



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

10.5.7

DECEMBER 22, 2023

EFFECTIVE DATE

(12-22-2023)

PURPOSE

- (1) This transmits revised IRM 10.5.7, Privacy and Information Protection, Use of Pseudonyms by IRS Employees.

MATERIAL CHANGES

- (1) IRM 10.5.7.4.2, IRS Pseudonym Use Disapproved - Procedures previously in (4) and (5) added to new (3) a) and b); subsequent paragraphs renumbered.
- (2) Throughout, reviewed and updated links and citations, website addresses (including updating OS GetServices to IRS Service Central), legal references, and IRM references.
- (3) Throughout, updated or revised text to eliminate unnecessary gendered language per Policy Statement 25-4, Gender-Inclusive Language.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 10.5.7 dated August 31, 2022.

AUDIENCE

All IRS employees who hold IRS pseudonyms and IRS employees who submit a new request for the use of an IRS pseudonym, and their managers.

Peter C. Wade
Director, Privacy Policy and Compliance
Privacy, Governmental Liaison and Disclosure

10.5.7

Use of Pseudonyms by IRS Employees

Table of Contents

- 10.5.7.1 Program Scope and Objectives
 - 10.5.7.1.1 Background
 - 10.5.7.1.2 Authority
 - 10.5.7.1.3 Responsibilities
 - 10.5.7.1.4 Program Management and Review
 - 10.5.7.1.5 Program Controls
 - 10.5.7.1.6 Terms/Definitions/Acronyms
 - 10.5.7.1.7 Related Resources
 - 10.5.7.2 Introduction to the Use of IRS Pseudonyms by IRS Employees
 - 10.5.7.3 Protecting Taxpayer-Specific Information Designated as IRC 6103 Material
 - 10.5.7.4 Requesting an IRS Pseudonym
 - 10.5.7.4.1 IRS Pseudonym Use Approved
 - 10.5.7.4.2 IRS Pseudonym Use Disapproved
 - 10.5.7.5 Withdrawing from the IRS Pseudonym Program
 - 10.5.7.6 IRS Pseudonym Guidance for Employees Authorized to Carry a Pocket Commission
 - 10.5.7.7 Employee Identification Requirements
 - 10.5.7.7.1 Issuance of HSPD-12 SmartID Cards to Employees with IRS Pseudonyms
 - 10.5.7.8 IRS Systems of Records Notice That Pertain to the Use of IRS Pseudonym Lists
 - 10.5.7.9 IRS Pseudonym Holders, the Courts and Legal Matters
 - 10.5.7.10 Sensitive Nature of IRS Pseudonyms
 - 10.5.7.11 Effects of IRS Pseudonym Requirements on Other IRMs
 - 10.5.7.12 Assignment of Work to IRS Pseudonym Holders
 - 10.5.7.12.1 Safety for Employees with IRS Pseudonyms
 - 10.5.7.13 IRS Pseudonym Holder's Government Travel Card
 - 10.5.7.14 Communications With and About IRS Pseudonym Holders
 - 10.5.7.15 Mismatched IRS Pseudonym Holder Names
 - 10.5.7.16 Protecting the IRS Pseudonym Holder's Legal Identity
- Exhibits
- 10.5.7-1 Verbatim Text of Section 3706 of IRS RRA 98 from 26 USC 7804, dated July 22, 1998

10.5.7.1
(02-26-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides information, guidance, and procedures for all IRS managers and employees on the process for requesting an IRS pseudonym, rescinding an IRS pseudonym, and using the IRS pseudonym after it's obtained.
- (2) **Audience:** The provisions in this manual apply to all IRS employees who hold IRS pseudonyms and their managers and all IRS employees who submit a new request for the use of an IRS pseudonym and their managers.
- (3) **Policy Owner:** The Director, Privacy Policy and Compliance (PPC) is responsible for the policy in this IRM. PPC is under the Office of Privacy, Governmental Liaison and Disclosure (PGLD), which is under the Office of the Deputy Commissioner for Operations Support (OS).
- (4) **Program Owner:** The Incident Management (IM) Office within the Office of Privacy Policy and Compliance (PPC) under PGLD is the program office responsible for this IRM.
- (5) **Contact Information:** To recommend changes or make any other suggestions to this IRM, email IM's **Pseudonym mailbox*.
- (6) **Primary Stakeholders:** Current and future IRS pseudonym holders and their managers.
- (7) **Program Goals:** The IRS is committed to the personal safety of its employees. The IRS Pseudonym Program provides the necessary framework and process to ensure an IRS pseudonym is assigned to IRS employees requesting one for their personal safety and the prevention of harm or danger to themselves and their families within five to ten business days of receiving the pseudonym request.

10.5.7.1.1
(10-05-2018)
Background

- (1) Section 3706 of the IRS Restructuring and Reform Act of 1998 (RRA 98) from 26 USC 7804, dated July 22, 1998, provides that any employee of the IRS may use an IRS pseudonym only if adequate justification for the use of a pseudonym is provided by the employee, including protection of personal safety; and such use is approved by the employee's supervisor before the IRS pseudonym is used. Verbatim text of Section 3706 of IRS RRA 98 is provided in Exhibit 10.5.7-1, Verbatim Text of Section 3706 of IRS RRA 98 from 26 USC 7804, dated July 22, 1998.

10.5.7.1.2
(10-05-2018)
Authority

- (1) This IRM has been developed in accordance with Section 3706 of IRS RRA 98.

