

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224.**

JUNE 06, 2000

Deputy Commissioner

MEMORANDUM FOR ALL EMPLOYEES

FROM:

David A. Mader //s//
Assistant Deputy Commissioner Operations

Colleen M. Kelley //s//
National President
National Treasury Employees Union

SUBJECT: Internet/Intranet Agreement

As the Internal Revenue Service increasingly relies on electronic information delivery systems to provide America's taxpayers top quality service, a uniform set of policies has been developed to provide the Internal Revenue Service with guidance on accessing IRS electronic information systems. At the time our use of electronic information delivery systems is expanding rapidly, we also need to improve our security practices to ensure that the integrity of the data we store is not compromised in any way.

The attached Electronic Communications Policy Statement establishes uniform policies and guidelines governing various issues around those electronic information delivery systems. The Policy Statement emphasizes that access to IRS electronic information delivery systems must be authorized for business use and must be based on approved business needs. The critically important issue of computer system security has been addressed and the policy statement reemphasizes the requirement to access electronic systems through Treasury and IRS created firewalls. Policies on the use of these electronic information delivery systems also emphasize compliance with the Standards of Ethical Conduct and the consequences of non-compliance with those standards.

In addition to this IRS policy, a Letter of Understanding (LOU) has been signed by IRS and NTEU, which includes a statement that employees who currently have officially approved access to the Internet/Intranet in the performance of their official duties will continue to have appropriate access. The

LOU also states that Internet/Intranet access will be provided to other employees consistent with the Service's formal written policies.

We encourage all employees to carefully review the attached Electronic Communications Policy Statement and to raise any questions they have about their Individual access rights with their managers and/or stewards.

Attachment

**Internal Revenue Service
Policy on Electronic Communications
(10/21/97)**

Scope

This document sets basic policy governing employee access to and use of the various electronic information delivery systems (bulletin boards/e-mail/Internet and Intranet, etc.) employed by the Internal Revenue Service in pursuit of its business operations. Electronic information delivery systems are corporate assets and corporate policy, guidelines, and rules will dictate their use. This policy outlines certain practices, expectations and boundaries for access and appropriate use of these systems however, it is not all inclusive and is not a substitute for the application of common sense. This policy statement supplements but does not supersede established IRS, Department of Treasury, or other governmental policies.

Employee misuse or abuse of these systems will result in suspension of access and may result in disciplinary action up to and including removal, and may subject them to legal liability under the Taxpayer Browsing Protection Act, the National Information Infrastructure Protection Act of 1996, and other statutes.

Policy on Access

1. Access to IRS electronic information delivery systems must be authorized for business use and based on approved business need Managers determine the business need for access to electronic information delivery systems. Approval of access to one delivery system does not automatically result in access being granted for all systems, Management reserves the right to institute configurations, user identifications, and password protections appropriate, for the uses and costs involved, and to block or limit access to certain segments and capabilities of the systems. User privileges may be

restricted or rescinded based on budget availability. Operating guidelines and rules will be issued by the executive(s) responsible for systems administration.

2. Authorization to access IRS electronic information delivery systems must be documented. Business need must be documented through the use of IRS form 5081, Automated Information System (AIS) User Registration/Change Request or its successors. Only users registered through this process will be granted limited or complete access to the range of services covered under this policy. As business needs dictate, this permission may be incorporated as part of a standard workstation automation suite, if applicable. Approved forms 5081 must identify the specific electronic information delivery systems and any restrictions or limitations on access to those systems. Management reserves the right to block or impose restrictions on access to specific sites and information beyond any restrictions cited on form 5081.

3. Employees may not use dial-out access to the Internet through a commercial Internet service provider nor gain unsecured remote access to IRS electronic Information delivery systems except through Treasury and IRS created fire walls. The critical importance of computer system security mandates that Internet access only be allowed through the Treasury firewall on the Treasury Communications System or its successors, unless an exception has been approved, in writing by the Chief Information Officer (CIO). All provisions of IRM 2 (10), the Security Handbook, are applicable to the use of electronic Information delivery systems. Willful connection of IRS systems to a third party internet service provider, by any employee, without written authorization by the CIO is a breach of security that will result in an immediate suspension of their access privileges and may result in disciplinary action up to and including removal and potential prosecution

Policy on Use

4. Employees may only use IRS electronic information delivery systems in the conduct of official business as described in the Standards of Ethical Conduct. Employees using electronic information delivery systems to communicate within or outside the organization must do so in a courteous and professional manner that reflects well on the image of the agency. The conduct of personal business over the internet is prohibited. Management reserves the right to block or otherwise restrict access to internet sites. Employees are prohibited from accessing internet sites that are similar in content to sites that have been blocked or restricted. An example of prohibited use would include the receipt, transmission, or viewing of lewd or sexually explicit materials. Violation of this provision will result in the immediate suspension of access privileges and may result in disciplinary action up to and including removal.

5. Communications prepared by or sent to employees are agency records. Information and materials distributed or received by employees via

electronic information delivery systems are not private or confidential, nor are electronically documented records of employee accesses to Internet/Intranet sites or other electronic information systems except as established in system guidelines and rules. Management reserves the right to create records of these accesses. Managers, supervisors and other agency officials may access, review and use this information in the normal course of business. Where appropriate these records may be used in disciplinary proceedings.

6. Employees are prohibited from developing IRS Internet/Intranet sites or using IRS documents and/or symbols without the written permission of management. Employees are not permitted to create sites or to post material to existing sites without approval from the appropriately designated management official. Employees may not use bulletin boards, e-mail, the Internet/Intranet to convey classified, sensitive, or Official Use Only information until such time as the CIO has approved and installed an appropriate security architecture. Employees may not post, disseminate, or otherwise use IRS documents, and/or symbols as part of a personal or other non-IRS Internet site. The use of official IRS documents in the public domain in such a way as to suggest IRS endorsement of a personal or commercial Internet site is prohibited. IRS Internet/Intranet sites may not contain links to such personal sites.

7. Employee use of these systems is governed by the, Privacy Act of 1974, the Copyright Act of 1976, and established regulations and procedures for procurement. Employees using these systems to interact with the public and/or engaged in compliance-based information gathering activities on the Internet will identify themselves as employees of the IRS. Exceptions may be granted within Internal Revenue Manual guidelines for operating with an approved pseudonym, under a properly approved information gathering project, or in an approved undercover capacity. Since communications may cross-governmental boundaries, care should be taken to ensure communications are legal and proper. Some materials accessible through the Internet are intellectual property and subject to copyright use and duplication restrictions. Employees may not use IRS systems to download or forward unauthorized software, graphics, audio text or other files subject to these restrictions. Employees may not purchase goods or services over the internet without having first completed the appropriate internal procurement documents.