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- **e-file**
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- **Frequently Asked Questions**
- **Newsroom**
- **Taxpayer Advocate Service**
- **Where To File**

Part 1. Organization, Finance and Management

Chapter 11. Internal Management Documents System

Section 2. Internal Revenue Manual (IRM)

1.11.2 Internal Revenue Manual (IRM)

1.11.2.1 (04-01-2007)
Introduction to the IRM

1. This Internal Revenue Manual (IRM) Section describes how the IRM contributes to overall tax administration. It details the overall IRM process and components of the IRM structure, including IRM format, numbering, content and authoring responsibilities.

2. The Internal Revenue Manual (IRM) plays a vital role in the mission of the Service. The IRM imparts critical knowledge to the workforce and is integral to providing a productive work environment for employees. The way we manage and deliver the IRM directly supports our strategic business goals of improving taxpayer service, enhancing enforcement of the tax law, and modernizing the IRS through its people, processes and technology.

3. The IRM is an information asset of the IRS and the federal government as a whole. As a Federal agency, we are expected to document our policies, procedures, and organization. For the IRS, the IRM serves as the foundation for fulfilling legal obligations, including the following:

   A. U. S. Code 44 USC § 3101 requires agencies to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures and essential transactions of the agency.

   B. Code of Federal Regulations (36 CFR § 1222) established agency recordkeeping requirements for directives documenting agency programs, policies, and procedures.

   C. Freedom of Information Act (5 USC § 552) requires agencies to make publicly available "instructions to staff" (which includes internal directives) that affect members of the public.

4. The business rules set forth in the IRM guide managers and employees in carrying out their day-to-day responsibilities. The IRM is also widely used by practitioners, taxpayers, state agencies, and even foreign governments to understand how the IRS carries out its tax administration responsibilities.

5. Instructions relating to IRM processes also are found in the following IRM sections:

   - IRM 1.11.1, *Internal Management Documents*.

   - IRM 1.11.5, *Publishing Internal Management Documents*

   - IRM 1.11.6, *Researching the Internal Revenue Manual (IRM)*

1.11.2.1.1 (04-01-2007)
What Belongs in the IRM

1. The IRM serves as the single, official source of IRS " instructions to staff" relating to the administration and operation of the Service. The IRM provides a central repository of uniform guidelines on operating policies and procedures for use by all IRS offices. It contains guidance on IRS policies and directions our employees need to carry out their responsibilities in administering the tax laws or other agency obligations.

   Note:

   See IRM 1.11.1.7 , *Internal Management Documents, Interim Guidance*, for details on instructions to staff.

2. To ensure the IRM is the "single source," the IRM must contain all instructions to staff that employees need to conduct business. Specifically, instructions to staff contained in job aids, desk guides, web sites, documents, or any other sources must be incorporated into the IRM. Delivery of accurate content to our employees is critical to consistent administration of the tax laws.

3. The IRM Decision Tool is an "interactive" flowchart to help determine if the information is "instructions to staff " and should be incorporated into the IRM. Selecting certain choices that apply to the information in question will help the user decide. The tool supports the "IRM as a single source" concept and promotes consistency in our instructions to staff. See "The IRM Decision Tool" at http://spder.web.irs.gov/irm/decide/.

1.11.2.1.2 (04-01-2007)
Official IRM File

1. The electronic IRM files and graphics stored in the Media and Publications (M& P) Core Repository of Published Products (CROPP) are designated as the "official" IRM. Specifically, the IRS repository houses the official published IRM files. These are the source files used to deliver electronic and hardcopy IRM sections to sites internal and external to the IRS.

2. The CROPP is found on the Electronic Publishing website at http://publish.no.irs.gov. This website provides both Portable Document Format (PDF) and Standard Generalized Markup Language (SGML) versions for each IRM Section.

   Reminder:

   IRM authors *must* use the posted SGML version when revising their IRM material. Details relating to SGML are outlined below. *See IRM 1.11.2.5.5.*

1.11.2.1.3 (04-01-2007)
Electronic IRM Sources

1. From the core repository, different views or displays of the published IRM are produced. *See Exhibit 1.11.2-1.* for more information on IRM sources. Three views of the IRM are produced for employee use:

   A. Portable Document Format (PDF) through the Electronic Publishing website.

   B. A web-based product called "IRM Online" available from the IRWeb under Employee Tools/Services.

   C. A CD-ROM version produced by Media and Publications, Document 9768 (Cat. No. 22933Q), *Internal Revenue Manual CD-ROM*, is an IRS product that contains only public portions of the IRM. This is issued quarterly and can be ordered through the Internal Management Documents Distribution System (IMDDS) and the National Distribution Center.

2. One view of the IRM is produced for the public from the core repository. This is an HTML version that is posted on www.IRS.gov., with sensitive information removed.

3. Servicewide Electronic Research Program (SERP)is a research portal maintained by Wage and Investment that provides customer service employees a single source of information. SERP contains only those IRM Sections that are primarily used by these employees. While the source of the IRM material on SERP begins with the repository copy, it is not a complete IRM.

1.11.2.1.4 (04-30-2002)
History of the IRM

1. The IRM is the cornerstone of the agency's procedural and operational knowledge It was created in 1952 as a place for the IRS to consolidate the agency's instructions to staff into a single source. Commissioner Dunlap saw the value of a central repository that houses all IRS policies, procedures, guidelines, delegation orders, and other instructions that guide how our employees do their jobs. The IRM continues to be that primary source of the agency's instructions to staff.

2. For years the IRM was printed in two columns on onion skin paper and measured 6 x 9 inches. Each IRM issuance included a Table of Contents listing every subsection title. Updates to the IRM were accompanied by a Manual Transmittal that explained the nature of changes for revised IRMs and the nature of materials for new IRMs. Each time an IRM was created or revised it was thoroughly reviewed by the affected organizations.

3. The IRM consisted of the following two components:

   A. Basic text, which contained functional program guidance was divided into "Sections."

   B. IRM handbooks, which contained program procedures and topics were separated into "Chapters."

4. A Catalog Number was assigned to each IRM section or Chapter.

5. The "Technical Reference Information Document," commonly referred to as a "TRIDOC" was defined as the smallest portion of text that could be revised. This design required users to inter-file changed pages, a burdensome and time-consuming process.

1.11.2.1.4.1 (10-01-2005)
IRM Format Improvements (1993-1998)

1. In 1993, representatives of the Planning and Research Division conducted a review of the IRS Directives Management Process resulting in dramatic changes to the IMD process as well as the IRM format. The IRM was redesigned as follows:

   - Changed to 8 1/2" x 11" paper;

   - Two-column format providing white space for easy research of text;

   - Easy to see topical side-headers;

   - A clear and concise writing style;

   - Special charts and tables to simplify display of material; and

   - Reduced redundant and duplicative text.

2. The numbering scheme, formerly based on the Dewey Decimal System, was completely revised. Long cumbersome numbers, many enclosed in parentheses, were replaced with simple numbers separated by decimals that signify the Part, Chapter and Section number.

   Example:

   IRM 4.6.2, resides in Part 4, Examining Process, Chapter 6, Payer Compliance and Section 2, Information Returns and Information Reporting.

3. In September, 1993, Executive Order 12861, mandated that agency internal management directives be reduced by 50 percent. In response the IRS reorganized the IRM to reduce duplication of material. Handbooks (termed " Multi-functional" Handbooks), were created on broad topics that related to the job responsibilities of employees in more than one IRS organization. Multi-functional handbooks were assigned to Part 100. The " ones" digit represents the Part number of the primary owner of the material.

   Example:

   IRM 105 contained Collection procedures that were used by all Compliance functions. The "5" represents "Collection" . The first IRM topic issued under this Part was numbered IRM 105.1.

4. To reduce printing costs for the IRM and eliminate resources expended to inter-file revisions, each IRM Section/Chapter was issued in stand alone units. When revised, they were reprinted in their entirety along with a Manual Transmittal that described the changes.

5. IRM authors, embedded in the business units, input their IRM material using Standard Generalized Markup Language (SGML) software, an industry publishing standard. Since the author generated the IRM material, made the business owner responsible for the content.

6. The use of Manual Supplements was discontinued and replaced by the interim guidance process. See IRM 1.11.1, *The Internal Management Documents System*.

1.11.2.1.4.2 (10-01-2005)
IRM Restructuring (1998 - 2003)

1. As a result of the IRS Restructuring and Reform Act, the IRS organization was redesigned to better serve the needs of taxpayers nationwide. To assist in the success of the newly restructured organization, the Commissioner of Internal Revenue (The Commissioner) promised to restore the IRM to the single official source of all IRS polices, authorities, guidelines and procedures.

2. The Office of Servicewide Policy, Directives, and Electronic Research (SPDER), established in December 1999, began working with all IRS offices to redesign the IRM to conform with the IRS modernization. Over a two year period, the IRM was restructured from a stovepipe functional-line IRM (i.e., Examination Division, Collection Division, Personnel Division, etc.,) to a business process based IRM. With this structure, any employee conducting examining or collecting or administrative duties, no matter where they work in the IRS, are subject to the same set of guidelines and procedures.

   Example:

   Employees who conduct examinations use the same set of procedures for handling statute of limitations issues, for example, regardless of whether they are assigned to Small Business/Self Employed Division, Large and Mid-Size Division or Tax Exempt and Government Entities Division.

3. To ensure the agency achieved its objective to create a reliable, single source for tax administration reference, SPDER established an organizational structure that included--

   A. Assigning SPDER Customer Liaisons to support and oversee the internal management document (IMD) process.

   B. Ensuring that Divisions and Functions designate IMD Coordinators to support and oversee the IMD process.

   C. Training authors to write IRM material using the new IRM format.

   D. Requiring authors to create their IRM material using authoring software in the Standard Generalized Markup Language (SGML).

   E. Developing tools to assist the IMD community in creating IRMs.

4. Changes to the restructured IRM included:

    A. Standardizing IRM structure to reflect the new organizational design and process;

    B. Standardizing IRM numbering by eliminating basic text and handbooks;

    C. Organizing text into stand alone "units of issue," e.g., an IRM Section. When IRM content is updated the entire IRM Section is re-issued.

    D. Authoring IRM content in "chunks" of information using simple and concise language.

    E. Requiring that official procedures (and other national program guidance) be incorporated into the IRM. These include guidance and procedures that had been issued as desk guides, documents, and/or memoranda.

5. SPDER's goals in implementing these changes were to:

    A. Keep the IRM easily recognizable by maintaining the same look;

    B. Improve the IRM yet minimize the number of changes to ease the burden on the end users and the authors;

    C. Institute mechanisms (e.g., the interim guidance process) to ensure that IRS employees have the most current IRM procedures and guidelines; and

    D. Enhance the IRM process.

1.11.2.2 (04-01-2007)
IRM Organization and Structure

1. The IRM hierarchy is as follows:

    A. The IRM is divided into parts based on work processes.

    B. Each IRM part is subdivided into chapters (or major topics).

    C. Each chapter is subdivided into sections.

2. An IRM section is a stand alone "unit" which addresses a single topic or substantive matter about a program or process. Each IRM section:

    A. Is assigned a catalog number which is a unique 5-digit number plus an alpha character. This number is assigned by the IRM Team under the Director, Media and Publications. *See IRM 1.11.2.5.4.*

    B. Consists of a Manual Transmittal, a Table of Contents and text. Illustrations in the form of Figures and Exhibits may also be incorporated.

3. The Chief Counsel Directives Manual (CCDM) Parts 30 - 39, is published with the IRM but addresses the processes and activities associated with the Office of the Chief Counsel, under the Secretary of the Treasury. The CCDM is subject to the same rules and procedures as the IRM.