10.5.7.1.3
(08-13-2021)
Responsibilities

- (1) The PGLD/IM Office is responsible for administering and managing IRS program requirements by ensuring IRS incidents involving the loss or theft of IRS and Bring Your Own Device (BYOD) assets containing Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information; the loss or theft of physical and electronic documents that include SBU data, including PII and tax information; and inadvertent unauthorized disclosures of SBU data, including PII and tax information, are investigated, analyzed and resolved. The PGLD/IM Office is also responsible for administering and managing the IRS Pseudonym Program. Specific responsibilities for the PGLD/IM Office, IRS employees, and IRS managers as they relate to the IRS Pseudonym Program are listed below.

- (2) The **PGLD Incident Management Office** is responsible for:
- a. Managing the IRS Pseudonym Program in support of IRS employees who may, because of threats or potential threats to their personal safety, need to work under the protection of an IRS pseudonym.
 - b. Reviewing requests for IRS pseudonyms to ensure adequate justification is met as outlined in (6) and (7) of IRM 10.5.7.1.6, *Terms/Definitions/Acronyms*.
 - c. Processing all requests for IRS pseudonyms received by the manager of record within five to ten business days from receipt of the request.
 - d. Maintaining a copy of the encrypted email documenting the approval of a request for an IRS pseudonym.
 - e. Managing and maintaining the official Pseudonym Master List (PML) and all other related files where IRS pseudonym information will be stored.
 - f. Ensuring that all information pertaining to IRS pseudonym holders is maintained in a secure manner consistent with IRS security and privacy policy requirements.
 - g. Updating HR Connect to add IRS employee's IRS pseudonym information.
 - h. Updating Outlook (email) and Discovery Directory to display the IRS pseudonym and initiating the process to change the SmartID to the IRS pseudonym.
 - i. Updating the PML each month to ensure that the information is correct and up-to-date.
 - j. Processing all requests to withdraw from the IRS Pseudonym Program received by an IRS employee's manager of record. See IRM 10.5.7.5, *Withdrawing from the IRS Pseudonym Program*.

Note: Visit the *Pseudonyms* page in the *Disclosure and Privacy Knowledge Base Site* for additional information about the IRS Pseudonym Program.

- (3) **IRS employees** are responsible for:
- a. Submitting their request for an IRS pseudonym to their immediate manager via encrypted email, or hard copy in a confidential envelope.
 - b. Following all request requirements as outlined in IRM 10.5.7.4, *Requesting an IRS Pseudonym*.
 - c. Ensuring that the IRS pseudonym is not used until notified that the request was approved by management or as a part of a resolution to the IRS employee's grievance and confirmation is received from the PGLD/IM Office that the IRS pseudonym has been added to Outlook (email) and Discovery Directory.
 - d. Following the procedures as outlined in IRM 10.5.7.4.2, *IRS Pseudonym Use Disapproved*, if their initial IRS pseudonym request is not approved by their immediate manager.
 - e. Using the approved IRS pseudonym in the performance of all official duties during their hours of work.
 - f. Notifying their manager via either encrypted email, or hard copy in a confidential envelope, if they would like to withdraw from the IRS Pseudonym Program. See IRM 10.5.7.5, *Withdrawing from the IRS Pseudonym Program*.

Note: **IRS Employees must not open IRS Service Central tickets to request IRS pseudonyms.**

- (4) **IRS Managers** are responsible for:

- a. Reviewing requests for IRS pseudonyms to ensure all request requirements as outlined in IRM 10.5.7.4, *Requesting an IRS Pseudonym*, have been addressed by the submitting IRS employee.
- b. Informing the IRS employee of approval or disapproval of the IRS pseudonym request within three business days of receipt. This can be done via encrypted email, or hard copy in a confidential envelope. Method is at the manager's discretion.
- c. Completing Form 15252, *Manager's Request for Processing and Registration of IRS Pseudonym*, if the IRS pseudonym request is approved by the manager, and sending the Form 15252 via encrypted email to IM's *Pseudonym mailbox to process the request and register the IRS pseudonym.
- d. Instructing the IRS employee not to begin using the IRS pseudonym until advised by the PGLD/IM Office that the change from their legal name to an IRS pseudonym has been made in Outlook (email) and Discovery Directory.
- e. Ensuring that the IRS employee's co-workers, that is, IRS employees that work in the same office building (excluding campuses), work unit, or work stream, as appropriate, and the NTEU Chapter President, are notified of a Bargaining Unit employee's IRS pseudonym.
- f. Ensuring that the IRS pseudonym holder is referred to by their IRS pseudonym during all regular job-related duties so that the IRS employee is not addressed or referred to by their legal name thereby revealing their identity to taxpayers.
- g. Updating organizational listings of IRS employees to show only the IRS pseudonym of the employee.
- h. Following the procedures as outlined in IRM 10.5.7.4.2, *IRS Pseudonym Use Disapproved*, when not approving the IRS employee's initial request for an IRS pseudonym.
- i. Reviewing each of their employees's IRS pseudonym holder status on an annual basis. The manager must review their employee's current work situation to determine if circumstances have changed since the IRS employee originally obtained their IRS pseudonym. If the employee has changed jobs or the situation prompting the original IRS pseudonym no longer exists, the manager must advise the employee of the choice to withdraw from the program (withdrawal is totally voluntary).
- j. Sending an encrypted email to IM's *Pseudonym mailbox upon receipt of an IRS pseudonym holder's request to withdraw from the program, stating that the IRS employee no longer requires an IRS pseudonym. See IRM 10.5.7.5, *Withdrawing from the IRS Pseudonym Program*.
- k. Maintaining documentation of IRS pseudonym approval in the Employee Performance File (EPF).

Note: IRS Managers must not open IRS Service Central tickets to request IRS pseudonyms.

