

“One Look. One Voice. One IRS”

The [Taxing Trinity] of THEIRS



[IRS existing as “**The Bureau**” + “**The Agency**” = “**The Service**”] (“[Taxing Trinity]”)

Defendants on their websites declared their faith in three powers in one body being one substance, essence and nature of a ruling *usurping body* of law respecting an establishment of an organized religion.

“**The Bureau** of Internal Revenue was established July 1, 1862, to collect the new income tax, which was used to pay for the Civil War. The Bureau of Internal Revenue was responsible for enforcement of the Prohibition amendment in the 1920s. The Bureau of Internal Revenue was reorganized in 1953 and renamed the Internal Revenue Service. It remains the largest of the Treasury bureaus, employing 110,000 workers nationally.”

<https://www.treasury.gov/about/history/Pages/irs.aspx>

“**The Agency**, its Mission and Statutory Authority” and “The IRS is a bureau of the Department of the Treasury” <https://www.irs.gov/uac/The-Agency,-its-Mission-and-Statutory-Authority>

“26 USC §7608: Authority of internal revenue enforcement officers

(c) Rules relating to **undercover operations**

(4) Audits

(B) **The Service** shall also submit a report annually to the Congress specifying as to its undercover investigative operations...”

<http://uscode.house.gov/search.xhtml?searchString=The+Service>

However, under [Title 5 U.S.C. GOVERNMENT ORGANIZATION AND EMPLOYEES] (“[Title 5]”) and Treasury Memo 150-06 (August 22, 2005) (Designation as Internal Revenue Service) reveals the “Internal Revenue Service” does not legally exist or its designation.

“**TREASURY ORDER: 150-06**

SUBJECT: Designation as Internal Revenue Service

CANCELLATION DATE: August 22, 2005

REASON FOR CANCELLATION: TO 150-06, dated July 9, 1953. The entity formerly known as the Bureau of Internal Revenue would be known as the Internal Revenue Service. TO 150-06 is cancelled.”

<https://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/to150-06.aspx>

IRS Strategic Plan: “Service + Enforcement = Compliance”
IRS Strategic Plan 2005-2009 Publication 3744 (Rev. 6-2004) Catalog Number 31685B.

As Published in the Internal Revenue Manual http://www.irs.gov/irm/part1/irm_01-017-007.html

1.17.7.6.1 (12-11-2012)

Legal Authority

1. Pursuant to Treasury Directive 73-04 (09-11-2001), the policy of the U.S. Department of the Treasury is that appropriate controls shall be placed on the use of seals and other official insignia of the department and its bureaus.
2. M&P is responsible for managing and enforcing the rules concerning all IRS Design Standards and Guidelines including logos. See Document 12749, *One IRS: Design Standards and Guidelines*, and Document 12999, *One Look. One Voice. One IRS*

1.17.7.6 (12-11-2012)

Management and Ownership

1. M&P is the steward of graphic elements for the entire IRS regardless of the origin or entity. M&P maintains ownership and management of all IRS Design Standards.
2. M&P shares **stewardship** of the IRS Design Standards with the U.S. Department of the Treasury, and manages the IRS' visual design program in partnership with C&L.
3. M&P's Design Office officially manages the IRS Design Standards and organizational identities of the IRS. All logos and identity variations are cataloged to establish a library of IRS products for use by approved Visual Information Specialists.
4. The IRS Seal, IRS Logo, endorsed IRS Logos, and the law enforcement badge are owned by the IRS.

Part 1. Organization, Finance, and Management

Chapter 17. Publishing

Section 7. Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos

1.17.7 Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos

- 1.17.7.1 Background
- 1.17.7.2 Terminology
- 1.17.7.3 IRS Values
- 1.17.7.4 Importance of Standards
- 1.17.7.5 Enforcement of Standards
- 1.17.7.6 Management and Ownership
- 1.17.7.7 Required Design Elements
- 1.17.7.8 Section 508 Compliance
- 1.17.7.9 Optional Style Elements
- 1.17.7.10 Endorsed Logos
- 1.17.7.11 IRS Website Standards
- 1.17.7.12 IRS Television Standards
- 1.17.7.13 Taxpayer Assistance Center (TAC) Signage
- 1.17.7.14 Requirements for Commercial Design Vendors
- 1.17.7.15 Frequency Asked Questions (FAQs)
- 1.17.7.16 Resources

Manual Transmittal

December 11, 2012

Purpose

(1) This transmits revised IRM 1.17.7, Publishing - Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos.