1.11.2.2.1 (04-01-2007)
IRM Numbering

1. The IRM number represents the part, chapter and section separated by decimal points.

Example:

The breakdown for IRM 1.11.2, is:
Part 1 - *Organization, Finance and Management*
Chapter 11 - *Internal Management Document System*
Section 2 - *Internal Revenue Manual (IRM)*

2. Each IRM number begins with the Part number for the process to which it relates. For a full list of the business processes and associated number schemes for all internal management documents (IMDs), see IRM 1.11.1.2.3, *IMDs Numbered by Business Process.*

Example:

All manuals relating to the examining process are in Part 4.

3. The chapter number represents the subject matter under a particular business process.

Example:

All procedures relating to the Internal Management Document System are covered in IRM Chapter 1.11.

Note:

IRM Chapter 1.11 has several sections. The author of each IRM section must ensure the same (and correct) part and chapter title is used when creating or revising the document.

4. The IRM section covers a specific topic within the chapter. IRM text begins at the first subsection level.

   Example:

   IRM 1.11.2.1, Introduction to the IRM. This is the first subsection for this IRM and is accompanied by text.

5. The IRM format allows up to five subsections. Each subsection number is separated by a decimal. To illustrate, review the Table of Contents for this IRM. Note how each IRM number, (commonly referred to as a " subsection") is accompanied by a title. Subtopics related to the subsection are nested, as in an outline. The following example illustrates a subsection number recorded at a third subsection level. .

   Example:

   IRM 1.11.2.1.4.1

6. A distinct numbering scheme applies to the chapters in IRM Part 6, *Human Resources Management*. Part 6 chapter numbers, which conform to the numbering of personnel and training topics in the Code of Federal Regulations (CFR), are three digits.

   Example:

   IRM 6.410 is Part 6, *Human Resources Management*, Chapter 410,*Learning and Education*. This coincides with title 5 of the U. S. Code of Federal Regulations (CFR), part 410.

1.11.2.2.2 (04-01-2007)
IRM Subsection

1. A "subsection" (formerly referred to as a TRIDOC) consists of the following elements:

   - A title

   - A number

   - A date (effective date)

   - Text

2. Each subsection must include a descriptive title.

   Example:

   The title of this IRM 1.11.2.2.2 is entitled,"IRM Subsection " and is aligned under IRM 1.11.2.2, under the topic, " IRM Organization and Structure" .

   Note,

3. The subsection date is the effective date of the material. The format for each subsection date is (MM-DD-YYYY) unless a specific date is inserted. Subsection dates change when the respective content is technically or procedurally revised.

   Example:

   The date for IRM 1.11.2.2.2 is 04-01-2007.

4. An IRM subsection must include at least one paragraph. List items follow the paragraph along with notes, examples, reminders, etc.

1.11.2.2.3 (05-01-2008)
Reserving IRM Material

1. Each IRM section is a stand alone unit, that is issued independently and in no particular order. Consequently it is not necessary to " reserve" an IRM chapter or section in order to publish other topics within a part or chapter. This is best illustrated by IRM Part 3.

   Example:

   IRM 3.5, *Systems and Research Programs*, has four Sections. IRM 3.5.10, *Remittance Transaction Research System*, IRM 3.5.17, *Federal Tax Deposit System*, IRM 3.5.20, *Processing Requests for Tax Return /Return Information* and IRM 3.5.61, *Files Management and Services*.

2. Reserving an IRM section is discouraged. If you have any questions, consult with your IMD coordinator and/or the SPDER IMD analysts.

3. Subsections may be reserved. For example, you may wish to issue or re-issue an IRM section when a portion of the material is still under study, but it is important to make known. The reserved subsection must be titled and dated along with an explanation in the first paragraph why the material is "reserved" .

   Reminder:

   Each IRM section *must* contain a subsection consisting of one paragraph (text).

1.11.2.3 (05-01-2008)

Standard Generalized Markup Language (SGML)

1. Standard Generalized Markup Language (SGML) authoring software is used by the author to create the IRM. The software uses a template that enforces the IRM structure, format and numbering system. The publishing software is periodically updated. Be sure to check the SPDER website for the latest information.

2. SPDER oversees the SGML Instructor Cadre which is comprised of instructors from organizations throughout the Service. The Cadre members teach classes which are generally provided monthly. Check the SPDER site for the schedule of classes.

3. Training on the SGML authoring software is a four-day class. Authors must register to attend an SGML class. Refresher classes are held on an ad-hoc basis. Contact your IMD coordinator for information.

4. Document 12229, "*SGML Quick Reference Guide,*" (Catalog Number 38848S), was created to assist authors using the SGML authoring software. Document 12229 is viewable on the Electronic Publishing website and may be ordered through the National Distribution Center (NDC).

1.11.2.4 (05-01-2008)
IRM Program Responsibilities

1. Executives are expected to institute an effective process to manage their IRM material and other instructions to staff. See IRM 1.11.1, *Internal Management Documents*, for a discussion of the executives and managers role in overseeing the internal management documents (IMD) process. Establishing clear expectations to subordinate offices and/or an empowered IMD staff promotes:

   - Successful overall management of instructions to staff,

   - Employees' ability to find critical information, and

   - Conformance with the IRM Chapter 1.11 requirements.

2. Essential steps in establishing an effective IMD program are::

   A. To appoint an IMD coordinator who has the authority to manage the process on your behalf.

   B. To establish a network of employees to support the IMD coordinator within the embedded functions.

   C. To ensure that IMD/IRM coordinators and IRM authors are trained.

3. To assist managers of employees with IMD program responsibilities (IMD/IRM coordinators, authors, etc.,) see the web page on the SPDER website. This website contains important memoranda relating to the IMD program, training plans, and information to strategically manage your IMD program. See http://spder.web.irs.gov/imd/managers/default.asp

4. Each year the Office of SPDER conducts a review of the internal management documents (IMD) process to assess the overall state of the IRM and other instructions to staff. Findings from these annual reviews are shared with IRS leaders and the IMD community to recognize achievements and mitigate potential risks in the IMD program. This information is posted on the SPDER web page at http://spder.web.irs.gov/imd/resources/StateOfIMD.asp.

1.11.2.4.1 (05-01-2008)
Manager's Responsibilities

1. Communicate and promote the importance of the IRM in your business goals.

2. Comply with legal requirements to document operations and to promote transparency to the public.

   A. Develop internal procedures on managing instructions to staff and communicate them to your staff .

   B. Devote the necessary resources to ensure the IRM reflects changes in policy, procedures, delegations, or organization.

3. Promote training to create a skilled cadre of IRM authors.

4. Partner with your Internal Management Documents (IMD) coordinator for guidance.

1.11.2.4.2 (04-01-2007)
IMD/IRM Coordinator Responsibilities

1. Responsibility for overseeing internal directives is shared with each Division/Function. IMD Coordinators serve as liaisons with the Office of Servicewide Policy, Directives, and Electronic Research (SPDER). IMD coordinators are listed on the SPDER intranet site at http://spder.web.irs.gov/imd/council/.

2. I IRM 1.11.1.5.1, *IMD Coordinator Responsibilities,*lists IMD responsibilities for the IMD/IRM coordinator. In addition, the IMD or IRM coordinator perform the following duties associated with the IRM process:

   A. Ensure the IRM package is complete.

   B. Ensure SGML files are correctly prepared and complete.

   C. Review the IRM prior to publication to ensure conformance with current prescribed procedures.

D. Institute mechanisms to ensure interim guidance is timely incorporated into the IRM (not later than one year from issue date).

E. Ensure interim guidance meeting FOIA requirements are identified, controlled and posted on www.irs.gov. See IRM 1.11.1, *Internal Management Documents*, for detailed instructions.

F. Facilitate updates using the Non-Procedural Update process. *See IRM 1.11.2.8.*

3. Each office reporting to a division/function should designate an individual to serve as an IRM coordinator for that office. The designated IRM coordinator within each office --

A. Is the first point of contact for IRM authors under their respective areas;

B. Serves as the liaison between the authors and the division/functional IMD coordinator;

C. Provides support to the IMD coordinator on IRM issues;

D. Communicates with the Media and Publications IRM Team (requests catalog numbers for new IRM sections); and

E. Reviews IRM packages for completeness and conformance to the IRM format prior to forwarding to their IMD coordinator.

4. The IMD or IRM coordinator is responsible for completing Form 2061-A, *IRM Package Checklist* (Catalog Number 32063R), for each IRM section. Refer to the instructions to ensure the IRM has been properly prepared for publication. The Media and Publications staff will return IRM packages submitted improperly. Form 2061-A and its instructions may be downloaded from the Electronic Publishing intranet site or may be bulk ordered through the NDC.

5. For help reviewing an IRM before sending it to Media and Publications, refer to the "Complete IRM Review Checklist." *See Exhibit 1.11.2-2.*

1.11.2.5 (05-01-2008)
IRM Author Responsibilities

1. Authors have a significant role in writing the instructions used for tax administration. An author's role is not just "other duties as assigned."

2. Authors assigned to write an IRM are generally subject matter experts on the topic. To be successful, authors should:

A. Agree on expectations and commitments with your manager;

B. Prepare regular status reports to your manager;

C. Coordinate with your manager about your training plans; and

D. Work with your IMD/IRM coordinator to ensure you follow the IRM authoring procedures.

3. Scenarios in Exhibit 1.11.2-3 provide the steps new and experienced IRM authors will take when creating a new or updating an existing IRM section. *See Exhibit 1.11.2-3.*

4. When creating or revising an IRM section, the author is responsible for ensuring the information in the IRM section is current. *See IRM 1.11.2.5.1.* The IRM author is responsible for:

A. Collecting the materials and organizing the information;

B. Preparing/updating the manual transmittal;

C. Verifying or inserting the correct part and chapter titles (see http://spder.web.irs.gov/imd/resources/IRMPartChap.asp;

D. Requesting a catalog number from Media and Publications IRM Team for new IRM sections through the IMD/IRM Coordinator (*See IRM 1.11.2.5.4.*);

E. Developing, collecting and maintaining pertinent information;

F. Securing approval (clearing) of the IRM through affected organizations; and

G. Preparing the IRM package for publication.

Note:

Prior to submitting the IRM package to the IRM/IMD coordinator, the IRM author may use Form 2061-A, IRM Package Checklist, as a resource to ensure the IRM package is complete.

5. When working as a team to write an IRM section(s), identify one person to coordinate the process. This is particularly important where ownership of the IRM affects employees in more than one division or function.

6. SPDER sponsors an annual conference to help authors improve their skills, learn about process enhancements and new requirements, and network with other authors. Authors are encouraged to attend, with management approval.

7. Training is available on the IRM writing style and structure and the authoring software used to create IRMs. New authors are responsible for learning the

IRM authoring rules prior to attending SGML class. Training classes are readily available through e-learning courses on ELMS and periodically, in the classroom. These classes are a prerequisite for attending the SGML class.