10.5.7.1.4
(08-31-2022)
**Program Management
and Review**

- (1) **Program Reports:** Statistics reflecting the number of new IRS pseudonym requests received and the time frame for completion, the number of withdrawals from the program, and the number of IRS pseudonym holders that have left the IRS, are provided in all PGLD/IMEP Quarterly Operational Reviews. All information is derived from the PML maintained by the PGLD/IM Office, as well as the Human Resources Reporting Center (HRRC) for verification of those current IRS pseudonym holders who have left the IRS due to resignation, retirement or termination.

- (2) **Program Effectiveness:** Program goals are pseudonym processing within five to ten business days after receipt of request and are measured via the information tracked and reported in the PGLD/IMEP Quarterly Operational Reviews.
- (3) **Annual Review:** IRS pseudonym policies and guidance included in this manual will be reviewed annually and any recommended changes will be submitted as needed.

10.5.7.1.5
(10-05-2018)

Program Controls

- (1) The PGLD/IM Office maintains the centralized electronic listing of approved/registered IRS pseudonym users known as the Pseudonym Master List (PML). Maintaining and storing the legal name and IRS pseudonym of an IRS employee is required to ensure it is an approved and registered IRS pseudonym. When employees no longer need an IRS pseudonym, change jobs, or leave the IRS, their names are removed from the 'active' list and recorded as no longer in the IRS Pseudonym Program. The listing contains the legal name, the chosen IRS pseudonym, the employee's Standard Employee Identifier (SEID) and the date the IRS pseudonym was processed. It also contains the employee's Post of Duty (POD), job title, email address and business unit.
- (2) Information from the listing is protected and access to the PML is not provided to anyone outside of the IRS Pseudonym Program manager and their back-up. Information from the PML is only shared with designated IRS employees with a verified need to know as determined by the PGLD/IM Office. This need to know would include: HRRC employees who need the information to maintain records for Freedom of Information Act (FOIA) requests; Treasury Inspector General for Tax Administration (TIGTA) agents for law enforcement purposes; and Facilities Management and Security Services (FMSS) for identity verification before issuing new credentials in the IRS pseudonym.
- (3) The PML is included in the IRS system of records, General Personnel and Payroll Records, Treasury/IRS 36.003, and must be treated accordingly for disclosure purposes. As such, the PGLD/IM Office will complete the required Privacy & Civil Liberties Impact Assessment (PCLIA) for the PML as well as a System of Records Notice (SORN) that addresses the PII records contained in the PML.

10.5.7.1.6
(08-13-2021)

**Terms/Definitions/
Acronyms**

- (1) This subsection contains the definition of terms as used in the context of Section 3706 of IRS RRA 98.
- (2) **Pseudonym.** A fictitious name.
- (3) **Protection of Personal Safety.** Keeping one's self, or others, from harm or danger. Reasons for concern for personal safety include:
 - a. Verbal and written threats of bodily harm or injury from a taxpayer or their representative directly involved in a case under review
 - b. Actual bodily harm or injury from a taxpayer or their representative
 - c. Harassment
 - d. Taxpayer or their representative contacts an employee or employee's family member at their home without purpose of legitimate communication
 - e. Evidence of taxpayer or representative aggression towards any government employee

- f. Threatening or aggressive acts by a taxpayer or their representative towards any government employee
- (4) **Harassment.** The use of words, gestures, or actions that tend to alarm, disturb, or abuse another person.
- (5) **Reporting to TIGTA.** Employees have a responsibility to refer to TIGTA all assaults or threats to themselves or members of their family by a taxpayer or the taxpayer's representative.
- (6) **Adequate Justification.** Defined as credible evidence that establishes that a taxpayer or their representative is engaged in a physically, financially, or emotionally threatening activity, including, but not limited to:
 - a. Committing battery against the employee, including unwanted touching
 - b. Intimidating or attempting to intimidate the employee, such as with a show of weapons
 - c. Uttering statements or specific threats of bodily harm directed to the employee
 - d. Assaulting the employee
 - e. Making statements threatening financial harm to the employee
 - f. Harassing the employee
 - g. Contacting the employee at their home
 - h. Committing the acts listed above against members of the employee's family
 - i. Committing the acts listed above against another employee and the requesting employee has been assigned a case involving the same taxpayer
- (7) **Adequate Justification - Risk to Personal Safety.** Adequate justification is also defined as situations in which an employee's job or place of duty poses an increased risk to personal safety to themselves or their families. This increased risk may be due to, but not limited to, any of the following:
 - a. A locator service shows the taxpayer, whose case the employee has been assigned, has a violent criminal history that would suggest a heightened risk of harassment towards an employee.
 - b. The employee is expected to encounter taxpayers or representatives who are active members of groups that advocate violence against the IRS or other federal employees.
 - c. The employee is expected to encounter taxpayers who have been reported to have engaged in activities that physically, financially, or emotionally threaten or harm any other federal, state, county, or local government employee.
- (8) **Documentation of Credible Evidence.** Documentation of credible evidence includes, but is not limited to, the examples listed below:
 - a. A signed statement by an employee, family member(s) or witness, or a letter signed by the taxpayer or their representative, which demonstrates any of the criteria listed under **Adequate Justification**.
 - b. A document from a financial institution showing that a taxpayer has tried to place liens on an employee's assets.
- (9) **Acronyms.** The table below lists commonly used acronyms and their definitions.

