



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

11.51.2

JUNE 12, 2024

## EFFECTIVE DATE

(06-12-2024)

## PURPOSE

- (1) This transmits revised IRM 11.51.2, Large Business and International Communications, LB&I Source Publishing Standards.

## MATERIAL CHANGES

- (1) IRM 11.51.2.1 - Added contact information and moved program goals to background subsection.
- (2) IRM 11.51.2.1.1 - Added new paragraph for program goals.
- (3) IRM 11.51.2.1.3 - Changed the subsection title from Responsibilities to Roles and Responsibilities. Separated content editor and SME responsibilities for clarity and added that an individual may have multiple roles.
- (4) IRM 11.51.2.1.4 - Added new subsection for program management and review.
- (5) IRM 11.51.2.1.5 - Added new subsection for program controls.
- (6) IRM 11.51.2.1.6 - Changed the subsection title from Terms/Definitions/Acronyms to Terms and Acronyms.
- (7) IRM 11.51.2.1.6 - Updated term and definition for aircard to hotspot.
- (8) IRM 11.51.2.3.2 - Updated information on resources available for accessibility
- (9) IRM 11.51.2.3.4 - Updated information on # sign usage and removed content regarding printing.
- (10) IRM 11.51.2.3.5 - Updated requirements before web pages can be published.
- (11) IRM 11.51.2.4.2 - Updated instructions on how to avoid ambiguity by asking a few key questions.
- (12) IRM 11.51.2.5.1 - Updated to show LB&I WUX Team will maintain top-level landing pages and second-level navigation pages, while content editors may directly modify all third-level content pages.
- (13) IRM 11.51.2.5.2 - Removed color codes table.
- (14) IRM 11.51.2.5.3 - Updated standard font, font color and size used for all basic text on the LB&I Source.
- (15) IRM 11.51.2.5.4 - Updated guidance for standard headings.
- (16) IRM 11.51.2.5.5 - Updated guidance on use of text elements.
- (17) IRM 11.51.2.5.6 - Removed comments regarding screen height and resolution screen size.
- (18) IRM 11.51.2.5.7 - Updated instructions about page title being concise and meaningful, use sentence case, and added a best practice about creating concise URL.
- (19) IRM 11.51.2.5.8.1 - In para (1) removed the text "SMEs and content owners must create."

- (20) IRM 11.51.2.5.8.2 - Updated to provide guidance to check the Interim Guidance Memos and the FOIA Library on IRS.gov for memoranda publication and moved signature example from para (2) to para (3).
- (21) IRM 11.51.2.6 - Added images be optimized for web display and updated reference from aircard to hotspot.
- (22) IRM 11.51.2.6.3 - Updated guidance to crop images to reduce image size and focus attention on the subject of the photo. Added caution for who has the authority to edit images for LB&I Source.
- (23) Updated link references throughout from SharePoint 2013 to SharePoint Online (including links and process updates).
- (24) Updated references throughout from LB&I Office of Communications to LB&I Communications & Liaison (C&L).
- (25) Updated references throughout from LB&I Web & User Experience Team to LB&I WUX Team.
- (26) Editorial changes and plain language updates made throughout.
- (27) Updated links to websites throughout

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

This IRM supersedes IRM 11.51.2 dated July 01, 2022.

#### **AUDIENCE**

LB&I personnel trained and granted permission as content owners, content editors, and subject matter experts (SMEs) on the LB&I Source.

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11.51.2  
LB&I Source Publishing Standards

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Exhibits

- 11.51.2-1 LB&I Intranet Content Decision Tree

11.51.2.1  
(06-12-2024)  
**Program Scope and Objectives**

- (1) **Purpose:** The LB&I Web & User Experience (WUX) Team has developed a set of publishing and content standards to ensure a consistent look and feel throughout the LB&I Source. Adherence to these standards will provide a user experience that facilitates the primary goal of information availability. It will also follow the IRS Source policy of presenting information in a content-based manner.
- (2) **Audience:** LB&I personnel trained and granted permission as content owners, content editors, and subject matter experts (SMEs) on the LB&I Source.
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy and Governance office in the Assistant Deputy Commissioner Compliance Integration (ADCCI) organization.
- (4) **Program Owner:** Director of LB&I Communications & Liaison (C&L).
- (5) **Primary Stakeholders:** The stakeholders for the program are the users of the LB&I Source. This population consists of all LB&I employees and IRS employees that use content on the LB&I Source.
- (6) **Contact Information:** To recommend changes or to make any other suggestions to this IRM section, contact the IRM author or see SPDER's IMD Contacts list by referencing guidelines provided in IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance. A request or inquiry can also be made at <https://irs.gov.sharepoint.com/sites/PolicyGateway/SitePages/Large-Business-and-International-Policy-Gateway.aspx>.

11.51.2.1.1  
(06-12-2024)  
**Background**

- (1) **Program Goals:** The goals of the program are to ensure consistency of design throughout LB&I Source and consistency of content presentation with the IRS Source vision in compliance with IRM 11.1.4, Content Policies and Standards for Intranet Sites.
- (2) **IRS Source vs. LB&I Source:** The LB&I Source migrated to the IRS Source platform as part of the Servicewide vision of moving all intranet content to the IRS Source as the replacement for the IRWeb.
- (3) **Content Dispersal:** The IRS vision for intranet content requires splitting content that was formerly housed in unique intranet sites. This vision is articulated by IRS Communications & Liaison (C&L) and consists of content in one of three platforms:
  - IRS Source (and business unit sub-sites) – information on day-to-day operations, organization, and news items.
  - Servicewide Knowledge Library – information on “how to do your job,” for knowledge retention and sharing.
  - Collaborative SharePoint sites – restricted permission sites for non-final documents, information, and small-team collaborative efforts.

11.51.2.1.2  
(10-07-2019)  
**Authority**

- (1) Authority for intra-site consistency is derived from IRM 11.1.4.4, Intranet Sites and Servers Must Be Registered.