Material Changes

(1) This IRM has been reorganized to combine related subsections and group similar topics in new subsections, and to clarify guidance and improve reading flow.

(2) The following subsections have been removed:

- IRM 1.17.7.3 – Definition of a Logo
- IRM 1.17.7.9 – Product Identification and Official Logos in Use
- IRM 1.17.7.10 – Acceptable Usage of Identities
- IRM 1.17.7.10.5 Figure 1.17.7-6 – Old Seals Used
- IRM 1.17.7.14 – Internal Logo Usage
- IRM 1.17.7.15 – Use of Graphics or Logos in Email Signatures
- IRM 1.17.7.16 – New, Revised or Altered Program Logos
- IRM 1.17.7.17 – Creation or Revision of Endorsed Logos

(3) The following subsections have been revised to clarify program responsibilities:

- IRM 1.17.7.3 (1) – IRS Values
- IRM 1.17.7.5 (1) – Enforcement of Standards
- IRM 1.17.7.6 (1), (3), and (4) – Management and Ownership
- IRM 1.17.7.6.1(2) – Legal Authority
- IRM 1.17.7.6.1.1 (1),(2), and (3) – Guidance for Providing Logos
- IRM 1.17.7.6.1.2 (1) and (2) – Using Imagery and Content Not Provided by M&P
- IRM 1.17.7.6.1.3 (1) and (2) – Contractor Created Content
- IRM 1.17.7.7.1.1 (1),(2), and (3) – IRS Symbol
- IRM 1.17.7.7.1.3 (4) and (8) – Official IRS Seal
- IRM 1.17.7.7.2 – Official U.S Department of the Treasury Seal and Flag
- IRM 1.17.7.7.5 – Product Identification

- IRM 1.17.7.7.5.1 (1) – IRS Product Identifier Components
- IRM 1.17.7.7.5.4 (1) – IRS Historical Product Identification
- IRM 1.17.7.10 (1) and (2) – Endorsed Logos

(4) The following subsections have been added to describe new program responsibilities:

- IRM 1.17.7.1 – Background (4) and (5)
- IRM 1.17.7.2 – Terminology
- IRM 1.17.7.4 – Importance of Standards (5)
- IRM 1.17.7.7 – Required Design Elements
- IRM 1.17.7.7.1 – IRS Symbol, Logo and Official Seal
- IRM 1.17.7.7.1.3 – Official IRS Seal
- IRM 1.17.7.7.2 – Official U.S Department of the Treasury Seal and Flag
- IRM 1.17.7.7.2.1 – Official U.S. Department of the Treasury Seal (2) and (3)
- IRM 1.17.7.7.3 – Official Font Usage
- IRM 1.17.7.7.3.1 – IRS Standard Fonts
- IRM 1.17.7.7.4 – IRS Wayfinding System
- IRM 1.17.7.7.4.1 – IRS Historical Internal Logos (3) and (4)
- IRM 1.17.7.7.5 – Product Identification (2)(3)
- IRM 1.17.7.7.5.1 – IRS Product Identifier Components
- IRM 1.17.7.7.5.2 – External vs. Internal Product Identification
- IRM 1.17.7.7.5.3 – Product Identification Placement
- IRM 1.17.7.7.6 – Color System
- IRM 1.17.7.7.6.1 – External Color Usage Guidelines
- IRM 1.17.7.7.6.2 – Internal Color Usage Guidelines
- IRM 1.17.7.8 – Section 508 Compliance
- IRM 1.17.7.9 – Optional Style Elements

- IRM 1.17.7.9.1 – IRS Iconic Shapes and Icons
- IRM 1.17.7.9.2 – Photography
- IRM 1.17.7.9.3 – Templates
- IRM 1.17.7.9.4 – Charts and Graphs
- IRM 1.17.7.9.5 – Illustrations
- IRM 1.17.7.9.6 – Quick Response (QR) Codes
- IRM 1.17.7.9.6.1 – QR Codes Use on Cataloged (Numbered) IRS Published Products
- IRM 1.17.7.9.6.2 – How the Audience Uses QR Codes
- IRM 1.17.7.9.6.3 – Target URLs for QR Codes
- IRM 1.17.7.9.6.4 – QR Code Format
- IRM 1.17.7.9.6.5 – Creation of QR Codes
- IRM 1.17.7.10 – Endorsed Logos (3)
- IRM 1.17.7.10.3 – Affiliated Employee Organizations (3)
- IRM 1.17.7.13 – Taxpayer Assistance Center (TAC) Signage
- IRM 1.17.7.14 – Requirements for Commercial Design Vendors
- IRM 1.17.7.16 – Resources (1)(2)