8. The following training courses and materials are available for IRM authors (for a current list of courses and course materials, see http://spder.web.irs.gov/imd/training/:

Course Title	Course Number	Prerequisite to SGML Class
IRM Writing for Results	Course 26307 (classroom and text)	*New*
IRM Writing Style and Format	ELMS Course 18221 E-learning class on the IRM format and numbering scheme and provides writing style tips and techniques. This is a pre-requisite to the 4 day SGML class for new authors.	Yes
Manual Transmittal Fundamentals	ELMS Course 15769 E-learning course on developing and writing the IRM Manual Transmittal.	Yes
Clearing the IRM	ELMS Course 19707 E-learning course that teaches the steps to the approval process for the IRM.	Yes
IRM Publishing	ELMS Course 19706 E-learning course that teaches the steps to submitting a complete IRM publishing package, and includes the distribution system.	Yes
Authoring IRM Documents with EPIC Editor	Training 15770-002, Catalog Number 40137Y The course book for the 4-day SGML authoring software class.	
Making Your IRM Come Alive with Examples and Scenarios	Course 22987 (not currently available on ELMS) Demonstrates the skill of writing IRM examples and scenarios, which supplement IRM policy and procedures.	No
Describing Graphics for 508 Compliance,	Course 12203, developed by the Alternative Media Center (AMC), trains authors how to create Verbal Descriptive Narratives (VDN) for graphics in the IRM.	No

Note:

The IRM Writing Style and Format, IRM Clearing and IRM Publishing e-learning courses replace the three lessons in the IRM Writer's Workshop handbook and interactive video teleconference (IVT) materials.

1.11.2.5.1 (05-01-2008)
Keeping the IRM Current

1. It is important the IRM is a reliable resource for employees. To maintain the accuracy of the technical (procedural) and legal content, it is necessary to review the IRM for items which are subject to change *annually* . *See Exhibit 1.11.2-8.*

2. Organization and process changes regularly occur within IRS that will also require changes to the IRM. If you make reference to other IRS organizations or programs in your IRM, check the following list of terms and titles for some of the current terminology.

Current Terms and Titles	Outdated Terms and Titles
Abusive transactions	Abusive tax avoidance transactions (ATAT)
Area Counsel	District Counsel Regional Counsel
Area Office	District office

Area Director Area Manager Territory Manager	District Director Regional Compliance Officer Chief Compliance Officer
Bank Secrecy Act	Anti-Money Laundering
Campus	Service Center
Coordinated Industry Case (CIC)	Coordinated Examination Program (CEP)
Frivolous Filer	
IRS Historical Research Library	IRS or IRM Historical Library
MITS Cybersecurity Personnel Security and Investigations Physical Security and Emergency Preparedness	Mission Assurance and Security Services
Office of Privacy and Office of Privacy, Information Protection and Data Security (PIPDS) (Privacy) *new*	
Office of Professional Responsibility	Director of Practice
Submission Processing (SP) Center	Service Center (relating to SP)
Stakeholder Liaison (for SB/SE)	Taxpayer, Education and Communications (TEC)
Tax Exempt and Government Entities (TE/GE)	Employee Plans and Exempt Organizations (EP/EO)
Taxpayer Advocate Service	Problem Resolution Program
Team Examination Program (TEP)	Large case
Territory Manager	Division Chief

Note:

The terms referenced in this table do not provide a one for one replacement of the outdated terms. They are examples of terms currently in use.

3. To update IRM material for non-legal or non-procedural changes such as those mentioned in the foregoing paragraph, refer to the " Non-Procedural Updates" procedures for guidance. *See IRM 1.11.2.8.*

1.11.2.5.2 (04-01-2007)
Ensuring Accuracy

1. IRM authors are responsible for ensuring the accuracy of their IRM material. See IRM 1.11.1, *Internal Management Documents*, for management's responsibility in this process.

2. The importance of following proper IRM format and citing IRM and legal references is discussed in the following subsections.

1.11.2.5.2.1 (05-01-2008)
Citing the IRM

1. When referencing other IRM material, use the acronym " IRM." It is not necessary to spell out Internal Revenue Manual when it is used as an IRM citation, even when referring to it the first time.

2. Always include the full 3 digit IRM number, denoting the part, chapter and section.

3. Include the IRM part, chapter or section title when referring to other IRM parts, chapters or sections.

4. When referencing a subsection within an IRM, insert the entire IRM number down to the lowest level. Include the paragraph or list identifier and the IRM or subsection title as this will ensure your users will link to the right information should the reference change.

   Example:

1. A *properly* defined IRM citation	IRM 1.11.2.7.5.1, *Citing the IRM*
2. An *improperly* defined IRM citation	Sub-section 7.5.1 of IRM 1.11.2

5. Be sure to reference the correct IRM number and title. For the most current information about an IRM, check the Electronic Publishing Catalog Information page http://publish.no.irs.gov/catlg.html.

1.11.2.5.2.2 (04-30-2005)
Citing the Law

1. When citing law, such as statutes and regulations and agency decisions and other issuances (e.g., United States Code, Code of Federal Regulations, revenue procedures, and revenue rulings), provide an accurate citation. *See Exhibit 1.11.2-7.*

   A. If you are citing a codification, such as the United States Code (USC) or Code of Federal Regulations (CFR), provide the title and section number (e.g., 31 USC section 321, 5 CFR section (or §) 2635.701. However, it is preferable to refer to Title 26 of the United States Code as " IRC."

B. If you are citing a public law that has not been codified, provide: the name of the Act in which the law appears (e.g., Administrative Procedure Act); the public law number (e.g., Pub. L. No. 89-670) or the session law reference (e.g., 80 Stat. 931) , the section and the date (or both, if available).

Example:

Use	Do Not Use
31 USC section (or §) 321	section 321 of the United States Code section 321 of Title 31 of the United States Code (unless beginning a sentence)
IRC section (or §) 7803 or 26 USC section (or §) 7803	section 7803 (unless there are repeated references to the section closely following a full citation)
Department of Transportation Act, Pub. L. No. 89-670, section (or §) 9, 80 Stat. 931, 944-47 (1966).	section 9 of the Department of Transportation Act
IRC section (or §) 6103(h)	section 6103(h) or § 6103(h)

2. If your IRM material references legal citations, see IRM 1.11.6.3.4, *Researching the IRM, Validating Sources* for further tips on the appropriate form. Tools are also available through the Corporate Electronic Research contracts that allow you to determine whether the law you are referring to is current. These tools provide the direct and indirect history of the Code section, revenue ruling, revenue procedure, or court case you are citing and show whether your citation has been modified or superseded. See http://spder.web.irs.gov/imd/resources/irm_authoring.asp under Reference Materials for help on how to verify citations in your IRM.

1.11.2.5.2.3 (05-01-2008)
Citing Court Cases

1. There are specific methods for referencing legal citations and court cases. The following information provides key points for citing legal references and cross-referencing information. Legal references pertain to the standard citations used to cite legal references, the Internal Revenue Bulletin, revenue procedures, etc. Court cases should be italicized, as shown in the example below:

Example:

Italicize the name of the parties: *John Q. Skunk Ass'n. Inc. v. United States,* 626 F. Supp. 564 (E.D. Ohio 1985)

2. The parties in a court case should not be underlined in the IRM. When conducting web-based research, the "underline" denotes a link.

1.11.2.5.2.4 (05-01-2008)
Citing Sources on Websites

1. Certain electronic research tools enable users to hyperlink to material located on the IRS intranet and the internet. Hyperlinks allow you to access the information available in other sources. Rather than display official IRS forms or letters, simply reference the document by name and provide a short description. If the referenced document changes for any reason, the information in the IRM remains current. For tips on the proper citation format, *See IRM 1.11.2.5.2.*

Caution:

Linking to supplemental job aids, performance support tools or training materials is acceptable. Do not link to procedures and guidelines issued as desk guides, job aids, etc., as this guidance should be included in the IRM. Material that meets the requirements of "instructions to staff" must be included in the IRM. *See IRM 1.11.2.1.1.*

2. To link to an IRM section copy the address from the Electronic Publishing website in the browser.

Example:

http://publish.no.irs.gov/getpdf.cgi?catnum=29298

3. When creating hyperlinks, use either the domain name (intranet web address (URL)) or the page name. To insert the hyperlink, use the <a> (anchor) tag in the publishing software.

Example:

A domain name is: http://spder.web.irs.gov/imd/
A page name is: IMD Community

Note:

Do not use a numeric IP addresses as it may pose a risk to IRS computer systems.

4. Include the complete web address and name/title of the web page. In the authoring software, you must include the "http://" prefix.

Example:

SPDER web page at http://spder.web.irs.gov

5. Include pertinent web addresses in your IRM to assist IRM users who access the IRM through online services. Link to:

- Performance support tools (e-ARG)

- Contact listings (employees' names)

- Official published documents

- Legal publications, and

- Supplementary materials (see What Belongs in an IRM?)

6. It is important to periodically verify the web address is current. Authors are responsible for updating their IRM when web addresses change.

1.11.2.5.2.5 (04-01-2007)
Using Telephone Numbers

1. The use of telephone numbers within the IRM is discouraged. However, if phone numbers are needed, IRM authors/coordinators must be very careful to ensure that they are correct, especially IRS tax assistance numbers. Authors/coordinators must also realize that since IRM materials are available to the public, phone numbers appearing within IRM text are also available to the public.

2. IRM sections that include a toll free number **must** first be reviewed by the Office of the Notice Gatekeeper, prior to release. This office is under the Wage and Investment Division, Accounts Management, and is responsible for researching, analyzing, and evaluating taxpayer communications with the goal of managing downstream affect on IRS resources. The Notice Gatekeeper will address two areas:

   A. Potential, enterprise affect on our resources and

   B. Accuracy/appropriateness of the toll free number listed on the communication. See http://gatekeeper.web.irs.gov and click on Directory for information on who to contact. Referrals should be made to the Program Director.

3. Authors/coordinators must review all phone numbers annually to make sure they are still valid.

1.11.2.5.2.6 (04-01-2007)
Using Fictitious Terms

1. In order to avoid accidental use of "live" taxpayer information in IRM text or exhibits:

   A. Use common, fictitious names, such as John Doe, Mary Doe, and John Q. Public.

   B. Use classes of objects, such as fish, birds or minerals as names. For example, A. B. Pike, Roberta Salmon and Michael Trout.

   C. Use common, fictitious street names in the same manner as names of persons or businesses (e.g., 123 Main Street). In addition, numeric street names or names of past Presidents are acceptable because of their common usage. Do not use well-known addresses such as "1600 Pennsylvania Avenue. "

   D. Use neutral names for cities (e.g., Anytown) or names of major cities (e.g., New York, Washington, Philadelphia, Miami, etc.).

2. Originators must use fictitious Social Security Numbers (SSNs) in IMDs. Fictitious nine-digit social security numbers must begin with a " 0" or an "X." Fictitious employer identification numbers (EINs) must begin with either "00" or " XX." Following these guidelines will facilitate the review of documents for compliance with the Privacy Act. Any revisions to IMDs must be checked for the presence of "live" taxpayer information and, if found, it must be removed.

   #### Example:

   SSNs that are used for illustrative purposes and do not require input to a computer may only be constructed using the sequence 000-00-XXXX or 000-00-1623.

3. Any new or revised IMD must be structured to avoid the use of any language that stereotypes or improperly denotes a preference for certain individuals. Reviewers are responsible for either editing the documents to remove the discriminatory language or returning them to the originators for the appropriate changes. It is acceptable to use he/she, he or she, they, office or position title (Chief Financial Officer, Commissioner, X Division, etc.).

4. The use of acronyms in a document can be confusing to readers. Accordingly, the first time any term appears, it should be written out in full, followed by the abbreviation in parentheses. In the case of the IRM, spell out the complete term the first time it is used in each Section.

   #### Example:

   "Internal Management Document (IMD)."

1.11.2.5.3 (05-01-2008)
Writing the IRM for Results

1. The following instructions will help you to write your IRM section so your readers will understand their duties.

2. The IRM format is designed to help you create an IRM for web delivery. The format and the streamlined writing style (paragraphs and lists) is designed to allow the user to scan the material rather than read the entire document. Additional guidelines for writing an IRM include:

A. Organize material in a logical sequence. Use flowcharts or outlines to help you organize the material beforehand.

B. Know and write to your audience.

C. Use active voice when you can identify the "actor" and the action. Keep the subject and verb close together at the beginning of the sentence.

