



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

10.2.6

NOVEMBER 27, 2023

EFFECTIVE DATE

(11-27-2023)

PURPOSE

- (1) This transmits revised IRM 10.2.6, Pocket Commissions.

MATERIAL CHANGES

- (1) This IRM was updated to reflect current organizational titles, terminology, references, and citations.
- (2) Updated IRM 10.2.6.1.3(7), Responsibilities, to include procedures for acknowledging receipt of PC.
- (3) IRM 10.2.6.3(2), Issuing Office, The PC office is a controlled area, requiring single authentication for authorized staff.
- (4) IRM 10.2.6.7(2), Training Requirements for Receipt of a Pocket Commission, updated procedures for ITM, Course 64619, Pocket Commissions Credential Responsibilities Training, must be completed prior to a PC being issued.
- (5) IRM 10.2.6.8(2), Issuance Procedures of Pocket Commissions, updated procedures to clarify the request may be returned without the requested information.
- (6) IRM 10.2.6.8(3), Issuance Procedures of Pocket Commissions, updated procedures to provide additional time after the employee's signature date on Form 13716-B to complete ITM course 64619.
- (7) IRM 10.2.6.11(3), Receipt and Acknowledgement Requirements of Pocket Commissions, updated procedures for receipt and acknowledgement requirements upon receipt of a PC.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes 10.2.6 dated October 08, 2021.

AUDIENCE

All IRS Organizations

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10.2.6
Pocket Commissions

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10.2.6.1
(11-27-2023)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides policies, authorities, directives, and responsibilities for Civil Enforcement and Non-Enforcement Pocket Commissions (PC). This IRM section applies to the control, issuance, and destruction of a PC.
- (2) **Audience:** All IRS Organizations.
- (3) **Policy Owner:** Chief, FMSS.
- (4) **Program Owner:** Associate Director (AD), Security.
- (5) **Primary Stakeholders:** Employees who hold a PC and their managers.
- (6) **Program Goals:** To provide credentials for use by designated Internal Revenue Service (IRS) employees when conducting business outside of an IRS facility interacting with taxpayers on tax-related matters; to provide credentials for IRS employees who respond to emergencies and need to present proof of their authority to Law Enforcement Officials or who conduct official United States (US) Government business with Federal, State, Local, Tribal, or foreign officials.

10.2.6.1.1
(11-27-2023)
Background

- (1) A PC is an authorized form of Identification (ID) media. A PC provides evidence of the holder's specific authority and responsibility when conducting official US Department of the Treasury, IRS business with the public outside of IRS facilities and/or with Federal, State, Local, Tribal, or foreign officials as authorized by law, statute or Treasury/bureau regulations or policy.
- (2) The IRS has established criteria to authorize eligible IRS employees to hold a Civil Enforcement PC or Non-Enforcement PC:
 - a. **Civil Enforcement PCs** are authorized for use by IRS employees who interact with taxpayers outside of IRS facilities on tax-related matters.
 - b. **Non-Enforcement PCs** are authorized for use by IRS employees who respond to emergencies and need to present proof of their authority to Law Enforcement Officials or who conduct official US Government business with Federal, State, Local, Tribal, or foreign officials.

Note: An employee's position title and job series will not be the sole determining factor as to whether a PC is warranted. The individual must be in an authorized position title, job series and meet the above criteria to be eligible for a PC.

10.2.6.1.2
(11-27-2023)
Authority

- (1) *18 USC 701: Official badges, identification cards, other insignia*
- (2) Treasury Security Manual – TD P 15-71, Chapter V, Section 5, Credentials, Badges/Shields and the Law Enforcement Officers Safety Act
- (3) The Chief, FMSS, is authorized to prescribe ID media for use within the IRS per Delegation Order 1-51, Authority to Prescribe Identification Media, located in IRM 1.2.2, Servicewide Delegations of Authority
- (4) IRS Restructuring and Reform Act of 1998, Section 3706
- (5) Document 12990, Records Control Schedules

10.2.6.1.3
(11-27-2023)