11.51.2.1.3  
(06-12-2024)

### Roles and Responsibilities

- (1) The Director, LB&I Communications & Liaison (C&L) is responsible for over-seeing the LB&I Source publishing standards.
- (2) The LB&I WUX Team is responsible for:
  - Ensuring that the content published on the LB&I Source is not the primary source of instructions to staff.  
**Note:** The IRM is the primary, official source of instructions to staff.
  - Providing overall standards for the LB&I Source.
  - Managing the global navigation and content regions.
  - Managing the overall LB&I Source design and governance.
  - Providing content editors the tools and subject matter technical support necessary to perform their duties.
  - Managing root-level content and content-based landing pages.
  - Managing the headquarters-level organization-based pages.
  - Managing LB&I Source news items.
  - Instructing the LB&I Source Content Editor training (ITM #57280) or equivalent.
  - Being the focal point of contact for web technology in LB&I.
  - Being the focal point of contact for web server applications in LB&I.
  - Performing necessary SharePoint maintenance and content reviews.
  - Conducting annual review of SharePoint permissions to ensure currency and accuracy of its members.
- (3) Content owners are responsible for:
  - Identifying candidates for the roles of content editor and subject matter expert (SME).
  - Providing identified content editor and SME candidates with the time and resources needed to complete required training.
  - Notifying the LB&I WUX Team when or if they expect to be unable to serve as content owner.
  - Ensuring there is an established review and approval process for all content to be published to the LB&I Source.
  - Ensuring that the review process includes Section 508 compliance checks, Electronic Freedom of Information Act (E-FOIA) and Small Business Regulatory Enforcement Fairness Act (SBREFA) compliance, and any other applicable regulations.
  - Ensuring LB&I Source content under their purview is still valid and contains only current information.
  - Ensuring that content editors and SMEs are properly trained and equipped to perform their duties.
  - Ensuring that content editors and SMEs are provided adequate time and support to manage their assigned content.
- (4) SMEs are responsible for:
  - Ensuring that the content published on the LB&I Source is not the primary source of instructions to staff.  
**Note:** The IRM is the primary, official source of instructions to staff.
  - Ensuring the content on their pages is current and correct.
  - Coordinating with the LB&I WUX Team about any problems or metadata changes they may need.
  - Ensuring that content posted on their pages is Section 508 compliant.

- Coordinating release of information on IRS.gov that is subject to E-FOIA or SBREFA.
- Removing any content that is incorrect or outdated.
- Working with content editor(s) to confirm content and grammar is correct.
- Notifying the LB&I WUX Team when or if they expect to be unable to serve as SME.
- Ensuring the established review and approval process is followed when submitting updates.
- Directing inquiries related to technical content to the appropriate channels.

(5) Content editors are responsible for:

- Notifying the LB&I WUX Team when or if they expect to be unable to serve as content editor.
- Ensuring the established review and approval process is followed when completing LB&I Source updates.
- Providing technical support to content SMEs on web-based information.
- Successfully completing the LB&I Web Publishing Course (ITM #57280) and any required prerequisites or post-requisites.
- Completing any refresher or follow-up training related to the Web Publishing Course.
- Adhering to the LB&I Web Publishing and Intranet Standards.
- Adhering to the IRS Intranet Standards.

(6) An individual may hold multiple roles.

11.51.2.1.4  
(06-12-2024)  
**Program Management  
and Review**

- (1) The LB&I WUX Team performs an annual audit where LB&I Source content owners review content to confirm permissions and ensure adherence to this IRM.
- (2) Most program-level direction, strategy, and change management decision making authority has been delegated to SharePoint Services.

11.51.2.1.5  
(06-12-2024)  
**Program Controls**

- (1) The program uses multiple sources to establish controls. This IRM constitutes one of the controls.
- (2) LB&I Source content updates are restricted to the LB&I WUX Team and trained content editors.
- (3) See IRM 11.51.2.3.1, Currency of Web Content, for more details on web content controls.

11.51.2.1.6  
(10-07-2019)  
**Terms and Acronyms**

- (1) Commonly used terms and acronyms are defined below.

***Defined Terms***

Term	Definition
Hotspot	A device that provides users internet connectivity over secure Wi-Fi networks where cellular coverage is available.

**Acronyms**

<b>Acronym</b>	<b>Definition</b>
CSS	Cascading Style Sheets
E-FOIA	Electronic Freedom of Information Act
HTML	HyperText Markup Language
PDF	Portable Document Format
SBREFA	Small Business Regulatory Enforcement Fairness Act
SME	Subject Matter Expert

11.51.2.1.7  
(07-01-2022)

**Related Resources**

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- (2) The W3Schools website is a good resource for learning HyperText Markup Language (HTML) and other web-related topics. See <https://www.w3schools.com/>.

11.51.2.2  
(07-01-2022)

**Incorporating the IRS Intranet Standards**

- (1) Servicewide Standard Incorporation - Whenever applicable, the Servicewide IRS standards outlined in IRM 11.1.4, Content Policies and Standards for Intranet Sites, should be adhered to. Adherence will provide consistency across the IRS Source platform for the IRS intranet.
- (2) LB&I Source Consistency - Per IRM 11.1.4.4, Intranet Sites and Servers Must Be Registered, the LB&I Source must maintain a consistent appearance. The LB&I WUX Team provides a standard set of HTML elements and functions, which provide this consistency. Additionally, this IRM section requires that LB&I C&L approve any LB&I Source site. Approval is at the discretion of the LB&I WUX Team, and will be provided in writing, when granted.
- (3) Proprietary Computer Code - Per IRM 11.1.4.13, Proprietary Computer Code Must Be Approved Before Use, the use of proprietary computer code (to include open source code) is restricted to only those approved by IRS IT Enterprise Architecture. LB&I has obtained approval for the use of the jQuery and Bootstrap JavaScript libraries. No other proprietary computer code is to be used on the LB&I Source, without written authorization from the LB&I WUX Team.
- (4) Custom-built Web Code - Customizations must be submitted to the LB&I WUX Team for review and approval prior to implementation.
- (5) Included HTML Content – Methods of including external HTML, and other web-based code, must be approved by the LB&I WUX Team and the IRS Cybersecurity office. Virtual inclusion of external content compromises the security structure of the IRS Source and SharePoint servers. An error in a code loop could perpetually burden the web servers, and cause them to crash, resulting in a denial of service for the entire IRS Source hosted on the physical server.



