in the Internal Revenue Bulletin (IRB) or an IRB Notice. Chief Counsel FAQs:
  - a. Address substantive issues arising from newly enacted legislation and emerging issues, decided by the Chief Counsel Executive Counsel Office.
  - b. Give people information using a question-and-answer format.
- (6) Chief Counsel FAQs **don't** include administrative and procedural guidance, which is information people need quickly, such as:
  - How and where to file forms.
  - What to do if financial records are lost in a major disaster.
  - Other information about forms and instructions and online applications.

**Note:** Administrative and procedural guidance must be separate from non-administrative or non-procedural information.

- (7) Chief Counsel FAQs for newly enacted legislation or emerging issues must:
  - a. Be issued as a Fact Sheet and listed under IRS.gov/News/Fact Sheets/Fact Sheets for Frequently Asked Questions.
  - b. Be announced in a press release including updates to the FAQs.
  - c. Include a link to the *IRS reliance page*, which includes the required standard disclaimer. The reliance page confirms and explains that you can't generally rely on FAQs, and it describes authority that you can rely on.

- (8) Chief Counsel FAQs on IRS.gov that are not published in the Internal Revenue Bulletin aren't legal authority.
- (9) OLS Content Management Team removes a Chief Counsel FAQ from the website after it appears in the Internal Revenue Bulletin as official published guidance.

#### 2.25.101.4.2 (07-14-2023) Content Redundancy Standards

- (1) **Don't** duplicate information that's already on IRS.gov. Follow the guidelines in IRM 2.25.101.3.2.1 , Create Content Phase.
- (2) Before you write web content, make sure that it is:
  - Unique from existing content on IRS.gov.
  - Relevant to the page's topic.
  - Helpful to the reader.
- (3) If you identify content that needs to be updated but belongs to another business unit, coordinate with them through your web strategist to update the content rather than creating a similar, redundant page.

#### 2.25.101.4.2.1 (07-14-2023) Reuse Written Material

- (1) In some cases, you can reuse special types of content that already exists on IRS.gov.  
**Example:** You may use the same alerts and callouts on different pages.
- (2) When reusing content, use the following guidelines. Text content falls in three categories:
  - Standardized text
  - Narrative text
  - Root knowledge
- (3) Standardized text is predetermined, preapproved wording that you can use on multiple pages, such as:
  - Privacy statements
  - Legal disclaimers
  - Outage messages
- (4) Narrative text is a phrase, sentence or paragraph. Link to text but don't reuse, repeat, paraphrase or duplicate narrative text on IRS.gov because the business responsible for that specific content creates and manages its wording.

**Exception:** OLS Content Management Team may approve C&L press releases that don't follow this standard.

- (5) Root knowledge is legal guidance (such as notices, revenue procedures and revenue rulings) and tax administration information (such as written determinations). Don't repeat, paraphrase or duplicate root knowledge. Instead, link to root knowledge.

2.25.101.4.3  
(07-14-2023)

**Records Management  
and Records Retention  
Standards**

- (1) This guidance covers records management retention rules for IRS.gov content and the record of changes to IRS.gov published content. OLS Content Management Team works with:
  - The Records and Information Management (RIM) Office to schedule IRS.gov records and make updates to the schedule.
  - Information Technology (IT) to keep prior versions of IRS.gov content, including IRS.gov content change requests.
- (2) Records Retention: IRS.gov is not a records retention system or repository. The originating business unit retains the record and must manage it according to their own records schedule in Document 12990, Records Control Schedules.
- (3) Content on IRS.gov that has exceeded its record retention standard and should have been retired to National Archives and Records Administration (NARA) or destroyed will be removed from IRS.gov.
- (4) The IRS.gov retention rules are in Document 12990, Records Control Schedules, Section 17 Information Technology, Item 25 IRS.gov Website. The RCS outlines the web-related artifacts we must keep and how long to keep them.