Acronym	Definition
BYOD	Bring Your Own Device
CAU	Caution Upon Contact
EPF	Employee Performance File
FMSS	Facilities Management and Security Services
FOIA	Freedom of Information Act
HRRC	Human Resources Reporting Center
HSPD-12 (SmartID card)	Homeland Security Presidential Directive-12
IDRS	Integrated Data Retrieval System
IM	Incident Management
IMEP	Incident Management and Employee Protection
IRM	Internal Revenue Manual
IRS RRA 98	IRS Restructuring and Reform Act of 1998
PC	Pocket Commission
PCLIA	Privacy & Civil Liberties Impact Assessment
PDT	Potentially Dangerous Taxpayer
PGLD	Privacy, Governmental Liaison and Disclosure
PII	Personally Identifiable Information
PML	Pseudonym Master List
POD	Post of Duty
PPC	Privacy Policy and Compliance
SBU	Sensitive But Unclassified
SEID	Standard Employee Identifier
SORN	System of Records Notice
TIGTA	Treasury Inspector General for Tax Administration

10.5.7.1.7
(08-31-2022)

Related Resources

(1) **IRMs.**

- a. **IRM 10.2.5, *Physical Security Program, Identification Media*.** IRM 10.2.5 applies to the control, issuance and disposition of Identification (ID) media. ID media are authorized forms of ID that are designed to provide evidence of the bearer's identity, authorization to access IRS facilities or systems, or authority to act as an agent of the IRS in the performance of official duties.
- b. **IRM 10.2.6, *Physical Security Program, Pocket Commissions*.** IRM 10.2.6 provides policies, authorities, directives, and responsibilities for

Civil Enforcement and Non-Enforcement Pocket Commissions (PC). It applies to the control, issuance, and destruction of a PC.

(2) **Disclosure and Privacy Knowledge Base Site.**

- a. Visit the *Pseudonyms* page in the *Disclosure and Privacy Knowledge Base Site* for additional information about the IRS Pseudonym Program.

(3) **Mailboxes.**

- a. **Pseudonym mailbox.** All requests for new IRS pseudonyms, all requests to withdraw from the IRS Pseudonym Program, and any questions about the IRS Pseudonym Program must be sent via encrypted email to IM's **Pseudonym mailbox*. See IRM 10.5.7.4, *Requesting an IRS Pseudonym*, and IRM 10.5.7.5, *Withdrawing from the IRS Pseudonym Program*.
- b. **SmartID mailbox.** All questions about obtaining a new SmartID Card in the new IRS pseudonym must be sent to the **FMSS ICAM SmartID mailbox*.
- c. **Pocket Commissions mailbox.** All questions about obtaining a new Pocket Commission in the new IRS pseudonym must be sent to the **FMSS Pocket Commissions mailbox*.

(4) **Forms.**

- a. **Form 13716, Request for ID Media for IRS Employees.** This form must be completed and presented at the assigned IRS credentialing station when the IRS employee re-enrolls to obtain a SmartID card in their registered IRS pseudonym. See IRM 10.2.5, *Physical Security Program, Identification Media*.
- b. **Form 13716-B, Request for Pocket Commission.** This form must be completed to obtain a new Pocket Commission in the registered IRS pseudonym. For additional information, see IRM 10.2.6, *Physical Security Program, Pocket Commissions*.
- c. **Form 15252, Manager's Request for Processing and Registration of IRS Pseudonym.** This form must be completed by managers to request the processing and registration of an IRS pseudonym for an employee. Managers must send the form via encrypted email to IM's **Pseudonym mailbox*.

10.5.7.2
(10-05-2018)
Introduction to the Use of IRS Pseudonyms by IRS Employees

- (1) The IRS is committed to the personal safety of its employees. This IRM explains the steps needed to acquire an IRS pseudonym to ensure IRS employees have the necessary protection to their personal safety and the prevention of harm or danger to themselves and their families.
- (2) This IRM provides information, guidance, and procedures for all IRS managers and employees on the use of IRS pseudonyms by IRS employees in compliance with Section 3706 of IRS RRA 98 and contains information from the Pseudonym Memorandum of Understanding (MOU) signed by the IRS and NTEU on April 10, 2013.
- (3) Section 3706 of IRS RRA 98 authorizes the use of pseudonyms by IRS employees. Listed below are some of the guidelines, requirements and conditions of having an IRS pseudonym:
- a. IRS employees who used IRS pseudonyms before the enactment of Section 3706 were "grandfathered" in under the statute.

- b. Section 3706 authorizes the use of pseudonyms by IRS employees only if **adequate justification** is provided by the employee and its use is approved by the employee's manager.
- c. Prior to Section 3706, the use of pseudonyms by IRS employees was permitted if they believed they could be identified by their last name so as to warrant the use of an IRS pseudonym. No managerial approval was required. It was only required that the IRS pseudonym be **registered** with the employee's manager.
- d. Section 3706 is meant to eliminate the taxpayer perception that IRS employees avoid accountability for their actions through the use of pseudonyms, while still protecting an employee's right to use IRS pseudonyms in appropriate circumstances.
- e. The IRS employee's manager must approve use of the IRS pseudonym prior to its use. Requests to use IRS pseudonyms that do not provide adequate justification will be denied on that basis.
- f. See Exhibit 10.5.7-1, Verbatim Text of Section 3706 of IRS RRA 98 from 26 USC 7804, dated July 22, 1998, for the text of Section 3706 of IRS RRA 98 from 26 USC 7804.

10.5.7.3
(11-19-2010)
**Protecting
Taxpayer-Specific
Information Designated
as IRC 6103 Material**

- (1) Any taxpayer-specific information submitted to justify the request for an IRS pseudonym remains the return information of the taxpayer and must be protected under the provisions of IRC 6103. Any return information included with the application must be specifically designated as IRC 6103 material.