11.51.2.3  
(10-07-2019)  
**Content Standards**

- (1) This sub-section provides the general guidelines and restrictions for content published to the LB&I Source, ensuring compliance with accessibility laws, privacy laws, and Servicewide IRS standards.

11.51.2.3.1  
(07-01-2022)  
**Currency of Web Content**

- (1) Content on the LB&I Source will be maintained as long as it remains current, correct and applicable. Content that no longer serves a business purpose will be removed to ensure availability of storage space, and to eliminate confusion for users.
- (2) Content will be archived according to standard practice and will not be maintained on the web for historical purposes. Content that is required to be maintained for historical or other archiving purposes should be maintained by the content owner using appropriate record retention methods.
- (3) Content must also properly belong on the LB&I Source or have an exception from the LB&I WUX Team to temporarily house on the LB&I Source. Content with a temporary exception will be maintained for a period of one year, after which, it must receive another exception to remain on the LB&I Source. Other proper platforms for content are the Servicewide Knowledge Management (SKM) Virtual Library, and SharePoint collaborative sites.
- (4) If content properly belongs in the IRS Source platform, and has a Servicewide audience, the author/owner will coordinate with the LB&I WUX Team to have it placed on the IRS Source.
- (5) If the content properly belongs in the Servicewide Knowledge Management Virtual Library located at <https://irs.gov.sharepoint.com/sites/ETD-KMT> or a collaborative SharePoint site, the author/owner will coordinate with the Human Capital Office (HCO) SKM team or the LB&I SharePoint Project Office to have it placed in the appropriate platform.

11.51.2.3.2  
(06-12-2024)  
**Accessibility of Web Content**

- (1) Webpages will be designed to inherently support accessibility. Section 508 (29 U.S.C. 794d – commonly referred to as Section 508 of the Rehabilitation Act) requires all federal agencies to make their electronic and information technology accessible to people with disabilities. To comply with this requirement, all visual content must provide a text-only format, available to screen reader technology. Additionally, the following considerations are to be followed:
  - Images, pictures, and diagrams should provide alternative text where appropriate.
  - Images that only serve a visual function and could inhibit the readability of a webpage if “filler” alternative text is provided, should be given a NULL alt text value (alt=””).
  - Red text should be avoided, except for the common practice of input validation.
  - Underlined text should never be used, as it commonly denotes hyperlink text.
  - Italicized text should only be used for quoted material.
  - Emphasis may be provided using boldface text (<strong> HTML tag), but it should be used sparingly, and in a manner that does not detract from the readability of the page.
- (2) Files uploaded, and made available for users to download via hyperlink, should be thoroughly checked for accessibility. While all parties involved are responsible for the accessibility of documents published to the web, content

providers/contributors/authors have primary responsibility for correcting any accessibility shortfalls. The built-in accessibility tools in the Microsoft Office Suite and Adobe Acrobat Pro DC provide adequate functionality for ensuring Section 508 compliance. Documents may be author-corrected or submitted to the IRS Alternative Media Center for review before publishing to LB&I Source. Upon request, the LB&I WUX Team can provide guidance or resources to help with accessibility questions.

- (3) In general, the LB&I Source must be presented in an accessible format. Accessibility of web content is not a “compliant” or “non-compliant” issue, but rather a sliding scale, by which content can have varying degrees of compliance. The foremost goal is to provide an equivalent web experience for all users.

Resources for accessibility include:

- IRS Alternative Media Center (AMC), <http://amc.enterprise.irs.gov/>
- IRS Information Resources Accessibility Program (IRAP), <https://irsgov.sharepoint.com/sites/508site>
- Employee Resources, <https://irsgov.sharepoint.com/sites/EmployeeResources/SitePages/Accessibility.aspx>

#### 11.51.2.3.3 (07-01-2022)

##### **Content Parameters**

- (1) Content published on the LB&I Source must properly reflect the professional nature of the IRS and the LB&I. No content should be published that reflects poorly upon LB&I or the IRS.
- (2) All content published to the LB&I Source must have a valid business purpose and serve the overall goals of LB&I. Content should help users take a required action, learn or reinforce a skill, or find content related to their official duties.
- (3) The IRS’s policy on limited personal use extends not only to users of the LB&I Source, but also to content editors regarding content publishing. LB&I Source pages must not link to content that is inappropriate or prohibited by the IRS limited personal use policy.
- (4) Content should not be duplicated on the LB&I Source. This means that if content is available elsewhere on the IRS network, content editors should link to the relevant content. Additionally, if content is published on the public-facing internet (IRS.gov), LB&I Source pages should link to that content, rather than generate duplicate information. These rules are in addition to E-FOIA and SBREFA considerations.

#### 11.51.2.3.4 (06-12-2024)

##### **Content Restrictions**

- (1) Sensitive But Unclassified (SBU) information should never be published to the LB&I Source. SBU content includes (but is not limited to) tax and personal (privacy) information. For example, publishing specific tax cases even if removing the taxpayer-identifying information is inappropriate and unacceptable.
- (2) If Official Use Only (OUO) information is published on the LB&I Source, it must be clearly identifiable as OUO information. Use the # sign to specifically indicate where OUO information is located. Also use the # sign at the top of the webpage, to indicate that it contains OUO information.
- (3) Source and attribution are an acceptable way to publish third-party information. However, care must be used to ensure that the source of the information is identified. Also, the information must not be embellished with information from the tax or personal record.

**Example:** You may publish the success of an indictment or conviction using wording like: In the Newark Star Ledger dated February 14, 2006 it was reported that... *“the United States Attorney received an indictment against John Q. Public for tax evasion as the result of his involvement in an abusive tax scheme.”*

Remember to include the source and attribute the information to the source, to not accidentally give the impression that the IRS or LB&I is the source. When possible, link to the original source.

11.51.2.3.5  
(06-12-2024)  
**General Web Publishing**

- (1) Every page on the LB&I Source should have a clear purpose and audience. If appropriate, consider a brief introductory sentence or paragraph to describe the purpose of the page.
- (2) The excessive use of images and graphics has a negative impact on website readability and performance (speed of page loading). Use images sparingly and only when the image adds value to the content it accompanies or supports a business goal. More information about accessibility standards can be found in IRM 11.51.2.3.2, Accessibility of Web Content. Information about graphics can be found in IRM 11.51.2.6.2, Image and Graphic Specifications.
- (3) Before webpages can be published, they must use proper spelling and grammar, and all included links must be functional and available to all of LB&I. Do not rely on the software's spell check function. Proofread all content for readability and correct errors that may have been missed by the spell checker.

11.51.2.4  
(07-01-2022)  
**Writing for the LB&I Source**

- (1) Writing for the web is very different from writing for a hardcopy print medium. Studies show that reading from computer screens is 25% slower and creates more eyestrain than reading from hardcopy.
- (2) Federal Plain Language Guidelines located at <https://www.plainlanguage.gov/guidelines/> should be used to convey information succinctly and clearly to readers. The Servicewide training ITM Course 22569 (Writing for the Web) is a good resource for content developers, and ITM Course 54828 (Write this Way!) is a good resource for general grammar and English language conventions.

11.51.2.4.1  
(10-07-2019)  
**Know Your Intended Audience**

- (1) Identify your target audience and understand their needs. LB&I employees, managers, and executives are very busy. They need to access specific information on your webpages quickly and efficiently.
  - Be an advocate for your audience. What do they want to know? What do you need to tell them? Is it all there? Did you anticipate their questions? Did you lead them to pertinent related materials?
  - Understand your audience's connectivity limitations. Many users are accessing your webpages through Employee Remote Access Project (ERAP) with slow connection speeds. This fact should always be a big part of your decision of what to put on your webpages.
  - Use words and terminology appropriate to your intended audience. What words would your audience use?
  - Clearly explain all new or non-standard terms, including acronyms and abbreviations. On first use spell out acronyms and abbreviations,

followed by the shortened version in parentheses. Don't assume the audience is familiar with the term, acronym or abbreviation from another page of content.

11.51.2.4.2  
(06-12-2024)  
**Avoid Ambiguity**

- (1) Clearly state the purpose of the page in the first paragraph. Introduce your topic at the start of your page and progress logically to the conclusion. Following this approach will help users determine if they are on the correct page. It can also help the search engine find the correct page, based upon the content. Ask yourself:
  - What does the audience need to know about the subject?
  - What should the audience do after they read the page? Make sure the desired action is clearly stated and supported by the content.
  - What additional information does the audience need? Provide links to related webpages and resources, if needed.

11.51.2.4.3  
(06-10-2016)  
**Organize Content Efficiently**

- (1) Brevity is key. People are uncomfortable reading content on the computer screen. Seventy-nine percent of web readers only scan. As a guideline, try to use about half the words you would use in print publishing.
  - Use the inverted pyramid style of writing: lead with the most important information.
  - Web writing should be shorter than writing for hardcopy. Remove all unnecessary words. Documents intended for online reading should rarely be more than 1,000 words.
  - Break up long pieces into short segments. Let your audience choose how much they want to read.
  - Use headers and sub-headers, so people can go directly to the sections they want. Use standard HTML header tags to facilitate scanning via screen readers.
  - Layer information by writing short introductory paragraphs that link to more in-depth information.
  - Organize information logically for the intended audience.
  - Limit yourself to one main idea per paragraph.

11.51.2.4.4  
(07-01-2022)  
**Proofread**

- (1) Spelling, grammar, punctuation and invalid link errors significantly detract from the professional nature of LB&I content. Review all content to make sure it is error-free.
- (2) Write content following the Associated Press Stylebook and the IRS Style Guide at <https://irs.gov.sharepoint.com/sites/CL/SitePages/IRS-Style-Guide.aspx>.

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11.51.2.5  
(07-01-2022)  
**Standard Design Elements**

- (1) This subsection provides guidance on the standard design elements used throughout the LB&I Source. Most of these design elements are applied using global Cascading Style Sheets (CSS) applied to the IRS Source site collection by IRS C&L. The built-in headings and styles from the IRS Source platform should always be used, not circumvented. This subsection provides guidance for manual styling when the LB&I WUX Team grants an exception.

- (2) Content editors and SMEs should not use coding practices to circumvent the IRS Source styles, as it is designed to provide the consistent appearance required by IRM 11.1.4.4, Intranet Sites and Servers Must Be Registered. Using the built-in styles means that all content across the IRS Source platform will update when the global styles are updated by IRS C&L.
- (3) These standards are provided so content editors can ensure their LB&I Source content conforms to the standards. Additionally, some of the standards cannot be invoked through the global styles; this subsection provides guidance on incorporating these elements.

11.51.2.5.1  
(06-12-2024)

**Landing Page Filenames**

- (1) The LB&I WUX Team maintains the top-level navigation landing pages and second-level child navigation pages.
- (2) Content editors may directly modify all third-level content pages.

11.51.2.5.2  
(06-12-2024)

**Standard Colors**

- (1) The standard background color for LB&I webpages is white, with black color font. LB&I Source pages must maintain the standard color scheme used by IRS Source per <https://online-design-guide-master-pl.irslabs.org/styles/colors>. In addition, the standard colors from the One IRS Design Standards found at <http://core.publish.no.irs.gov/docs/pdf/d12999--2011-08-00.pdf> are preferred.
- (2) Contrast should be considered when using colors, and a scheme of light-on-dark or dark-on-light should be used. The Web Content Accessibility Guidelines (WCAG) 2.2 located at <https://www.w3.org/TR/WCAG22/> provide standards upon which Section 508 is based, require the following:
  - For level AA compliance – ratio of 4.5:1 for normal text, and 3:1 for large text
  - For level AAA compliance – ratio of 7:1 for normal text, and 4.5:1 for large text
- (3) The usage of any other colors or schemes must receive prior approval from the LB&I WUX Team and will likely require coordination with the IRS Design Office.

