EFFECTIVE DATE

(08-02-2022)

PURPOSE

(1)   This transmits new IRM 6.410.10, Learning and Education, Event Planning and Approval.

MATERIAL CHANGES

(1)   This is a new IRM section that provides guidance with respect to planning and approving mission-critical hosted and non-hosted training and events that come under the Treasury Directive 12-70 policy.

EFFECT ON OTHER DOCUMENTS

(1)This material incorporates:

a. Procedures and guidelines extracted from multiple sub-sections of IRM 6.410.1, *Learning and Education Policy.*

b. Procedures and guidelines extracted from multiple sub-sections of IRM 1.32.10, *Approval Process for Event-Related Spending.*

c. Interim Guidance: *Interim Guidance Memorandum, HCO-06-0520-0009, TD 12-70 Approval Process for IRS Hosted and Non-Hosted Meeting Events.*

AUDIENCE

This IRM is intended to be used by all divisions and functions.

Kevin Q. McIver, IRS Human Capital Officer

6.410.10
Event Planning and Approval

Table of Contents

6.410.10.1 (08-02-2022) **Purpose and Scope**	(1) This Internal Revenue Manual (IRM) contains Servicewide procedures for event planning and approval according to the Treasury Directive 12-70 (Policy and Guidance for Conference Approval, Planning, and Reporting).

(2) **Purpose:** The purpose of this IRM is to provide guidance on the review and approval process for all Internal Revenue Service's (IRS) hosted and non-hosted events. The IRS has a responsibility to act as a careful steward of taxpayer dollars, ensuring Federal funds are used for purposes that are appropriate, cost effective, and necessary to fulfill the core mission of the IRS.

(3) **Scope:** This guidance applies to all events including, but not limited to conferences, training, meetings, and others cited in this IRM; and covers planning, attendance, and approval requirements.

(4) **Audience:** All operating divisions and business units.

(5) **Policy Owner:** The HCO, Office of HR Strategy (OHRS), Policy and Audits & Division, and Enterprise Training and Development (ETD) Division are responsible for the administration, policy development and updates related to IRM 6.410.10.

(6) **Program Owner:** ETD Servicewide Training and Event Management (STEM) Office is responsible for the administration, policy development and updates related to IRM 6.410.10.

(7) **Primary Stakeholders:** All Servicewide Learning and Education (SL&E) organizations are primary stakeholders.

6.410.10.1.1 (08-02-2022) **Background**	(1) In June 2011, the White House launched a Campaign to Cut Waste across the federal government, which targeted ineffective and wasteful spending.

(2) Subsequent memoranda and orders were issued specifically addressing event spending on:

- September 21, 2011, the Office of Management and Budget (OMB) issued Memorandum M-11-35, Eliminating Excess Conference Spending and Promoting Efficiency in Government.
- October 11, 2011, the Department of the Treasury (Treasury) issued a Conference- Related Activities and Events Memorandum.
- November 9, 2011, the president signed Executive Order 13589, Promoting Efficient Spending.
- May 11, 2012, OMB issued Memorandum M-12-12, Promoting Efficient Spending to Support Agency Operations.
- November 28, 2012 (Updated May 6, 2013, and February 27, 2014), Treasury issued Treasury Directive 12-70, Hosted or Sponsored Conference Planning and Approval.
- February 24, 2014, the Treasury Department updated and reissued Treasury Directive 12-70, Hosted or Sponsored Conference Planning and Approval with increased spending thresholds and additional instructions; e.g. training held at Federal Law Enforcement Training Centers does not require TD 12-70 review and approval. Original memo issued, November 28, 2012 (updated May 6, 2013).
- April 4, 2014, the Deputy Commissioner for Operations Support issued a memorandum entitled ″Revised Event Approval Requirements".
- March 13, 2017, the Deputy Commissioner for Operations Support issued a memorandum entitled "Interim Guidance on the Approval

Process for Event Related Spending" with revised approval require-ments for TD 12-70. It provides definitions, establishes approval requirements and procedures, and requires tracking of event-related spending.

- April 1, 2019, joint memorandum from the CFO and IRS HCO transfer-ring responsibility for all meeting event spending requests over $20,000 from the CFO to the HCO.
- July 29, 2019, joint memorandum on the Approval Process for Event-Related Spending from the Deputy Commissioner for Operations Support, and Deputy Commissioner for Services and Enforcement, rein-forcing current event and travel policies.
- August 27, 2020, Treasury Assistant Secretary for Management signed *Delegation Order 1-58 (Rev.2)* Policy and Guidance for Conference (in-cluding: meetings, retreats, seminars, symposiums or training activities); thus enabling the IRS Commissioner to approve Tax Cuts and Jobs Act-related events with estimated or reimbursable costs up to $249,999.

(3) The Code of Federal Regulations (CFR), Title 5, Administrative Personnel, and the General Services Administration (GSA) Federal Travel Regulation (FTR) provide guidance on authorizations related to employee attendance at confer-ences. The FTR, Part 301-74, Conference Planning, provides additional policies that IRS business units must consider when planning a conference.

(4) This IRM provides information on the combined requirements and processes for all event approval, including meetings. Also, it provides links to and infor-mation on training event approvals. These requirements are intended to assist in achieving the president's objectives and initiatives to reduce wasteful spending across the federal government.

6.410.10.1.2
(08-02-2022)
Authority

(1) 5 USC 4111, Acceptance of Contributions, Awards, and Other Payments

(2) 41 CFR 301-74, Conference Planning

(3) Treasury Directive (TD) 12-70, Policy and Guidance for Conference Approval, Planning, and Reporting

Helpful Links and References

(1) *Human Capital Office - IRS Meeting & Training Approval: What You Need to Know*

(2) *Servicewide Travel Estimator (STE)*

(3) *Servicewide Training and Event Tracking System (STETS)*

(4) *Share Point: Servicewide Training and Event Management:*

- a. *TD 12-70 Dashboard of Events*
- b. *TD 12-70 Frequently Asked Questions*

6.410.10.2
(08-02-2022)
Definitions

(1) **Business unit** - An IRS business operating division or functional operating division.

(2) **Conference** - A pre-arranged formal event with at least some of the following characteristics: designated participants, registration fee, a published substantive agenda, scheduled speakers or discussion panels on a topic, and involves IRS expenses (other than the salaries of attendees), such as expenses for refreshments, meals, mementos, or travel (including transportation, lodging, or other expenses authorized under the FTR). A conference may include, but is not limited to, a retreat, convention, seminar or symposium. A conference typically is not a:

    a.   Routine operational meeting
    b.   Law enforcement activity
    c.   Mission-critical core function activity
    d.   Response to an emergency or recovery activity related to a catastrophic event
    e.   Testing activity (including the planning, scheduling and conducting)
    f.   Technical assistance/operational review site visit

(3) **Convention** - A formal meeting of members or representatives of a profession or industry.

(4) **Event** - An all-inclusive term to include a conference, meeting, training occurrence, award ceremony, or other similar gathering that involves expenses of the attendees, such as for travel, meals or refreshments.

(5) **Exempted event** - An event submitted by the IRS and exempted from the TD 12-70 approval process. Also known as an excluded event.

(6) **Gift** - Anything of monetary value, including transportation, local travel, lodging, and meals, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has been incurred.

(7) **Government facility** - An IRS or other federal, state, or municipal building, room or facility.

(8) **Head of office** - Any of the following IRS officials: IRS Commissioner; Deputy Commissioners; Division Commissioners; Chiefs; Chief Counsel; Chief of Staff; Directors reporting directly to the Commissioner or Deputy Commissioners; National Taxpayer Advocate.

(9) **Hosted/ Co-hosted event** - An event arranged either in total or in part by the IRS, Treasury, or another Treasury bureau, held in either a government or commercial facility, which may include both employees and non-employees as attendees. The bureau provides or arranges for resources required to hold the event.

(10) **Internal order code** - A data element in the Integrated Financial System (IFS) that collects expenditure data for a specific project; used to track training and event-related costs, and to track planning and expenditure data for projects within IFS.

(11) **Light refreshments** - Include, but are not limited to coffee, tea, milk, juice, soft drinks, ice cream, donuts, bagels, muffins, fruit, vegetable trays, cheese trays, pretzels, cookies and chips.

(12) **Meeting** - A gathering of people with a purpose to discuss business matters, which may include strategizing, planning, and resolving specific issues or areas of concern.

(13) **Memento** - An object kept as a reminder of a person, place or event. This includes award trophies, speaker's gifts, and any other item that commemorates an event.

(14) **Non-government facility** - A building, room or space owned by a private-sector organization or entity.

(15) **Office** - See Business unit.

(16) **Off-site** - A location not on IRS premises, including other government facilities and privately-owned buildings, such as hotels.

(17) **Promotional item** - An article of merchandise used in marketing and communications programs. It is often branded with a logo or motto, used to promote an office, idea or image, and provided as a memento of an event. The article may have an association with an event or be provided independently as a marketing tool.

(18) **Processing Lead Time** - Amount of time required to complete the TD 12-70 review and approval process.

(19) **Seminar** - A lecture or presentation delivered to an audience on a topic or set of topics that may be educational in nature.

(20) **Sponsored event** - An event in which the IRS, Treasury or another Treasury bureau pays another entity to host an event, such as through a contract or grant. Paying an established per-attendee fee does not constitute sponsorship.

(21) **Symposium** - A gathering of several experts in a field at which papers are presented by specialists on subjects and discussed with a view to making recommendations.

(22) **Third-party event planner** - An individual or an organization that is in the business of providing advice on planning, organizing, and conducting events, often with many participants.

(23) **Training** - A planned, prepared and coordinated program, course, curriculum, subject or program of instruction or education that improves individual and organizational performance and helps achieve the agency's mission and performance goals.

(24) **Unique internal order code (UIOC)** - A five or eight-digit, alphanumeric financial code that tracks the costs of specific events for IRS training courses and meetings. It is required for training or meetings with a total estimated or reimbursable cost of $20,000 or more.

