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Part 10. Security, Privacy and Assurance

Chapter 2. Physical Security Program

Section 6. Pocket Commissions

10.2.6 Pocket Commissions

Manual Transmittal

October 08, 2021

Purpose

(1) This transmits revised IRM 10.2.6, Pocket Commissions.

Material Changes

(1) This IRM was updated to reflect current organizational titles, terminology, references, and citations.

(2) Title of this IRM was changed from "Civil Enforcement and Non-Enforcement Pocket Commissions" to "Pocket Commissions" .

(3) Changed "Security Policy" office to "Security" throughout IRM.

(4) An OS GetServices/Knowledge Incident/Problem Service and Asset Management (KISAM) ticket is required to request a PC, initiate a renewal PC, initiate a replacement PC, to request a memento PC, to request a PC be held/returned. Updated this requirement throughout the IRM.

- 10.2.6.7 Training Requirements for Receipt of a Pocket Commission
- 10.2.6.8 Issuance Procedures of Pocket Commissions
- 10.2.6.9 Use of Pseudonyms on Pocket Commissions
- 10.2.6.10 Reissuance/Replacement of Pocket Commissions
- 10.2.6.11 Receipt and Acknowledgement Requirements of Pocket Commissions
- 10.2.6.12 Safeguarding of Pocket Commissions
- 10.2.6.13 Recovery of Pocket Commissions
- 10.2.6.14 Retention of Canceled Pocket Commissions
- 10.2.6.15 Accountability, Protection and Disposal of Records & Supplies

(5) Removed reference to Form 13716-D. Form 13716-D is now obsolete. Each PC application requires Form 13716-B.

(6) Edited requirement in *IRM 10.2.6.8(3)*, Issuance Procedures of Pocket Commission. One request for a PC per OS GetServices/KISAM ticket. Multiple requests are not permitted.

(7) Edited *IRM 10.2.6.4*, Description of the Pocket Commission, to clarify correct source of name to be printed on PC as legal name/pseudonym is USAccess.

(8) The IRM was updated to reflect new policy. If an employee has a PC, other than a memento PC, the PC is required to be returned prior to the new PC being issued.

(9) Updated the title of *IRM 10.2.6.10*, Reissuance/Replacement of Pocket Commissions.

(10) Added *IRM 10.2.6.11*, Receipt and Acknowledgement Requirements of Pocket Commissions.

(11) Added *IRM 10.2.6.12*, Safeguarding of Pocket Commissions.

Effect on Other Documents

This IRM supersedes 10.2.6 dated May 18, 2020.

Audience

All IRS Organizations

Effective Date

(10-08-2021)

Richard L. Rodriguez

Chief

Facilities Management and Security Services

10.2.6.1 (10-08-2021)

Program Scope and Objectives

- (1) **Purpose:** This IRM provides policies, authorities, directives, and responsibilities for Civil Enforcement and Non-Enforcement Pocket Commissions (PC). This IRM section applies to the control, issuance and destruction of a PC.
- (2) **Audience:** All IRS Organizations.

- (3) **Policy Owner:** Chief, FMSS.
- (4) **Program Owner:** Associate Director (AD), Security.
- (5) **Primary Stakeholders:** Employees who hold a PC and their managers.
- (6) **Program Goals:** To provide credentials for use by designated Internal Revenue Service (IRS) employees when conducting business outside of an IRS facility interacting with taxpayers on tax-related matters or for IRS employees who respond to emergencies and need to present proof of their authority to Law Enforcement Officials or who conduct official United States (US) Government business with Federal, State, Local, Tribal or foreign officials.



10.2.6.1.1 (10-08-2021)

Background

- (1) A PC is an authorized form of Identification (ID) media. A PC provides evidence of the holder's specific authority and responsibility when conducting official US Department of the Treasury, IRS business with the public outside of IRS facilities and/or with Federal, State, Local, Tribal, or foreign officials as authorized by law, statute or Treasury/bureau regulations or policy.
 - (2) IRS has established criteria to authorize eligible IRS employees to hold a Civil Enforcement PC or Non-Enforcement PC:
 - a. **Civil Enforcement PC** are authorized for use by IRS employees who interact with taxpayers outside of IRS facilities on tax-related matters.
 - b. **Non-Enforcement PC** are authorized for use by IRS employees who respond to emergencies and need to present proof of their authority to Law Enforcement Officials or who conduct official US Government business with Federal, State, Local, Tribal or foreign officials.
- Note:** An employee's position title and job series will not be the sole determining factor as to whether a PC is warranted. The individual must be in an authorized position title, job series and meet the above criteria to be eligible for a PC.