11.51.2.5.3  
(06-12-2024)

**Standard Fonts**

- (1) The standard font, font color and size used for all basic text on the LB&I Source is Arial, size 18-point, regular, unformatted text, identified as **Normal text** style. Text placed on the LB&I Source is automatically displayed in 18-point Arial.
- (2) The One IRS Design Standards are preferred. The following identify the various font families used:
  - Serif: Times New Roman
  - Sans-serif: Helvetica or Arial
- (3) These font families are built into the global IRS Source styles.

11.51.2.5.4  
(06-12-2024)

#### Standard Headings

- (1) Page headings (not to be confused with the page title displayed in the blue bar at the top of the browser window when a page is opened) are extremely important features of each webpage. They should communicate, at a glance, the subject of the page. The proper use of headings is important for visual display to users and ensures Section 508 compliance, by allowing screen readers to identify the structure of the page and “read” the content accordingly.
- (2) To properly use the headings and ensure Section 508 compliance, use standard heading styles to define section and sub-section titles. Do not use font style settings to format headings or mimic their appearance. The pre-defined heading formats that may be used are:
  - **Heading 1-** The main page heading is applied through the [Title] field of the content in the IRS Source platform and should concisely describe the page content. Content titles and page headings are limited to 255 characters, normally no more than 5-10 words.
  - **Heading 2-** Page sub-headings and document headings should use the Heading 2 style option. They can be longer than page headers but should concisely describe the paragraph content.
  - **Heading 3-** Section headings should use the Heading 3 style option. They separate content in a logical fashion, and they group content based on topic.
  - **Heading 4-** Subsection headings should use the Heading 4 style option. They are used to separate content in a logical fashion, and they group content based upon subtopic. Use sparingly because too much content on a page can create clutter and make finding information difficult.

11.51.2.5.5  
(06-12-2024)

#### Text Elements

- (1) **Bold:** Boldface font should be used for emphasis of text. The use of bold font should be limited, and entire sentences should not be bolded. Bold font is identified by using the <strong> tag.

**Caution:** Using bold to circumvent heading styles is prohibited because it isn't Section 508 compliant.

- (2) *Italics:* Italics should only be used for quoted material or to emphasize a word or phrase. When long sections of text are quoted, they should be indented to identify a blockquote. Use italics sparingly. Overuse of italics can cause eyestrain and detract from the readability of the text.
- (3) Underline: On the LB&I Source, underlined text should only be used for hyperlinks (a link to a website or page). It is reserved for automatic (default) styling of textual hyperlinks. Don't underline text for emphasis - use bold or italics instead. The improper use of underlining can cause user confusion and the appearance of broken hyperlinks.
- (4) **Highlighted Text:** Highlighted text should never be used on the LB&I Source because it can cause significant eyestrain for sighted users and is ignored by most screen readers. Additionally, highlighted text on a webpage will often not display as highlighted when printed on a black-and-white printer.

**Note:** The LB&I WUX Team may use highlighted text to identify old, unclaimed content. Until the content owner can be identified, and corrective action taken, highlighted information should be considered obsolete and unreliable.



- (5) Other Stylized Text: Other stylized text should be avoided because most practices can cause eyestrain and are often not Section 508 compliant. Additionally, certain styles are reserved for specific use, such as red-colored text, which is used to identify required fields, input validation errors, and other system exceptions.

11.51.2.5.6  
(06-12-2024)  
**Page Length**

- (1) General information pages should be kept concise and to the point. They should highlight current or important developments and provide links to other related content. Content should be organized into multiple pages when needed, to reduce webpage clutter.
- (2) When content must be on the same page, long pages of text should be broken into appropriate sections using the appropriate heading types, with in-page links to return users to the section navigation. “Back to the top” links should be provided at appropriate intervals to help in page navigation.

11.51.2.5.7  
(06-12-2024)  
**Page Titles**

- (1) The page title should reflect the page’s content, be concise, and be meaningful to the audience. The page title appears in the title bar of the browser window and as a header at the top of the page. The title also appears as the label in bookmarks to the page, as the printed page header, and in search results, lists, and statistics reports.
- (2) It is best practice on initial page creation to create the title without spaces or special characters, which creates a concise URL. The page title can later be updated to be more descriptive without impacting the URL.
- (3) Per the IRS Style Guide located at <https://irs.gov.sharepoint.com/sites/CL/SitePages/IRS-Style-Guide.aspx>, LB&I Source page titles should be in sentence case. Capitalize only the first word and any proper nouns, product names and publication, form and document titles.

11.51.2.5.8  
(07-01-2022)  
**File Formats**

- (1) As a general rule, all LB&I Source content should be in webpage format. LB&I Source runs on the IRS Source platform on a SharePoint server, which uses the server-side function of Active Server Pages. In the instance that file downloads must be used, the files will be stored in a document library, and the files provided via a link on relevant content pages. This ensures that users are provided contextual explanations of the documents, in line with the links to the document download.

11.51.2.5.8.1  
(06-12-2024)  
**Webpages**

- (1) Every effort must be made to provide a webpage version of content, instead of a file for download, to ensure a consistent user experience across the LB&I Source. This means a webpage, or text version of Microsoft Office or Adobe Portable Document Format (PDF) documents must be created, unless there is a business reason for providing content in a downloadable form (for example, a document needed for sharing with a taxpayer, or a proforma worksheet for data entry).
- (2) Documents should not be uploaded simply to avoid having to create a webpage. HTML webpage content is preferred for the following reasons:
- Webpages are more efficient and use less bandwidth.
  - Webpages provide a more consistent user experience.
  - Webpages are more accessible to users with assistive software or devices (Section 508 compliant).

- Webpages are much more highly ranked for search results due to their better search engine optimization (SEO).
- Documents are not parsed for content and are ranked much lower in search results.

- (3) The ultimate goal of the LB&I Source is to provide information to the user, as efficiently as possible. Every effort should be made to provide an easy and efficient user experience, rather than ease of development or publication.
- (4) The LB&I WUX Team can provide more guidance on making webpages Section 508 compliant. Files made available for download (when a webpage is not created for the content) should be sent to the Alternative Media Center for review before publishing.