(25) **Workshop** - A gathering for educational and/or work purposes to concentrate on defined areas of concern. Workshops emphasize the exchange of ideas and the demonstration and application of techniques and skills.

(1) In this IRM, the acronyms below have the following meanings:

Acronyms	Description
ASM	Assistant Secretary for Management (Treasury)
ATP	Annual Training Plan
BPA	Blanket Purchase Agreement
CB	Corporate Budget
CLS	Classroom Learning Services
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
DCOS	Deputy Commissioner for Operations Support
DCSE	Deputy Commissioner for Services and Enforcement
DST	Deputy Secretary (Treasury)
FM	Financial Management
FTR	Federal Travel Regulations
HCO	Human Capital Officer
IC	Internal Control
IFS	Integrated Financial System
IOC	Internal Order Code
ITM	Integrated Talent Management
LDEC	Learning and Development Executive Council
LOI	Letter of Intent
OMB	Office of Management and Budget
POC	Point of Contact
SETR	Single Entry Time Reporting
SL&E	Servicewide Learning and Education
STAC	Servicewide Training Advisory Council
STE	Servicewide Travel Estimator
STETS	Servicewide Training and Event Tracking System

SVEB	Servicewide Video Editorial Board
TAV	Travel Authorization and Voucher
TMC	Travel Management Center
UIOC	Unique Internal Order Code
USC	United States Code

A current list of acronyms or keywords is available at the Servicewide Policy, Directives, and Electronic Research's *IRS Acronym Database*

6.410.10.4
(08-02-2022)
Responsibilities

(1) This section provides responsibilities for the following individuals and positions and offices:

- Commissioner
- Commissioner's Chief of Staff
- Deputy Commissioner for Operations Support (DCOS)
- Deputy Commissioner for Services and Enforcement (DCSE)
- Chief Counsel
- Chief Financial Officer (CFO) and Deputy CFO
- IRS Human Capital Officer
- Chief Learning Officer, Enterprise Talent Development (ETD); and Servicewide Training Management and Programs (STMP)
  Section Chief, Servicewide Training and Event Management (STEM)
- Servicewide Training Advisory Council (STAC)
- Servicewide Video Editorial Board (SVEB)

6.410.10.4.1
(08-02-2022)
Commissioner

(1) The Commissioner is responsible for:

a. Reviewing and approving requests for event spending more than $19,999 and forwarding any requests of $50,000 or greater to Treasury for final approval.
b. Reviewing and approving all requests for the use of third-party event planners and submitting the requests to Treasury for final review and approval.

6.410.10.4.2
(08-02-2022)
Commissioner's Chief of Staff

(1) The Commissioner's Chief of Staff is responsible for:

a. Reviewing and submitting event spending requests for $20,000 and above to the Commissioner for review and approval.
b. Serving as a member of the STAC reviewing and submitting all requests for the use of third-party event planners to the Commissioner for review and approval before submission to Treasury.

6.410.10.4.3
(08-02-2022)
Deputy Commissioner for Operations Support

(1) The Deputy Commissioner for Operations Support is responsible for:

a. Serving as a member of the STAC and reviewing for event spending of $20,000 and above.
b. Serving as a member of the STAC and reviewing the IRS Training Plan annually and quarterly to ensure it addresses mission critical needs and achieves business results.

c.   Reviewing and submitting all requests for the use of third-party event planners to the Commissioner's Chief of Staff for review.
d.   Reviewing and approving requests for the purchase of promotional items, including logos or customized slogans, at any cost.
e.   Reviewing and approving requests for the purchase of light refreshments at any cost.
f.   Consulting with the Servicewide Video Editorial Board (SVEB) to review requests for the establishment of permanent office space for video productions and/or creation of an external video.

6.410.10.4.4
(08-02-2022)
Deputy Commissioner for Services and Enforcement

(1)   The Deputy Commissioner Services and Enforcement is responsible for:

a.   Serving as a member of the STAC and reviewing any requests for event spending of $20,000 and above.
b.   Serving as a member of the STAC and reviewing the IRS Training Plan annually and quarterly to ensure it addresses mission critical needs and achieves business results.
c.   Reviewing and submitting all requests for the use of third-party event planners to the Commissioner's Chief of Staff for review.
d.   Reviewing and submitting any requests for event spending of $20,000 and above for the Services and Enforcement organization.
e.   Reviewing and approving requests for the purchase of promotional items, including logos or customized slogans, at any cost.
f.   Reviewing and approving requests for the purchase of light refreshments at any cost.

6.410.10.4.5
(08-02-2022)
Chief Counsel

(1)   The Chief Counsel is responsible for:

a.   Oversight of the event spending policy.
b.   Reviewing all planned meeting and training events for Chief Counsel employees to ensure the event is justifiable, necessary, and delivered in the most cost-effective manner.

6.410.10.4.6
(08-02-2022)
Chief Financial Officer

(1)   The Chief Financial Officer is responsible for:

a.   Overseeing the event spending reporting procedures.
b.   Serving as a member of the STAC.

6.410.10.4.7
(08-02-2022)
IRS Human Capital Officer

(1)   The IRS Human Capital Officer is responsible for:

a.   Developing guidance for all TD 12-70 IRS-hosted and non-hosted events: training, meetings, conferences, etc.
b.   Reviewing all requests for TD 12-70 events formally submitted for approval.
c.   Preparing all TD 12-70 event requests for review by the STAC.
d.   Serving as a member of the STAC to review all requests for IRS-hosted and non-hosted events: training, meetings, conferences, etc. to ensure they are justifiable, necessary, and delivered in the most cost-effective manner.
e.   Serving as a member of the Servicewide Video Editorial Board, reviewing all video projects planned throughout the IRS.

f.   Working with embedded business unit communications directors to provide oversight of video projects and evaluate them for content, tone and production.

g.   Notifying business units of the approval or disapproval of training events.

h.   Providing approvals for all training events more than $20,000 to the *CFO Event Request *cfo.event.request@irs.gov* mailbox.

6.410.10.4.8 (08-02-2022) **Chief Learning Officer, Enterprise Talent Development**	(1) Chief Learning Officer, Enterprise Talent Development manages all IRS-hosted and non-hosted events: training, meetings, conferences, etc. (2) This is accomplished by Servicewide Training and Events Management.
6.410.10.4.9 (08-02-2022) **Servicewide Training Advisory Council**	(1) The Servicewide Training Advisory Council (STAC) is a subset of the Leadership Development Executive Council (facilitated by the Chief Learning Officer, Enterprise Talent Development) (ETD).

(2)   The STAC is comprised of the:

a.   IRS Human Capital Officer or Deputy IRS Human Capital Officer
b.   Chief of Staff or Deputy Chief of Staff
c.   Chief Learning Officer, ETD or Deputy Director, ETD
d.   Chief Financial Officer or Deputy Chief Financial Officer
e.   Equity Diversity and Chief Diversity Officer
f.   LDEC executive from Deputy Commissioner – Services and Enforcement (one-year rotation)
g.   LDEC executive from Deputy Commissioner – Operations Support (one-year rotation)

(3)   The STAC is responsible for:

a.   Reviewing, analyzing and recommending training priorities for the Annual Training Plan.
b.   Reviewing the Annual Training Plan annually and quarterly to ensure it addresses mission critical needs and achieves business results for example but not limited to:

1.   Verifying the linkage to compliance/work plans;
2.   Identifying redundancies;
3.   Exploring efficiencies including balance of training delivery methods and costs;

c.   Electronically reviewing and recommending submission of all training event and conference request packages;
d.   Recommending Commissioner approval of planned training events and conferences (both internal and external) within IRS threshold;
e.   Recommending Commissioner endorsement and forwarding to Treasury for approval of the planned training events and conferences (both internal and external) in excess of the established threshold;
f.   Briefing LDEC on training plan status; and
g.   Supporting the IRS in meeting the requirements of Treasury Directive 12-70 to minimize event-related costs and ensure expenditures are carefully reviewed, justifiable and necessary to fulfill the vision and mission of the IRS.

(4) The STAC meets annually in October to review and assess the Servicewide Training Plan to ensure alignment with IRS Strategic Plan. The STAC also meets quarterly to review actual prior quarter training data and any new training events added and make corporate adjustments as necessary.

6.410.10.4.10
(08-02-2022)
Servicewide Video Editorial Board

(1) The Servicewide Video Editorial Board (SVEB) was established to oversee the development and use of videos by the IRS. The SVEB develops corporate standards and looks for more efficient opportunities to utilize resource sharing.

(2) The SVEB reviews all planned video projects for external and internal use, considering cost, topic, and tone. Video projects include, but are not limited to, training and education videos, webinars, vignettes, videos for external placement on YouTube, IRS.gov, and related web sites, videos for conferences, and any other ad hoc taping projects involving the IRS or contractors.

(3) All videos must be approved by the business unit's communication or Servicewide Learning and Education (SL& E) director, a business unit executive, the SVEB, and the Deputy Commissioner for Operations Support. For additional information regarding the use of videos and the approval process, refer to the posted guidelines at: *Servicewide Video Editorial Board.*

6.410.10.5
(08-02-2022)
Single Entry Time Reporting

(1) Single Entry Time Reporting (SETR) Code 800-54890, Event Spending Approval Process, was established for business units to document the time spent preparing requests for the approval of event-related spending for conferences, meetings, and training, as well as the time spent preparing information for required reporting to Treasury. The SETR code is available if the business unit chooses to track the time spent on event spending approval process requirements.

(2) Business units administering the event spending approval process, including reviewing and packaging requests for approval by the IRS or Treasury officials, and maintaining records of event spending requests, may also use this SETR code.

6.410.10.6
(08-02-2022)
The Annual Training Plan

(1) As required by this IRM and Executive Order 11348, establishing funding and determining work plans are an annual process. As part of the process, all business units **must** include training in their work plans.

(2) Each year, the business units will develop an Annual Training Plan based on a training needs assessment for the following fiscal year.

(3) Embedded Learning and Education staff will meet with their business unit's contacts and coordinators to determine their annual training resource requirements and input their training plan, which includes all training, into the Servicewide Training Events Tracking System (STETS).

(4) All first quarter training events must be added to STETS by the first business day of July and include all October, November and December events. The complete Annual Training Plan is due by September 15th.

(5) Each plan will include the training events and development elements shown in the table below.

Training	Development
Event Title	Event Title
Event Category	Event Category
Sponsor	Sponsor
Location State	Recruit/Non-Recruit
Event Space	Priority Level
# of business units Students or Attendees	Infield Date
# of business units Instructors or Speakers	Internal Order Code
Total Estimated Cost	Occupational Series
Priority Level	Deliver Method
Occupational Series	Course Length (hours)
Recruit/Non-Recruit Courses	Location State
Internal Order Code (IOC)	Event Space
Course Length (Hours)	Total Estimated Development Dollars
Delivery Method	

(6) The STEM staff will consolidate all business units' input into the IRS Service-wide Training Plan. The plan will cover a 12-month period from October 1 through September 30. It will be completed, approved and submitted for posting in the STETS **no later than the first business day after September 15th.**

Note: Entering meeting events in the Annual Training Plan is **not** required.

6.410.10.7
(08-02-2022)
Internal Order Code

(1) An internal order code (IOC) is a five or eight-digit, alphanumeric financial code that tracks the costs of specific projects or costs across IRS travel, procurement, and financial systems. It must be used for events with costs between $0 and $19,999. IOCS are business unit specific and are not used by other business units.

(2) The business unit's finance or budget staff establishes IOCs following Corporate Budget Office guidance.

(3) If an event has a dual training and operational purpose, the business unit must assign a training IOC for the training portion and an operational IOC to capture the operational portion of the event.

If	then assign
one event	one IOC.
multiple events	separate IOCs for each event.
the event is taking place at one time	one IOC to track the full-cost of the event.

6.410.10.8
(08-02-2022)
Unique Internal Order Code

(1) A unique internal order code (UIOC) is a five or eight-digit, alphanumeric financial code that tracks the costs of specific events for IRS training courses and meetings. The UIOC is required for training or meetings with a total estimated or reimbursable cost of $20,000 or more.

(2) Business units must contact their finance or budget office to request establishment of a UIOC for events with a total estimated or reimbursable cost of $20,000 or greater. Once an event has been approved, the CFO/FM cost unit will activate the established UIOC for use.

(3) Travelers must use the UIOC when attending an approved training or meeting; this ensures the IRS can capture the full cost of an event.

See "Internal Order Codes for Training and Meeting Requests" on CFO's website, as well as "Interim Guidance on the Approval Process for Event Related Spending" dated March 13, 2017.

6.410.10.9
(08-02-2022)
Servicewide Training and Event Tracking System

(1) The Servicewide Training and Event Tracking System (STETS) is used by the STEM and business units to coordinate and manage the Service's events.

(2) The STETS also:

a. tracks the Annual Training Plan and approvals of training and events; and
b. helps to reduce the burden on business units when completing these tasks.

(3) Business units and operating divisions must enter all training and events into the STETS for database tracking. However, meeting events with costs less than $20,000 are exempt from STETS input.

(4) Business units must ensure that monthly ad hoc events are marked "Ready" in the STETS by the **first business day** of the month and meet all training plan and TD 12-70 requirements to be considered for ad hoc processing which includes all required supporting documentation.

Note: If events are submitted and marked ready and then are found to **not** have the correct documentation or contain errors, they will be marked as **NOT READY** for the business unit to correct. Events will be pulled for processing and approval during the subsequent month's ad hoc cycle.

(5) Business units must enter only the actual event start and end dates of the class into the STETS. Do not include travel dates for the event. Travel dates only apply to the itemized expense template to estimate travel.

Note: Open-ended date ranges (e.g. 1/9/YY – 6/15/YY) are **not** acceptable for face-to-face events*.* However, they are acceptable **only** for online or virtual events with **no travel costs**.

Reminder: The STETS requires the use of actual class dates. Applying the travel dates for the delivery dates of the event will inflate the number of hours for an event and will not match up with the course length field. On the other hand, the Service-wide Travel Estimator (STE) requires the use of actual travel dates for attendees and Instructors to generate the Itemized Expense Template (IET). The IET is completed to estimate travel; therefore, it is critical to include the actual travel dates to arrive at an accurate cost estimate of all days of travel.

(6)   Business units must submit and input course design and development training for approval into the STETS, with the following estimated costs as necessary:

- Air and transportation
- Per diem
- Lodging
- Travel Management Center (TMC) fee
- Travel Authorization and Voucher (TAV) fee
- Miscellaneous travel:

- Baggage fees
- Lodging tax
- Phone calls
- ATM fees
- Rental car
- Fuel (for government or rental vehicle); parking (tolls, mileage)
- Laundry

- Registration fees/tuition costs
- Vendor fees
- Rental of rooms for official business
- Reimbursable costs
- Cost other than travel/per diem:

- Books
- Printing
- Training materials
- Assessments (OPM 360°)
- Audio-visuals rental
- Support costs
- Honorarium
- Pre-approved IRS studio usage (see guidance at: *Servicewide Video Editorial Board* when delivering videotaped events.)

- Light refreshments and meals

See *Delegation Order 1-68. Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments* (published on February 5, 2020) for guidance on the approval of meals and light refreshments.

Note: Contract costs for word processing of course development are excluded from the TD 12-70 approval process and are not applied to a course development record in the STETS.

6.410.10.10
(08-02-2022)
STETS STAC Lock

(1) The STAC Lock is a STETS feature that freezes (locks) these fields: cost, participant, and Objective and ROI statements, for events with estimated or reimbursable costs of $20,000 and more. A "pending" event is locked before the STAC's review. The lock feature minimizes the need for re-work during the STAC review process and subsequent event package preparation. It also:

a. Captures the original event start date shown in the record.
b. Ensures compliance with the TD 12-70 requirement that prohibits the postponement of an approved event beyond one year of the original event start date.
c. Ensures a tracking of the correct approval status to minimize data integrity errors.
d. Improves the integrity of the data for analytics and measures.
e. Creates a trail and documentation in the event of a TIGTA audit or an internal review, e.g. the Quality Assurance Support Plan (QASP).

Note: After an event receives TD 12-70 approval, the fields in a locked event record may be updated, except for the cost, participant, and Objective and ROI statements.

6.410.10.11
(08-02-2022)
STETS Input Form

(1) The STETS Input form (spreadsheet) is primarily used to request an import for a large quantity of events and it is not necessary when entering training and events directly into the STETS. **Reminder**: The current edition of the STETS Input form is located in the STEM's SharePoint site.

6.410.10.12
(08-02-2022)
Planning for Events

(1) Business units must:

a. **Input** all applicable events (including exempted events to the STETS. Events that are more or less than $20,000 and meet the **exemption criteria** are only entered into STETS for an optics review. They do not require approval through the TD 12-70 process.
b. **Use** the Servicewide Travel Estimator (STE) to calculate travel costs for training with costs that are $20,000 and more. The STE provides a consistent approach to calculating travel costs by applying the standard unit costs, for:

- Airfare
- Miscellaneous (Non-Local): baggage fees, lodging tax, mileage, parking, rental car, telephone calls
- TMC and CGE fees (Non-Local)
- Miscellaneous (Local)
- TMC fees (Local)

c. **Allow** as much lead time as possible, when posting entries for planned training into the STETS. Doing so will guarantee events are processed and approved timely as they move through the pipeline.

(2) For all events under $20,000, the business unit:

a. Follows the guidance and steps for training and events with estimated costs at the applicable dollar threshold level.
b. Obtains the appropriate level-approval based on the estimated cost of the event.
c. Maintains all signatures and supporting documentation for the event.

  Note: Meeting events with estimated costs under $20,000 are exempt from STETS input.

(3) Business units must upload requests for training, meetings, conferences, etc., with costs of $20,000 and greater in the STETS. STEM will prepare all such training, meeting and conference requests for review by the Servicewide Training Advisory Council. They will recommend the events to the Commissioner for his review, who, at his discretion, will either approve or disapprove them.

Note: After the event is successfully held, the business unit must report its actual cost within 40 days, to the *CFO Event Request *cfo.event.request@irs.gov* mailbox.

Exception: Meeting events with estimated costs under $20,000 are exempt from STETS input.

(4) Business units must ensure that UIOCs are created for any event cost expenditure of $20,000 and more.

(5) Business units are responsible for ensuring actual costs for the preceding fiscal year are finalized and reported to CFO prior to November 15th to ensure any events over $100,000 can be reported to Treasury for public reporting by November 30th.

Note: Approvals must be obtained **before** making any non-refundable financial commitments on behalf of the IRS or otherwise obligating the IRS to host, cohost, or sponsor an event.

(6) For events greater than $10,000 but less than $20,000, business units are required to maintain documentation related to the event, including the title and purpose, date, number of employees attending, and estimated costs for attending. A record of the approval by the appropriate executive must also be maintained.

Special Note: Individuals are **not** permitted to approve their own travel and attendance at an event; they must obtain the approval of their manager. The business unit's commissioner, chief, and head of office are authorized to approve expenses for events with estimated costs greater than $10,000 but less than $20,000. However, if they wish to participate in an event with estimated costs greater than $10,000 but less than $20,000, they must first obtain the approval of the managing executive.

See Exhibit 6.410.10 -1 TD 12-70 Event Input to the STETS and Documentation

and Reporting Requirements, at the end of this document, for additional guidance

(7) Business units should establish a consistent recordkeeping practices that will ensure proper storage and access to the business unit commissioner's

approvals, especially if requested during a TIGTA audit. Also, they must report all actual costs for events $20,000 and more in accordance with the requirements of TD 12-70 to *cfo.event.request@irs.gov.*

(8) When scheduling events, business units must:

   a. Avoid weekends, holidays, as well as dates associated with religious observances.
   b. Schedule training for non-day shift employees during their regular tour of duty whenever possible. When it is not possible to do so, change an affected employee's tour of duty.
   c. Allow appropriate travel time on the beginning and ending days of class to accommodate most participants.

   Note: Employees in travel or in training status or on detail adhere to the tour of duty of the organizational segment to which they are temporarily assigned.

6.410.10.13
(08-02-2022)
Approval Threshold
Levels

(1) For events that require approval through the TD 12-70 process, the following threshold levels and criteria apply:

   • $0 - $999 – Senior managers (GS-15 and above)**1**
   • $1,000 - $9,999 – First-level executive **2**
   • $10,000 - $19,999 – Business Unit Commissioner; Chief; Head of office; or Deputies
   • $20,000 - $49,999 – IRS Commissioner
   • $50,000 - $99,999 – Treasury Assistant Secretary for Management (ASM)
   • $50,000 - $249,999 – IRS Commissioner **3; 4**
   • $100,000 - $249,999 – Treasury Deputy Secretary
   • $250,000 and above – Secretary of Treasury
   •   Purchase of Mementos or Light Refreshments
        See *Delegation Order 1-68. Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments* (published on February 5, 2020) for guidance on the approval of meals and light refreshments.
   •   Event Planners at any cost – Treasury ASM

1 Under revised *Delegation Order 1-58 (Rev. 1), Policy and Guidance for Conference Approval, Planning and Reporting*, senior managers can approve IRS and non-IRS hosted or sponsored conferences, including those hosted by other federal agencies and non-federal entities, if the cost is under $1,000. While a senior manager cannot re-delegate the approval authority, an acting senior manager may approve events. Business units **must** maintain approval documents including the designation of the acting senior manager who approves the event.
2 No cost events require approval by a first level executive and must be uploaded to the STETS database.
3 Per memorandum dated February 21, 2019, "Delegation of Approval for Tax Cuts and job Act Training Events…," the IRS commissioner can approve all training and meetings related to the Tax Cuts and Jobs Act, up to $249,999, The delegation authority remains in effect indefinitely.
4 Per agreement dated April 3, 2019, the Treasury Assistant Secretary for Management granted the IRS Commissioner authority to consider and approve NTEU training events up to $249,999. regardless of the space, setting or venue.

6.410.10.14
(08-02-2022)
Processing Lead Time

(1) The processing lead time for training or events marked "Ready" begins on the **2nd business day of the month**.

Dollar Threshold Level	If the Event Starts In:											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Then Event Must be Marked Ready BY the 1st Business Day of:											
$20,000→$49,999	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
$50,000→$99,999	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
$100K and above	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug

Additional considerations:

If an event includes...	then, the business unit must allow time...
a purchase order request (i.e. books, vendor fees, registration),	for a purchase order request in addition to adequate processing lead time.
an early registration discount cut-off date	in addition to adequate processing lead time.
instructor travel prior to the event start date	for the instructor travel in addition to adequate processing lead time.

Data Calls

Q1 Events for the following Fiscal Year are **due the 1st business day after July 1** and must include all October, November and December events.

Annual Training Plan (ATP)

The ATP for the entire Fiscal Year **is due the 1st business day after September 15th**.

6.410.10.15
(08-02-2022)
Criteria and Time Frames for Training and Events per the TD 12-70 Approval Process
	(1) The TD 12-70 approval process requires these specific criteria and time frames:
	
	• $20,000 - $49,999 – Commissioner - 60 days prior to event start date.
	• 50,000 - $99,999 – Treasury Assistant Secretary for Management (ASM) - 90 days prior to event start date.
	
	    Note: Per memorandum dated February 21, 2019, "Delegation of Approval for Tax Cuts and job Act Training Events…," the IRS commissioner can approve all training and meetings related to the Tax Cuts and Jobs Act up to $249,999. The delegation authority remains in effect indefinitely. In addition, per agreement dated April 3, 2019, the Treasury Assistant Secretary for Management granted the IRS Commissioner authority to consider and approve NTEU training events up to $249,999. regardless of the space, setting or venue."
	
	• $100,000 - $250,000 – Treasury Deputy Secretary- 120 days prior to event start date.
	• $250,000 and above – Secretary of Treasury -120 days prior to event start date.
	
	    Note: No authorizations or commitments can be made before the approval of the event is received.
	
	(2) For monthly ad hoc requests, please refer to the Process Lead Table above and follow the submission guidelines outlined in the table.
	
	See Exhibit 6.410.10-2 TD 12-70 Life Cycle chart, which is a timeline of the event review and approval process.

6.410.10.16 (08-02-2022) **Zero Cost or No-Cost Training or Events**	(1) All training requests must follow the business unit's training approval guidelines to ensure timely processing. The DCOS issued "Revised Event Approval Requirements," on April 4, 2014, which delegates approval authority to first level executives for events under $10,000. The new approval thresholds reduce significantly the time required to obtain approvals. (2) The business unit's executives are authorized to approve local, no-cost training outside of the TD 12-70 review process. However, the no-cost training event **must** be added to the STETS, because all planned training and events require tracking via the database which is associated with the Annual Training Plan.

See Exhibit 6.410.10 -3

Note: Business units must not upload Skillsoft self-study courses or mandatory briefings to the STETS; they are exempt from the TD 12-70 review and approval process.

6.410.10.17
(08-02-2022)
Cross-Business Unit Events

(1) When two or more business units attend the same event, in the same city, and in the same time frame, it is defined as a cross-business unit (Cross-BU) event. For STETS input and tracking purposes, only one record is active in the system once the host record is identified by the STEM business unit's liaison.

(2) The business unit with the greater overall cost will be the host for the event, unless otherwise identified by the STEM staff. The host business unit is responsible for:

    a.   Maintaining the active record.
    b.   Creating a Unique Internal Order Code (UIOC) to track all BU costs for the event when the host event has an estimated cost of $20,000 or more.
    c.   Submitting approval requests to the appropriate approval level.
    d.   Adding and updating the cross BU Event table for each BU attending the event.
    e.   Reporting event costs and maintaining documentation for the event as the host.

(3) Before submitting an event for approval, the business unit's point of contact should conduct a cross-business unit search or check and validate it with their STEM business unit's liaison.

(4) For reference, the STEM staff publishes a Cross-BU Event List, which contains the following identifiers for a previously approved event:

- Title of the event
- Event type
- Business unit attendees
- Date held (Month only)

(5) For additional information, visit the:

- Cross-BU Event List on the front page of STEM's SharePoint site at: TD 12-70 Resources.
- STETS Job Aid with instructions for conducting a cross-BU search or check.

6.410.10.18
(08-02-2022)
Identical Training or Events with the Same Date and Location

(1) If two or more events are scheduled on the same date and in the same location, they are submitted for approval separately. The previous practice of submitting an "aggregate cost" event is rescinded and no longer in effect.

6.410.10.19
(08-02-2022)
Speaking Engagements

(1) Speaking engagements at a conference or outreach assignments, which are no cost to the Service and are included within the scope of ongoing programs, do **not** require TD 12-70 approval or input to the STETS.

6.410.10.20
(08-02-2022)
**Reimbursement for Fees
or Travel to Attend
Conferences**

(1) The following conditions apply to reimbursement for fees or travel when attending conferences or non-training events:

If	then
costs are associated with training events, meetings, conferences and symposia	submit a Standard Form 182, "Authorization, Agreement, and Certification of Training."
conference meets the definition of training	add the event to the STETS for approval.

6.410.10.20.1
(08-02-2022)
**Subscriptions to Online
or Web-Based Training
or Services**

(1) The following conditions apply to TD 12-70 processing and approval of online or web-based training or services:

If the	and	then
training course content is online or cloud- based, and accessible by work or home computer, or mobile device,	provides users with on-demand training from their regular duty station or telework location	the subscription is exempt and does not require the TD 12-70 approval process or input to the STETS.
training course content is online or cloud-based	travel costs for trainees, speakers, or instructors **are** associated with online training	input the event with associated costs to the STETS database.
the only costs associated with the training are the annual subscription fees to access the online course content		the subscription is exempt, and does not require TD 12-70 approval process
(Example: SkillSoft is a subscription exempt from the TD 12-70 requirements and STETS input.)		

See Exhibit 6.410.10-1 "TD 12-70 Event Input to the STETS and Documentation and Reporting Requirements," for additional guidance

6.410.10.21
(08-02-2022)
Vouchers and Coupons

(1) Vouchers and coupons are purchased for a service and are **exempt** from the TD 12-70 process until they are used. When the coupons or vouchers are used, the event is entered in the STETS with the cost of the vouchers entered in the "Costs other than Travel/Per diem" field with an explanation.

6.410.10.22
(08-02-2022)
**Blanket Purchase
Agreement**

(1) The purchase of training services through establishment of a Blanket Purchase Agreement contract does not meet the requirements of TD 12-70 and should not be entered in STETS.

6.410.10.23 (08-02-2022) **Reimbursable Events**	(1)	The total estimated cost projections for an event (before any reimbursement) must be approved in accordance with the thresholds established in TD 12- 70 policy. All costs to be paid with Treasury Department funds or by another government agency must be included in the total, namely:

- cost projections/overall budget, and
- amount of the conference approval request memo.

(2) Business units cannot reduce the estimated event costs by the amounts of any interagency or reimbursable agreements that have been entered. The only expenses that must not be included would be travel costs paid for by another agency for their employees to attend an event.

6.410.10.24 (08-02-2022) **Site Selection for Training or an Event**	(1)	Site refers to both the geographic location and specific facility selected for an event. IRS employees must exercise good judgment when selecting an event site, considering both projected costs and public perception (optics).

(2) Training events receive a higher priority for CLS training room reservations over non-training events. For training events, CLS uses the web-based Resource Scheduler database to schedule CLS training space; and they will work with the office to provide specific needs for the event. If space is not available, CLS will explore other options with the office such as alternative dates.

(3) The business unit will need to let CLS know the level of support needed for a training event for planning its staff assignments and resources accordingly. CLS needs this notice at least four (4) weeks prior to the training event. CLS does not provide support staff at training events that do not meet CLS criteria.

(4) For non-training events, the office should work with CLS to determine if there are any suitable IRS facilities available. If no IRS space is available or meets the requirements for the event, the business unit should contact their Procurement representative and follow appropriate procurement procedures for finding an approved location according to: Policy and Procedures Memorandum No. 70-24, Acquiring Training, Meeting, and Conference Services and Facilities Space, dated December 30, 2014.

(5) To start the site selection process, the business unit needs to gather the following information:

   a. Desired event location (city) - Generally, events should be held within the commuting area of most of the attendees to minimize travel costs and the need for overnight stays. Cost comparisons are required, if there is no clear majority of attendees in one location.
   b. Desired event date(s).
   c. Estimated number of attendees.
   d. Desired room set-up.
   e. Equipment or logistical support needed (e.g., microphones, lecterns, audiovisual equipment, etc.).
   f. Number of sleeping rooms, if applicable.
   g. Any other requirements specific to the event.

(6) If sleeping rooms are required, IRS employees are prohibited from soliciting for upgraded sleeping rooms (i.e., suites, etc.) as a part of the site selection and Letter of Intent (LOI) process.

(7) If no-cost upgrades are offered as a part of the hotel's bid, business unit executive approval is required. Additional guidance may be found in *Policy and Procedures Memorandum No. 70-24, Acquiring Training, Meeting, and Conference Services and Facilities Space*.

6.410.10.24.1
(08-02-2022)
Training or Events Held in Non-Government Facility/Space

(1) If government space is unavailable or not appropriate and it is necessary to hold an event off-site, the business unit must complete a non-government cost comparison and prepare a justification to use the selected non-government location.

(2) At a minimum, the cost comparison must include the following:

  a. Total costs for the proposed location
  b. Convenience of conference location
  c. The degree to which the conference location practices "buying green" policies
  d. Fees, including audiovisual equipment or support
  e. Availability of meeting space
  f. Equipment and supplies
  g. Commuting or travel distance for attendees
  h. Lodging availability at established per diem rates

(3) The business unit must detail all factors considered in its cost comparison and complete *Form 10416, Approval Request for Use of Meeting Facilities*, and attach the supporting documentation (including the cost comparison). The designated approving official reviews and signs the Form 10416. The head of office must approve the use of any non-government facility, regardless of location, or any government facility outside of the metropolitan area of the IRS office hosting the event.

(4) Business units must refer to and apply their internal guidelines when training or an event (approved at their level) later exceeds a 10% cost variance **and** remains within their dollar threshold level.

(5) The business unit must provide justification for any needed planning trips/site visits to potential locations, including estimated costs for those trips, as a part of their event approval package for review and approval. See applicable Treasury and IRS policy at*: Human Capital Office - IRS Meeting & Training Approval: What You Need to Know*. To reduce costs, local IRS employees should be used to the extent possible to perform planning trips. The business unit also must maintain documentation of executive approval of the planning trip.

(6) The business unit must provide justification for any additional expenses related to exhibitor halls/information corridors and any specialized technology, including detailed estimated costs, as a part of their event approval package for review and approval per the applicable Treasury and IRS policy at: *Human Capital Office - IRS Meeting & Training Approval: What You Need to Know*

6.410.10.25
(08-02-2022)
Training or Events Approved or Disapproved by the Commissioner or Treasury Officials

(1)   This section discusses training or events that are approved by the Commissioner or Treasury officials.

6.410.10.25.1
(08-02-2022)
Training or Events Approved by the Commissioner or Treasury Officials

(1)   The STEM staff will notify business units by email after training or events are approved or disapproved by the Commissioner or Treasury officials. When necessary, the staff will contact you to resolve issues that prevent approval of events.

Note: Events under the $20,000 threshold are approved at the business unit level. Therefore, the STEM staff does not issue an approval notification email.

Reminder: Approval documents are emailed to each business unit's point of contact and uploaded to the "Approved Training Events" library on the STEM's SharePoint site. Event status is posted in the TD 12-70 Dashboard, also located on the STEM's SharePoint site.

(2)   If the reported costs of an event cross to a higher threshold level, the business unit must take additional steps to notify the CFO of the increased costs. This includes any event where the costs would have required initially the:

- Commissioner's approval ($20,000 to $49,999)
- Treasury Assistant Secretary for Management's approval ($50,000 - $99,999)
- Treasury Deputy Secretary's approval ($100,000 - $249,999), and
- Treasury Secretary's approval ($250,000 and above).

(3)   Business units and operating divisions must prepare a memorandum, signed by the appropriate commissioner, chief or head of office, which documents the reasons for the additional costs and the steps taken to avoid a similar overage in the future. This memorandum is emailed to "CFO Event Request" at: *cfo. event.request@irs.gov*. The CFO will submit the information to the IRS Commissioner or the Treasury Conference Approval team, as needed.

Reminder: If it is known that the costs of an event will cross to a higher dollar threshold level prior to the event taking place, the business unit must obtain that approval in advance of the event being held. If timely approval is not received prior to event start date, the event may require re-scheduling until approval is received.

(4)   Training or an event approved at the business unit's level that later exceeds the 10% cost variance but remains within the business unit's approval's dollar threshold level does **not** require re-approval. It is approved according to the business unit's dollar threshold level.

(5)   Following approval of training or an event by the IRS Commissioner or Treasury official, the STEM staff will add the approval(s) to the STETS record and close the related e-Trak case. The business unit will:

- Cascade the approval(s) to the appropriate program managers.

- Ensure all costs remain within the Commissioner's or Treasury's approval threshold, so that they do **not** exceed 10% of the approved estimate.

6.410.10.25.2
(08-02-2022)
Training or Events Disapproved by the Commissioner or Treasury Officials

(1) The STEM staff established policy with the necessary actions for addressing a training request or event is returned from the Commissioner with a "Let's Discuss" notation.

If	then	and the…
a training request or event is returned from the Commissioner with a "Let's Discuss" notation…	**HCO/ETD/STEM staff will...** • Inform the business unit's (TD 12-70) point of contact and SL&E Leadership of the Commissioner's disapproval of the training event(s); and • Mark the event as "Disapproved" in the STETS.	**Business unit will…** • Ensure leadership and constituents are aware of the Commissioner's decision to disapprove.

If	then	and the…
a training request or event is returned from the Commissioner with a ""Let's Discuss" notation…	**HCO/ETD/ STEM staff will…** • Inform the business unit's (TD 12-70) point of contact and SL&E Leadership of the need for additional information; • Retain a "Pending" annotation in the STETS, until the Commissioner approves or disapproves the event; and • Establish a deadline for follow-up response, if applicable.	**Business unit will…** • Prepare a complete and accurate response to the Commissioner's follow-up question(s) • Obtain managerial approval of the follow-up response to the Commissioner; and • Submit the follow-up response to HCO ETD STEM within the requested time frame. **HCO/ETD/ STEM staff will…** • review and forward the follow-up response(s) to the Chief of Staff.

Note: The IRS Commissioner's memo requesting Treasury approval for events with total or reimbursable costs over $50,000 **cannot** be applied as an approval memo. It is a faulty assumption that the IRS Commissioner's conveyance memorandum is an actual approval. The IRS Commissioner's signature package for approval at a cost greater than his approval threshold requires Treasury official's signature (indicating approval), accompanied by the appropriate approval documents.

6.410.10.26
(08-02-2022)
Postponed or Cancelled Training or Events

(1) The expectation is that any postponed training or event will be held within one year of the originally scheduled and approved start date**.** If a business unit cannot reschedule and hold the training or event within one year of the originally scheduled date approved, it will be considered cancelled and a **new** approval will be required for future scheduling.

(2) If the training or event has commenced and is cancelled or interrupted while in progress (e.g. severe weather or other extenuating circumstances), a business unit should track those costs and report against the approval with good documentation, (e.g. class cancelled due to weather issues). If necessary, the business unit can later submit a duplicate request for approval with the new dates. These remedial steps will provide for the appropriate documentation, if an internal audit is ever conducted.

(3) If approval for training or an event is not received, processed, and approved in time to deliver it during the current fiscal year, the business unit need not re-submit a request during the next fiscal year; however, funds must be allocated to deliver the training or event in the new fiscal year.

Reminder: Update the STETS with the new delivery date of the training event and any changes to location, number of travelers, etc.

(4) An approval of a cancelled event may not be applied to another event.

(5) If an approved event is not canceled and then converted to online with a revised estimated or reimbursable cost that is less than $20,000, you must:

    a. Maintain the event as active in the STETS. (In such cases, the UIOC and approval are not reusable in a new event).

    b. Notate in the STETS record a comment that the event was converted to online.

    c. Report the outcome of the event to the CFO to bring closure to the approval process.
See "Internal Order Codes for Training and Meeting Requests" on CFO's website, as well as "Interim Guidance on the Approval Process for Event Related Spending," dated March 13, 2017.

6.410.10.27
(08-02-2022)
Events for Reapproval

(1) Conditions that trigger a reapproval of an event are listed in the table below.

If an event	then
crosses to a higher dollar threshold; i.e. beyond $19,999	the event must be submitted as a new request for the Commissioner's approval, because the original approval was below the $20,000 threshold level. *(Note – Contact your BU liaison with the STETS Unique ID so the STETS record can be processed for approval);*
changes in location or hotel that could be perceived as a resort location	a reapproval is necessary. **Footnote 1:** Business units must refer to and apply their internal guidelines when training or an event (approved at their level) later exceeds a 10% cost variance **and** remains within their dollar threshold level. *(For example: Training was approved for Kansas City then moves to Las Vegas.)*

If an event	then
was estimated to be held in a: • federal facility that is subsequently planned to be held in a commercial facility; **OR** • commercial facility for which the estimated costs increase by 10 percent, excluding any increase due to interpreter costs	a reapproval is necessary.
is in IRS space with estimated costs that increase more than 10%	a reapproval is necessary.
requires a date change	a reapproval is **not** necessary.
is approved at the business unit's level then later exceeds the 10% cost variance but remains within the business unit's approval's dollar threshold level	a reapproval is **not** necessary, because it is approved according to the business unit's dollar threshold level.

(2)   Business units should know that updating their approval and marking it ready In the STETS will not automatically result in an ad hoc pull, simply because the event is entered as an approval. The STEM staff **must** receive a notification to mark the event NULL. Doing so will ensure the event is processed for the Commissioner's approval.

6.410.10.28
(08-02-2022)
Reporting Requirements to the Treasury Department

(1)   The Treasury administers a tracking database for events over $19,999 and oversees internal or external requests for data related to event spending. For all events (including those excluded in Exhibit 6.410.10-1 of this IRM and cited below), which have total or reimbursable costs of $20,000 or greater, the following details must be submitted by the business units via email to *cfo. event.request@irs.gov* within ten days of the event completion date:

a.   Name of event;
b.   Date;
c.   Event location (facility name, address, city, and state);
d.   Number of IRS employees attending; and
e.   Point of contact for additional event details.

(2)   Within 40 days of the completion of the event, the following actual event cost information must be submitted by the business units via email to cfo.event.request@irs.gov:

•   IOC number
•   Event title
•   Point of contact name
•   Point of contact email address
•   Point of contact phone number
•   Host bureau (IRS)
•   Start date of the event

- End date of the event
- Number of attendees
- Event facility
- Event location (city and state only)
- Description of event's purpose (training, meeting, forum, conference, etc.)
- Brief explanation of how the event furthered the IRS's mission
- Justification for the use of non-government space, if applicable
- Description of the contracting procedures
- Total number of room nights
- Lodging per diem rate
- All travel-related expenses that include, but are not limited to lodging, M&IE, airfare, miscellaneous costs, transportation (rail, rental car, privately owned vehicle), taxis, parking
- Meeting room rental charges, if applicable
- Food, beverage charges or light refreshments, if applicable
- A/V equipment charges, including A/V equipment, A/V technician and labor fees and meeting room internet fees, if applicable
- Non- A/V equipment and room set up charges, if applicable
- Meeting expenses (non-travel costs) including tuition, registration, cancellation fees
- Total cost

> ***Reminder:*** Variance statement (required if event costs are 10% above or below the estimated costs) - detail must be provided as why the costs were so much less and/or more than the estimated costs.

- Description of the contracting procedures used, including whether contracts were awarded on a competitive basis, and details for any cost comparison conducted by the IRS in evaluating potential contractors for the event;
- Documented approval by the Secretary of the Treasury for any event that exceeds the $500,000 threshold;
- A copy of the event Internal Order Code (IOC report to support the expenses reported); and
- The Treasury tracking number for any event that was approved by the Department of the Treasury.

(3) CFO will enter information reported by the business units at ten days and 40 days post event into the Treasury online tracking database. Prior to November 15, business units are responsible for ensuring actual costs for the preceding fiscal year are finalized and reported. Each November, CFO will provide Treasury with detailed information on events costing more than $100,000 for the preceding year for public reporting. Treasury must publish all events over $100,000 publicly by January 31 each year. This report is available at: *Reports on Conference Spending To Support Agency Operations in Accordance with OMB M-12-12, As Amended*.

(4) Business units are responsible for notifying the CFO at *cfo.event.request@irs. gov* of any cancellations, postponements, or significant changes to events that require reporting to the Treasury. Case travel related to the examination of tax returns or the collection of taxes does not require reporting of actual expenses to the Treasury.

6.410.10.29 (08-02-2022) **Planning for Meetings**	(1) Effective April 1, 2019, the TD 12-70 approval process for IRS hosted and non-hosted meeting events (with costs greater than $19,999) was transferred from the CFO to HCO (Enterprise Talent Development Division). The STETS database is used for this purpose to facilitate the approval process and reduce the burden on business units.

(2) The STETS database is used for requesting and receiving consolidated requirements to facilitate the approval process and reduce the burden on business units. This applies to approvals for meetings with total costs greater than $19,999 hosted or not hosted by the IRS. See Exhibit 6.410.10-3.

(3) The CFO will maintain responsibility for reporting **actual costs** for **all** events that meet the requirements in Internal Revenue Manual 1.32.10, Approval Process for Event Related Spending. Approvals must be obtained before making any non-refundable financial commitments on behalf of the IRS or otherwise obligating the IRS to host, cohost, or sponsor an event.

6.410.10.29.1
(08-02-2022)
Dollar Threshold
Approval Level for
Meetings

(1) Meetings with costs greater than $19,999 require approval and reporting through the Department of the Treasury Directive (TD) 12-70 process.

(2) The following dollar threshold levels apply to **all** events.

Dollar Threshold Level	Approval Authority Delegated to: (This authority may not be redelegated.)
Purchase of Light Refreshments	See *Delegation Order 1-68. Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments* (published on February 5, 2020) for guidance on the approval of meals and light refreshments
$0 - $999	Senior managers (GS-15 and above)
$1,000 - $9,999	First-level executive
$10,000 - $19,999	Business Unit Commissioner; Chief, Head of Office; or Deputies
$20,000 - $49,999	Commissioner of Internal Revenue
$50,000 - $99,999	Treasury Assistant Secretary for Management
$100,000 - $249,999	Treasury Deputy Secretary
$250,000 and above	Secretary of Treasury
Event Planners (at any cost)	Treasury Assistant Secretary for Management

(1) The following table explains the dollar threshold levels, approving official, and time frames that applies to all events.

Event's Dollar Threshold Level	Approving Official and Time Frame
$0 - $999	Senior managers (GS-15 and above)1
$1,000 - $9,999	First-level executive 1
$10,000 - $19,999	Business Unit Commissioner; Chief, Head of Office; or Deputies 1
$20,000 - $49,999	Commissioner - 60 days prior to event start date
$50,000 - $99,999	Treasury Assistant Secretary for Management (ASM) - 90 days prior to event start date
$100,000 - $250,000	Treasury Deputy Secretary - 120 days prior to event start date
Above $250,000	Secretary of Treasury -120 days prior to event start date

1 Approval time frame (as prescribed internally by the business unit).

(1) Meeting events with estimated costs of $20,000 and above are approved according to the TD 12-70 process. The approval must be obtained before making any non-refundable financial commitments on behalf of the IRS or obligating the IRS to host, cohost or sponsor a meeting event.

(2) When planning a meeting event, business units must:

a. Clearly identify the primary objective of the event and how it meets the IRS mission. First consideration must be given to whether the event is suitable for teleconferencing, video-conferencing, or other virtual delivery options. Alternative delivery methods will help meet sustainable goals, as well as reduce overall event costs.

b. Minimize all costs including, but not limited to:

- Administrative costs.
- Attendee travel and time costs, including both indirect costs, such as the employees' time at the event and in route travel time, as well as direct costs, such as travel expenses paid directly or reimbursed by the IRS to travelers. Travel expenses include transportation, lodging, meals and incidental expenses, taxes and parking.

c. Facility costs, such as room rentals, A/V expenses, computer/internet fees and copying fees. There may be charges for support or equipment, even at a government facility. Maximize the use of government facilities. The use of resorts or resort-type facilities is highly discouraged.

d.   Obtain all required approvals, including those related to the procurement of off-site facilities and the purchase of light refreshments or food.

e.   Maintain all appropriate documentation related to the selection of the facility, costs, justifications, and approvals.

f.   Comply with the IRS green procurement policies, consistent with its goals to promote the sustainable use of resources and reduce negative impact on the environment.

g.   Avoid the appearance of conflicts of interest, abuse, or wasteful spending.

(3)   Business units should follow their individual internal approval process to ensure meeting requests are properly approved. Meeting requests with estimated costs of $20,000 and above must be entered in the Servicewide Training Events Tracking System (STETS) through the designated business unit TD 12-70 or meetings point of contact.

(4)   Meetings that are approved at the senior manager, first level executive or business unit head of office level, without cross-business unit participation, are immediately cleared to proceed. **The business unit's point of contact should not enter meetings with estimated costs of $19,999 and below into the STETS**.

6.410.10.29.3
(08-02-2022)
Submitting Requests for Meetings – Criteria and Timelines

(1)   The table below shows the criteria and timelines for determining when to submit (ad hoc) requests for meeting events.

Note: **Events that are approved by the first level executive or by the business unit commissioner, without cross-BU participation, are <u>immediately</u> cleared to proceed. Business unit contacts need not wait for the STETS record updates. The STETS team will add the business unit commissioner's approval to the STETS record, as appropriate.)**

If the event request is…	and…	then…	and the lead time is:
$0 - $999 (Senior managers: GS-15 or higher)	is training-related (excluding meetings	Add to STETS. Business units must maintain approval documents including the designation of an acting senior manager who approves the event, per Delegation Order 1-58 Rev).1	N/A

Less than $9,999 (1st Level Executive)	contains no cross-BU attendance **See Footnote1**	Add to STETS. (The request requires 1st Level Executive approval.)	N/A
$10,000-$19,999 (BU Commissioner)	contains no optics, as determined by approving official; and contains no cross-BU attendance. **See Footnote 1**	Add to STETS. (The request requires business unit commissioner's approval.) *(See Footnote 2*	N/A
$20,000-$49, 999(Commissioner of Internal Revenue)	Is submitted timely; contains no optics, and no cross-BU attendance. **See Footnote 1** **OR** is meeting-related	Add to STETS. (The request requires STAC review and Commissioner's approval.) Notify your STEM liaison that the event is marked "Ready."	<u>60 days:</u> 30 days: Internal processing. (Business unit will receive approval 30 days prior to event start date.) **See Footnote 3**

$50,000-$99,999 [Treasury's Assistant Secretary for Management (ASM)]	Is submitted timely **OR** Is meeting related.	Add it to STETS. Upload the required documentation to the STEM SharePoint folder: itemized expense template generated from the Servicewide Travel Estimator; letter of intent; agenda/schedule; roster (when requested). Send STETS Unique ID # to STEM liaison (Request requires STAC review and Commissioner's signature on transmittal memorandum for Treasury's ASM approval)	90 days: 30 days: Internal processing 30 days: Treasury approval (Business unit will receive approval 30 days prior to event start date.)

$100,000 - $249,999 (Treasury Deputy Secretary)(DST)	Is submitted timely OR Is meeting related.	Add it to STETS. Upload the required documentation to the STEM SharePoint folder: itemized expense template generated from the Servicewide Travel Estimator; letter of intent; agenda/ schedule; roster (when requested). Send STETS Unique ID # to STEM liaison (Training request requires STAC review and Commissioner's signature on transmittal memorandum to Treasury's ASM for DST's approval.)	120 days: 30 days: Internal processing. 60 days: Treasury approval. (Business unit will receive approval 30 days prior to event start date.)

$250,000+ (Treasury Secretary)	Is submitted timely OR Is meeting related.	Add it to STETS. Upload the required documentation to the STEM SharePoint folder: itemized expense template generated from the Servicewide Travel Estimator; letter of intent; agenda/ schedule; roster (when requested). Send STETS Unique ID # to STEM liaison,	120 days: 30 days: Internal processing. 60 days: Treasury approval. (Business unit will receive approval 30 days prior to event start date.) **(Note: Request requires the STAC's review and Commissioner's signature on transmittal memorandum to Treasury's ASM for Secretary's approval.**

1 As stated in IRM 6.410.1.3.11.3 (2), the business unit with the highest total cost (not the most participants), is responsible to:

- Create the event in the STETS.
- Establish the event IOC.
- Gather all cost information.
- Submit the approval request.
- Maintain required event documentation for management's review.

2 The business unit's commissioner's approvals must be maintained within the business unit or operating division. It is not required to forward the approval with event requests. Contacts must establish a consistent recordkeeping process that will ensure proper storage and access to the business unit's commissioner's approval, especially if needed during a TIGTA audit or review.
3 The built-in lead-time for obtaining approval: 30 days prior to the event start date.

6.410.10.29.4
(08-02-2022)
Reporting Requirements for Meetings

(1)   Current policy requires reporting in the STETS only meetings that are $20,000 and more. There is no requirement to report actual costs of meetings under $20,000. Therefore, these meetings are **not** uploaded to the STETS.

(2)   Business units' points of contact must use the *Servicewide Travel Estimator (STE)* for all meetings with estimated or reimbursable costs $20,000 and more. They are also responsible for keeping records of these meetings according to their processes in place.

See Exhibit 6.410.10-1- TD 12-70 Event Input to the STETS and Documentation

and Reporting Requirements, for additional guidance

6.410.10.29.5 (08-02-2022) **Exclusions to IRS Meetings, Events and Travel**	(1) Transferring the review and approval process from the CFO to ETD/STEM did not rescind or change the policy for exclusions of IRS meetings, events and travel; they remain in effect.

(2)) Exclusions are not meant to cover large meetings, conferences, or training events held in non-Government space, occurring over multiple days. IRS employees and managers should be mindful of decisions consistent with the current budget environment and also be aware of situations that could be perceived as wasteful or inappropriate in nature.

(3) Business units must follow their customary, internal approval process for travel-related events.

See Exhibit 6.410.10-3, Exclusions to IRS Meetings, Events and Travel. It lists meetings, events and travel that are excluded from the TD 12-70 (STEM Office) approval process,.

6.410.10.29.6 (08-02-2022) **Site Selection for Meetings**	(1) See IRM 6.410.10.24 Site Selection for Training or an Event, for complete guidance.

Note: Business units should work with Classroom Learning Services (CLS) to determine if there are any suitable IRS facilities available for the event. If no space is available that meets the requirements for the event, CLS will contact GSA to determine the availability of other Government space before assisting the business unit in identifying or researching privately-owned non-Government facilities. Non-Government space that is available at no cost, and meets the required space specifications, will also be considered prior to researching privately-owned facilities.

6.410.10.30 (08-02-2022) **Use of Third-Party Event Planners**	(1) In general, a third-party event planner may not be used. If it is absolutely necessary to use one, business units must comply with the approval require-ments in Procurement Policy and Procedures memorandum No. 70.24, Acquiring Training, Meeting, and Conference Services and Facilities/Space for Training, Meetings or Conferences.

(2) In these exceptional cases, approval must be obtained in advance from the DCOS a minimum of 60 days in advance of any procurement action. The request must contain projected costs, a detailed explanation as to why the business unit cannot use internal resources for planning and logistics, and a justification for the request.

6.410.10.31 (08-02-2022) **Meals and Light Refreshments**	(1) Business units must ensure costs for meals and light refreshments are com-mensurate with the nature and purpose of the event. Excessive costs or the appearance of excessive costs must be avoided.

(2) A meal provided for an employee who is attending an event at their official duty station may be taxable to the employee. The IRS may only pay for food at IRS-hosted formal conferences, as defined in IRM 6.410.10.2(2), so long as:

    a.   meals and refreshments are incidental to the conference,

    b.   attendance at the meals and when refreshments are provided is important to ensure full participation in essential discussions, lectures, or speeches concerning the purpose of the conference, and

    c.   the meals and refreshments are part of a formal conference that includes not just the meals and refreshments and discussions, speeches, or other business that may take place when the meals and refreshments are served, but also includes substantial functions occurring separately from when the food is served.

(3)   The IRS may only pay for food at trainings, as defined in IRM 6.410.10.2(23), so long as the food is necessary to obtain the full benefit of the training.

(4)   The IRS may only pay for food at award ceremonies so long as the recipient of the award is publicly recognized and the DCOS has determined that the food advances the recognition of the awardee.
See *Delegation Order 1-68. Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments* (published February 5, 2020) for guidance on the approval of meals and light refreshments.

6.410.10.32
(08-02-2022)
Co-location and Facilities

(1)   When planning an event, business units must consider alternative means of collaboration, maximizing the use of conference calls and web-based communications, whenever possible, to minimize non-mission-critical travel and event-related expenses.

(2)   When physical co-location is mandatory, business units must first look to host or sponsor their event in space controlled by the federal government to reduce cost. GSA has a Federal Meeting Facilities Tool, **fedmeetingspace.cfo.gov**, which provides pertinent information on federal meeting space available at little to no cost as well as information on:

    a.   Agency Name

    b.   Facility Address

    c.   Seating capacity

    d.   Services Available (A/V, microphones, internet access, white boards, podiums, etc.)

    e.   Costs

    f.   Point of Contact (name, phone, email)

6.410.10.33
(08-02-2022)
Registration Fees

(1)   Business units cannot collect conference fees, including exhibitor fees and individual attendance fees, to reimburse the appropriation from which an event was funded without statutory authority to do so, such as implementing a user fee regulation.

6.410.10.34
(08-02-2022)
Gifts and Ethical Conduct

(1)   In accordance with Governmentwide Standards of Conduct, 5 CFR., Part 2635, IRS employees generally cannot accept any gift from an entity that is seeking action by the IRS, doing business or trying to do business with the Service, conducting activities that the Service regulates, or engaged in interests that may be substantially affected by the performance or nonperformance of an employee's official duties. However, gifts of $20 or less per occasion, and not exceeding $50 per year from a single source, may be accepted. Other exceptions also sometimes apply, as listed in 5 CFR 2635.204. IRS employees cannot accept any gifts from a vendor unless its value is de minimis (for example, a cardboard coaster on which to put a coffee cup). This includes

accepting free travel and lodging for site visits, as might be offered in a familiarization tour of a potential site, or under any other circumstances. Additionally, soliciting for room suite upgrades is also prohibited. If room upgrades are offered at no cost to the IRS, they require the approval of the applicable business unit first level executive.

|		
6.410.10.35 (08-02-2022) **Non-Federal Source Reimbursement**	(1)	IRS employees are prohibited from accepting payments from non-Federal sources to reimburse themselves or the IRS for travel costs. There is one exception to this prohibition for Chief Counsel employees who, with appropriate approval, may continue to accept travel payments from non-Federal sources in certain situations in accordance with 5 USC 4111, Acceptance of Contributions, Awards, and Other Payments.
6.410.10.36 (08-02-2022) **Promotional Items or Mementos**	(1)	A business unit may not purchase any promotional items or mementos that include logos or customized slogans. This includes mementos, pens, mouse pads, mugs, and lanyards unique to an organization or event.
	(2)	The DCOS or DCSE must approve any exceptions to this policy.
	(3)	The Chief Counsel has final approval authority for all exceptions to this policy for all their events.
6.410.10.37 (08-02-2022) **Sustainable Temporary Duty (TDY) Travel**	(1)	Business units must comply with FTR Bulletin 10-06, Guidance for Sustainable Temporary Duty (TDY) Travel Policies and Practices and maximize travel cost savings by utilizing green meeting strategies for event hosting (for example: use of video conferences and web-based tools in lieu of travel).
	(2)	The purpose and description and the impact of not having the meeting will be furnished to Treasury for any meeting event with estimated costs of $50,000 and above. Detailed itemization of the meeting and travel expenses may include but is not limited to local and non-local travel costs, Audiovisual equipment costs and facility costs.