Responsibilities

- (1) The Chief, FMSS, provides oversight of the ID Media Program, which includes the PC, guidance and resources to effectively produce PCs.
- (2) The AD, Security, is responsible for oversight of ID media within the IRS, which includes PCs.
- (3) The Chief, Access and Identification Management (AIM), is responsible for oversight of the planning, developing, implementing, evaluating, and controlling of the ID Media Program, which includes PCs.
- (4) The Section Chief, PC, is responsible for planning, developing, implementing, evaluating, and controlling the PC Program to confirm compliance with the PC policies and procedures.
- (5) The Business Operating Division (BOD) will assign a Representative, who is responsible for:
 - a. Relaying communication from the PC Office to the BOD.
 - b. Responding to information requests from the PC Office.
 - c. Communicating changes for their BOD Executive approving officials and BOD Representatives.
 - d. Submitting Form 14445, Pocket Commissions Authorized Job Series Change Request, to the PC Office.
- (6) Managers of the PC holder are responsible for:
 - a. Determining employee eligibility based on the Document 13438, Pocket Commission Authorizations List, and the PC holder's specific assigned job duties.
 - b. Verifying required training completion prior to requesting a new or replacement PC.
 - c. Confirming the PC holder(s) under their supervision comply with the policies outlined in this IRM section and all guidance issued by the PC Office.
 - d. Confirming personnel under their supervision possess only one authorized PC.
 - e. Recovering the PC from their employees and timely returning the PC to the PC Office. See IRM 10.2.6.13, Recovery of Pocket Commission.

Note: An unrecovered PC from a separated employee must be reported to SAMC. See IRM 10.2.8, Incident Reporting.

 - f. Returning PCs to the PC office and request they be held for employees on extended leave, detail, or temporary promotion for more than 180 days. Managers should complete Form 14579, Pocket Commission Retention or Release.
 - g. Documenting employee counseling about required safeguards for a PC when a PC is lost or stolen.
- (7) Authorized employees (PC holders) are responsible for:
 - a. Completing all required training.
 - b. Initiating Form 13716-B, Request for Pocket Commission, when requesting a new or replacement PC.
 - c. Reviewing the PC upon receipt for accuracy (Title, Name, PC Number, Date Issued and Expiration Date).
 - d. Acknowledging receipt of the PC within 10 business days to the PC Office. If the PC holder is unavailable, an authorized individual (i.e.,

manager, management and program assistant, etc.) may acknowledge receipt of the PC on behalf of the PC holder.

- e. Properly safeguarding the PC.
- f. Reporting the lost or stolen PC immediately to their manager and SAMC. If a PC is reported as lost or stolen and it is later found, update the SAMC report. If a replacement has already been received, the lost PC must be immediately returned to the PC Office.
- g. Returning the PC to their manager or the PC Office when they no longer meet the eligibility criteria, separate from service, are suspended, on extended leave, or placed on a detail over 180 calendar days.

Note: PCs must be returned to the PC Office using the shipping requirements covered in IRM 10.5.1, Privacy Policy.

- h. Initiating Form 13716-B, prior to their current PC expiring.
- i. Initiating Form 13716-B, to replace a PC when information has changed, such as name or position title.

Note: No employee may have more than one active PC in their possession. The employee will surrender the current PC when notified the replacement PC is ready to ship using the shipping requirements outlined in IRM 10.5.1, Privacy Policy, prior to the issuance of a replacement PC.

10.2.6.1.4
(10-08-2021)
**Program Management
and Review**

- (1) **Program Reports:** PC Analysts will run reports from the database to monitor the status of PCs.
- (2) **Program Effectiveness:** The PC Office has accountability to manage the current inventory and continuously monitor the program in accordance with established guidelines. Other primary activities include forecasting future inventory, assessing processing timeliness, reconciling current inventory, and monitoring reports for separating employees to confirm PCs are returned. PCs must be returned as soon as possible but no more than 10 business days after separation.

10.2.6.1.5
(11-27-2023)
Program Controls

- (1) The PC Section Chief or designee will initiate annual PC validation with all active PC holders for validation and certification. The results of the annual validation will be shared with the Chief, Access and Identification Management (AIM) and the AD, Security.
- (2) All requests regarding PCs will be submitted through IRS Service Central cases. This includes:
 - a. A request for new PC
 - b. A replacement PC (such as name changes, position title changes, lost PC, stolen PC, expiring PC, etc.)
 - c. Retention of a PC (such as suspension, extended leave, or placed on a detail over 180 calendar days)
 - d. A request for a memento

10.2.6.1.6
(11-27-2023)
Terms

- (1) **BOD Representative:** A designated BOD Point of Contact (POC) for PC related matters.
- (2) **Civil Enforcement PC:** A PC authorized for use by IRS employees who interact with taxpayers outside of IRS facilities on tax-related matters.

- (3) **Non-Enforcement PC:** A PC authorized for use by IRS employees who respond to emergencies and need to present proof of their authority to Law Enforcement Officials, or who conduct official US Government business with Federal, State, Local, Tribal, or foreign officials.

10.2.6.1.7
(11-27-2023)
Acronyms

(1) Acronym	Definition
AIM	Access and Identification Management
BOD	Business Operating Division
FMSS	Facilities Management and Security Services
ITM	Integrated Talent Management
PC	Pocket Commission(s)
SAMC	Situational Awareness Management Center
USC	United States Code

10.2.6.1.8
(11-27-2023)
Related Resources

- (1) Forms used for Pocket Commissions that includes the employee's authority to perform all duties under all laws and regulations administered by the IRS. This template language is printed by the PC Office in conjunction with the production of the PC. The Forms are:
- Form 4689-A, Pocket Commission, Civil Enforcement, Lower Insert.
 - Form 4689-B, Pocket Commission, Lower Insert for Chief Counsel.
 - Form 4689-C, Pocket Commission, Lower Insert for Criminal Investigation.
 - Form 4689-H, Pocket Commission, Non-enforcement, Lower Insert for Non-enforcement.
 - Form 4689-U, Pocket Commission Inserts, Non-enforcement Administrative.
 - Form 4689-V, Pocket Commission Inserts, for Appeals.
- (2) Document 13490, Black Leather bi-fold Covers for Pocket Commission - credential holder, with clear windows on the top and bottom and felt protector on the inside, a metal disc with raised IRS seal, and the words "The Department of the Treasury 1789" inset into the leather on the outside front.
- (3) Document 7667, Red Leather Pocket Commission Folder - Red leather PC folder, with a gold embossed IRS seal, the words "United States Treasury Department, Internal Revenue Service" and a straight-line border.
- (4) Document 12383, Pocket Commission Photo ID Card - Teslin paper used to make the PC that provides evidence of authority.
- (5) Document 12383-A, Pocket Commission Badge Holder - Laminating film that holds Document 12383 inside of the red leather PC folder.

- (6) Document 13438, Pocket Commission Authorizations List - The list includes the BOD Executives that are approved to sign Form 13716-B, Request for Pocket Commission, the job series, and position titles for eligible employees that may hold a PC.
- (7) Form 13716-B, Request for Pocket Commission - Form used to request issuance, reissuance, or renewal of PC.
- (8) Form 14398, Request for Pocket Commission Memento - Form used by the employee and manager to request a PC memento.
- (9) Form 14445, Pocket Commissions Authorized Job Series Change Request - Form used by a BOD to add, remove, or modify position title or job series authorized to hold a PC.
- (10) Form 14579, Pocket Commission Retention or Release - Form used by the employee and manager to request PC retention by the PC Office or request return of the PC being held by the PC Office back to the PC holder.
- (11) IRM 10.2.5, Identification Media.
- (12) IRM 10.2.8, Incident Reporting.
- (13) IRM 10.5.1, Privacy Policy.
- (14) IRM 10.5.7, Use of Pseudonyms by IRS Employees.

10.2.6.2 (11-27-2023) Authorizing Officials

- (1) Designated signature authority for the PC must be a BOD Executive or their executive level designee:
 - a. The Commissioner
 - b. Deputy Commissioner for Services and Enforcement
 - c. Deputy Commissioner for Operations Support
 - d. Chief, FMSS
 - e. Chief Counsel or Chief Officer
 - f. Chief of Staff
 - g. Chief Business Continuity Operations
 - h. Deputy Chief of Staff
- (2) Signature authority on the Form 13716-B, Request for Pocket Commission, resides with the designated BOD Executive and can be found on Document 13438, Pocket Commission Authorizations List.

10.2.6.3 (11-27-2023) Issuing Office

- (1) The PC Office is responsible for following prescribed procedures regarding PC issuance, destruction, record maintenance, and safeguarding the supply inventory.
- (2) The PC office is a controlled area, requiring single authentication for authorized staff access.

10.2.6.4 (11-27-2023) Description of the Pocket Commission

- (1) Each PC is assigned a unique control number that is printed on the PC. The PC consists of a black leather cover with clear windows on the inside to allow the top and bottom of the PC to be seen, along with a felt protector and a metal disc insert on the front with the IRS seal, the words "The Department of the Treasury 1789", a red leather folder with gold embossed IRS seal, the

words “United States Treasury Department, Internal Revenue Service” and a straight-line border. Affixed to the inside of the red leather folder are laminated upper and lower inserts.

- a. The upper insert contains the holder’s:
 - i. Printed legal name or approved Pseudonym (as shown in USAccess)
 - ii. Official position title (as defined on the Document 13438, Pocket Commission Authorizations List)
- b. The lower insert contains the holder’s:
 - i. Duties/description of authority
 - ii. Issue date
 - iii. Expiration date
 - iv. Holder’s photograph (photo is used from USAccess)
 - v. Authorizing official’s signature

10.2.6.5
(11-27-2023)
**Authorized Use of
Pocket Commission**

- (1) The PC is used for conducting official duties outside of an IRS facility. The identification cannot be used to exert influence, obtain privileges, favors, or rewards.
- (2) Making a photocopy of any part of a PC is a violation of federal law, *18 USC 701: Official badges, identification cards, other insignia.*

10.2.6.6
(11-27-2023)
**Authorization, Criteria
and Eligibility to hold a
Pocket Commission**

- (1) Permanent employees with a position title on the Document 13438, Pocket Commission Authorizations List, are authorized to request a PC. Credentials may be issued to a temporary employee when determined necessary by the Chief, FMSS.
- (2) A PC may be issued with management approval to employees who meet the established criteria of:
 - a. Performing the type of work that requires face-to-face contact with the public outside of the IRS facilities on tax related matters.
 - b. Representing the IRS with law enforcement and emergency response officials.
 - c. Conducting official US Government business with Federal, State, Local, Tribal, or foreign officials as authorized by law, statute or Treasury/bureau regulations or policy.
- (3) A PC will not be issued to employees:
 - a. Solely to identify themselves for transaction of routine business inside IRS facilities.
 - b. On temporary details of less than 180 calendar days unless deemed necessary by the Chief, FMSS.
- (4) It is the responsibility of the BOD Representative to request the addition, removal, or modification of a PC job series and/or position title to Document 13438 by:
 - a. Completing Form 14445, Pocket Commissions Authorized Job Series Change Request.
 - b. Obtaining the signature of the designated BOD Executive.
 - c. Forwarding Form 14445 to the PC Office to obtain concurrence from the Chief, FMSS.

- (5) The PC Office will provide the BOD Representatives with Document 13438 annually to validate accuracy of the position title and job series.

10.2.6.7 (11-27-2023) Training Requirements for Receipt of a Pocket Commission

- (1) In accordance with the Department of the Treasury Security Manual – Treasury Directive (TD) P 15-71 Chapter V Section 5.3 and 5.10, PC holders will receive training of the PC requirements to include, but not limited to the issuance, official use, controlling, accounting for or safeguarding, returning, and administrative penalties for possible misuse, abuse, or misrepresentation.
- (2) ITM Course 64619, Pocket Commissions Credential Responsibilities Training, must be completed prior to a PC being issued.
- (3) The manager will certify the required training was completed by the employee on Form 13716-B, Request for Pocket Commission.

10.2.6.8 (11-27-2023) Issuance Procedures of Pocket Commissions

- (1) Form 13716-B, Request for Pocket Commission, is required for each PC requested.
- (2) The following fields are critical, and if the request is missing any of the following information it may be returned:
 - a. Employee's legal name
 - b. Date of birth
 - c. Approved pseudonym (if applicable)
 - d. SEID
 - e. Position title
 - f. Job series (e.g., 0512, 0340, etc.)
 - g. BOD
 - h. Date ITM Course 64619 was completed
 - i. Employee's shipping address
 - j. Employee's digital signature containing name and date
 - k. Manager's digital signature containing name and date
 - l. Designated BOD Executive's digital signature containing name and date
- (3) Completed Form 13716-B, Request for Pocket Commission, is submitted via an IRS Service Central case. The date training, ITM Course 64619, was completed must be within 90 calendar days of the employee's signature on the Form 13716-B. If the training date is more than 90 calendar days prior to the employee signature date, the PC office may still process the request but it will not be finalized until the employee has re-taken the course, which will delay the request.