11.51.2.5.8.2  
(06-12-2024)  
**Adobe PDF**

- (1) In general, do not publish a PDF document directly to LB&I Source. PDF documents should only be published to the web when there is a valid business purpose, such as, fillable PDF documents or files for printing and offline use. Most PDF forms are official forms or publications of the IRS. In these instances, do not publish copies of official publications. Instead, link to the forms repository version from your webpage. To have official documents published, contact IRS Publishing Services at <https://caps-as.enterprise.irs.gov/psr/app>.
- (2) Do not publish official memoranda and other documents with official signatures. Check the Interim Guidance Memos at <https://imdtrack.web.irs.gov/Search.aspx> and the FOIA Library at <https://www.irs.gov/uac/Interim-Guidance-by-IRS-Business-Process> for memoranda publication. Guidance meeting the conditions under 5 USC 552(a)(2)(C), known as E-FOIA provision for instructions to staff, are posted to the FOIA Library on IRS.gov. See IRM 1.17.8, Publishing, Internal and Public Use Non-Tax Products, for more information. Bottom line: always link to existing content.
- (3) Publishing documents with an official signature compromises the security of the signature. Content authors should provide the Microsoft Word (or other word processing program) format, that gives all of the same text as the signed document to the SME or content editor for publishing. This facilitates creating the webpage version of the document more quickly, using paste text. In place of the signature line, the following will be placed to identify that an official signed document exists elsewhere:
  - /s/ [Signing Official's Name], [MM/DD/YYYY]
  - [Official's Title], Date
  - [Official's Organization]
- (4) Official memoranda signed by LB&I executives and management must be published by the LB&I WUX Team on the LB&I News Center under Other Messages. Content editors and SMEs will link to this published document, as needed. Official field guidance and directives are subject to SBREFA and E-FOIA regulations and should be published externally on IRS.gov by the LB&I WUX Team.



11.51.2.5.8.3  
(07-01-2022)  
**Microsoft Office Files**

- (1) **Microsoft Word documents (.doc, .docx)** should not be published to LB&I Source. There are limited circumstances where these types of files need to be provided to users in the original format. Examples of the Word document exceptions are:
  - A pro-forma workpaper.
  - A document template for field personnel.
  - A fillable form in MS Word format.
- (2) **Microsoft Excel spreadsheets (.xls, .xlsx)** should also not be published to LB&I Source. Spreadsheets that only provide information to users in a tabular format (for example, charts, metrics, etc.) should always be made into a webpage. Care should be taken when creating tables in webpages as they can be difficult to make accessible (Section 508 compliant). Examples of Excel file exceptions are:
  - A pro forma worksheet.
  - A spreadsheet made available for computational purposes.
- (3) **Microsoft PowerPoint presentations (.ppt, .pptx, .pps, .ppsx)** should be made into a webpage. However, PowerPoint files also have exceptions to the rule of not being published. Examples of PowerPoint file exceptions are:
  - Templates to be used in their original PowerPoint format (templates should not deviate from the standard LB&I PowerPoint format).
  - Packaged presentations to be re-used by other personnel (for example, 7114 presentations).

Previously conducted presentations for which the presentation itself is provided for reuse are acceptable to publish to the LB&I Source, however, a webpage version should also be given.

**Example:** The highlights from the Customer Satisfaction presentation are available. A PowerPoint version (ppt 89KB) is also available.

11.51.2.5.8.4  
(07-01-2022)  
**Other Formats and Guidance**

- (1) Generally, if a file is designed to be made available to users for downloading, but viewing the file online is not necessary, or appropriate, the file should be provided in the compressed .zip format. This is most common with large files, such as those used by computer audit specialists, where opening the file directly from the web could burden the servers.
- (2) The compressed .zip format should not be used to circumvent the requirement to make a webpage version of an Office document. Content editors must analyze the contents of a compressed .zip file, to determine if any (or all) of the files should be made into a webpage (or webpages).
- (3) Files should not be embedded within one another (for example, a Word document, with embedded PowerPoint presentations and Excel spreadsheets). This not only greatly increases the file size, it also circumvents the policy, and is not Section 508 compliant. Files of this type will be deleted when identified.

11.51.2.5.9  
(07-01-2022)  
**File Hyperlink  
Formatting**

- (1) The hyperlink formatting (color and underline) used on the LB&I Source, is the default for the current browser and version approved by IRS IT. This formatting should not be altered, without written authorization from the LB&I WUX Team.
- (2) When files are published to the web, a description of the file type and size must be displayed to the right of the hyperlink, in parentheses, as shown below:

**Example:** Hyperlink to file (xlsx 32KB)

- (3) Apply the following formatting standards to file hyperlinks:
  - Surround the file type and size by standard parentheses: ().
  - Include the parenthetical as part of the hyperlinked text.
  - Use lowercase format for the file extension, without the preceding period character “.” character: docs, pdf, ppt, etc.
  - Separate the file type from the file size with a single space.
  - Don’t separate the numerical characters of the file size and the letters indicating the file size measurement with a space (for example, “105KB”, “2.4MB”, “1.2GB”).
- (4) The letter characters used for file type and size designations of hyperlinked files should match the standard convention for file systems:
  - Only uppercase characters are used for the file size. Lowercase characters represent different values that aren’t used on the web.  
**Example:** “KB” = kilobytes, whereas “Kb” or “kb” = kilobits. There are 8 bits in a byte.
  - Numerical values should be abbreviated for quick reading:  
**Example:** 300KB should be represented as 300KB  
**Example:** 1,539KB should be represented as 1.5 MB
  - When the file size is larger than 10MB, the file size characters (numbers and letters) should be placed in boldface font (<strong> tag), to warn users that the download may take quite a bit of time.  
**Example:** 12MB will be formatted: (ppt **12MB**)
- (5) The parenthetical file type and size, including the parentheses, should be placed in extra-small (x-small) font size, to preserve the readability of the page text.