Example:

Read these two sentences.
Active Voice: "The agent prepares the case for closing."
Passive Voice: "The case will be prepared for closing by the agent."
Note how the instruction written in active voice is clearly conveyed, using fewer words.

D. Write clear and concise sentences. Keep sentences under 35 words (25 on average).

E. Use charts and tables to clearly present information.

F. Do not use contractions or jargon.

G. Create links to official sources of information, e.g., IRS Official Documents, Forms and Letters, other IRMs, legal references, etc.

H. Spell-out acronyms. . The first time any term appears, spell out the terms in full, followed by the abbreviation in parentheses.

Example:

"Internal Management Document (IMD)."

I. Limit emphasis tags, e.g., **bold**, *italic* and CAPITALIZATION. Do not use underline as it signifies a hyperlink to the web.

3. When developing a new or revising an existing IRM section, organize the material to ensure the instructions are clear. Think of the IRM structure and numbering scheme as an outline.

A. Major subtopics are equivalent to a subsection.

B. Subtopics under each subsection support the major subtopic.

C. If there is sufficient material within the subtopic, create a sub-subsection. (The authoring software allows up to "5" sub-subsections.

4. When preparing a subtopic:

A. Ensure each subsection contains an important piece of information for the user.

B. Each subsection should contain a complete thought. Using single sentence subsections is discouraged.

C. Ensure list items support the preceding paragraph, sentence or phrase.

5. The following tips will help you determine whether to organize the material into chapters and/or sections.

Factors	Questions	Solution
Subject Matter Content	Is the topic complex? Is there a large amount of information to convey?	Break down large blocks of material into smaller sections or subsections.
User Convenience	Would combining the material help the end user?	Consider combining multiple sections of 4-6 pages for similar topics with the same audience.
Authoring	Is more than one author contributing information? Or, was a task force convened to create/revise the IRM?	When multiple authors are involved in creating an IRM section, identify one person who will be responsible for ensuring the material reads with "one voice."
Audience	Does the same general audience use the material?	If the material in several IRM sections are used by the same audience, consider combining them into one, assuming the material is not overly long or complex.
Revisions	Are all topics revised at the same time? Is a particular topic revised more often than others?	Consider combining the material into one IRM section which will make it easier to maintain.

Other Mitigating Factors	Does the file contain a large number of graphics or exhibits?	Incorporate textual graphics (text, tables, Form letters minus logos, etc.,) into the SGML authoring software. This will improve the quality of the content and makes the material electronically researchable.

6. Use the following techniques to enhance the readability of the IRM content:

   - Paragraphs

   - Lists

   - Tables

   - Figures

   - Graphics

   - Notes, reminders and cautions

   - Examples and scenarios

   - Exhibits

7. For additional information on writing for electronic delivery see "Easy-to-Use Tips for Making Intranet Content Accessible" at http://cl.no.irs.gov/intranet/policies/accessibilitytips.htm.

1.11.2.5.4 (10-01-2005)
Requesting a Catalog Number

1. Each official IRS product is assigned a catalog number, including each IRM section. The catalog number is a unique 5-digit number ending with an alpha character. The Media and Publications IRM Team staff assign catalog numbers for each new IRM section. Each IRM section, inclusive of its catalog number, IRM number and topic (title or subject matter) is a separate published product which is always associated with such product.

2. When a new IRM section is being developed, it is the IMD/IRM coordinators responsibility to request a catalog number from the Media and Publications IRM Team. The author should make such a request as early as possible in the development process.

3. The table below sets out various scenarios for determining whether a new catalog number should be requested.

If your IRM is	And	Then
New	All of the material is new	Contact Publishing to request a new catalog number.
New	Any of the material is from another/multiple IRM(s)	Contact Publishing to request a new catalog number.
Revised	The IRM number remains the same	Keep current catalog number.
Revised	Any of the material is from another or multiple IRM sections	Use the current catalog number (of the primary IRM section)
Obsolete		Keep current catalog number. Reinstitute catalog number if the same product is ever reissued.

1.11.2.5.5 (05-01-2008)
Obtaining the IRM File

1. Prior to each IRM update, the IRM author is responsible for obtaining a copy of the current or latest published file.

2. To download the "current" SGML file or the last published version of each IRM section, go to the Electronic Publishing catalog page http://publish.no.irs.gov/catlg.html .

   1. Scroll to the middle of the page and click on the *IRM Numerical Index*

   2. Select the IRM part and scroll down until you find the IRM section.

   3. Click on the catalog number (hyperlink)

   4. Scroll down to the box titled "Electronic Availability on the Product Catalog page." This will display the Catalog page for the IRM.

   5. Double-click on the name of the SGML file to the right of the word "Current" under "Standard Generalized Markup Language " ,

6. Select "Open" and save the file on your computer; or select "Save" . Select a location on your computer to save the IRM file. The file is now downloaded to your computer.

1.11.2.5.6 (05-01-2008)
Significance of the Manual Transmittal

1. A Manual Transmittal is required for every IRM section or LEM that is created, revised or made obsolete. The Manual Transmittal is used for the following purposes:

   A. Authenticate the material transmitted;

   B. Identify and highlight significant changes in procedures, guidelines, organization or functions;

   C. Provide background information about the content;

   D. Set the effective date, if any, of the instructions issued;

   E. Authorize the removal of obsolete information;

   F. Make reference to memoranda or other instructions to staff incorporated into the IRM; and

   G. Cite references to related web sites or other resources.

   Note:

   Manual Transmittals do not contain specific instructions or guidelines. However, in special situations, the Manual Transmittal may provide interim, transitional, or conversion procedures.

2. The Manual Transmittal page is part of the IRM file. The IRM number and the Manual Transmittal date appear in the heading of the Manual Transmittal. The SGML authoring software application generates the Manual Transmittal template. A manual transmittal template is available for new and obsolete IRM and LEM sections. See Training 15770-002, *Authoring IRM Documents with EPIC Editor,* Catalog No. 40137Y.

3. The template for the Manual Transmittal and its required elements are automatically generated by the SGML authoring software. Optional elements (not automatically generated) may be inserted using software application techniques. Following is a list of Manual Transmittal elements, listed in their order of occurrence, and the generated text for each element.

Element Name	Required/Optional	Description
Manual Transmittal Date	Required	Date the IRM section is effective. Insert MM-DD-YYYY if the procedures are effective on the published day. Provide a date if a specific effective date is required.
Note	Optional	Special information, e.g., a change in OUO designation or an explanation relating to the issuance.
Purpose	Required	Identify whether an IRM is new, revised, or obsolete. Include the complete IRM number along with the *chapter* and *section* titles.
Background	Optional	Use to cite the authority under which the IRM material is issued or to provide information or reason(s) for development of material.
Scope	Optional	Note any special limitations regarding the applicability of the document, e.g., when procedures apply to only one office.
Nature of Material/Changes	Required	Highlight important developments, changes or features in the IRM. It should provide an audit trail for memoranda incorporated into the IRM. Nature of Material is required for all new IRMs. Change tag to "Nature of Changes" for revised IRMs.

Effect on Other Documents	Required	State the specific effect the material has on other documents. This includes references to interim guidance (e.g., control number) incorporated into the IRM. State: This material supersedes IRM #.#.#, dated MM-DD-YYYY.
Audience	Required	Specify the primary users of the IRM, by, division, function or job category.
Effective Date	Optional	Specify the date the procedures are implemented for the IRM section.
Related Resources	Optional	List websites to supplemental information or additional sources of information.
Signatory (signed)	Required	The name and title of the authorizing official responsible for the program area.

4. Copies of all IRM material, including all Forms 2061, *Document Clearance Record*, and important supporting information, are maintained in the IRS Historical Research Library. For details see IRM 1.11.1.6.7, *IMD Coordinator - Last Line of Clearance*. See also http://oldirm.web.irs.gov/

5. An e-learning application was created to help IRM authors properly prepare the Manual Transmittal. This training is available at http://elms.web.irs.gov, under the title " Manual Transmittal Fundamentals." Training is also provided to students attending the SGML authoring software class.

1.11.2.5.6.1 (05-01-2008)
Preparing the Manual Transmittal

1. Specific guidelines are provided on properly preparing the Manual Transmittal, including,

  - Writing the purpose section

  - Identifying the Audience

  - Determining who is the authorized signatory

2. When writing the purpose element, use the following standard language and format:

  A. New IRM - "This transmits new IRM X.X.X, Chapter Title, Section Title."

  B. Revised IRM - "This transmits revised IRM X.X.X, Chapter title, Section Title."

  C. Obsolete IRM - "This obsoletes IRM X.X.X, Chapter Title, Section Title."

3. Identify the audience and be specific. You may list the audience by major Division or Function, organizational unit or job category. The following chart provides examples for each of category. See also IRM 1.11.5, *Publishing Internal Management Documents*.

Divisions/ Functions	Specific Offices or Organizational Units	Job Categories
Appeals	Tax Policy and Procedure Technical Services	Appeals Officers Settlement Officers
AWSS	Facilities Management Mailroom Management Procurement	All Employees All Managers
CI	Criminal Investigation	Special Agents Criminal Investigators
CFO	Finance and Budget	All Financial Plan Managers
LMSB	Industry Directors International	Revenue Agents Engineers Computer Audit Specialists
MITS	Electronic Filing Electronic Tax Administration	Computer Specialists
RAS	Research SPDER SOI	Economists Embedded research community Statistics of Income (SOI) tax examiners

SBSE	Collection Compliance Disclosure Examination	Revenue Agents Revenue Officers Tax Compliance Officers (TCOs)
TEGE	Exempt Organizations Employee Plans Indian Tribal Governments Tax Exempt Bonds	Actuaries Revenue Agents Tax Law Specialists
WI	Accounts Management Customer Service - Collection Field Assistance - Walk-In Media and Publications Submission Processing	Campus Employees Tax Examiners

4. The Director level or above, or his/her designee, are authorized to sign the Manual Transmittal. This includes the Head of Office who may be an executive or senior manager of a program area. When instructions or guidelines apply across divisions/functions, the primary Head of Office responsible for the program area is the approving official. For further guidance, See IRM 1.11.1, *Internal Management Documents* (Signature or Approval Level).

1.11.2.5.7 (05-01-2008)
Dates in the IRM

1. The IRM provides for several different dates each representing a different purpose:

1) MT date	This is the date the IRM is effective. The effective date may coincide with the issue date.
2) Effective Date (Manual Transmittal)	The date the IRM section is effective [if other than the MT date]. See subsection date.
3) Subsection date	The effective date for the subsection. This date changes when a substantive change is made to the underlying material, whether new or revised. Substantive changes include incorporating interim guidance, legislative change or tax administrative changes. If the changes are merely editorial, it is not necessary to change the subsection date.
4) Revision date	The same as the MT date. This date is reflected on the product catalog page, on the PDF file, and in the IRM Index, Doc. 10988.

1.11.2.6 (05-01-2008)
Determining "Official Use Only" (OUO) Information

1. Official Use Only (OUO) material includes, but is not limited to, guidance or information, if released, would hinder the law enforcement process. OUO material must be protected. See IRM 11.3.12, *Disclosure of Official Information, Classification of Documents*.

2. Materials necessarily restricted for official purposes by individuals authorized by Delegation Order 89, Administrative Control of Documents and Material (as revised), are considered OUO. See IRM 1.2.49, *Delegations of Authority for Communications, Liaison and Disclosure*. (When revised, this order will become Delegation Order 11-1, Administrative Control of Documents and Material.) Examples include:

   A. Instructions relating to enforcement strategies, methods, procedures, tolerances and criteria.

   B. Material where publication would hinder the law enforcement process.

   C. Material where public release would significantly impede or nullify IRS actions in carrying out a responsibility or function.

   D. Data processing information which would result in taxpayers altering their filing practices or avoiding payment of taxes.

3. OUO material may be issued as:

   A. Law Enforcement Manual (LEM)

   B. Embedded within the body of the IRM, (approved for Part 3, Submission Processing, and Part 21, Customer Accounts Services).

4. IRM section containing "OUO" material, either in a LEM or embedded, *must* be cleared through the Office of Governmental Liaison and Disclosure (GLD). For additional guidance on clearing and issuing OUO material *See IRM 1.11.2.7.1.2. See Exhibit 1.11.2-4.*

5. Sensitive information, whether electronic files or in paper *must* be protected. For example, documents containing sensitive information sent by email must be "encrypted" ; and saved files must be encrypted on the user's hard drive. See IRM 10.8.1 ,*Information Technology (IT) Security Policy and Standards, IT Security Policy and Guidance* .

1.11.2.6.1 (10-01-2005)
Background of Official Use Only (OUO) Classification for IMDs

1. On March 2, 1973, the Commissioner approved guidelines for releasing material to the public and withholding that which if disclosed would significantly impede the administration of the Internal Revenue laws. The Commissioner requested that the Office of the Chief Counsel establish a committee, with

representatives of the Assistant Commissioners, to review the entire IRM to identify the provisions which should be withheld from the public under the Freedom of Information Act. As the committee made decisions, Assistant Commissioners reissued the non-OUO provisions in the IRM basic text, and issued the OUO material in the series, called Tolerance and Criteria Handbooks, in the IRM. All of those Handbooks were later removed from the IRM.

2. In May 1974, the Commissioner requested that the Office of the Chief Counsel establish another committee to review, without regard to any prior submissions, all [Internal Revenue] Manual provisions which the Assistant Commissioners believed to constitute "law enforcement matters. " The following text was used in making the determination: Manual provisions which should be classified as "law enforcement matters" must communicate to Service personnel information or instructions, relating either to enforcement tactics, methods, or procedures or to enforcement tolerances or criteria; but only if publication of those provisions would hinder the law enforcement process (with respect to one or more categories of persons). This criteria is still used today.

3. These became LEMs or Law Enforcement Manuals, with the exception of certain automated data processing (ADP) Handbooks which because of their day-to-day operations use, could not separate the protected material from the non-OUO material. They are printed as complete IRM sections using pound " #" signs to identify the Official Use Only provisions.

1.11.2.6.2 (04-01-2007)
Law Enforcement Manuals

1. Law Enforcement Manuals (LEM) consist entirely of OUO material and are designated "OUO" . LEM sections are numbered similarly as the IRM but are preceded by the acronym "LEM."

   Note:

   In the IRM Index, a LEM is designated with an asterisk "*" to denote it as OUO.

2. LEM sections may be a stand alone unit or correspond to a specific IRM section they supplement. Where the LEM section corresponds to an IRM section, the subsection number, paragraph number, etc., in the LEM will match the subsection number, paragraph number, etc., in the IRM to which the OUO material relates.

   Example:

IRM	IRM 20.1.7	*Information Return Penalties*
LEM	LEM 20.1.7	*Information Return Penalties*
LEM Subsection	LEM 20.1.7.3.4.2	*Late Filing Penalty (Form W-2)*

3. A stand alone LEM section is normally assigned a three-digit number to reflect the Part, Chapter and Section, although there are a few exceptions of issuances at the Chapter level. (For example, LEM 25.6). Please contact your IMD coordinator when creating a new LEM section.

4. LEMs are available in PDF format on the Electronic Publishing site or they may be ordered in paper from the NDC. See IRM 1.18.2, *Forecasting Requirements*.

5. LEMs, in their entirety, are *not* available to the public.

1.11.2.6.3 (04-01-2007)
Embedded OUO

1. As a result of the IRM study mentioned above, IRM Parts 3 and 21 OUO material may be embedded within the IRM section. *See IRM 1.11.2.6.1.* The material in these IRM sections relate to automated data processing (ADP) matters, and are not segregated between available and protected material due to their day-to-day operational use. These IRM sections have OUO material interspersed or "embedded" throughout the IRM. The OUO material is flagged with the **" #"** symbol and is redacted before making the IRM section available to the public.

2. Authors must properly identify and mark OUO text embedded in the IRM with the SGML "restrict" attribute or element. The print contractor will suppress OUO text embedded within these elements from printing in the FOIA version of the IRM.

   Note:

   The IRM SGML authoring software generates **"#"** (pound) sign to the left and right of the OUO material marked with the restrict attribute or restrict element.

3. IRM sections with embedded OUO are available electronically through the IRM Online and the Electronic Publishing intranet site in PDF format. A hardcopy print of these IRM sections may be ordered through the IMDDS distribution or the NDC for IRS distribution only. Redacted copies of the IRM are available on www.irs.gov.

4. The Servicewide Electronic Research Project (SERP) intranet site, which serves primarily Customer Accounts Services employees, has historically provided IRM sections with embedded OUO text for those employees.

1.11.2.7 (10-01-2005)
IRM Clearance

1. The clearance process plays an important role in the IMD process. Each IRM must be reviewed and approved by the appropriate levels of authority, within or outside your program area, as applicable. As part of the IRM development, authors must plan for formal clearance by allowing sufficient review time by the affected organizations. *See IRM 1.11.2.7.2.*

2. Form 2061, *Document Clearance Record*, serves as a control, routing slip and official record of reviewers and their comments. This document, along with substantive comments and a record of the actions the author took to address the reviewer comments, are part of the permanent record and are stored in the IRS Historical Library.

Note:

For example, if the contents communicated in an interim guidance memorandum is incorporated into the IRM, include a copy of the memo, along with the clearance (or other approval) document, as an attachment in the background file.

3. Certain IRM sections require clearance only within your organization or program area while others must be approved by parties outside your organization. Some of those parties may be required to review your IRM content and are deemed "mandatory" reviewers. *See IRM 1.11.2.7.1.*

4. For additional clearance procedures on clearing all IMDs including the IRM, see:

   - IRM 1.11.1, *Internal Management Documents System, Internal Management Documents*

   - IRM 1.11.5, *Publishing Internal Management Documents*

   - *See Exhibit 1.11.2-3.*" The Steps to Take When Authoring an IRM."

1.11.2.7.1 (04-01-2007)
Mandatory Review

1. To produce the most complete and accurate IRM, you need to provide all affected functions, including your own, an opportunity to review and comment. This ensures the procedures do not conflict with any policy, procedure, or workflow process. The IRM author or the IMD/IRM coordinator will usually know which affected areas need to review your IRM.

2. The following conditions require mandatory review of your IRM (specified in Document 2061). Additional information is provided when an IRM affects other IRS offices and/or processes, see IRM 1.11.1, *Internal Management Documents*.

Your IRM Must Be Cleared Through	If Your IRM Concerns
Chief Counsel	Legal matters *See IRM 1.11.2.7.1.1.*
Office of Government Liaison and Disclosure	Disclosure of official information or "OUO" information. *See IRM 1.11.2.7.1.2.*
Taxpayer Advocate Service	Rights or duties of taxpayers or affects taxpayers
Workforce Relations	Working conditions or job duties. *See IRM 1.11.2.7.1.3.*
Office of the National Gatekeeper	Toll-free telephone number

3. Any conflict an author or management has with recommendations made by a mandatory reviewer must be addressed and agreed upon prior to issuing the IRM. The background file must document any deviation from recommendations made by such mandatory reviewer.

1.11.2.7.1.1 (12-23-2008)
Clearing IRM Sections through The Office of Chief Counsel

1. The Office of Chief Counsel reviews the IRM to ensure that it and the processes it describes are legally accurate. However, not all IRM sections require review by Counsel.

2. Authors **must** submit IRM revisions requested by the Office of Chief Counsel for review and clearance.

3. Authors **must** also submit any IRM sections that are new or revised interpretations of:

   A. Federal law;

   B. Treasury Regulations, Revenue Rulings, Revenue Procedures, Notices and Announcements;

   C. Treasury Orders or Treasury Directives; and/or

   D. IRS-wide Policy Statements or Servicewide Delegation Orders.

4. Authors should not submit IRM sections for review and clearance that:

   A. are being renumbered (unless the revised IRM section meets the criteria in paragraph (3) above;

   B. relate exclusively to information technology, error resolution, batch or bulk processing, mail and transportation management, or work planning and control;

   C. are "filing season" IRMs (or any other IRM section revised every year) that Counsel cleared within the last 18 months; or

   D. did not present any legal issues requiring their review (as determined by Counsel during its last review) and the current changes made to the IRM do not meet the criteria described in (3) above.

5. IMD coordinators can help authors determine if their IRM needs to be reviewed by Counsel.

1.11.2.7.1.2 (05-01-2008)
Clearing IRM Sections Containing Official Use Only

1. IRM sections containing information relating to the disclosure of official information or "Official Use Only" (OUO) information, must be cleared through the Office of Government Liaison and Disclosure.

2. The "OUO" classification will be effective only when applied in accordance with IRM 11.3.12, *Classification of Documents*, by officials authorized by Delegation Order No. 89 (as revised), and with the concurrence of the Office of Governmental Liaison and Disclosure when such concurrence is required. This means the official signatory for the Form 2061 and the Manual Transmittal must be approved by one of the officials designated to classify or declassify OUO information under D.O. 89. See IRM 1.2.49, *Delegation of Authorities for Communications, Liaison and Disclosure Activities*.

3. If there is any disagreement or conflict between the business owner and Disclosure, GLD will confer with the Office of Chief Counsel to resolve any outstanding legal issues. Any conflict an author or his/her management has with recommendations made by the Office of Disclosure must be addressed and agreement reached prior to issuing the IRM. The background file must contain documentation outlining any deviation from recommendations made by the Office of Disclosure.

4. Include a completed Form 13709, *Disclosure Checklist for IMD and Training Materials*, along with the clearance package. For additional information about clearing the IRM through the Office of Disclosure refer to http://mysbse.web.irs.gov/CLD/GLD/Disclosure/Reference/Function/IMD/3958. aspx .

1.11.2.7.1.3 (10-10-2003)
NTEU/Workforce Relations Clearance Procedures

1. New procedures that change working conditions of Bargaining Unit employees are subject to NTEU notification and negotiation. Pre-clearance and approval of these procedures should not delay the IRM clearance time frame.

2. National NTEU must be notified and given an opportunity to bargain over *new* procedures which change or impact conditions of employment, in accordance with the following procedures:

   A. Authors should contact their embedded Workforce Relations/Labor Relations organization to help make a determination of whether the new procedures change or impact conditions of employment and whether NTEU must be notified.

   Note:

   Organizations that do not have embedded workforce/labor relations staffs should submit their IRM sections to the Workforce Relations Division of the Human Capital Office (HCO).

   B. If NTEU must be notified of procedural changes, the embedded Workforce Relations/Labor Relations representative will notify NTEU through the quarterly notice process. Quarterly notices are sent to NTEU on the fifth workday of January, July, April and October.