10.2.6.1.2 (10-08-2021)

Authority

- (1) [18 USC 499: Military, naval, or official passes](#) 
- (2) [18 USC 701: Official badges, identification cards, other insignia](#) 
- (3) Treasury Security Manual – TD P 15-71, Chapter V, Section 5, Credentials, Badges/Shields and the Law Enforcement Officers Safety Act

- (4) The Chief, FMSS, is authorized to prescribe ID media for use within the IRS per Delegation Order 1-51, Authority to Prescribe Identification Media, located in IRM 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority.

10.2.6.1.3 (10-08-2021)

Responsibilities

- (1) The Chief, FMSS, provides oversight of the ID Media Program, which includes the PC, provides guidance and resources to effectively produce PC.
- (2) The AD, Security, is responsible for oversight of ID media within the IRS, which includes PC.
- (3) The Chief, Access and Identification Management (AIM), is responsible for oversight of the planning, developing, implementing, evaluating and controlling the ID Media Program, which includes PC.
- (4) The Section Chief, PC, is responsible for planning, developing, implementing, evaluating and controlling the PC Program to confirm compliance with policies and procedures of PC.
- (5) The BOD PC Representative is responsible for:
 - a. Relaying communication from the PC Office to the BOD.
 - b. Responding to information requests from the PC Office.
 - c. Communicating changes for their PC BOD Executive approving officials and BOD Representatives.
 - d. Submitting Form 14445, Pocket Commissions Authorized Job Series Change Request, to the PC Office.
- (6) Managers of PC holders are responsible for:
 - a. Determining employee eligibility based on the approved Pocket Commission Authorizations List and the PC holders specific assigned job duties.
 - b. Verifying required training completion prior to requesting a new or reissued PC.
 - c. Confirming PC holders under their supervision comply with the policies outlined in this IRM section and all policies and guidance issued by the PC Office.
 - d. Confirming personnel under their supervision possess only one authorized PC.
 - e. Recovering the PC from their employees and timely returning the PC to the PC office. See *IRM 10.2.6.13, Recovery of Pocket Commission*.
Note: Unrecovered PC from a separated employee must be reported to TIGTA and SAMC. See *IRM 10.2.8, Physical Security Program, Incident Reporting*.

- f. Requesting PC retention and return by the PC Office for employees on extended leave, detail or temporary promotion for more than 180 days by completing Form 14579, Pocket Commission Retention or Release.
 - g. Documenting employee counseling concerning required safeguards for a PC when a PC is lost or stolen.
- (7) Authorized employees (PC holders) are responsible for:
- a. Completing all required training.
 - b. Initiating Form 13716-B, Request for Pocket Commission when requesting a new PC.
 - c. Reviewing the PC upon receipt for accuracy.
 - d. Acknowledging receipt of PC within 10 business days to the PC Office.
 - e. Properly safeguarding the PC.
 - f. Reporting lost/stolen PC immediately to their manager and SAMC. If a PC is reported as lost/stolen and it is later found, update the SAMC report. If a replacement has already been received, the lost PC must be immediately returned to the PC Office.
 - g. Returning PC to their manager or the PC Office when they no longer meet the eligibility criteria, separate from service, or are suspended, on extended leave, or placed on a detail over 180 calendar days.
 - h. Initiating Form 13716-B, Request for Pocket Commission, prior to current PC expiring.
 - i. Initiating Form 13716-B, Request for Pocket Commission to replace a PC when information has changed such as name or position title.
- Note:** No employee may have more than one active PC in their possession. The employee will surrender the current PC when notified the new PC is ready to ship using the shipping requirements outlined in IRM 10.5.1, Privacy and Information Protection, Privacy Policy, prior to the issuance of a new PC.

10.2.6.1.4 (10-08-2021)

Program Management and Review

- (1) **Program Reports:** PC Analysts will run reports from the database to monitor status of PC.
- (2) **Program Effectiveness:** The PC Office has accountability to manage the current inventory and continuously monitor the program in accordance with established guidelines. Other primary activities include forecasting future inventory, assessing processing timeliness, reconciling

current inventory, and monitoring reports for separating employees to confirm PC are returned. PC must be returned as soon as possible but no more than 10 business days after separation.

10.2.6.1.5 (10-08-2021)

Program Controls

- (1) PC Section Chief or designee will initiate annual PC reconciliation with all active PC holders for validation and certification. The results of the annual reconciliation will be shared with the Chief, AIM and the AD, Security.
- (2) All requests regarding PC will be submitted through OS GetServices/KISAM tickets. This includes:
 - a. requests for new PC.
 - b. replacement PC (such as name changes, position title changes, lost PC, stolen PC, and expiring PC).
 - c. to hold a PC while the employee temporarily does not need the PC such as suspension, extended leave or placed on a detail over 180 calendar days.
 - d. requests for a memento.

10.2.6.1.6 (10-08-2021)

Definitions

- (1) **Pocket Commission Authorizations List** - the list includes the BOD Representatives, the individuals in each Business Unit that are approved to sign Form 13716-B, and job series/position title for eligible employees that may hold a PC.
- (2) **BOD Representative** - designated BOD Point of Contact (POC) for PC related matters.
- (3) **Civil Enforcement PC** - PC authorized for use by IRS employees who interact with taxpayers outside of IRS facilities on tax-related matters.
- (4) **Non-Enforcement PC** - PC authorized for use by IRS employees who respond to emergencies and need to present proof of their authority to Law Enforcement Officials, or who conduct official US Government business with Federal, State, Local, Tribal or foreign officials.

Acronyms

Acronym	Definition
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Acronym	Definition
AIM	Access and Identification Management
BOD	Business Operating Division
FMSS	Facilities Management and Security Services
ITM	Integrated Talent Management
KISAM	Knowledge Incident/Problem Service and Asset Management
PC	Pocket Commission(s)
SAMC	Situational Awareness Management Center
TIGTA	Treasury Inspector General for Tax Administration
USC	United States Code

10.2.6.1.7 (10-08-2021)

Related Resources

- (1) Form 4689 - **Pocket Commission Lower Insert** - Insert that includes the employee's authority to perform all duties under all laws and regulations administered by the IRS. This template language is printed by the PC Office in conjunction with the production of the PC. Form 4689a, Form 4689b, Form 4689c, Form 4689h, Form 4689u, and Form 4689v are used by the PC Office.
- (2) Document 7667 - **Red Leather Pocket Commission Folder** - Red leather PC folder, with gold embossed IRS seal, the words "United States Treasury Department, Internal Revenue Service" and a straight-line border.
- (3) Document 12383 - **Pocket Commission Photo ID Card** - Teslin paper used to make the PC that provides evidence of authority.
- (4) Document 12383-A - **Pocket Commission Badge Holder** - Laminating film that holds Document 12383 inside of the red leather PC folder.
- (5) Form 13716-B - **Request for Pocket Commission** - Form used to request issuance, reissuance or renewal of PC.
- (6) Form 14398 - **Request for Pocket Commission Memento** - Form used by the employee and manager to request a PC Memento and returned to the employee.
- (7) Form 14445 - **Pocket Commissions Authorized Job Series Change Request** - Form used by BOD to add, remove or modify position title or job series authorized to hold a PC.

- (8) Form 14579 - **Pocket Commission Retention or Release** - Form used by the employee and manager to request PC retention by the PC Office or request return of the PC being held by the PC Office back to the PC holder.
- (9) IRM 10.2.5, Identification Media
- (10) IRM 10.2.8, Incident Reporting
- (11) IRM 10.5.1, Privacy and Information Protection, Privacy Policy
- (12) IRM 10.5.7, Privacy and Information Protection, Use of Pseudonyms by IRS Employees

10.2.6.2 (10-08-2021)

Authorizing Officials

- (1) Designated signature authority for the PC must be the BOD Executives or their executive level designee:
 - a. The Commissioner
 - b. Deputy Commissioner for Services and Enforcement
 - c. Deputy Commissioner for Operations Support
 - d. Chief, FMSS
 - e. Chief Counsel or Chief Officer
- (2) Signature authority on the Form 13716-B, Request for Pocket Commission, resides with the designated BOD Executive from the Pocket Commission Authorizations List.

10.2.6.3 (10-08-2021)

Issuing Office

- (1) The PC Office is responsible for following prescribed procedures regarding PC issuance, destruction, record maintenance and safeguarding the supply inventory.

10.2.6.4 (10-08-2021)

Description of the Pocket Commission



- (1) Each PC is assigned a unique control number that is printed on the PC. The PC consists of a red leather folder, with gold embossed IRS seal, the words "United States Treasury Department,

Internal Revenue Service" and a straight-line border. Affixed to the inside are laminated upper and lower inserts.

- a. The upper insert contains holder's:
 - i. Printed legal name or approved Pseudonym (as shown in USAccess)
 - ii. Official position title (as defined on the Pocket Commission Authorizations List)
- b. The lower insert contains:
 - i. Holder's duties/description of authority (Form 4689)
 - ii. Issue date
 - iii. Expiration date
 - iv. Holder's photograph (photo is used from USAccess)
 - v. Authorizing official's signature

10.2.6.5 (10-08-2021)

Authorized Use of Pocket Commission

- (1) The PC is used for conducting official duties outside of an IRS facility. The identification cannot be used to exert influence, obtain privileges, favors, or rewards. Misuse of a PC is a violation of the Rules of Conduct and a violation of federal law, [18 USC 499: Military, naval, or official passes](#) .
- (2) Making a photocopy of any part of a PC is a violation of federal law, [18 USC 701: Official badges, identification cards, other insignia](#) .

10.2.6.6 (10-08-2021)

Authorization, Criteria and Eligibility to hold a Pocket Commission

- (1) Permanent employees with a position title on the Pocket Commission Authorizations List are authorized to request a PC. Credentials may be issued to a temporary employee when determined necessary by the Chief, FMSS.
- (2) A PC may be issued with management approval to employees who meet the established criteria of:
 - a. Performing the type of work that requires face-to-face contact with the public outside of the IRS facilities on tax related matters.
 - b. Representing the IRS with law enforcement and/or emergency response officials.

- c. Conducting official US Government business with Federal, State, Local, Tribal or foreign officials as authorized by law, statute or Treasury/bureau regulations or policy.
- (3) A PC will not be issued to employees:
 - a. Solely to identify themselves for transaction of routine business inside IRS facilities.
 - b. On temporary details of less than 180 calendar days unless deemed necessary by the Chief, FMSS.
 - (4) It is the responsibility of the BOD Representative to request position title and/or job series changes or modification to the Pocket Commission Authorizations List by:
 - a. Completing Form 14445, Pocket Commissions Authorized Job Series Change Request.
 - b. Obtaining the signature of the designated BOD Executive.
 - c. Forwarding Form 14445 to the PC Office to obtain concurrence from the Chief, FMSS.
 - (5) The PC Office will provide the BOD Representatives with the Authorized PC Holders List annually to validate accuracy of the position title and job series.

10.2.6.7 (10-08-2021)

Training Requirements for Receipt of a Pocket Commission

- (1) Pursuant to the Department of the Treasury Security Manual – Treasury Directive (TD) P 15-71 Chapter V Section 5.3 and 5.10, PC holders will receive training of the PC requirements to include, but not limited to the issuance, official use, controlling, accounting for/safeguarding, returning, and administrative penalties for possible misuse, abuse or misrepresentation.
- (2) ITM, Course 64619, Pocket Commissions Credential Responsibilities Training, must be completed prior to a requesting a PC.
- (3) The manager will certify required training was completed by the employee on Form 13716-B.