Note: Only one PC request is permitted per case.

- (4) The PC Office receives the IRS Service Central case after approval by the requestor's manager. The PC Office will review the request for completeness.
 - a. If the request is missing information, the requestor may be contacted to provide the required information.
 - b. If the required information is not received within 30 days, the request will be closed without action.
- (5) Once the request is completed and has the required information, the PC Office will produce the PC and mail the PC to the PC holder in accordance with IRM 10.5.1, Privacy Policy.

10.2.6.9
(10-08-2021)

**Use of Pseudonyms on
Pocket Commissions**

- (1) In accordance with the IRS Restructuring and Reform Act of 1998, Section 3706, IRS employees are authorized to utilize a pseudonym if adequate justification for the use is provided by the employee and its use is approved by the employee's manager. IRS employees authorized to hold a PC may use a registered pseudonym, in lieu of their legal name, to protect themselves from potential harassment by taxpayers.
- (2) The PC and SmartID card must contain the same name, legal or pseudonym.
- (3) If an employee is already in possession of a PC, the employee will surrender the current PC prior to the issuance of a PC using a pseudonym by returning it to the PC Office using the shipping requirements outlined in IRM 10.5.1, Privacy Policy.

Note: The same process for the issuance of a PC is applied to issuing a PC using a pseudonym.

- (4) A PC issued in a registered pseudonym may not be used as a retirement memento, for an honorary presentation or for a similar purpose. A registered pseudonym PC holder may not be reissued a PC in their legal name for memento purposes. The PC must be recovered by the employee's manager and sent to the PC Office for destruction.

Note: For additional information on the requirements for the use of pseudonyms, see IRM 10.5.7, Use of Pseudonyms by IRS Employees.

10.2.6.10
(11-27-2023)

**Reissuance/Replacement
of Pocket Commissions**

- (1) A PC is valid for up to 10 years. Prior to the expiration of a PC, the PC Office will remind the employee of the upcoming expiration and responsibilities to request reissuance of a PC via email.
- (2) Prior to the expiration of the PC, the PC holder will retake Course 64619, Pocket Commissions Credential Responsibilities Training, complete Form 13716-B, Request for Pocket Commission, and submit the completed form via IRS Service Central for processing by the PC Office.

Note: The manager will certify required training was completed by the employee on Form 13716-B.

- (3) If an employee transfers to a new geographic location with the same position title and job series, the employee will retain the PC.
- (4) If the employee transfers to a position title that is not authorized to hold a PC, the employee will return the PC to the PC Office or to the manager for return to the PC Office prior to the employee's transfer. The PC is returned to the PC Office using the shipping requirements outlined in IRM 10.5.1, Privacy Policy, for reconciliation of ID media records and destruction.
- (5) A PC holder or PC holder's manager will request a replacement when:
 - a. The PC has expired
 - b. The PC becomes illegible or damaged
 - c. A name or position change occurs*
 - d. The photograph fails to resemble the holder*
 - e. The PC is lost or stolen**

Note: *If the PC holder has a name change or requires an updated photograph, follow procedures in IRM 10.2.5, Identification Media, to acquire a new SmartID prior to requesting a replacement PC.

Note: **If lost or stolen, the employee must notify their manager and generate a SAMC report. For additional information, see IRM 10.2.5, Identification Media, and IRM 10.2.8, Incident Reporting.