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Exhibit 6.410.10-1   (08-02-2022)

TD 12-70 Event Input to the STETS and Documentation and Reporting Requirements

Exhibit 10-1: TD 12-70 Event Input to the STETS and Reporting Requirements and Documentation

Event	STETS Input & Reporting of Actual or Reimbursable Costs Required			Required Supporting Documentation			Subject to 10% Variance Rule			Treasury 40-day Post Event Reporting Requirement		
	<$20K	$20K-$49,999	>$50K	<$20K	$20K-$49,999	>$50K	<$20K	$20K-$49,999	>$50K	<$20K	$20K-$49,999	>$50K
Conferences (If training-related) (See item 15 in Section B, for additional guidance.)	STETS Input - Yes Reporting - No	STETS Input - Yes Reporting - Yes	STETS Input - Yes Reporting - Yes	No	Agenda Roster (as requested)	• Itemized Expense Table • Agenda • Hotel Letter of Intent • Vendor Justification	Only if the event's costs cross over to higher thresholds	Yes	Yes	No	Yes	Yes
Meetings (See Section C: Planning for Meetings, for additional guidance.)	STETS Input - No Reporting - No	STETS Input - Yes Reporting - Yes	STETS Input - Yes Reporting - Yes	No	Agenda Roster (as requested)	• Itemized Expense Table • Agenda • Hotel Letter of Intent • Vendor Justification	Only if the event's costs cross over to higher thresholds	Yes	Yes	No	Yes	Yes
Training (See FAQ 5 for guidance.)	STETS Input - Yes Reporting - No	STETS Input - Yes Reporting - Yes	STETS Input - Yes Reporting - Yes	No	No	• Itemized Expense Table • Agenda • Hotel Letter of Intent • Vendor Justification	Only if the event's costs cross over to higher thresholds	Yes	Yes	No	Yes	Yes

Exhibit 6.410.10-2   (08-02-2022)
TD 12-70 Life Cycle Chart (Rev. 4-20)
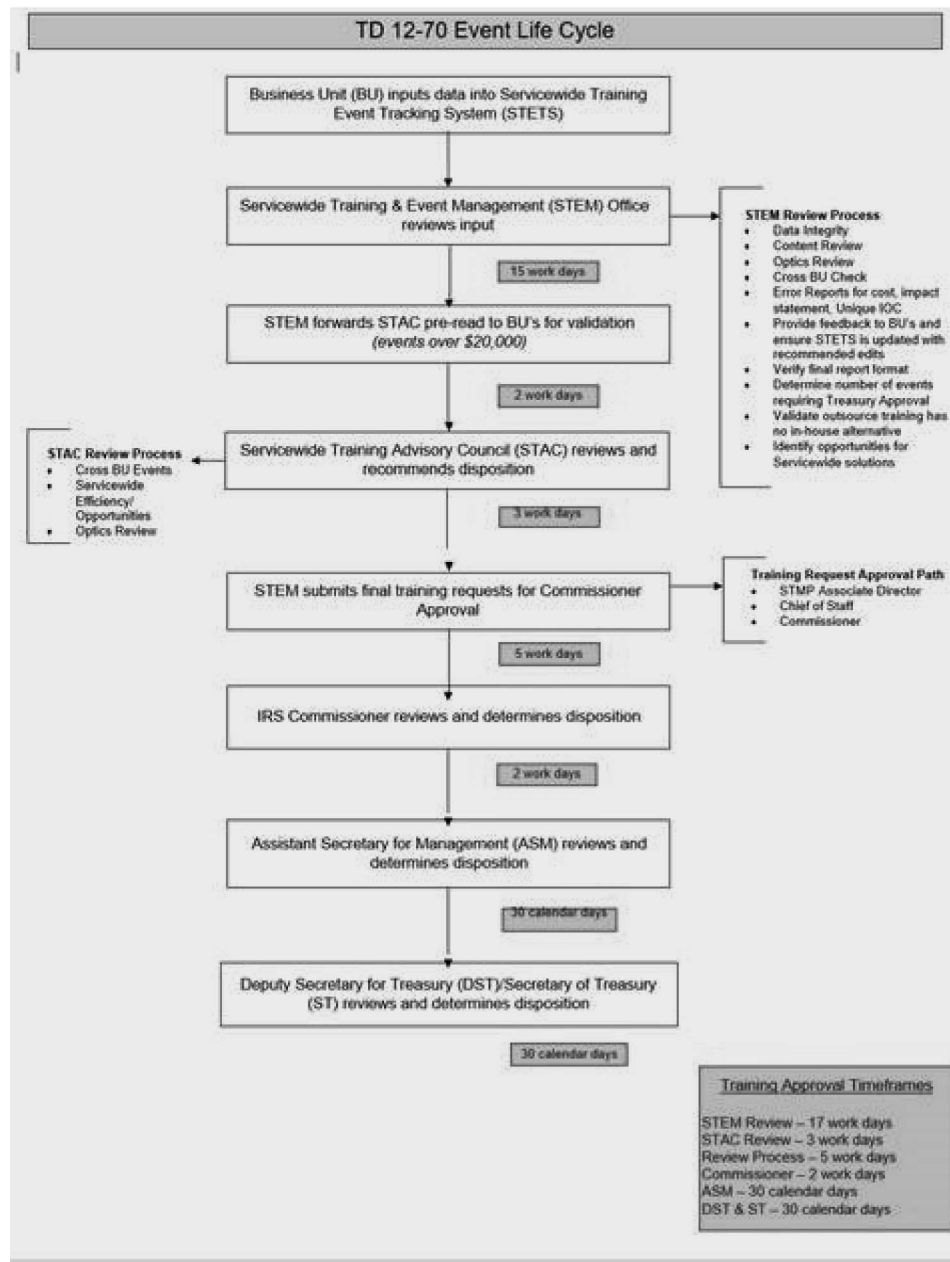
Exhibit 6.410.10-3   (08-02-2022)
Reporting Requirements for Exempted IRS Meetings and Events

Meeting/Event	Description	STETS Input Required($20K and Above)	Reporting of Actual Costs (Required)($20K and Above)
Federal Advisory Committee Act (FACA) Meetings	Expenses related to participation in FACA meetings	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)
Meetings held to conduct operational reviews, including process reviews, or meetings to assess employee performance	Travel for site visits by management to: • assess the consistency of operations • conduct process reviews • assess the effectiveness of internal controls • improve operational efficiencies; or • assess employee performance and receive employee feedback	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)

Exhibit 6.410.10-3 (Cont. 1) (08-02-2022)
Reporting Requirements for Exempted IRS Meetings and Events

International Travel	• Travel related to U.S. international tax administration obligations • Senior international tax officials participating in intergovernmental tax groups • Travel for foreign government data safeguarding, information exchange infrastructure evaluations, data transmission methods and Foreign Account Tax Compliance Act (FATCA) Intergovernmental Agreement (IGA) matters • Travel for tax treaty and Tax Information Exchange Agreement (TIEA) negotiations • Travel for negotiations with foreign competent authority to resolve taxing rights cases via Mutual Agreement Procedures (MAP) and for exchange of information or agreements matters	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)

Exhibit 6.410.10-3   Internal Revenue Manual   Cat. No. 74902R (08-02-2022)

Exhibit 6.410.10-3 (Cont. 2) (08-02-2022)
Reporting Requirements for Exempted IRS Meetings and Events

Mandatory law enforcement training	Travel to mandatory law enforcement training held at a Federal Law Enforcement training center (FLETC)	*Note:* **Events held at a Federal Law Enforcement Training Center (FLETC) (regardless of cost) are excluded and do not require TD 12-70 approval but must be added to the STETS for tracking purposes.**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)
System Acceptability Testing	Simulating live operations of new or revised systems	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)
Meetings held to conduct audits, inspections, or investigations	Meeting with taxpayers, their representatives, or third parties to resolve specific tax cases	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)
Tax-related case travel (Domestic travel only)	Meetings with taxpayers, their representatives or third parties in resolving a specific tax case	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)
Public hearings and associated briefs	Expenses related to participation in public hearings and associated briefs	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)

Exhibit 6.410.10-3 (Cont. 3) (08-02-2022)
Reporting Requirements for Exempted IRS Meetings and Events

Subpoena-related travel	Expenses related to IRS staff required to travel to testify	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)
Emergency response	Travel for agency response/ recovery to civil or natural disasters, evacuations or other catastrophic events	**No**	Refer to the CFO's *IRM 1.32.10, Servicewide Travel Policies and Procedures, Reporting on Event-Related Spending* for specific guidance on this topic.)

The following meetings, events and case-related travel are: (1) <u>exempt</u> from the TD 12-70 approval process; (2) <u>not</u> <u>entered</u> into the STETS; and (3) <u>not reportable</u> to the Treasury Department.

- Meetings held to conduct audits, inspections, or investigations:
- Case-related travel (Domestic travel only)
- Public hearings and associated briefs
- Subpoena-related travel
- Emergency response
- International travel (Travel related to U.S. international tax administration obligations.) (Note the following exceptions and conditions):
  - Senior international tax officials participating in intergovernmental tax groups. **(Greater than five travelers requires the DCOS or DCSE approval).**
  - Travel for foreign government data safeguarding, information exchange infrastructure evaluations, data transmission methods and Foreign Account Tax Compliance Act (FATCA) Intergovernmental Agreement (IGA) matters. **(Greater than five travelers requires the DCOS or DCSE approval).**
  - Travel for tax treaty and Tax Information Exchange Agreement (TIEA) negotiations. **(Greater than three travelers requires the DCOS or DCSE approval).**
  - Travel for negotiations with foreign competent authority to resolve taxing rights cases via Mutual Agreement Procedures (MAP) and for exchange of information or agreements matters. **(Greater than ten travelers requires the DCOS or DCSE approval).**

Note: The exemption does not apply to meetings, conferences, or training events held in non-government space, occurring over multiple days. IRS employees and managers should be mindful of decisions consistent with the current budget environment and be aware of situations that could be perceived as wasteful or inappropriate in nature.

Exhibit 6.410.10-3   Internal Revenue Manual   Cat. No. 74902R (08-02-2022)