11.51.2.6  
(06-12-2024)  
**Graphics on the Web**

- (1) Use photos, images, and graphics sparingly and optimize images for web display. Use of large graphics will hinder or prevent a webpage from loading for field personnel using a slower internet connection to access the LB&I Source. Approximately 60 - 70% of LB&I revenue agents still access the LB&I Source site through hotspots in the field. The following table shows the typical download speeds for different types of connections:

Connection Type	Speed	Description	Time*
Dial-up	0-56 Kbps	phone line or modem	9 mins
Wireless	10-150 Kbps	standard hotspot	2-3 mins
DSL	768-3000 Kbps	home Wi-Fi network	10 secs
Cable	3000-8000 Kbps	broadband	3 secs
Fiber-optic	5000-30000 Kbps	office local area network (LAN) connection	<0.5 sec

**Figure 11.51.2-1** *\*Approximate time to download a 1.5MB graphic included on a page.*

11.51.2.6.1  
(07-01-2022)  
**Image and Graphic Types**

- (1) The three primary image formats used for the web are:
  - .GIF (Graphic Interchange Format)
  - .JPG (Joint Photographic Experts Group)
  - .PNG (Portable Network Graphics)
- (2) Any images or graphics that are created in another format (for example, .TIF, .BMP, and .SVG) must be converted to either .GIF, .JPG, or .PNG before publishing on a webpage. Note that when you convert an image or graphic, certain aspects such as color or fonts may be affected, depending upon the converted format. Contact the LB&I WUX Team for help converting images to an appropriate format, without loss of color or resolution.
- (3) Optimize large image files to a web or screen resolution (or print resolution, if needed) before publishing to LB&I Source. Microsoft Photos and Paint are suitable for this task.

11.51.2.6.2  
(07-01-2022)  
**Image and Graphic Specifications**

- (1) **Graphics Interchange Format (.GIF):** If you are offered different “save” options for the .GIF format; save the graphics as “89a Non-Interlaced .GIF files”. Animated .GIF files will not be used on the LB&I Source.
- (2) **Joint Photographic Experts Group (.JPG):** If you are offered compression options for the .JPG format, experiment with different compression levels to determine the best balance between image quality and file size. Due to bandwidth considerations, you should use the lowest resolution possible without degrading the image quality.
- (3) All non-text items, including images, must include an alternative (alt) text attribute. Most images should receive descriptive text. See IRM 11.51.2.3.2, Accessibility of Web Content, for more information.

11.51.2.6.3  
(06-12-2024)

#### Cropping and Editing

- (1) Crop images to reduce image size and focus attention on the subject of the photo.
- (2) No other editing should be done to images, including graphics and logos, on the LB&I Source. This includes photoshop editing and touching up of images.

**Caution:** Only the IRS Design Office, visual information specialists, and the LB&I WUX Team have the authority to edit images for LB&I Source in this manner.

11.51.2.7  
(10-07-2019)

#### Design and Branding Standards

- (1) IRS Media & Publishing Services introduced updated Design Standards located at <http://publish.no.irs.gov/pubsys/design/stand.html> upon the request of the IRS Commissioner to help guide divisions and departments in the proper development of formal documents, publications, presentations and similar materials. The Standards set forth include rules for correct use of official IRS logos, seals, graphic designs and color schemes in IRS documents and publications.
- (2) The Design Standards are intended to reinforce the concept of One IRS by ensuring the IRS brand appears properly and consistently Servicewide. LB&I has adopted these standards and developed visuals to ensure that its own brand identity meets Servicewide requirements.
- (3) Refer to IRM 1.17.7, Publishing, Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos, and Document 12999, One look. One voice. One IRS., for more details and examples of how IRS Design Standards are applied.

11.51.2.7.1  
(10-07-2019)

#### IRS and Treasury Seals

- (1) The IRS seal and Department of Treasury seal are used to represent the IRS and Treasury in certain formal communications. In general, seals are used only on IRS letterhead stationery, official communications to the public from the Office of the Commissioner, other official and ceremonial documents and materials, and building signage.
- (2) The IRS and Treasury seals are not interchangeable with the IRS logo because they have historical significance and are not easily distinguishable from other federal agency seals. Seals must be used in accordance with IRM 1.17.7.2.1.3, Official IRS Seal.

11.51.2.7.2  
(07-01-2022)

#### IRS Logo

- (1) The official IRS logo is a graphic image consisting of the IRS eagle placed above or to the left of the acronym IRS. The IRS logo must appear on all published and electronic products, with the exception of internal forms, letters and IRS letterhead. The IRS logo may be scaled to suit the needs of specific applications but may not be modified or changed in any other manner, except when applied using the IRS Wayfinding system.
- (2) The IRS logo color may be black or IRS blue on white, or white on IRS blue. The IRS logo should always appear separate from any other images or elements of a page. No other content should touch or otherwise cover any part of the IRS logo.
- (3) IRS blue is PMS 301C / HEX #0065A4 / RGB 0-101-164. Black logos and blue logos must appear on white background. White logos may appear on an IRS blue background.

- (4) Contact LB&I C&L at *lbi.communications@irs.gov* with questions about proper use of the IRS logo.

11.51.2.7.3  
(07-01-2022)

**Division/Department  
Logos – IRS Wayfinding  
System**

- (1) Many IRS divisions and departments are using homegrown logos and graphic images to visually brand themselves. Because these logos and images are inconsistent from one division and department to another, the overall IRS brand is weakened, possibly appearing disjointed and confusing to IRS taxpayers, employees and stakeholders.
- (2) To promote consistent branding and visual identity across the Service, Media & Publishing Services created a visual organizing framework called the IRS Wayfinding System. This system offers IRS offices a consistent, effective means of identifying and distinguishing themselves, ending the need for homegrown logos.
- (3) The wayfinding system incorporates names of operating divisions and departments in conjunction with the IRS logo. It reinforces the One IRS concept, while also clearly identifying where various communications originate.
- (4) The wayfinding system also assigns standardized color palettes to IRS operating divisions and departments. Together with the department name, these assigned colors can help identify the source of published materials. See Document 12749, IRS Design Standards & Guidelines, for examples of how wayfinding logos and colors may be used in IRS publications and documents.