10.2.6.11
(11-27-2023)

**Receipt and
Acknowledgement
Requirements of Pocket
Commissions**

- (1) No employee may have more than one PC in their possession unless the second PC has been stamped "Retired".
- (2) The employee will surrender the current PC when notified the replacement PC is ready to ship using the shipping requirements outlined in IRM 10.5.1, Privacy Policy, prior to the issuance of a new PC.
- (3) Upon receipt of a PC, the PC holder or an authorized individual (i.e., manager, management and program assistant, etc.) will review the PC to verify the name, position title, PC number, date issued, and expiration date printed on the PC is accurate. Any identified errors on the PC will be immediately brought to the attention of the PC Office.
- (4) The employee or an authorized individual (i.e., manager, management and program assistant, etc.) will acknowledge receipt of the PC to the PC Office as soon as possible but no more than 10 business days after receipt.
- (5) Failure to timely acknowledge receipt of a PC may result in the PC being revoked and a SAMC report being filed for lost property.

10.2.6.12
(11-27-2023)

**Safeguarding of Pocket
Commissions**

- (1) Every PC holder must properly safeguard the PC issued by:
 - a. Properly storing the PC on their person, in a locked container, or leaving it with their manager for proper safeguarding when not required for a period up to 180 days.
 - b. Returning the PC to the PC Office for proper safeguarding if the PC will not be required for an extended time over 180 days.
 - c. Not leaving their PC unattended in a briefcase, motor vehicle, or unlocked desk drawer.
 - d. Reporting a lost or stolen PC to their manager and SAMC. If the PC holder cannot timely report the incident to SAMC, they must request their manager complete the SAMC report.
- (2) The PC holder is the only person authorized to use the PC for identification.
- (3) Employees who report their PC lost or stolen must follow procedures to request a replacement PC. See IRM 10.2.6.10(2), Reissuance/Replacement of Pocket Commissions.
- (4) If the lost or stolen PC is found it must immediately be returned to the PC Office using the shipping requirements covered in IRM 10.5.1, Privacy Policy.

10.2.6.13
(11-27-2023)
Recovery of Pocket Commissions

- (1) A PC is the property of the US Department of the Treasury, IRS. The manager must verify that the PC is recovered immediately, if the employee is:
 - a. Transferred
 - b. Suspended
 - c. On extended leave over 180 days
 - d. Separated from the IRS
 - e. Changes position title or job series
 - f. Deceased while an employee of the IRS
- (2) Once recovered, the PC is expected to be forwarded within 10 business days. It must be returned to the PC Office using the shipping requirements covered in IRM 10.5.1, Privacy Policy.
- (3) An unrecovered PC from an IRS employee or a separated employee must be reported to SAMC. See IRM 10.2.8, Incident Reporting.

10.2.6.14
(11-27-2023)
Retention of Canceled Pocket Commissions

- (1) Requests for a PC memento may be made if an employee:
 - a. Is retiring from the IRS
 - b. Died while employed by the IRS
 - c. Moves to a position title ineligible for a PC

Note: Employees may only have one memento PC.

- (2) A PC can be made into a memento if the PC is still in the control of the IRS.
- (3) If an employee is terminated or resigns from the IRS, other than retirement or death, a PC memento will not be granted.
- (4) A PC issued under an employee pseudonym is not eligible for PC memento.
- (5) Employees may request that a PC be made a memento by completing Form 14398, Request for Pocket Commission Memento, and submitting to the PC Office via IRS Service Central.
- (6) A retired PC may be used for display purposes as a memento but may not be used for identification.
- (7) Issuance of a new or replacement PC to retirees or persons previously separated from the IRS is not authorized. If a retiree no longer has possession of their memento PC (i.e., lost, stolen, or misplaced), a replacement PC will not be authorized.
- (8) A PC returned to the PC Office is destroyed. Failure by a PC holder or manager to submit an IRS Service Central case and request a memento within 30 days will result in the PC being destroyed and no replacement PC will be authorized.

10.2.6.15
(11-27-2023)
Accountability, Protection and Disposal of Records & Supplies

- (1) In accordance with Document 12990, Records Control Schedules, the PC Office will maintain and update all PC related databases accordingly.
- (2) All PC supplies will be ordered by the PC Office as authorized by Security and shipped directly to the PC Office. The PC Office will maintain an inventory record of all PC supplies. Blank stock of Teslin paper is controlled and main-

tained by the PC Section Chief or delegate. Teslin paper must be secured when not in use by the person to whom it is assigned.

- (3) The PC Section Chief or designee will initiate the annual PC Validation of all active PCs to verify the system of record contains complete and accurate information. The PC Section Chief will report the results of the annual reconciliation to the Chief, AIM and AD, Security.