10.5.7.4
(06-10-2022)
**Requesting an IRS
Pseudonym**

- (1) The procedures in this section must be used by IRS employees to request an IRS pseudonym and by IRS managers to approve the use of IRS pseudonyms by IRS employees.
- (2) IRS employees who believe that using an IRS pseudonym is necessary must submit the pseudonym request to their immediate manager via encrypted email, or hard copy in a confidential envelope.
- (3) IRS employees requesting an IRS pseudonym must provide adequate justification for the use of an IRS pseudonym related to the protection of personal safety as described in (6) and (7) of IRM 10.5.7.1.6, **Terms/Definitions/ Acronyms**.
- (4) IRS employee requests for the use of an IRS pseudonym must include the pseudonym that the employee chooses to use. IRS employees must use the following guidance when choosing an IRS pseudonym. The requested pseudonym must:
 - a. Be easy to remember and a name with which the employee is comfortable.
 - b. Use the employee's legal first name unless it's so unique that it compromises the employee's identity, in which case a first name may also be chosen.
 - c. Use a common surname (last name) different from the employee's legal surname. Names previously used by the employee, such as birth names, maiden names, names from prior marriages, or previously used legal names, **must not** be used as IRS pseudonyms as these do not ad-

equately protect an employee's identity as they could be traced back to the IRS employee thereby compromising the employee's safety and security.

- d. Not be the name of someone famous, a character, or a product.

Note: Pseudonym initials can be consistent with real name initials.

Note: IRS Employees and managers must not open IRS Service Central tickets to request IRS pseudonyms.

- (5) IRS employees who receive an approved IRS pseudonym are not authorized to use the pseudonym until notified that the request was approved by management or as a part of a resolution to the employee's grievance. The employee must also wait until confirmation is received from the PGLD/IM Office that the IRS pseudonym has been added to Outlook (email) and Discovery Directory.
- (6) IRS employees who receive an approved IRS pseudonym must use it in the performance of all official duties during their hours of work. The IRS pseudonym is only for work purposes and conducting official duties, including interacting with taxpayers. An IRS pseudonym must never be used for personal business or when off duty.
- (7) If an IRS pseudonym is compromised, the employee can request a replacement pseudonym without the need for establishing adequate justification, as approval was previously given by the appropriate manager.
- (8) **Field Operation Employees.** A request for an IRS pseudonym made by any IRS employee in Field Operations who has regular face-to-face contact with taxpayers will normally be presumed to have satisfied adequate justification as defined by the term, Adequate Justification, in IRM 10.5.7.1.6, *Terms/Definitions/Acronyms*, when those employees have personal safety concerns **and** one of the following applies:
 - a. The field employee has been assigned cases in high risk geographic areas, for example, remote areas with limited cell phone access, field calls to correctional facilities, historically high crime areas, etc.
 - b. The field employee perceives that their safety or the safety of their family is at risk.
 - c. The field employee is assigned to a case or is assisting an employee that is assigned a case where either the history of the case indicates a safety concern or the taxpayer(s) involved have been coded either Potentially Dangerous Taxpayer (PDT) or Caution Upon Contact (CAU). See IRM 25.4.1, *Employee Protection, Potentially Dangerous Taxpayer*, and IRM 25.4.2, *Employee Protection, Caution Upon Contact Taxpayer*, for additional information about PDT and CAU taxpayers.
- (9) Documentation of IRS pseudonym approval will be maintained in the EPF for as long as the employee is using the IRS pseudonym.

10.5.7.4.1
(08-13-2021)
**IRS Pseudonym Use
Approved**

- (1) If the manager approves the IRS employee's request for the use of an IRS pseudonym, the manager will complete Form 15252, *Manager's Request for Processing and Registration of IRS Pseudonym*. Once completed, the manager will send the Form 15252 via encrypted email to IM's **Pseudonym mailbox* to register the pseudonym with the PGLD/IM Office.
- (2) Once the Form 15252 is received, the PGLD/IM Office will:

- a. Review the request to ensure adequate justification has been met.
 - b. Add the employee to the Pseudonym Master List (PML).
 - c. Update HR Connect to add the employee's IRS pseudonym information.
 - d. Update Outlook (email) and Discovery Directory to display the IRS pseudonym.
 - e. Initiate the process to change the SmartID to the IRS pseudonym.
- (3) Within three business days from receipt of the request, the manager will inform the employee that the IRS pseudonym request is approved with instructions that the employee must not begin using the IRS pseudonym until advised by the PGLD/IM Office that the change from the employee's legal name to an IRS pseudonym has been made within Outlook (email) and Discovery Directory.
 - (4) Once an employee begins using their IRS pseudonym, the employee's manager will promptly take steps to ensure that the employee's co-workers, that is, IRS employees that work in the same office building (excluding campuses), work unit, or work stream, as appropriate, and the NTEU Chapter President are notified of the Bargaining Unit employee's IRS pseudonym so that the employee is not addressed or referred to by their legal name, thereby revealing their identity to taxpayers. Organizational listings of employees must also be updated to show only the IRS pseudonym.
 - (5) Once an employee begins using their IRS pseudonym, the employee must change their voice mail message to include their IRS pseudonym and, if warranted, the name on their cubicle, office, etc.
 - (6) An IRS pseudonym stays with an employee for the duration of their IRS career or until the employee determines they no longer require one. See IRM 10.5.7.5, *Withdrawing from the IRS Pseudonym Program*, for instructions on how to withdraw from the IRS Pseudonym Program.