   C. NTEU has 15 calendar days following notification to request a briefing. The embedded Workforce Relations/Labor Relations representative will notify the IRM author of NTEU's request for a briefing. Following the briefing, NTEU has 15 calendar days to submit proposals. Following the receipt of the proposals, bargaining takes place. The author will be involved with the embedded Workforce Relations representative through the briefing and bargaining process.

   D. Following conclusion of the bargaining process, if the office responsible for the program agrees to any changes, the author will make the changes to the IRM. When the IRM is complete, the embedded Workforce Relations function should sign off on the Form 2061. This will ensure the IMD coordinator is when all obligations with respect to NTEU have been concluded and the IRM is ready to be finalized.

   E. If the IMD Office receives an IRM without the signature of the embedded Workforce Relations/Labor Relations function, it will be returned to the author.

1.11.2.7.2 (05-01-2008)
Affected Organizations

1. In addition to the mandatory reviewers described above, you must also clear your IRM through the organizations the procedures may affect. The table below sets forth guidance on how to determine if you need to submit your IRM through other offices.

If your organization owns a process/ program and	Clear the IRM
1. Sets a Servicewide procedure, generally administrative in nature, for all IRS employees.	Within your organization
Example: The Office of Executive Secretariat owns the IRS Commissioner correspondence process and provides guidance to all IRS employees. The Executive Secretariat clears the IRS correspondence IRM and is not required to obtain clearance outside of their organization.	
2. Makes changes that significantly revise established government-wide or IRS Commissioner policy with Servicewide effect	Within your organization, Chief Counsel and all Divisions and Functions.

Example:

The current government policy allows for limited personal use of the Internet. Modernization and Information Technology Services (MITS) is responsible for setting computer security policy for the IRS. If MITS plans to further restrict personal use of the internet, a decision which can have a significant affect on the Service, MITS must clear this type of revised policy through Chief Counsel and all Divisions and Functions.

3. Another organization is responsible for implementing the guidance	Within your organization and the organization responsible for implementing the guidance.

Example:

Agency Wide Shared Services (AWSS) is responsible for implementing the Public Transportation Subsidy Program (PTSP), but the Chief Financial Office (CFO) is responsible for providing the guidance. CFO writes the guidance but must clear the IRM section through AWSS.

4. The procedures are used by other organizations to perform their jobs, then you must	Within your organization and all the affected organizations

Example:

SB/SE owns IRM 25.6.23, *Extension of Assessment Statute of Limitations By Consent.* These procedures are also used by LMSB, TEGE, Appeals, WI. These procedures are the same for all divisions as each division prepares consents the same way.

Note:

The information in this table also applies to interim guidance memoranda. See IRM 1.11.1.7, *Interim Guidance*, for details.

2. To alert others of the changes in an IRM with Servicewide impact, you may send an information or courtesy copy to other organizations.

1.11.2.7.3 (10-10-2003)
Timeline for IRM Clearance

1. There are three priority time frames for clearing an IRM illustrated in the table below.

IRM Clearance Timeframes

If your IRM is	Allow
Routine	a minimum of 30 days and maximum of 60 days for clearance.
Rush	15 days for clearance (obtain approval from an executive level director, equivalent or higher).
Critical	two business days for clearance (obtain approval by a Division Commissioner, Chief Officer, National Taxpayer Advocate or equivalent).

2. If an IRM is routine, allow at least 30 days for affected organizations to review your IRM. You *must* grant an additional 30 days (60 days in total) if additional time is requested.

3. To help expedite the clearance time frame, it is a good business practice to coordinate with affected organizations prior to submitting the official clearance package. To do this, send the file(s) to the point of contact along with an explanation of the applicable or outstanding issues.

1.11.2.8 (04-01-2007)
Non-Procedural Updates

1. "Non-Procedural Updates" provide a system for revising IRM sections that contain errors of a non-technical or non-legal nature. These changes may result from simple, editorial or other types of content changes which may include any or all of the following—

   A. An emergency matter, legislative or administrative, affecting current procedures (e.g., disaster assistance, security, etc.)

   B. Errors that require immediate correction (e.g., an incorrect telephone number)

   C. A new IRM template or publishing software

   D. Updating information that changes often, (e.g., website addresses and telephone numbers).

2. IRM sections eligible for the non-procedural update process are those which are technically and/or procedurally up-to-date but require minor changes, such as the following (this list is not all-inclusive):

<ol type="A">
<li value="1">Certify the IRM has been reviewed and is technically up to date;
Reorganize the same content to improve the IRM format (e.g., removing lists under lists, items in quotes, etc.);
Update references to other IRM content (IRM numbers and titles) or official forms, documents and publications;
Update legal citations;
Update or insert website references;
Update organizational terms and titles;
Update toll-free telephone numbers;
Update the IRM section to comply with the most current IRM authoring software;
Improve the quality of graphics used in IRM figures and exhibits or converting graphics to text; and/or
Creating Verbal Descriptive Narrative to comply with Section 508 of the Rehabilitation Act. .

3. IRM sections not eligible for the "non-procedural update " process include:

<ol type="A">
Changes of a legal, procedural or policy nature.
Matters requiring clearance outside the IRM owner's division/function.
IRM sections containing dated or incorrect information.

4. To process an IRM revision under this procedure:

Download the SGML file from the Electronic Publishing intranet site. *See IRM 1.11.2.5.5.*
Input your changes. **Change the subsection date for each subsection revised.**
Update the Manual Transmittal. Explain your reason(s) for the change in the Manual Transmittal. *See IRM 1.11.2.5.6.* Use (MM-DD-YYYY) in each updated date field and the same revision date will automatically be inserted. For model language *See Exhibit 1.11.2-5.* You may also add this standard language to the first subsection in the IRM.
Complete Form 2061, *Document Clearance Record*, and clear through your immediate manager, IMD coordinator and Director (or designee).

   Note:

   Nontechnical or nonprocedural changes do not require clearance through any outside functions.
Prepare Form 1767 . Note in Additional Instructions (Box 21) " This IRM will be issued electronically only; no paper distribution at this time." If a paper distribution is required, check Box 18, Type of Service Desired.
Submit package to Media and Publications. *See IRM 1.11.2.7..*

1.11.2.9 (04-01-2007)
Local Procedures

1. Issuing local procedural guidance should be minimal, as procedures on work processes are almost always national program guidance. For example, a centralized work process used by employees in one office or campus does not mean the procedures are local. The procedures result from national program guidance for the Service on a specific work process and must be included in an IRM.

2. Local procedures are exclusive procedures for a campus or office, based on the location, the needs of the locality due to internal processes, or tailored to the specific needs of its taxpayers. Local procedures are based on national program guidance, the IRM or Division/Function Directives. Generally they are issued because they supplement and support prescribed IRM procedures or guidance.

3. Each manager is responsible for ensuring local procedures are communicated to affected employees and issued formally through memoranda signed by an executive level manager. If there are situations in which these are permanent procedures that affect taxpayers, formal release is required and must be shared with the public. See IRM 1.11.1.9, *Public Disclosure of Instructions to Staff* for guidance.

4. The majority of local instructions issued are administrative in nature, such as emergency evacuation plans, procedures relating to the facility, personnel procedures, etc. These types of local instructions do not have to be communicated in memoranda and do not apply to the IMD process requirements.

   Note:

   If a single aspect of any national program is carried out in one IRS location, those "local" instructions should be included in the IRM.

1.11.2.9.1 (10-01-2005)
Deviating from the IRM

1. Sometimes national program guidance may not work for all offices in all areas of the country because of special needs or other restrictions. If this is the case, the head of that office may request permission to deviate from the official procedures set forth in the IRM.

2. Any request for a deviation from the IRM must be approved by the head of office who owns the IRM process (normally the IRM owner). A written request must be submitted from the local head of office to the head of office (Division Commissioner, Chief, etc.,) responsible for the national program.

1.11.2.10 (05-01-2008)
IRM Resources

1. Document 10988, *IRM Index* , (Catalog Number 27371W), is updated monthly and printed bi-annually (January and July). See http://rnet.web.irs.gov/irm/index.htm, under the For IRM/IMD Authors and Coordinators link. It contains lists sorted in the following manner:

   A. IRM sections by IRM number - includes a crosswalk to former IRM numbers

   B. Numerical sorted by owner and audience - includes the IRM author

   C. Numerical sorted by Owner

   D. Alphabetical by chapter and section title

   E. Obsolete IRM sections from January 2006 to the present

2. The *IRM Numerical Index* is accessible from the Electronic Publishing intranet site http://publish.no.irs.gov/pubsys/irm/numind.html. This index links to IRM sections in the IRS Core Repository and is updated as IRM sections are processed and posted online. Copies of the IRM may be ordered from the National Distribution Center (NDC).

1.11.2.11 (04-01-2007)
Writing Resources

1. Many other types of resources are available to assist IRM authors. There are useful websites, self study courses as well as IRS and vendor classroom instruction.

2. The following websites can provide additional help when clearing and publishing IRM material:

   - http://spder.web.irs.gov/imd/ - Servicewide Policy, Directives, and Electronic Research (SPDER) for information on internal management documents (IMDs), IRM requirements, SGML and training.

   - http://publish.no.irs.gov - The Electronic Publishing intranet site for information relating to all IRS published products.

   - http://amc.enterprise.irs.gov - Alternative Media Center (AMC) for information on writing descriptions of graphics for visually impaired employees.

   - http://www.section508.gov - The Center for Information Technology (CITA), General Services Administration's Office of Government-wide Policy is responsible for educating Federal employees and building the infrastructure necessary to support section 508 implementation. This site provides resources for understanding and implementing the requirements of section 508.

3. Self study courses and classroom writing courses are available through the Enterprise Learning Management System (ELMS) can be accessed at http://elms.web.irs.gov .

4. "*Changing the Bureaucracy One Paragraph at a Time*," Document 11345, is another resource. This workbook is accompanied by an Interactive Video/CD-ROM and can be delivered in the classroom or as self-study.

5. The two-column format for the IRM, with abundant white space, is based on Information Mapping principles. Contact Information Mapping, Inc. at http://www.infomap.com for additional information on the "Developing Procedures, Policies and Documentation" class.

6. Tips for writing in "Plain Language" see http://www.plainlanguage.gov/.

1.11.2.12 (10-01-2005)
Recommending Changes to the IRM

1. End users may suggest IRM changes a number of ways, including:

   A. Contacting the division/function IMD coordinator. See http://spder.web.irs.gov/imd/council/ for a list of IMD coordinators.

   B. Contacting the IRM author (originator). Find the originator of the most recent version of the IRM section through the Electronic Publishing intranet site on the Product Catalog Page http://publish.no.irs.gov/catlg.html .

   C. Submitting Form 5391, *Procedures/Systems Change Request* to the IRM originating office. Form 5391 may be used to document proposed changes to established programs or the IRM.

   D. Submitting Form 9345, *Editorial Change Request* to the IRM originating office. Form 9345 may be used to report printing or typographical errors and incorrect IRM references. This form is an alternative to Form 5391.

   E. Submitting memoranda to the originating office, generally the head of the office, and identifying the problem with the recommended change.

F. E-mailing the SPDER staff at spder@irs.gov, who will direct it to the appropriate office for consideration.

2. Whatever method is used, recommended changes must be acknowledged and assessed by the IRM author, who should:

A. Include the request/suggestion in the subsequent IRM revision and clearance package

B. Document all requests for changes. One way to clearly indicate recommended changes, is to create a table to document and track such changes to their IRM.