(5) The following subsection have been moved and renumbered:

- IRM 1.17.7.8 was renumbered and is now IRM 1.17.7.3 – IRS Values
- IRM 1.17.7.2 was renumbered and is now IRM 1.17.7.4 – Importance of Standards
- IRM 1.17.7.6 was renumbered and is now IRM 1.17.7.5 – Enforcement of Standards
- IRM 1.17.7.4 was renumbered and is now IRM 1.17.7.6 – Management and Ownership
- IRM 1.17.7.5 was renumbered and is now IRM 1.17.7.6.1 – Legal Authority
- IRM 1.17.7.5.1 was renumbered and is now IRM 1.17.7.6.1.1 – Guidance for Providing Logos
- IRM 1.17.7.5.2 was renumbered and is now IRM 1.17.7.6.1.2 – Using Imagery and Content Not Provided by M&P

- IRM 1.17.7.5.3 was renumbered and is now IRM 1.17.7.6.1.3 – Contractor Created Content
- IRM 1.17.7.10.1 was renumbered and is now IRM 1.17.7.7.1.1 – IRS Symbol
- IRM 1.17.7.10.2 was renumbered and is now IRM 1.17.7.7.1.2 – IRS Logo
- IRM 1.17.7.10.5 was renumbered and is now IRM 1.17.7.7.1.3 – Official IRS Seal
- IRM 1.17.7.10.6 was renumbered and is now IRM 1.17.7.7.2.1 – Official U.S. Department of the Treasury Seal
- IRM 1.17.7.10.8 was renumbered and is now IRM 1.17.7.7.2.2 – Official U.S. Department of the Treasury Flag
- IRM 1.17.7.14 was renumbered and is now IRM 1.17.7.7.4.1 – IRS Historical Internal Logos
- IRM 1.17.7.10.7 was renumbered and is now IRM 1.17.7.7.5 – Product Identification
- IRM 1.17.7.10.7 (2) was renumbered and is now IRM 1.17.7.7.5.1 – Product Identification (1)
- IRM 1.17.7.10.7 (3) was renumbered and is now IRM 1.17.7.7.5.1 – Product Identification (2)
- IRM 1.17.7.10.7 (4) was renumbered and is now IRM 1.17.7.7.5.1 – Product Identification (3)
- IRM 1.17.7.10.7 (5) was renumbered and is now IRM 1.17.7.7.5.1 – Product Identification (4)
- IRM 1.17.7.10.7(6) was renumbered and is now IRM 1.17.7.7.5.1 – Product Identification (5)
- IRM 1.17.7.7 was renumbered and is now IRM 1.17.7.7.5.4 – IRS Historical Product Identification
- IRM 1.17.7.10.3 was renumbered and is now IRM 1.17.7.10 – Endorsed Logos
- IRM 1.17.7.10.3 (3) was renumbered and is now IRM 1.17.7.10 – Endorsed Logos (4)
- IRM 1.17.7.10.3 (4) was renumbered and is now IRM 1.17.7.10 – Endorsed Logos (5)
- IRM 1.17.7.10.3 (2) was renumbered and is now IRM 1.17.7.10 – Endorsed Logos (6)

- IRM 1.17.7.17 was renumbered and is now IRM 1.17.7.10.1 – Creation or Revision of Endorsed Logos
- IRM 1.17.7.17.1 was renumbered and is now IRM 1.17.7.10.1.1 – Approval Process for Endorsed Logos
- IRM 1.17.7.10.4 was renumbered and is now IRM 1.17.7.10.2 – Law Enforcement Badge
- IRM 1.17.7.13 was renumbered and is now IRM 1.17.7.10.3 – Affiliated Employee Organization
- IRM 1.17.7.10.9 was renumbered and is now IRM 1.17.7.11.1 – IRS Web Link
- IRM 1.17.7.18 was renumbered and is now IRM 1.17.7.15 – Frequently Asked Questions (FAQ)
- IRM 1.17.7.19 was renumbered and is now IRM 1.17.7.16 – Resources

(6) Editorial changes have been made throughout the IRM; this includes subsection title changes.