10.5.7.4.2
(12-22-2023)
**IRS Pseudonym Use
Disapproved**

- (1) If the manager disapproves the IRS employee's request for the use of an IRS pseudonym, within three business days from receipt of the request, the manager must return the request to the employee for additional justification. The manager must provide, in writing, the reason(s) for disapproval. The manager must also advise the employee, in writing, that they have the right, within five business days, excluding absences from work, to provide additional justification or information in support of their request via encrypted email or hard copy in a confidential envelope.
- (2) The employee has five business days from receipt of the disapproval, excluding absences from work, to provide additional written justification or information to their manager in support of their request for the use of an IRS pseudonym.
- (3) Upon receipt of the additional justification, the manager has three business days to review the request.
 - a. If the second request is approved, the manager will follow the guidance provided in IRM 10.5.7.4.1, *IRS Pseudonym Use Approved*.
 - b. If the request is disapproved a second time, the manager will return the request to the employee, and provide, in writing, the reason(s) for disapproval. The manager will provide the name and contact information for the next level manager and advise the employee that they have the

option, within three business days, excluding absences from work, to appeal the disapproval and to elevate their request to the next level of management.

- (4) The employee has three business days, excluding absences from work, to appeal the disapproval to the appropriate next level manager.
- (5) If the employee appeals the disapproval, the next level manager has three business days to review the request and approve or disapprove it. If disapproved at this level, the employee may file a grievance under the terms of Article 41, Employee Grievance, of the National Agreement for bargaining unit employees, Document 11678 , or use IRS grievance procedures for non-bargaining unit employees.

10.5.7.5
(02-26-2021)
**Withdrawing from the
IRS Pseudonym
Program**

- (1) The following procedures must be used to withdraw from the IRS Pseudonym Program:
 - a. An IRS employee with an approved IRS pseudonym may withdraw from the program at any time. When an employee no longer desires an IRS pseudonym, the employee must notify their manager via either encrypted email or hard copy in a confidential envelope.
 - b. If the manager receives such notification, or when the IRS pseudonym holder separates from the IRS, the manager must send an encrypted email to IM's **Pseudonym mailbox* stating that the employee no longer requires an IRS pseudonym. The manager must include the employee's legal name, the employee's assigned IRS pseudonym, the employee's SEID, the employee's date of birth (required for SmartID sponsorship) and the reason for withdrawal from the IRS Pseudonym Program. If applicable, the manager must also ensure the Pocket Commission issued in the IRS pseudonym is recovered and take the necessary steps to request a new PC in the employee's legal name.
 - c. The PGLD/IM Office will take the necessary steps to remove the employee's IRS pseudonym records from the PML; change the IRS pseudonym back to the employee's legal name on Outlook (email) and Discovery Directory; and initiate the process of changing the SmartID back to the legal name.
 - d. Managers will ensure that the IRS employee's co-workers, that is, IRS employees that work in the same office building (excluding campuses), work unit, or work stream, as appropriate, and the NTEU Chapter President are notified that the IRS pseudonym is no longer in use.

Note: IRS Employees must not open IRS Service Central tickets to withdraw from the IRS Pseudonym Program. Employees must submit their request for withdrawal through their manager to IM's **Pseudonym mailbox*.

10.5.7.6
(05-02-2022)
**IRS Pseudonym
Guidance for Employees
Authorized to Carry a
Pocket Commission**

- (1) IRS employees authorized to carry a Pocket Commission (PC) will be provided with a new PC in the employee's approved IRS pseudonym.
- (2) Form 13716-B, *Request for Pocket Commission*, must be completed to request issuance of a PC with the IRS employee's registered IRS pseudonym. Questions about obtaining a new PC in the new IRS pseudonym must be sent to the **FMSS Pocket Commissions mailbox*. For additional information, see IRM 10.2.6, *Physical Security Program, Pocket Commissions*.

Note: The IRS Service Central ticket for a PC in the approved IRS pseudonym is submitted **after** the SmartID Card in the approved IRS pseudonym has been provided to the employee. A PC cannot be issued in the approved IRS pseudonym until the new SmartID Card has been issued. See IRM 10.5.7.7.1, *Issuance of HSPD-12 SmartID Cards to Employees with IRS Pseudonyms*, for additional information about the SmartID Card.

(3) A PC issued in a registered IRS pseudonym may not be used as a retirement memento, for an honorary presentation, or for similar purpose. A registered IRS 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. See IRM 10.2.6.9(4), *Use of Pseudonyms on Pocket Commissions*.

10.5.7.7
(07-29-2015)

Employee Identification Requirements

- (1) Section 3705(a) of IRS RRA 98 provides identification requirements for all IRS employees (including IRS pseudonym holders) working tax related matters.
- (2) IRS employees (including IRS pseudonym holders) are required to give their name and unique identification number (badge number), during taxpayer telephone, face to face, and written contact. In addition, a telephone number is required on all taxpayer correspondence. This will provide taxpayers with enough information to identify an IRS employee who may have previously assisted with tax related matters.
- (3) The term "ID Card Number" refers to an IRS employee's badge number only. It must not be construed to be the employee's enforcement shield or PC number.
- (4) On manually generated and handwritten correspondence, IRS employees with an approved IRS pseudonym must use their IRS pseudonym and generated Integrated Data Retrieval System (IDRS) Employee Number or other unique letter system number. If an IDRS/unique letter system number is not generated, use of an employee's unique identifying number is required.
- (5) While reviewing taxpayer correspondence and observing employee telephone or in-person contacts with taxpayers or taxpayers' representatives, managers must ensure that the employee name (approved IRS pseudonym) and generated IDRS/unique letter system number, or SmartID Card number, are properly used.
- (6) When attempting to locate a specific IRS employee at the insistence of the taxpayer or the taxpayer's representative, managers must ensure that only the approved IRS pseudonym used by the IRS employee is disclosed.