11.51.2.7.4  
(07-01-2022)

**LB&I-Specific  
Wayfinding System**

- (1) LB&I is fully embracing the IRS Wayfinding System. The LB&I Wayfinding logo may appear as blue-on-white, black-on-white, and white-on-blue.
- (2) LB&I organizations and departments should transition to the Wayfinding System and stop using homegrown department logos and graphics. LB&I department-specific wayfinding graphics can be requested from the LB&I WUX Team.

11.51.2.8  
(07-01-2022)

**Compliance With Laws**

- (1) This subsection provides guidance to ensure that content on the LB&I Source meets all applicable laws, including accessibility, privacy, and copyright. Content found to be non-compliant will be removed by the LB&I WUX Team.

11.51.2.8.1  
(10-07-2019)

**Accessibility**

- (1) All federal agencies are required by law to make their websites accessible to people with disabilities. Content providers are responsible for ensuring that the content they submit for publishing is compliant with the accessibility standards of Section 508.
- (2) LB&I Source standard templates have been designed to ensure that all federal accessibility requirements are met. Do not alter these templates; doing so may alter their accessibility.
- (3) Additional resources for accessibility can be found at:
  - Information Resources Accessibility Program, <https://irs.gov.sharepoint.com/sites/508site>
  - Alternative Media Center, <http://amc.enterprise.irs.gov/>

11.51.2.8.2  
(07-01-2022)  
**Privacy**

- (1) LB&I is committed to protecting the privacy of our employees in both electronic and paper records. Every webpage on IRS Source has a link to the Privacy Statement, <https://irs.gov.sharepoint.com/sites/IRSSource/SitePages/Privacy.aspx>. LB&I program area sites should not create their own privacy policy page.

11.51.2.8.3  
(07-01-2022)  
**Copyright and Attribution**

- (1) Employees may not publish to an IRS Source site any copyrighted material without license or written permission of the copyright owner. If there is any reason to believe that text, images, or other materials may belong to someone else, do not copy or otherwise use it without first obtaining written permission.
- (2) If permission to use copyrighted material has been obtained, its use on the LB&I Source is still subject to approval by the LB&I WUX Team and the Director of LB&I C&L. A copy of the written authorization to use the copyrighted material will be required for approval. For more information about this policy, refer to IRM 1.17.2, Publishing - Publishing Systems and Programs.

11.51.2.8.3.1  
(07-01-2022)  
**IRS Ownership of LB&I Source Content**

- (1) Graphics used on the LB&I Source site should be in the public domain. If LB&I purchases graphics for the website, and the purchase agreement specifies that the vendor retains the copyright, then it should be noted on the page and in the text box (alt tag). A copy of the purchase agreement must be provided to the LB&I WUX Team for record retention. Any graphics purchased are the property of the IRS as an organization, and any licensing or purchase agreement must reflect this.
- (2) If LB&I publishes written materials reprinted from outside sources, the content owner must have written authorization from the holder of the copyright to publish the materials on LB&I Source and the copyright must be noted on each page of the material. A copy of the written authorization must be provided to the LB&I WUX Team for record retention.
- (3) The requirement for written authorization does not include content that is in the public domain, or falling under the Fair Use Doctrine; however, content editors are responsible for ensuring content used without written permission legally falls within these bounds.
- (4) Photos and graphics developed by grantees or contractors for IRS become the property of the IRS and, therefore, are in the public domain.
- (5) Photos of employees and other individuals may be published to the web, only with the individual's written consent. Content editors and SMEs must retain a copy of the consent, as long as the photo is published on LB&I Source (whether available through a webpage, or simply stored on the server).

11.51.2.8.4  
(06-10-2016)  
**IRS Published Documents**

- (1) Official forms are published in the Electronic Publishing Catalog at <http://publish.no.irs.gov/catlg.html>. Do not publish copies of official documents that are available in the Electronic Publishing Catalog; link to them instead.
- (2) The Electronic Publishing Catalog Help Section provides instructions on properly linking to published products. Additional resources can be found at:
  - Electronic Publishing Catalog Help Page, <http://publish.no.irs.gov/ephlp.html>
  - IRM 1.17.1, Publishing - Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure



11.51.2.9  
(10-07-2019)  
**Surveys**

- (1) Surveys can be a valuable tool for collecting information to improve processes. However, care should be taken to ensure that certain things are avoided when using surveys.
  - Before requesting responses to a survey, ensure that all NTEU requirements are met.
  - Check that the survey, or portions of it, has not recently been conducted in some manner.
  - Do not request survey responses during the same period as the annual Employee Satisfaction Survey.
- (2) The Program Planning Coordination & Analysis (PPCA) office of Technology and Program Solutions (TPS) has the responsibility for survey administration. All surveys should be coordinated through the PPCA office to ensure compliance with the Commissioner's memoranda.

11.51.2.10  
(07-01-2022)  
**LB&I Homepage and Landing Pages**

- (1) The LB&I C&L and the LB&I WUX Team have sole authority over the LB&I Source architecture, navigation, and site pages ("landing pages"). These are used to help users of LB&I Source find content; they must conform to the same principles as the IRS Source.
- (2) LB&I news articles on the IRS Source homepage, such as the Business Unit News (BUN) section, must be routed through the LB&I C&L for editing and approval.
- (3) When LB&I content for IRS Source content is approved by the LB&I C&L, the communications analysts will coordinate with the requestor to provide the information to the LB&I WUX Team for publishing.
- (4) The LB&I WUX Team will continually evaluate the content in the LB&I Source and make changes to the navigation as appropriate to aid users in finding content.
- (5) A decision tree to help determine where content should be located can be found in Exhibit 11.51.2-1. This decision tree is a guide, designed specifically for LB&I, clarifying the Servicewide Intranet Content Types presentation from 2016. The Servicewide presentation was created to explain the change in content philosophy and was not meant to be authoritative. The LB&I decision tree was created in this spirit to provide more specific examples for LB&I content.

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## Exhibit 11.51.2-1 (10-07-2019)

## LB&amp;I Intranet Content Decision Tree