Exhibit 1.11.2-1 (04-01-2007)
Options for Updating the IRM

FEATURES	IRM Revision	Non-Procedural Update	Interim Guidance	Interim Procedural Update (SERP)	Submission Processing (SP) Hot Topics
Type of Update	Complete	Complete* (certification)	Interim	Interim	Interim
Description	Communicate national program guidance	Update the IRM for non-technical or editorial changes	Communicate temporary national program guidance	Communicate interim changes to telephone assistors (CSRs) for filing season	Communicate interim changes to SP employees
Audience	All	All	All	CAM employees but available to all	SP employees (rely on paper)
When to Use	Complete or complex revisions	Editorial changes	Immediate changes	Immediate changes (substitute for memo)	Immediate changes (substitute for memo)
IRS Repository (PDF)	X	X			
www.irs.gov	X	X	X (subject to FOIA)		
IRM ONLINE	X	X		X	
SERP		X		X	X (Optional)
Vendors	X	X			
Clearance	Full executive and affected functions	Modified manager and IMD coordinator	Full executive and affected functions	Modified manager	Modified manager
Limitations	Current but for interim guidance	Current but for interim guidance	Separate from IRM (must incorporate into IRM within one year)	Current for IRM sections under one year (then must publish in IRM)	Current for IRM sections under one year (the must publish in IRM)
Procedures	IRM 1.11.1 IRM 1.11.2	IRM 1.11.2	IRM 1.11.1	IRM 1.11.8	None

Exhibit 1.11.2-2 (05-01-2008)
IRM Review Checklist

FORMAT

1. Is the IRM written in the proper IRM format and writing style?

2. Was the IRM created using the standard SGML authoring software? Is the SGML file named with the IRM Catalog Number?

3. Does the IRM section start with an overview paragraph(s) describing the content?
   Are subsection dates correct? Do the subsection date(s) correspond to the effective date of the material?

4. For new IRM sections in the SGML authoring software, the wildcard date will automatically insert MM-DD-YYYY.
   For revised IRMs, change the dates of the subsections that have substantial changes in procedure, operation or administration.

5. Are subsection titles descriptively named and are they parallel in grammatical structure?

6. Is the text limited to a paragraph and list (the two-indent rule)? Embedded lists are not allowed.

7. Do lists appear under a numbered paragraph or in a table? Lists *must* be preceded by a paragraph.

8. Are lists, bullets, alphabetical, step, used correctly?

For IRM sections with graphics, are the graphic numbers identified in the SGML file and in the PDF graphic filenames? Do all graphical Exhibits have titles?

9. **Note:**

The naming convention for each graphic page is an **8 digit** identifier (the catalog number plus a unique 3 digit number)

10. Are exhibits and figures properly identified and referenced within the body of the text? Are the figures and exhibits correctly numbered?

CONTENT

1. Did the author use simple and concise language appropriate for the audience?

2. Have procedures common to several groups been combined?

3. Are technical terms, not widely known, defined?

4. Are acronyms spelled out the first time used?

5. Have time frames been included where possible?

6. Are organizational terms and titles (or symbols) correct?

7. Are forms, documents, publications, etc., cited properly? Verify that all documents cited are available.

8. Did the author consider all reviewers' comments?

9. Does the IRM contain "OUO" information? Is the file properly designated as OUO? *See Exhibit 1.11.2-4.*

DOCUMENT CLEARANCE

1. Is the Form 2061, Document Clearance Record, properly completed?

2. Has the IRM been cleared through officials from all affected functions? Is there a signed Form 2061 indicating approval by each function?

3. If the IRM section affects more than one business process, have all functions contributed to the creation and/or review of the final product?

4. Is the IMD/IRM coordinator listed as the last review point?

If the file contains OUO material, has it been cleared through the Office of Disclosure, Disclosure Technical Advisor for your Division/Function?

5. **Note:**

Use Form 13709, *Disclosure Checklist for IMD and Training Materials*, when submitting an IRM section for review.

MANUAL TRANSMITTAL

1. Is the Manual Transmittal properly prepared? Has the author included all the required elements, including the "Effect on Other Documents" element?

2. Does the Manual Transmittal under "Purpose " indicate whether this is a "new," " revised" or "obsolete" IRM or LEM? Does the "Purpose" identify the IRM number and chapter and section titles?

3. If the IRM is new, does the Manual Transmittal contain the "Nature of Material" element?

4. If the IRM is being revised, does the "Nature of Changes" specify the changes along with the reference to the affected subsection(s)?

5. Does the "Effect on Other Documents" element indicate the disposition of the previous Manual Transmittal or related documents and memoranda?

6. If the IRM is obsolete (or is reissued under a new number), did the author prepare a separate Manual Transmittal to obsolete the prior IRM section? A Manual Transmittal is required for each IRM section for which a change is made.

7. Have outstanding interim guidance/procedure memorandums or other documents been incorporated into the IRM text and described in the Effect on Other Documents element?

8. If the author references websites in the IRM or helpful information is posted on websites, was the Related Resources element added along with a list of the websites or other resources?

DISTRIBUTION

1. Is this a new IRM requiring creation of a new distribution pattern? If not, did the author/IMD coordinator contact the IMDDS staff to determine if a pattern exists for the product or if a new one is needed?

2. Does this IRM have an established distribution pattern? If so, did the author/IMD coordinator insert the Catalog Number for the IRM section on Form 1767, item 17 (d)?

3. Was the distribution pattern modified in any way, including eliminating hardcopy distribution? If so, did the author/IMD coordinator contact the IMDDS staff to inform them of such change?

FORM 1767, PUBLISHING SERVICES REQUEST

1. Is there a completed Form 1767, Publishing Service Request, signed by an approving official?

2. Has the Form 1767 been completed correctly following the form instructions?

3. Is there a completed Form 1767 for each IRM section?

4. Does the Form 1767, Functional Description (block 19), contain a description of the product and, if applicable, a listing of products it replaces? Does it include the intended audience?

   Note:

   This information is posted on the Electronic Publishing Product Catalog Information page (and included in Document 7130, *IRS Published Product Catalog*.

5. Is the originator designated in Form 1767, block 22, with the author's office symbols, phone number, and email address in the appropriate blocks?

   Note:

   This contact information is posted on the Electronic Publishing Product Catalog Information page.

6. If there is any change to the distribution pattern, (including elimination of the hardcopy) is there a note in block 21, indicating such change, whether temporary or permanent?

TABLES and GRAPHICS

1. The only format for submitting graphics is an electronic file, either TIFF or PDF. Submitting graphics in paper (or on Format 99 paper) is *not* acceptable. Did the author follow the proper specifications for electronic IRM graphics listed on Form 2061-A, *IMD Coordinator Checklist*?

2. Did the author create a verbal descriptive narrative for each graphic?

3. Are the widths of tables and graphics either the width of the text column or the width of the page?

4. In the SGML file, did the author designate whether the graphic is oriented "portrait" or "landscape" ?

CLEARING AN IRM

1. Does the final package contain the following forms in order (paper documents and/or PDF):
   – Form 1767, Publishing Services Requisition (with SGML disk, if appropriate)
   – Form 2061-A, IMD Coordinator Checklist
   – Form 2061, Document Clearance Record with background attached
   – Memorandum or note to Reviewers (optional)
   – Revised or new IRM material with completed Manual Transmittal (diskette with file properly named with the Catalog Number)

2. After the review is complete, were procedures for submitting the IRM package (all but the Forms 2061 and attachments) to Publishing Services followed? See IRM 1.11.5. M&P will alert the IMD coordinator if procedures are not followed and return the package for correction.

3. Were the Form(s) 2061 and attached background material sent to the IRS Historical Research Library (under the Office of SPDER). See Form 2061-A for the address.

Exhibit 1.11.2-3 (04-01-2007)
Scenarios: Steps to Take When Authoring an IRM

Scenario 1 New IRM Author Creating a New IRM Section		
1.	Contact your IMD Coordinator	a. Discuss required training: SGML classroom and E-learning courses on ELMS b. Request an IRM Number (part, chapter and section) c. Discuss appropriate chapter, section titles. Verify part and chapter titles.
2.	Request SGML authoring software	Submit an IT Ticket to request installation of the SGML authoring software on your computer

3.	Complete IRM Authoring Courses	a. Discuss required training with your manager. b. Schedule time to take classes. Access e-learning courses on ELMS. c. Enroll in 4 day SGML classroom training by contacting your IMD coordinator or email SPDER
4.	Contact Media & Publications Staff	a. Register as an SGML author to receive important IRM authoring alerts. b. Request a catalog number from a member of the IRM Team. c. Discuss establishing a distribution pattern for your IRM with a National IMDDS Coordinator.
5.	Organize Your Material	a. Outline major topics covered in your IRM or develop a flow chart. b. Identify affected stakeholders outside your organization to hasten the clearance process.
6.	Draft the IRM Section	a. Use the SGML software when starting to draft your IRM. b. Check news articles (Hot Topics) for current guidance c. Prepare graphics in PDF following guidelines. d. Consult with other subject matter experts, managers, as appropriate
7.	Review and Clearance	a. Consult with IMD coordinator about clearance process. b. Identify mandatory reviewers and other affected organizations. c. Complete Form 2061, Document Clearance Record. d. Revise IRM as appropriate based on comments received. e. Forward to IMD coordinator for Final review.
8.	Package IRM for Publication	a. Complete Form 1767, Publishing Services Requisition. b. Copy SGML file and graphic files to CD or diskette. c. Assemble Form(s) 2061 and comments. (Follow internal instructions for sending to the IRS Historical Library). d. Submit package to IMD coordinator for final review. e. IMD/IRM coordinator will (or the author may) prepare Form 2061A checklist before forwarding to the IRM Team.
Scenario 2 ***New* IRM Author *Revising* an IRM Section**		
1.	Contact your IMD Coordinator	a. Discuss required training: SGML classroom and authoring courses. b. Verify part and chapter titles to determine if changes are required.
2.	Request SGML authoring software	Submit an IT Ticket to request installation of the SGML authoring software on your computer.
3.	Complete IRM Authoring Courses	a. Discuss required training with your manager. b. Schedule time to take e-learning classes. Access courses on ELMS. c. Enroll in the 4 day SGML classroom training by contacting your IMD coordinator or email SPDER.
4.	Contact Media & Publications Staff	a. Register as an author to receive important IRM authoring and SGML alerts. b. Contact the National IMDDS Coordinator if changes are required to the distribution pattern.

5.	Revise the IRM	a. Download the SGML file of the IRM (official file) from the Product Catalog Page and save the file to a folder on your computer. b. Verify the existing information in the file and update where necessary. Incorporate interim guidance. c. Update the Manual Transmittal and the MT and subsection dates where information has changed. d. Check News Articles (Hot Topics) for current guidelines. e. Prepare graphics in PDF following guidelines.
6.	Pre-Clearance	a. Consult with other subject matter experts, managers, as appropriate. b. Identify affected stakeholders outside your organization to hasten the clearance process.
Follow Steps 7 - 8 in Scenario 1		
Scenario 3 *Experienced* **IRM Author Developing a** *New* **IRM Section**		
1.	Contact your IMD Coordinator	a. Discuss updates relating to SGML authoring software and new authoring courses. b. Request an IRM Number (part, chapter and section). c. Discuss appropriate chapter and section titles. Verify part and chapter titles.
2.	Verify SGML authoring software Version	a. Ensure you have the current version of the SGML authoring software. b. If not, submit an IT ticket to request installation of the current software on your computer
3.	Check for New Authoring Courses	a. Discuss required training with your manager, if applicable. b. Schedule time to take classes. Access e-learning courses on ELMS. c. Explore SGML authoring software training, if necessary.
4.	Contact Media & Publications Staff	a. Request a catalog number from a member of the IRM Team. . b. Contact the National IMDDS Coordinator to discuss establishing a distribution pattern for your IRM.
5.	Organize Your Material	a. Outline major topics covered in your IRM or develop a flow chart. b. Identify affected stakeholders outside your organization to hasten the clearance process.
6.	Draft the IRM	a. Start drafting your IRM using the SGML authoring software. b. Check News Articles (Hot Topics) for current guidelines. c. Prepare graphics in PDF following guidelines. d. Consult with other subject matter experts, managers, as appropriate.
Follow Steps 7 - 8 in Scenario 1		
Scenario 4 *Experienced* **IRM Author** *Revising* **an IRM Section**		
1.	Contact your IMD Coordinator	a. Discuss updates relating to SGML authoring software and new E-learning courses on ELMS. b. Verify part and chapter titles to determine if changes are required. Ensure the section title is descriptive.
2.	Request SGML authoring software	a. Ensure you have the current version of the SGML authoring software. b. If not, submit an IT ticket to request installation of the current version on your computer
3.	Check for New Authoring Courses	a. Discuss required training with your manager, if applicable. b. Schedule time to take e-learning classes. c. Explore SGML authoring software training, if necessary.