2.25.101.4.4  
(07-14-2023)

**IRS.gov Accessibility  
Standards**

- (1) This section describes the rules and guidelines to create and maintain accessible web content on IRS.gov per *Section 508 of the Rehabilitation Act of 1973* (Section 508).
- (2) Follow *IRS.gov Accessibility Standards* to create:
  - An accessible experience for all people on IRS.gov.
  - Content that individuals can find and understand using assistive technology such as Job Accessibility With Speech (JAWS), Dragon Naturally Speaking and ZoomText
- (3) Use the following resources to write and create a technical structure that assistive technology interprets:
  - *Alternative Media Center, Tools for Authors*
  - *Guides to create accessible documents*
  - *How to Meet WCAG 2.0, Level AA*
  - *Section 508 of the Rehabilitation Act of 1973*
  - *Information and Communication Technology (ICT) Standards and Guidelines*
  - *Information Resources Accessibility Program Office (IRAP)*

2.25.101.4.4.1  
(07-14-2023)

**IRS.gov Accessibility  
Compliance Authorities**

- (1) All IRS.gov content must comply with Section 508.
- (2) The IRS *Information Resources Accessibility Program (IRAP) Office* sets IRS policy and standards for accessibility.
- (3) OLS Content Management Team provides technical guidance and support for accessibility standards and initiatives by:
  - Working with web strategists, publishers and content owners to ensure content complies with Section 508.
  - Using approved tools to make sure content complies.

	<ul style="list-style-type: none"> <li>• Collaborating with IRAP to test web applications and templates for 508 compliance.</li> <li>• Offering writers technical guidance for website design and content creation for IRS.gov.</li> </ul>
2.25.101.4.4.2 (07-14-2023) <b>IRS.gov Accessibility Compliance Process</b>	<ol style="list-style-type: none"> <li>(1) The business unit must ensure all content they send to OLS for publishing on IRS.gov is 508 compliant.</li> <li>(2) OLS content publishers review content for accessibility when they process tickets. If a publisher finds issues, they ask the business unit to: <ol style="list-style-type: none"> <li>1. Fix the content so it's 508 compliant.</li> <li>2. Send it back to the content publisher to publish.</li> </ol> </li> </ol>
2.25.101.4.4.3 (07-14-2023) <b>Accessible Tables</b>	<ol style="list-style-type: none"> <li>(1) Use tables to display data only. Don't use tables to display text or present content. Make sure your table meets 508 requirements.</li> </ol>
2.25.101.4.5 (07-14-2023) <b>Media Standards</b>	<ol style="list-style-type: none"> <li>(1) This section describes the rules for publishing media files such as audio, video, images and static files.</li> </ol>
2.25.101.4.5.1 (07-14-2023) <b>Audio and Video Files</b>	<ol style="list-style-type: none"> <li>(1) You may link to or embed audio and video materials on IRS.gov; however we don't host them on the site. Business units create and manage their own video and audio files and maintain them outside of the IRS.gov website.</li> </ol>
2.25.101.4.5.2 (07-14-2023) <b>Images</b>	<ol style="list-style-type: none"> <li>(1) You may request approved images in certain areas on IRS.gov; however, OLS Content Management Team: <ul style="list-style-type: none"> <li>• Rejects requests for images in high-profile locations on multiple pages.</li> <li>• Checks images for copyright infringement.</li> </ul> </li> <li>(2) Follow these rules so your images meet Section 508: <ul style="list-style-type: none"> <li>• Only use images if they add value to the content.</li> <li>• Use alt text to describe an image and its function. You don't have to say "image of" before your description because the assistive technology automatically says it.</li> <li>• Don't add text to the image.</li> <li>• Find more information on images and accessibility at the <i>WC3 Web Accessibility Initiative Images Tutorial</i>.</li> </ul> </li> </ol>
2.25.101.4.5.3 (12-22-2023) <b>Static Files Overview and Authority (OLS and Media &amp; Publications Publishing)</b>	<ol style="list-style-type: none"> <li>(1) The OLS Content Management Team publishes static files such as .pdf or .csv on IRS.gov when we can't create the content in the WCMS. Static files are created in external applications such as Microsoft Word and PowerPoint, then uploaded into the WCMS.</li> </ol> <p><b>Caution:</b> Do not use static files to create content that Media and Publications (M&amp;P) oversees and controls as a published product. See IRM 1.17.1.1.2, Publishing - Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure Roles and Responsibilities.</p>

**Example:** IRS forms, instructions and publications, including an extract of any one of these.

- (2) The OLS Content Management Team reviews all static files submitted through the CMRS and the Static File Bulk Upload process (a nightly process some business units use to automatically load static files and metadata into the WCMS.) OLS may consult M&P Publishing for input.
- (3) M&P Publishing:
  - Communicates and distributes informational and instructional products to appropriate audiences.
  - Produces and procures all IRS print and electronic communications products per IRM 1.17.1, Publishing.