10.5.7.7.1
(02-26-2021)

Issuance of HSPD-12 SmartID Cards to Employees with IRS Pseudonyms

- (1) IRS employees who have a request for an IRS pseudonym approved will be given a new SmartID Card (HSPD-12) in the approved IRS pseudonym. After the IRS pseudonym request is processed, the PGLD/IM Office will initiate the process for the SmartID Card and provide the pseudonym employee's manager information to obtain the new card. The SmartID Card will be provided after the pseudonym employee's manager submits the Form 13716, Request for ID Media for IRS Employees, with a copy of the approved IRS pseudonym request, to the IRS credentialing station and the employee re-enrolls with the IRS pseudonym. Questions about Pseudonym SmartIDs must be sent to the **FMSS ICAM SmartID mailbox*.

- (2) IRS employees with an approved IRS pseudonym must be issued a SmartID card in their IRS pseudonym only. Previously issued ID cards must be recovered and returned to the local FMSS physical security office prior to the issuance of a new ID card. The IRS pseudonym on the SmartID card must match the enforcement or non-enforcement PC, if applicable. See IRM 10.2.5.6.1, *Photo ID Cards*.
- (3) At the IRS employee's request, during the interim period between approval of the IRS pseudonym and issuance of an HSPD-12 SmartID Card and other IRS credentials, the employee's manager will use discretion pursuant to the Pseudonym MOU and this IRM to ensure that the employee is relieved from interacting with, or performing work, that involves a taxpayer identified as posing a threat of compromise to the legal identity of the IRS pseudonym holder or interacting with the taxpayer(s) identified as posing the threat if that interaction requires the employee to use their name or produce a form of identification that contains their name.

10.5.7.8
(11-19-2010)
**IRS Systems of Records
Notice That Pertain to
the Use of IRS
Pseudonym Lists**

- (1) IRS pseudonym lists are included in the IRS system of records, General Personnel and Payroll Records, Treasury/IRS 36.003, and must be treated accordingly for disclosure purposes.

10.5.7.9
(11-19-2010)
**IRS Pseudonym Holders,
the Courts and Legal
Matters**

- (1) Sworn documents and/or any other document filed with any court, including, but not limited to, affidavits used in connection with enforcing summonses and obtaining writs of entry, may only be signed with the approved IRS pseudonym if the document states that it is signed using an IRS pseudonym. Absent such a statement, the document must be signed using the declarant's legal name and must be filed with the court as a sealed document.
- (2) IRS employees testifying in court must use their legal name unless, prior to giving testimony, the court has been informed and consented to the employee's use of the approved IRS pseudonym.
- (3) The signing of sworn documents or any other document filed with any court and the testimonial use of IRS pseudonyms will require close coordination with the appropriate Chief Counsel office.

10.5.7.10
(08-13-2021)
**Sensitive Nature of IRS
Pseudonyms**

- (1) IRS employees who use an approved IRS pseudonym must use it with all internal and external business contacts and will neither be required nor permitted to switch back and forth between their IRS pseudonym and legal name.
- (2) IRS employees who use an approved IRS pseudonym must use it for all IRS business, including email. The only exceptions are pertinent personnel matters, for example, payroll. See IRM 10.5.7.15, **Mismatched IRS Pseudonym Holder Names**, for additional examples of pertinent personnel matters.
- (3) Once the IRS employee begins using the approved IRS pseudonym, the manager must ensure that the employee's co-workers and associates are informed of the IRS pseudonym, and explain that all employees must use the IRS pseudonym when speaking of, or to, the employee.

- (4) Managers of IRS pseudonym holders must ensure that office documents including team listings, organization charts, and telephone directories are updated to reflect each employee's IRS pseudonym.
- (5) Managers and employees who work with an IRS pseudonym holder must never reveal the legal name of the IRS pseudonym holder to anyone internally or externally.
- (6) Managers and employees who work with an IRS pseudonym holder must introduce the IRS pseudonym holder by the IRS pseudonym, not their legal name, in all situations.
- (7) Managers must inform the local NTEU Chapter President of a Bargaining Unit employee's IRS pseudonym.

10.5.7.11
(11-19-2010)

**Effects of IRS
Pseudonym
Requirements on Other
IRMs**

- (1) IRMs for Services and Enforcement and Operations Support that may impact IRS pseudonym holders must be updated to comply with the provisions of IRS RRA 98, Section 3706, and the provisions of this IRM.

10.5.7.12
(02-26-2021)

**Assignment of Work to
IRS Pseudonym Holders**

- (1) Casework, and all other work, that could compromise the legal identity of an IRS pseudonym holder, will not be assigned to the IRS pseudonym holder. For example, a customer service representative, revenue agent, or other IRS employee who is an IRS pseudonym holder, would not be assigned a case in which the taxpayer was already aware of the employee's legal name due to a previous case.
- (2) An IRS pseudonym holder will be relieved from interacting with, or performing work that involves, any taxpayer identified as posing a threat of compromise to the legal identity of the IRS pseudonym holder.

10.5.7.12.1
(02-26-2021)

**Safety for Employees
with IRS Pseudonyms**

- (1) While a manager is considering an IRS employee's request for an IRS pseudonym, the manager will use their discretion in accordance with IRM 10.5.7.12, *Assignment of Work to IRS Pseudonym Holders*, to ensure that the employee is relieved from interacting with, or performing work that involves, the taxpayer(s) identified as posing a threat of compromise to the legal identity of the IRS pseudonym holder.
- (2) During the period of time after an IRS employee's request for an IRS pseudonym is approved, but prior to the PGLD/IM Office registering the IRS pseudonym and completing changes to Outlook (email) and Discovery Directory, at the employee's request and management's discretion, the employee may be relieved from interacting with, or performing work that involves, the taxpayer(s) identified as posing a threat of compromise to the legal identity of the IRS pseudonym holder.
- (3) At management's discretion, if an IRS field employee believes that their IRS pseudonym identity would be compromised within a particular community or geographic area (for example, because their identity is known in this area), and their safety could be jeopardized, the employee may request that they not be assigned cases/taxpayer contact in that identified area.