4.	Contact Media & Publications Staff	a. If necessary, contact a member of the IRM Team to discuss changes to your IRM/ LEM affecting publication. b. Contact the National IMDDS Coordinator if changes are required to the distribution pattern.
5.	Revise the IRM	a. Download the SGML file (official file) from the Product Catalog Page and save the file to a folder on your computer. b. Verify the existing information in the file and update where necessary. Incorporate interim guidance. c. Update the Manual Transmittal and the MT and subsection dates where information has changed. d. Check News Articles (Hot Topics) for current guidelines. e. Prepare graphics in PDF following guidelines.
6.	Pre-Clearance	a. Consult with other subject matter experts, managers, as appropriate.
		b. Identify affected stakeholders outside your organization to hasten the clearance process.
	Follow Steps 7 - 8 in Scenario 1	

Exhibit 1.11.2-4 (05-01-2008)
Official Use Only (OUO) Materials Checklist

Official Use Only (OUO) Material

1. Has the OUO material been cleared (Form 2061) within your organization by the official authorized under D.O. 89 (as revised)?

2. Has the OUO material been reviewed and cleared (Form 2061) by your Disclosure Technical Advisor or other staff member in the Office of Governmental Liaison and Disclosure? Use Form 13709, *Disclosure Checklist for IMD and Training Materials*, when submitting an IRM section for review.

3. Is "yes" marked and initialed in box 10 of Form 2061, Document Clearance Record?

4. Is "yes" marked in box 11 of Form 2061, Document Clearance Record, for the sanitized (redacted) copy in the FOIA Reading Room?

5. Is the "hasOUO" attribute in the manual tag marked with a "1" indicating the IRM contains OUO material?

6. Is the OUO material embedded in text? If yes, continue with the checklist. If no, OUO material is in a LEM and you do not need to complete the rest of the check sheet .

   Is the OUO material properly identified in the SGML file with a "restrict" tag or attribute?

7. **Note:**

   The originator is responsible for identifying OUO material so a sanitized copy can be produced for the Public Access Center (formerly the FOIA Reading Room).

8. Has the SGML authoring software generated the # (pound sign) to the left and right of the OUO material?

   Is OUO material contained in a graphic ? If yes, is the "restrict" attribute marked as " restrict" in the graphic tag?

90. **Note:**

   If graphic contains any OUO material, the entire graphic is designated as OUO.

Exhibit 1.11.2-5 (05-01-2008)
Manual Transmittal Model Language for Non-Procedural Updates

Manual Transmittal	Internal Revenue Service	IRM # Date

PURPOSE: This transmits revised IRM X.X.X, Chapter title, Section title.

NATURE of CHANGES:

1) IRM #.#.# is updated to reflect [insert nature of editorial-type change(s)]. [OR]

1) IRM #.#.# has been reviewed for procedural and editorial content and has been determined to reflect current instructions to staff.

EFFECT ON OTHER DOCUMENTS

IRM X.X.X dated MM-DD-YYYY is superseded

AUDIENCE: [Insert audience by organization or job category]

RELATED RESOURCES:

Signatory

Exhibit 1.11.2-6 (04-01-2007)
Scenario: How to Obsolete Your IRM

Step	Instructions	Procedure
I.	Prepare the SGML file	1. Open the SGML application. 2. Select "File" and click on "New" . 3. Select "Obsolete" template (IRM or LEM, as applicable). 4. Complete the Manual Transmittal. 5. Complete the metadata elements. 6. Insert the IRM numbers and titles for the part, chapter and section. 7. Save the SGML file using the catalog number assigned to the IRM.
II.	Prepare the Manual Transmittal	1. Insert MT Date (effective date or MM-DD-YYYY). 2. Purpose: Insert: "This obsoletes IRM #.#.#, Chapter title, Section title." 3. Nature of Changes 4. Effect on Other Documents 5. Audience 6. Signatory
III.	Submit the file for clearance	1. Prepare Form 2061 2. Clear the IRM/LEM through applicable reviewers. 3. Follow standard clearance procedures
IV.	Submit the file for publishing	1. Prepare Form 1767 2. Prepare Form 2061-A 3. Follow standard procedures for submitting the file to M&P.
Alternative Option		
V.	If you use your existing file to obsolete an IRM (or LEM), then you *must* do the following:	1. Change the "Manual Status" at the top of the file, to "obsolete." 2. Prepare the Manual Transmittal in accordance with the instructions above. 3. Delete all the content in the file. 4. Insert in the first subsection title (Obsolete) and change the subsection date (or MM-DD-YYYY).

Note:

For additional information on completing the SGML file, see pages 285 – 295 of the course book, *Authoring IRM Documents with EPIC Editor*.

Exhibit 1.11.2-7 (04-01-2007)
Commonly Used Legal Citations

Source	Abbreviation	Example
Codes and Regulations		
Internal Revenue Code	IRC	IRC 104
Treasury Decisions	TD	TD 8893
Treasury Regulations	Treas. Reg.	Treas. Reg. 1.856-6
Proposed Treasury Regulations	Prop. Reg.	Prop. Reg. 1.56(g)-1
Rulings and Releases		
Action on Decision	AOD	AOD 1993-001
Announcement	Ann.	Ann. 99-12

Cumulative Bulletin	C.B.	1992-2 C.B. 311
Delegation Order	D.O.	DO 4-6
General Counsel Memoranda	GCM	GCM 36573
Internal Revenue Bulletin	IRB	1992-52 IRB 15
IRS Publication	Pub	Pub 4
News (Information) Release	IR-	IR-93-93
Notice	Notice	Notice 94-100
Revenue Ruling	Rev. Rul.	Rev. Rul. 92-110
Revenue Procedure	Rev. Proc.	Rev. Proc. 92-1
Treasury Department Order	T.D.O.	T.D.O. 150-02
Cases		
American Federal Tax Reports, Second Series	AFTR 2d	85 AFTR 2d 2000-941
Code of Federal Regulations	CFR	31 CFR 103
Federal Reporter	F.	150 F. 289
Federal Reporter, Second Series	F.2d	980 F.2d 1198
Federal Reporter, Third Series	F.3d	12 F.3d 799
Federal Supplement	F. Supp.	765 F. Supp
Federal Supplement, Second series	F. Supp .2d	19 F. Supp .2d 807
Supreme Court	S.Ct.	120 S.Ct. 2037
Tax Court	TC	43 TC 783
Tax Court Memorandum Decisions	T.C.M.	T.C.M. 1983-267
United States Board of Tax Appeals	B.T.A.	45 B.T.A 1091 (1941)
United States Code	USC	5 USC 552
United States Tax Court	USTC	2000-1 USTC P 47,839

Exhibit 1.11.2-8 (05-01-2008)
Reasons to Update Your IRM Section Annually

Reason	Explanation
1. Corporate Reorganization	Reorganizations may affect other IRM sections when offices and titles are renamed, or new programs are created. • The functional statement (IRM 1.1, Organization and Staffing) must reflect current operations and organizational structure. • Other IRM sections that refer to these terms/titles/processes, etc., will require revision. **Example:** Due to changes in LMSB operations, IRM Chapter 4.45, *Coordinated Industry and Industry Case Program*, was made obsolete and new, IRM 4.46, *LMSB Guide for Quality Examinations*, was created. Also affected were changes in terminology.
2. Delegation Order Renumbering	The IRM is organized along business processes, in line with the IRS modernization. This scheme has been applied to and affect the numbering of delegations of authority (delegation orders), which is in process, and Policy Statements. See IRM 1.2.2, Delegations of Authority, to verify the correct number and for recently signed delegation orders, click on http://www.irs.gov/foia/content/0,,id=132725,00.html **Note:** Policy Statements will undergo renumbering within the next year.

3. References to Official IRS Forms, Letters or Publications	3. Official IRS forms, documents or publications are subject to change. If the document is revised, users will have (electronic) access to the most recent version. If the document is removed (made obsolete) or superseded, then the reference will require correction.	
4. Interim Guidance Issued	Issuing interim guidance is one way the IRS communicates changes to instructions to staff that may affect the IRM. If interim guidance or any other procedural guidance associated with an IRM section has been issued, it must be incorporated into the IRM within *one* year. See IRM 1.11.1, *Internal Management Documents*.	
5. IRM Restructuring Efforts	During FY 2007, IRM Part 8, Appeals, was restructured and new Part 10, Security, Privacy and Assurance, was released. Most of this material existed under a different number. If your IRM section refers to any of the IRM sections formerly in Part 8 or IRM 25.10, Information Technology Security Policy and Standards, or any other IRM section, then you must verify the information.	
6. Reference to Other IRM Sections	In an electronic environment, it is preferable to reference the original source document rather than repeat the information. This practice reduces duplication and the potential for conflicting information. If the IRM section refers to another IRM section, you must verify the IRM/LEM number, chapter title, section title, and subsection title, etc. IRM material may have been newly created, made obsolete or converted to another product type or vice versa. See Document 10988, *IRM Index*, for historical information. **Example:** IRM Part 2 was revised to place designated "Official Use Only" (OUO) information into separate Law Enforcement Manuals. In cases where the entire IRM section was designated " OUO" , the IRM was reissued in a LEM.	
7. Administrative Changes or Legislation	Be alert to legislative changes or administrative pronouncements. Cites to legal resources, including court cases, revenue rulings, revenue procedures, even internal revenue code and regulations, etc., are subject to change due to a change in law or legal opinion. A Treasury decision may also affect how IRS operates. See IRM 1.11.6, *Researching the IRM*, for information on validating sources. **Example:** Explanations are required for graphics to satisfy section 508 of the Rehabilitation Act. As a result, authors must add "verbal descriptive narratives " to any graphics in their IRM sections.	
8. New or Reengineered Process Deployed	When a new or reengineered business process is deployed it may affect any IRM material that addresses those processes. **Example:** Upgrades to the authoring software may require authors to republish their IRM sections. Such a change will also require updates to the IRM (e.g., IRM 1.11.1, Internal Management Documents, and IRM 1.11.2, Internal Revenue Manual), which refer to the outdated software.	

9. Reference to IRS toll-free telephone numbers	IRS toll-free telephone numbers used at the call sites are assigned for the filing season. IRM sections listing a toll-free number must be checked every year (and the IRM must be cleared through the Notice Gatekeeper). *See IRM 1.11.2.5.2.5.*
10. Reference to websites	Information on websites is helpful to IRM users and it has become a common practice to reference them in the IRM. However, website addresses change frequently. If your IRM section includes web addresses, you must review it annually. **Note:** Be sure to use URLs.

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