10.2.6.8 (10-08-2021)

Issuance Procedures of Pocket Commissions

- (1) Form 13716-B, Request for Pocket Commission, is required for each PC requested. The form should be completed in full.
- (2) The following fields are critical and the request will be returned without the following information:

- a. Employee's legal name
 - b. Date of birth
 - c. Approved pseudonym (if applicable)
 - d. SEID
 - e. Position title
 - f. Job series
 - g. BOD
 - h. Date ITM Course 64619 was completed
 - i. Employee's shipping address
 - j. Employee's signature
 - k. Manager signature
 - l. Designated BOD Executive signature
- (3) Completed Form 13716-B, Request for Pocket Commission, is submitted via OS GetServices/KISAM ticket. The date training was completed, ITM Course 64619, must be within 90 calendar days of the employee's signature on the Form 13716-B.
Note: Only one PC request is permitted per ticket.
- (4) The PC Team receives the OS GetServices/KISAM ticket after approval by the requestor's manager. The PC team will review the request for completeness.
- a. If the request is missing information; the requestor will be contacted to provide the required information.
 - b. If the required information is not received, the request will be closed without action.
- (5) Once the request is completed and has the required information, the PC team will produce the PC and mail the PC to the PC holder in accordance with IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

10.2.6.9 (10-08-2021)

Use of Pseudonyms on Pocket Commissions

- (1) In accordance with the IRS Restructuring and Reform Act of 1998, Section 3706, IRS employees are authorized to utilize a pseudonym if adequate justification for the use is provided by the employee and its use is approved by the employee's manager. IRS employees authorized to hold

a PC may use a registered pseudonym, in lieu of their legal name, to protect themselves from potential harassment by taxpayers.

- (2) The PC and SmartID card must contain the same name, legal or pseudonym.
- (3) If an employee is already in possession of a PC, the employee will surrender the current PC prior to issuance of a PC using a pseudonym by returning it to the PC Office using the shipping requirements outlined in IRM 10.5.1, Privacy and Information Protection, Privacy Policy.
Note: The same process for issuance of a PC is applied to issuing a PC using a pseudonym.
- (4) A PC issued in a registered pseudonym may not be used as a retirement memento, for an honorary presentation or for similar purpose. A registered pseudonym PC holder may not be reissued a PC in their legal name for memento purposes. The PC must be recovered by the employee's manager and sent to the PC Office for destruction.
Note: For additional information on the requirements for the use of pseudonyms, see IRM 10.5.7, Privacy and Information Protection, Use of Pseudonyms by IRS Employees.

10.2.6.10 (10-08-2021)

Reissuance/Replacement of Pocket Commissions

- (1) A PC is valid for up to 10 years. Prior to expiration of a PC, the PC Team will remind the employee of the upcoming expiration and responsibilities to request reissuance of a PC via email.
- (2) Prior to the expiration of the PC, the PC holder will retake Course 64619, Pocket Commissions Credential Responsibilities Training, complete Form 13716-B, Request for Pocket Commission and submit the completed form via OS GetServices/KISAM for processing by the PC Office.
Note: The manager will certify required training was completed by the employee on Form 13716-B.
- (3) If an employee transfers to a new geographic location with the same position title and job series, he/she will retain his/her PC.
- (4) If the employee transfers to a position title that is not authorized to hold a PC, the employee will return the PC to the PC Office or to the manager for return to the PC Office prior to the employee's transfer. The PC is returned to the PC Office using the shipping requirements outlined in IRM 10.5.1, Privacy and Information Protection, Privacy Policy for reconciliation of ID media records and destruction.
- (5) A PC holder or PC holder's manager will request a replacement when:
 - a. PC has expired

- b. PC becomes illegible or damaged
- c. A name or position change occurs*
- d. The photograph fails to resemble the holder*
- e. the PC is lost or stolen**

Note: *If the PC holder has a name change or requires an updated photograph, follow procedures in IRM 10.2.5, Identification Media, to acquire a new SmartID prior to requesting a replacement PC.

Note: **If lost or stolen, the employee must notify his/her manager and generate a SAMC report. For additional information, see IRM 10.2.5, Identification Media and IRM 10.2.8, Incident Reporting.

10.2.6.11 (10-08-2021)

Receipt and Acknowledgement Requirements of Pocket Commissions

- (1) No employee may have more than one PC in their possession unless the second PC has been stamped "Retired" .
- (2) The employee will surrender the current PC when notified the replacement PC is ready to ship using the shipping requirements outlined in IRM 10.5.1, Privacy and Information Protection, Privacy Policy, prior to the issuance of a new PC.
- (3) Upon receipt of a PC, the PC holder will review the PC to verify the name and position title printed on the PC is accurate. Any identified errors on the PC will be immediately brought to the attention of the PC Office.
- (4) The employee will acknowledge receipt of the PC to the PC office, as soon as possible but no more than 10 business days after receipt.
- (5) Failure to timely acknowledge receipt of a PC may result in the PC being revoked and a SAMC report being filed for lost property.