2.25.101.4.5.3.1  
(12-22-2023)

**Static Files Allowed on IRS.gov**

- (1) Portable Document Format (PDF) is the preferred format to publish most static files on IRS.gov.
- (2) OLS Content Management Team doesn't publish patented formats such as Microsoft Word, PowerPoint and Excel on IRS.gov because site visitors must be able to access information and may not have these brand applications.

**Exception:** OLS Content Management Team may approve posting files in certain formats if the business representative and OLS Content Management Team are reasonably certain their intended audience can access files in that format.

**Example:** OLS may publish files in Microsoft Excel for e-file software developers and researchers who can access it but not for information for the general public.

- (3) If you need to publish a static file in a format other than PDF, request an exception in the CMRS ticket. Coordinate with your web strategist to develop the file. OLS evaluates the static file and its content.

2.25.101.4.5.3.2  
(12-22-2023)

**Static File Rules**

- (1) Business units must ensure all static files sent to OLS for publishing comply with:
  - Allowed media types or have an OLS-approved exception
  - Section 508 requirements
  - IRM 1.17, Publishing requirements
  - IRM 1.11, Internal Management Document requirements
- (2) OLS Publishing: Review all static files for 508 compliance and:
  - a. Check documents for 508 compliance using Adobe Acrobat Pro Accessibility Check.
  - b. Return documents with errors to the submitter to fix and recommend they send the document to the *Alternative Media Center* (AMC) for help.
- (3) Business representative: When you send a CMRS request to post a static file that the AMC made 508 compliant, attach AMC's:
  - Email
  - Accessible document

**Note:** Once AMC certifies the document as 508 compliant, OLS will publish it.

- (4) OLS doesn't post static files that create or duplicate content in an M&P published product.

**Example:** Forms, instructions, publications, announcements, notices, revenue procedures, revenue rulings, and Treasury decisions, etc. published in the Internal Revenue Bulletins (IRB)

- (5) Your static file content may be a published product, requiring an official product number. Coordinate with M&P and your web strategist early when you develop it. They will help you to publish content quickly and in the appropriate format.
- (6) If you publish content that is later published in a published product or larger static file (such as the Internal Revenue Bulletin (IRB) or a publication section or article) you must unpublish the original individual static file or article and link instead to that content in the larger static file.

**Example:** Remove copies of announcements, notices, revenue procedures, revenue rulings, Treasury decisions, etc. when they're published in the IRB.

2.25.101.4.6  
(07-14-2023)  
**Search Engine  
Optimization (SEO)  
Standards**

- (1) Search engine optimization is a set of best practices we use to improve the IRS's content ranking in search engine results. People more often click only the top three results on a search engine results page to those websites, so it's important that IRS pages appear at the top of the search engine results page. Use the tips in *Search Engine Optimizations standards* to help your content appear high in a search engine result list.
- (2) Recommended by IRS (best bets): You can ask OLS Content Management Team via the CMRS to add recommended results for particular search queries on IRS.gov. We use best bets for IRS initiatives or to quickly address emerging searches until SEO properly elevates the results, then the best bet expires.

**Example:** Metrics show that many people search for the Employee Retention Credit. OLS Content Management Team elevates the Employee Retention Credit page so that it appears first on the search result list and is labelled as "Recommended by IRS."

**Note:** Best bets work only on internal (IRS.gov) search engine results and not on external search engines (for example Google, Bing, etc.).

- (3) SEO practices include:
  - Focusing on the people who use your content.
  - Writing and structuring content based on user needs and key terms.
  - Using web analytics to measure results and boost our content to a higher search ranking.