Effect on Other Documents

IRM 1.17.7, dated 01-01-2010, is superseded.

Audience

All IRS employees, contractors, and vendors who publish, distribute, or design print and/or electronic internal/external material funded by appropriations from the IRS Budget.

Effective Date

(12-11-2012)

Melvin T.E. Hardy
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1.17.7.1 (12-11-2012)

Background

1. Over the last several decades, the IRS organized and managed various logos and brand images which identify IRS products and services. During the last reorganization of the IRS in 1998, mandated by P.L. 105–206, preliminary standards were established for the creation and use of IRS published products.
2. When there is a lack of clearly defined standards, the IRS has sometimes used the Treasury or IRS Seals inappropriately by modifying the size, color, shape, content or

purpose of the seal. The IRS Seal and the IRS Logo have occasionally been used interchangeably and incorrectly.

3. **Media and Publications (M&P) collaborated with Communications and Liaison (C&L) to create a partnership to properly manage IRS Logos.**
4. The Office of Publishing in M&P has created Document 12749, *One IRS: Design Standards and Guidelines*, to help create IRS communication that is uniform and clear in intent and language, both verbally and visually. Key branding elements and guidelines for use are described in Document 12749 and will help to communicate the message, maintain integrity and fulfill the mission.
5. IRM 1.17.7 includes critical design standards identified in Document 12749 and additional standards/guidelines implemented and used by the IRS Design staff and approved stakeholders.
6. The purpose of this update is to provide the IRS Design staff and stakeholders with prevailing language that supports IRS Design Standards and to educate users on existing design guidelines and standards for various products used internally and externally.

1.17.7.2 (12-11-2012)

Terminology

1. All of the terminology included in this section is to clarify terms that may not be generally known within the IRS. The terms are as follows:
 - A. *Business Operating Division (BOD)*: Underneath the IRS Commissioner, there are four categories in which all business operating divisions fall. The four categories are External Communications, Operations Support, Services and Enforcement and Other. Major offices directly beneath these four categories are considered BODs. Examples of BODs include: Chief Counsel, Communications and Liaison, Wage and Investment, and Agency Wide Shared Services. An overview of the design standards for each BOD can be found in Document 12749-U, *IRS Design Standards One Sheet Booklet*, and in *IRM 1.17.7.16*, Resources.
 - B. ***Business Operating Division Entity (BOD Entity)*: The official name of any office within a BOD that has a manager and physical location in the executive directory.**
 - C. *Contractor*: Any non-governmental commercial business that provides goods and services, specifically design-related goods and services based on a contractual agreement and a structured fee as determined through the Government Printing Office (GPO).

- D. *Design Office*: The IRS Design Office is the only office within the IRS that maintains IRS Design Standards. The Design Office is located within the M&P organization and is responsible for the development, creation and facilitation of graphic design services requested by IRS business operating divisions, organizations and programs.
- E. *Design Standards*: The Design Standards set guidelines and requirements to design all IRS published products used internally and externally. These standards provide clear and concise descriptions for how approved Visual Information Specialists are to apply graphic elements (i.e. color, fonts, images, etc.) used to design a product. The Design Standards are created not to stifle design but to ensure the IRS is clearly identified when a designer uses unique images and typography to draw attention to a product or service. These standards have been created to maintain a consistent appearance in a variety of print and electronic communications. Design Standards are to be used and applied by trained Visual Information Specialists only. The customer must submit a Publishing Services Request (PSR) to meet with a Visual Information Specialist and initiate design services. **An overview of the design standards can be found in Document 12999, *One Look. One Voice. One IRS.*** Information IRS employees need to know about IRS Design Standards Online information about IRS Design Standards can be found at: <http://publish.no.irs.gov/publish/stand.html>.
- F. *Document*: A document is a product intended for use by IRS employees and are identified numerically starting with Document number “5001”. The content is generally for informational or administrative purposes. Documents are not generally distributed to the public.
- G. *Envelope*: An envelope is a product used to hold or mail other products. Envelopes are produced in various standard and customized sizes and made orderable through the Envelope Program. Envelopes can be ordered online, by using Form 9880, *Envelope Order* or Document 9589, *Envelope Ordering Information*, and/or directly from the contractor with the use of a Government purchase card.
- H. *Form*: A form is a product used as a data collection instrument printed or electronically reproduced with space for filling in information, descriptive material or addresses. All forms should include instructions for use. