



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

11.1.4

JUNE 29, 2026

## EFFECTIVE DATE

(06-29-2026)

## PURPOSE

- (1) This transmits revised IRM 11.1.4, Content Policies and Standards for Intranet Sites.

## BACKGROUND

- (1) This manual outlines policies and standards for the establishment, design and posting of content to IRS intranet sites.

## MATERIAL CHANGES

- (1) The following changes have been made in this revision of the IRM:

IRM Subsection	Material Change(s)
11.1.4.1	IRM section renamed Program Scope and Objectives (to include Background, Authority, Responsibilities, Program Management and Review and Program Controls).
11.1.4.1.1	IRM section added to provide background information on IRS intranet.
11.1.4.1.2	IRM section added to provide sources of authority.
11.1.4.1.3	IRM section added to define roles and responsibilities.
11.1.4.1.4	IRM section added to define organizational responsibility for program management and review.
11.1.4.1.5	IRM section added to define program controls.
11.1.4.1.6	IRM section added to capture terms and acronyms.
11.1.4.2	IRM section 11.1.4.3 renumbered after removal of "Other Intranet Policies" section. (previously 11.1.4.2).

IRM Subsection	Material Change(s)
11.1.4.3	IRM section 11.1.4.5 renumbered after removal of "Intranet Sites and Servers Must Be Registered (previously 11.1.4.4). Content updated to outline certification of business purpose and site registration processes.
11.1.4.4	IRM section 11.1.4.6 renumbered. Content expanded to further define appropriate content and who is responsible for defining it.
11.1.4.5	IRM section 11.1.4.7 renumbered. Language clarifies that business units should not post or republish content owned by other business units.
11.1.4.6	IRM section 11.1.4.8 renumbered. Removes reference to IRWeb, the former intranet site.
11.1.4.7	IRM section 11.1.4.9 renumbered. Adds information on Fair Use and copyright laws for YouTube videos.
11.1.4.8	IRM section 11.1.4.10 renumbered. Renamed "Accessibility Standards for Intranet Sites." Updates URLs for Alternative Media Center. Adds language about OMB requirement for accessibility statements.
11.1.4.9	IRM section 11.1.4.11 renumbered. Renamed "Privacy Policy Statements for Intranet Sites." Updates links to IRMs for Privacy Notices.
11.1.4.10	IRM section renumbered (previously 11.1.4.14), Use of Video/Audio on the Intranet. Incorporates information about Servicewide Video Editorial board and links to the Visual Education & Employee Communications branch guidelines.
11.1.4.11	New IRM section with instructions on requesting and registering a new site.

<b>IRM Subsection</b>	<b>Material Change(s)</b>
11.1.4.12	New IRM section on Best Practices. Replaces previous section titled "Naming Convention".
11.1.4.12.1	New IRM section with guidance on using plain language.
11.1.4.12.2	New IRM section with guidance on lean page design.
11.1.4.12.3	New IRM section with guidance on using downloadable files.
11.1.4.12.4	New IRM section on how to determine site permissions.
11.1.4.12.5	New IRM section with guidelines on style and formatting.
11.1.4.13	IRM section removed.
11.1.4.15	IRM section removed.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 11.1.4 dated February 17, 2015 is superseded.

#### **AUDIENCE**

All Business Units

Signed by  
Amy Klonsky  
Office of Communications



11.1.4

Content Policies and Standards for Intranet Sites

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11.1.4.1  
(06-29-2026)  
**Program Scope and Objectives**

- (1) **Purpose:** This section outlines policies and standards for the establishment, design, and posting of content to IRS intranet sites as directed by the Chief, Communications & Liaison.
- (2) **Audience:** All Business Units.
- (3) **Policy Owner:** Chief Communications & Liaison.
- (4) **Program Owner:** Intranet & Digital Support Services.
- (5) **Primary Stakeholders:** All Business Units.

11.1.4.1.1  
(06-29-2026)  
**Background**

- (1) The primary purpose of an intranet is to facilitate secure internal communication, information sharing and collaboration among employees within the organization.
- (2) Outside stakeholders such as TIGTA or congressional committees may review IRS's intranet. Design, content organization and structure need to be professional and demonstrate fiscal responsibility by not spending time and resources on flash over substance designs. The IRS intranet design needs to withstand intense scrutiny.
- (3) Information intended for a Servicewide audience belongs on IRS Source. Business unit (BU) sites, collaboration sites and Teams sites may not post information intended for a Servicewide audience. Contact Communications & Liaison's (C&L) branch for assistance in determining the best places to post information on the IRS intranet.