2.25.101.4.6.1  
(07-14-2023)

#### SEO Business Rules

- (1) This section describes the SEO business rules process.
- (2) Metadata: OLS Content Management Team uses certain metadata attributes to improve search results for IRS.gov content. See IRM 2.25.101.5.1.4, Metadata Management for more information on metadata.
- (3) Page title: Text that shows in the title bar of a visitor's web browser when viewing a page. It matches the H1 tag (typically the page's headline).
- (4) Page Title Best Practices: When you write the page title:
  - Limit it to 60 characters (including spaces), which is around 5-9 words.
  - Be specific and clearly convey the page's unique purpose.
  - Place the main keyword at the front of the title.
  - Make sure your title is clearly different from other page titles on IRS.gov.

2.25.101.5  
(07-14-2023)

#### Site Structure Definition, Authorities and Business Rules

- (1) Site structure is the information architecture for the IRS.gov website. The IRS.gov site structure includes:
  - Standards for organizing content internally.
  - Labeling and categorizing content to make it more findable
- (2) Information architecture refers to how we use navigational tools to make content discoverable for site visitors.
- (3) OLS Content Management Team maintains the IRS.gov site structure with:
  - Content audits
  - Taxonomy updates
  - Navigation updates
  - Metadata development
- (4) OLS Content Management Team enforces content organization by rigorously controlling the content allowed to be published.
- (5) OLS Content Management Team regularly inventories content to ensure it:
  - Remains relevant and accurate.
  - Is placed in the most logical location based on user data and best practices.
  - Meets Section 508 rules.

2.25.101.5.1  
(07-14-2023)

#### Homepage Governance

- (1) The OLS Content Management Team manages the IRS.gov homepage. We use the IRS.gov homepage to make most relevant content discoverable for site visitors.
- (2) As with the entire IRS site structure, OLS Content Management Team enforces content organization for the content published. We regularly check homepage content analytics to ensure content is:
  - Still relevant.
  - Located in the most logical place for people to find it.
- (3) The *IRS.gov homepage* has these parts:
  - Homepage hero caption



- Homepage hero graphic
  - Homepage hero graphic caption background color
  - Homepage hero caption border color
  - Homepage top tasks heading
  - Homepage top tasks
  - Homepage tools carousel heading
  - Homepage tools carousel
  - Homepage news carousel heading
  - Homepage news carousel
- (4) The OLS Content Management Team decides on the content for the top tasks, homepage tools carousel and all other components not addressed elsewhere. We:
- Consider business unit requests, but the changes must be supported by data, including analytics, call center data, survey data, user feedback and a continuous monitoring of the homepage statistics.
  - Notify business units when we update a top task.
- (5) IRS Communication & Liaison (C&L) may request changes to the homepage news carousel cards by:
- Submitting a CMRS ticket.
  - Attaching the image's high-resolution version and alt text to the ticket.
- (6) The OLS Content Management Team controls content changes supported by site analytics for the homepage:
- Top tasks (limited to 9 blocks)
  - Carousel cards (limited to 8 slides)
- (7) OLS Content Management Team uses the following safeguards before publishing homepage updates:
- Additional OLS user testing and quality assurance.
  - Clearing the cache after doing quality assurance before the public can see any updates.

2.25.101.5.1.1  
(07-14-2023)  
**Navigation**

- (1) The OLS Content Management Team manages the website menu system, which includes these navigation components, using the customer's journey as they search for information on the website:
- Global navigation
  - Utility navigation
  - Primary navigation
  - Secondary navigation
  - Footer
  - Breadcrumbs
  - Metadata
  - URLs
- (2) The OLS Content Management Team manages the navigation governance (of the global, primary, secondary navigation and footer); however business units may request changes to these menus if the change meets the following criteria:
- The OLS Content Management Team must agree after discussion.

- It must be supportable by site analytics.
- It may have to be user-tested before it's made.

2.25.101.5.1.2  
(07-14-2023)

#### URL Schema

- (1) A content item's URL is generated automatically. To request a friendly or vanity URL, work with your web strategist. OLS Content Management Team reviews and approves each request.