- (4) At the IRS employee's request and management's discretion, management will assign an assisting field employee to accompany an IRS pseudonym employee if they are assigned a case in an area identified by the employee as one in which the employee believes that their IRS pseudonym identity would be compromised, or where the history of the case indicates a safety concern.
- (5) All Business Operating and Functional Divisions with employees whose duties require them to have contact with taxpayers must refer to IRM 25.4.1, *Employee Protection, Potentially Dangerous Taxpayer*, for further guidance. For field contacts, if the taxpayer(s) involved has been coded PDT, an armed escort must be requested per IRM 5.1.3.5.1(3), *When to Request Armed Escort*. If the taxpayer(s) involved have been coded CAU, follow the provisions in IRM 5.1.3.5.1(4).

10.5.7.13
(07-29-2015)
**IRS Pseudonym Holder's
Government Travel Card**

- (1) A **Travel Card** is a credit card used to pay for authorized official IRS travel and allowable travel related expenses. Each Travel Card reflects an individual account established in the Travel Cardholder's name. The term "individually billed" is synonymous with Travel Card, Credit Card, government issued Travel Card, and IBA.
- (2) IRS pseudonym holders may apply for a government Travel Card in their legal name **or** IRS pseudonym.
- (3) IRS pseudonym holders are required to use their legal name when purchasing airline tickets with their government Travel Card.
- (4) During the government Travel Card application process, if applying using their IRS pseudonym, IRS pseudonym holders **MUST NOT CONSENT** to the credit check to avoid any potential connection to their legal name via their personal credit report.
 - a. IRS pseudonym holders must send an email to IM's **Pseudonym mailbox* indicating that they have applied for and received their government Travel Card in their IRS pseudonym. Employees must provide the following information in the email: IRS pseudonym; SEID; and date card issued.
 - b. The PGLD/IM Office will then notify CFO Credit Card Services to remove any restrictions on the Travel Card that may result from not consenting to the credit check.
- (5) The government Travel Card in the IRS pseudonym can be used for all official travel, including IRS approved funding for travel expenses of IRS employees performing NTEU business. In such cases, IRS pseudonym holders are still required to comply with the Government bank card provisions regarding appropriate use and timely payments. If the IRS does not approve funding for travel expenses of IRS employees performing NTEU business, the Travel Card cannot be used. Example: If Union officials travel using Union funds rather than government funds, the government Travel Card cannot be used.
- (6) See IRM 1.32.4, **Service-wide Travel Policies and Procedures, Government Travel Card Program**, for more information on the use of the government travel card, or contact Credit Card Services via IRS Service Central for any questions about use of the card.

10.5.7.14
(02-26-2021)

**Communications With
and About IRS
Pseudonym Holders**

- (1) Just as IRS employees with IRS pseudonyms must use their IRS pseudonym for all official purposes, all IRS employees and managers must correspond and converse with, or about, IRS pseudonym employees using only the employee's IRS pseudonym. The only exceptions are pertinent personnel matters (for example, payroll).
- (2) IRS employee lists, including email distribution lists, to, or about, IRS pseudonym employees, must include IRS pseudonyms rather than employee legal names. Otherwise, IRS pseudonym holders' legal identities could ultimately be compromised.
- (3) Written correspondence, including an IRS pseudonym holder's IRS pseudonym and legal name, must be protected. Email including such information must be encrypted.

10.5.7.15
(08-13-2021)

**Mismatched IRS
Pseudonym Holder
Names**

- (1) All IRS systems (except Discovery Directory and Outlook) contain legal names. Employees with approved pseudonyms must use their legal names when signing internal personnel documents such as evaluations, telework agreements, UNAX forms and alternative work schedule agreements. Other personnel matters for which IRS pseudonym holders must use their legal name include payroll, benefits, separating employee clearances and other personnel issues.
- (2) To ensure, other than for pertinent personnel matters, IRS pseudonyms are properly used by all IRS employees, employee name lists and distribution groups must be acquired from Discovery Directory only. Information acquired from personnel systems such as HR Connect, SETR/TAPS, and TIMIS, contain legal names and the use of these personnel systems could compromise the identity of an IRS pseudonym holder.

10.5.7.16
(08-13-2021)

**Protecting the IRS
Pseudonym Holder's
Legal Identity**

- (1) IRS employees have a responsibility to protect the identity of their co-workers with IRS pseudonyms. It is critical that the IRS pseudonym is the only name disclosed when referencing the employee during all communication with taxpayers or their representatives.
- (2) Any written correspondence including an IRS pseudonym holder's IRS pseudonym and legal name must be protected. Email including such information must be encrypted.

Exhibit 10.5.7-1 (11-19-2010)**Verbatim Text of Section 3706 of IRS RRA 98 from 26 USC 7804, dated July 22, 1998****USE OF PSEUDONYMS BY INTERNAL REVENUE SERVICE EMPLOYEES**

Public Law 105-206, Title III, Sec. 3706, July 22, 1998, 112 Stat. 778, provided that:

- a. In General. - Any employee of the Internal Revenue Service may use a pseudonym only if -
 1. adequate justification for the use of a pseudonym is provided by the employee, including protection of personal safety; and
 2. such use is approved by the employee's supervisor before the pseudonym is used.
- b. Effective Date. - Subsection (a) shall apply to requests made after the date of the enactment of this Act [July 22, 1998].