11.1.4.1.2  
(06-29-2026)  
**Authority**

- (1) C&L promotes the concept of "One IRS – One Intranet" using a consistent look and feel across the entire intranet. Use of consistent look, feel, search and similar navigation structure supports and improves readers' online experiences and allows readers to easily move between sites without having to relearn where items are located.
- (2) IRM 1.1.11, Chief, Communications & Liaison.
- (3) IRM 1.2.1.11, Policy Statements for Communications, Liaison and Disclosure Activities.
- (4) *Treasury Directive 85-01*, Department of the Treasury Information Technology (IT) Security Program
- (5) *Treasury Directive 87-04*, Personal Use of Government Information Technology Resources

11.1.4.1.3  
(06-29-2026)  
**Roles and Responsibilities**

- (1) The Chief, C&L established the policies, standards and guidelines and governance for content publishing, search and site design on the IRS Intranet.
- (2) C&L's Chief, Employee Communications (EC) branch is responsible for the day-to-day operations of IRS Source and the Enterprise Search Service, including but not limited to content publishing, content organization, search indexing and ranking, permissions management, application development, survey and poll administration and report creation.
- (3) The officials normally responsible for a business unit intranet site are its executive owner, content manager(s) and web administrator(s).

- Executive owner - An IRS executive or senior manager appropriate for each site who certifies that the site meets a test of business purpose.
- Content manager - A manager/supervisor-appointed individual who is responsible for the information on a web page; they may or may not possess web administrator access rights to make changes directly to the site. Content managers should publish information on the appropriate authoritative site. For example, information about Federal Employees Health Benefits is intended for a Servicewide audience and belongs on IRS Source. Content managers should publish only pertinent and necessary information on their sites. The removal or reduction of “fluff” or “nice to know” content helps readers quickly locate the information they need. In addition, removal of unnecessary content improves search functionality and search results.
- Web administrator - An individual who has the appropriate system access, authorization and skill set to create or make updates to a web page.

- (4) Information Technology (IT) operations are responsible for identifying and implementing technology and security measures on the IRS intranet.

#### 11.1.4.1.4 (06-29-2026)

##### **Program Management and Review**

- (1) C&L controls content publishing requests on IRS Source through two mechanisms: the Office of Communications product management system and C&L Change Requests. The product management system is used to publish new employee communication content using available vehicles such as Daily News, Business Unit News or Leaders’ Alert. A C&L Change Request is used to request changes to be completed by EC content managers to SharePoint resources such as content pages, web forms or sites.
- (2) BU executives are responsible for establishing and overseeing the management and review of their intranet sites and Teams sites. BU executives are encouraged to contact Chief, EC branch for recommendations on developing controls, reports, publishing model and governance.
- (3) The Chief, EC branch controls, reviews and approves all requests for permissions (editor/contributor) to post content to IRS Source or the BU sites that C&L supports. The Chief, EC branch receives the requests either through the C&L Change Request System or email.
- (4) Only EC branch staff have permission to post content to IRS Source and generally must be consulted for developing and posting content to IRS Source.
- (5) SharePoint Online provides basic reports used to manage and review intranet operations. EC uses Power BI to create custom reports to assist management in reviewing intranet operations and developing work or strategic plans.

#### 11.1.4.1.5 (06-29-2026)

##### **Program Controls**

- (1) C&L’s Director, Office of Communication (OC) or delegate reviews the program controls and operations with the Chief, EC branch during monthly operational reviews.

#### 11.1.4.1.6 (06-29-2026)

##### **Terms and Acronyms**

- (1) Acronyms used frequently in this IRM:

BU	business unit
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C&L	Communications and Liaison
EC	Employee Communications
OC	Office of Communications

11.1.4.2  
(06-29-2026)  
**IRS Source the Default Home Page**

- (1) IRS Source is the default intranet home page for all employees and cannot be changed. Managers who want their employees to make extensive use of a different site can have employees set up a favorite for that site in their web browser.

11.1.4.3  
(06-29-2026)  
**Intranet Sites Must Serve a Business Purpose**

- (1) IRS executives certify the business purpose of intranet sites through the site registration process (all IRS intranet sites must be registered). In this process, a site's content manager must name the executive owner who is responsible for the site's content. At the completion of the site registration process, the system emails the executive owner to request affirmation of responsibility for the site.
- (2) To assist executives in making this decision, site owners should prepare and keep on file:
  - a. a summary of the site
  - b. business purpose
  - c. audience identification
  - d. audience needs, and
  - e. a brief assessment of the cost to develop and maintain the site versus its expected benefit.
- (3) Intranet sites with content that is frivolous or inconsistent with achieving the business of the IRS may be pulled from the intranet.

11.1.4.4  
(06-29-2026)  
**Internet Content Must Be Appropriate**

- (1) The content must be focused on the business of the IRS and must present a professional appearance that reflects well on the IRS just as if it were to be viewed by anyone inside or outside of the IRS.
- (2) Intranet pages must not provide links to internet sites with inappropriate content, especially categories of sites to which access is prohibited by the IRS policy on limited personal use of IRS resources.
- (3) Taxpayer data must not be published on the intranet unless authorized.
- (4) A site's executive owner must be the arbiter of the appropriateness of the site's content. A site's executive owner may consult with C&L's Chief, EC branch on issues of content appropriateness.

11.1.4.5  
(06-29-2026)  
**Only the Owner of Content May Post it to the Intranet**

- (1) Content is only to be published by the content owner who is typically the subject-matter expert for the information being communicated. To reduce misleading employees and to ensure the highest quality content standards, do not post or republish content that is owned by other BUs. Instead, direct employees to the original content being provided by the content owner.

- (2) The correct way to incorporate another BU's content into your site is by linking to it and/or by carefully summarizing it and providing attribution. If the information is not already available electronically, discuss with the owner about adding it to their site.
- 11.1.4.6  
(06-29-2026)  
**Search Engines Must Have a Limited Scope**
- (1) The scope of search engines must be limited to only IRS intranet sites or applications and to the content on those sites.
- 11.1.4.7  
(06-29-2026)  
**Copyright Policy**
- (1) Employees must not post or publish to an IRS intranet site any copyrighted material without the written permission of the owner. If there is any reason to believe that text, images, videos or other materials may belong to someone else, do not copy or otherwise use it. Only provide a link to copyrighted matter, do not copy.
- (2) Fair Use and copyright laws cover the use of YouTube videos. Fair Use is a U.S. law that allows the reuse of copyright-protected material under certain, limited circumstances without getting permission from the copyright owner. It is strongly recommended to contact the copyright owner in all instances before using their materials to avoid litigation. Numerous YouTube videos require payment before viewing by more than one person. Contact the YouTube video owner to secure permission before using.
- (3) For more information about how to follow federal or other copyright laws, including fair use, refer to:
- a. IRM 1.17.8.6, Copyright and Copyrighted Material.
  - b. *YouTube Copyright Rules and Policies*.
- 11.1.4.8  
(06-29-2026)  
**Accessibility Standards for Intranet Sites**
- (1) Federal law and IRS policy requires that IRS intranet sites and their content must be accessible. IT's Organizational Accessibility Program (OAP) office is responsible for setting IRS policy and standards for accessibility of intranet content. For more information about accessibility and Section 508 of the Rehabilitation Act, contact the *OAP* office or the *Alternate Media Center*. Two key resources from these office include OAP's *Creating Accessible Content* and *AMC's Section 508 Tools for Authors*.
- (2) OMB requires all federal intranet sites to post an accessibility statement to every major entry point on the site. The accessibility statement should, at a minimum, include contact information for the agency's Section 508 program, date of the last update, and the ability of intranet site visitors to provide comments and/or feedback regarding the agency's Section 508 program. The IRS intranet site's *Accessibility Statement* is posted at the bottom of the *IRS intranet home page*.
- 11.1.4.9  
(06-29-2026)  
**Privacy Policy Statements for Intranet Sites**
- (1) All IRS intranet site owners must post the *IRS Internal Privacy Policy Statement* to every major entry point to the site as well as any web page collecting personal information from an employee.
- (2) For more information about the requirement for privacy policy statements or related issues, refer to IRM 10.5.1.6.16 , Online Data Collection and Privacy Notices.