2.25.101.5.1.3  
(07-14-2023)

#### Breadcrumbs

- (1) We use breadcrumbs in the IRS.gov navigational scheme. Breadcrumbs:
  - Are a list of words that show above the content title showing the main navigation that leads to the current page's location.
  - Allow people to navigate to pages that are higher up the hierarchy.
- (2) The breadcrumb navigation on a page begins with a link to the IRS.gov homepage followed by a link to the navigational menu item. The current page you're viewing is the last item in the breadcrumb and is text (not a link).

2.25.101.5.1.4  
(07-14-2023)

#### Metadata Management Guidelines

- (1) Metadata helps describe, structure and manage information on a website. We use metadata, such as page title and description to help people find and use information on IRS.gov. Follow these standards so IRS.gov users can find our content.
- (2) Good metadata is essential for automated systems to categorize content and show relevant information. When you create the content, provide the appropriate tagging information such as the audience and focus area.
- (3) All page level content types on IRS.gov have the following common attributes:
  - Title
  - Body
  - Description/abstract
  - Subject matter expert
  - Organization code
  - Audience (taxonomy)
  - Focus area (taxonomy)
  - Guidance type (taxonomy)
  - Historical content (flag)
  - Historical date (read-only)
  - Language
  - Unique ID (read-only)
  - Author
  - Created (date)
  - Published (date)
- (4) The OLS Content Management Team manages content taxonomies using the WCMS. The site uses the following terms:
  - Focus area - Broadly categorize content according to the need it addresses
  - Audience - Identify the intended audience for a piece of content
  - Guidance type - Sort IRS published guidance content by type (such as written determinations, revenue rulings, Chief Counsel bulletins)

**Note:** If you identify a need to add a category, contact an OLS web strategist.

- (5) Business units recommend the term that most closely applies to the content and coordinate with the web strategist to tag the content.

**Example:** We write a webpage for individual military service members, so we'd use the term "military" in the audience vocabulary instead of "individual."

2.25.101.6  
(07-14-2023)  
**User Experience and Design**

- (1) User experience and design standards influence the quality of customer service a website offers. On IRS.gov, user experience refers to the:
  - Visual presentation of information.
  - Flow and structure of information between IRS.gov pages and the digital products and applications users access from IRS.gov.
  - Related practices for researching, testing and validating the presented information.

2.25.101.6.1  
(07-14-2023)  
**User Experience Authorities**

- (1) The OLS Content Management Team optimizes the user experience for the IRS.gov website visitors. OLS determines:
  - The site design at the global level (look and feel) and in the detailed styles set for visual page elements.
  - The site structure standards (information architecture) to give a user-friendly, logical and consistent experience.

**Note:** See related guidance in IRM 2.25.101.5 , Site Structure Definition, Authorities and Business Rules.
- (2) To monitor the effectiveness of the site design, the OLS Content Management Team regularly analyzes user behavior on IRS.gov using a data-driven approach via:
  - Site analytics or activity
  - Survey data
  - User research and testing
- (3) OLS Content Management Team identifies problem areas to focus improvements.

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**Exhibit 2.25.101-1 (12-22-2023)**  
**Content Decision Table**

If the information on your page	The content is	Action
Helps a person complete a task Meet's a person's need	Relevant	None
Has current tax law Includes current year forms and instructions	Accurate	None
Provides data for research purposes even if it doesn't reflect IRS policy or programs <b>Example:</b> Statistics of Income data, filing season statistics, interest rate tables	Research	None
Isn't accurate or current <b>Example:</b> Superseded guidance, dated news, internal annual reports such as focus guides, budget summaries, etc. after 3 years, prior year annual events, PowerPoints, agendas, forums, conferences, workshops and laws for which the statute of limitation expired	Inaccurate, outdated	Remove or update
Repeats or reproduces information on the same topic in: <ul style="list-style-type: none"> <li>• another page</li> <li>• form</li> <li>• publication</li> <li>• instructions</li> <li>• FOIA Library</li> <li>• Internal Revenue Bulletin</li> </ul>	Redundant	Remove and link to the other page or source. Combine content into a single page.