10.2.6.12 (10-08-2021)

Safeguarding of Pocket Commissions

- (1) Every PC holder must properly safeguard the PC issued by:
 - a. Properly storing PC on their person, in a locked container or leaving it with his/her manager for proper safeguarding when not required for a period up to 180 days.

- b. Returning the PC to the PC office for proper safeguarding if the PC will not be required for an extended time over 180 days.
 - c. Not leaving PC unattended in a briefcase, motor vehicle or unlocked desk drawer.
 - d. Reporting a lost/stolen PC to their manager and SAMC. If the PC holder cannot timely report the incident to SAMC, he/she must request their manager complete the SAMC report.
- (2) The PC holder is the only person authorized to use the PC for identification.
 - (3) Employees who report their PC lost/stolen must follow procedures to request a replacement PC.
 - (4) If the lost/stolen PC is found it must immediately be returned to the PC Office using the shipping requirements covered in IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

10.2.6.13 (10-08-2021)

Recovery of Pocket Commissions

- (1) A PC is the property of the US Department of the Treasury, IRS. The manager must verify that the PC is recovered immediately, if the employee is:
 - a. Transferred.
 - b. Suspended.
 - c. On extended leave.
 - d. Separated from the IRS.
 - e. Changes position title or job series.
 - f. Deceased while in employment of the IRS.
- (2) Once recovered, the PC is expected to be forwarded within 10 business days. It must be returned to the PC Office using the shipping requirements covered in IRM 10.5.1, Privacy and Information Protection, Privacy Policy.
- (3) Unrecovered PC from a separated employee must be reported to TIGTA and SAMC, see IRM 10.2.8, Physical Security Program, Incident Reporting. Unrecovered PC from a PC Holder still employed by the IRS should be reported to SAMC.

10.2.6.14 (10-08-2021)

Retention of Canceled Pocket Commissions

- (1) Requests for a PC memento may be made if an employee:

- a. Is retiring from the IRS.
- b. Died while employed by the IRS.
- c. Moves to a position title ineligible for a PC.

Note: Employees may only have one memento PC.

Note: A PC issued under an employee pseudonym is not eligible for PC memento.

- (2) A PC can be made into a memento if the PC is still in the control of the IRS.
- (3) If an employee is terminated or resigns from the IRS other than retirement or death, a PC memento will not be granted.
- (4) A PC issued under an employee pseudonym is not eligible for PC memento.
- (5) Employees may request that a PC be made a memento by completing Form 14398, Request for Pocket Commission Memento and submitting to the PC Office via OS GetServices/KISAM.
- (6) A retired PC may not be used for purposes of identification but may only be used for display purposes as a memento.
- (7) Issuance of new or replacement PC to retirees or persons previously separated from the IRS is not authorized. If a retiree no longer has possession of their memento PC (i.e., lost, stolen, or misplaced), a replacement PC will not be authorized.
- (8) A PC returned to the PC Office is destroyed. Failure by PC holder or manager to submit an OS GetServices/KISAM ticket and request a memento within 30 days will result in the PC being destroyed and no replacement PC will be authorized.

10.2.6.15 (10-08-2021)

Accountability, Protection and Disposal of Records & Supplies

- (1) In accordance with Document 12990, Records Control Schedules, the PC Office will maintain and destroy records of PC and update all related databases accordingly.
- (2) All PC supplies will be ordered by the PC Office as authorized by Security and shipped directly to the PC Office. The PC Office will maintain an inventory record of all PC supplies. Blank stock of Teslin paper is controlled and maintained by the Section Chief or delegate. Teslin paper must be secured when not in use by the person to whom it is assigned.
- (3) PC Section Chief or designee will initiate the annual PC Reconciliation of all active PC to verify the system of record contains complete and accurate information. The PC Section Chief will report the results of the annual reconciliation to the Chief, AIM and AD, Security.

[More Internal Revenue Manual](#)

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