11.1.4.10  
(06-29-2026)  
**Use of Video**

- (1) The Servicewide Video Editorial board (SVEB) oversees development and standards for video across the IRS. If you or any member of your staff are working on a project that might involve a video (includes webinars/webcasts, or other video platform), multimedia presentation or podcast, SVEB approval is required before any work or spending can occur.
  - a. The EC branch maintains an internal video portal using Microsoft Stream in SharePoint Online. Stream in SharePoint is capable of auto-generating captioning and transcripts.
  - b. See IRM 11.1.1.7, Visual Education and Communications, for more information on video production guidelines or contact *C&L's Visual Education and Communications* branch.

11.1.4.11  
(06-29-2026)  
**Request a Site and Registration**

- (1) With the IRS's move to the Microsoft M365 cloud environment, websites were replaced with SharePoint online sites. IT-Enterprise Operations SharePoint services created a self-service tool process called "Request a SharePoint" (RAS) site. The process requires the requestor to provide a business justification for the site, identify owners, address privacy and record keeping requirements and supply other information.
- (2) Contact *IT-Enterprise Operations SharePoint Services* for more information on requesting and registering a site.

11.1.4.12  
(06-29-2026)  
**Best Practices**

- (1) Content managers and administrators are strongly encouraged to follow web best practices on their sites. A site's design should be clean and clutter-free so readers can easily scan and identify information. Content should be well organized and located where readers expect to find all related content. Readers don't read online; they scan.

11.1.4.12.1  
(06-29-2026)  
**Plain Language**

- (1) Follow plain language guidelines and minimize the use of jargon. Use words and phrases readers readily recognize and employ in their daily work.
- (2) Using plain language also helps to improve search results.
- (3) Use search term reports to identify the words employees use to locate your information.
- (4) Know the audience and write at their level. Separate audiences and write separately for each audience.
- (5) Incorporate fewer words. Don't use colors to communicate as this violates Section 508 of the Rehabilitation Act.
- (6) Limit the use of imagery, and only use imagery that directly supports communications. Limit image size to 1234 x 1234 pixels.
- (7) Include very clear "calls to action." Place any "calls to action" high up in the content to help employees identify what they need to do.
- (8) Organize your content to meet the reader's needs. Use short, simple words and omit unnecessary words. Use active voice.
- (9) Use bullet lists to allow readers to easily scan and identify information.

11.1.4.12.2  
(06-29-2026)

**Lean Page Design**

- (1) Use lean page design that encourages the reader to explore deeper, rather than putting everything up front in one page. Approach lean page design as a “less is more” exercise.
- (2) Readers will scroll and follow information if they believe they’re moving in the right direction.
- (3) Simplified messaging encourages the reader to want to learn more. Complex conversations leave readers a feeling of information overload.
- (4) Headings are critical for effective web pages. Headings help organize content. Headings need to be informative and convey what the reader can expect to find. Use headings liberally on web pages to help readers accomplish top tasks.

11.1.4.12.3  
(06-29-2026)

**Using Downloadable Files**

- (1) Limit the use of Word, PDF, Excel and PowerPoint files on IRS Source or BU sites.
- (2) Use web pages to display information as it’s easier for readers to scan and locate information, and it’s accessible for readers using associative technology.
- (3) Use of web pages improves search results.
- (4) Web pages are easy to maintain, and readers always have access to the latest information.
- (5) Files posted as downloads can quickly become outdated.

11.1.4.12.4  
(06-29-2026)

**Audience Determines a Site’s Permissions**

- (1) The intended audience for information determines where the information is posted on the IRS intranet site and who has access.
- (2) Information intended for a Servicewide audience belongs on IRS Source, which is accessible by all IRS employees.
- (3) Content managers should not post Servicewide information on SharePoint online BU collaboration, or Teams sites.
- (4) Web administrators and/or site owners should not set permissions that permit access by all IRS employees to their sites.
- (5) Web administrators and/or site owners should set permissions so only those employees who have a business need may access their sites.
- (6) Direct questions regarding audience identification to Chief, EC branch.

11.1.4.12.5  
(06-29-2026)

**Style and Formatting**

- (1) IRS Source follows agency guidelines for publishing, regardless of whether it’s electronic, printed or correspondence based. See the *IRS Style Guide* and the *IRS Guidance & Resources* page for specifics on proper use of capitalizations, word usage, hyperlink formatting, and page.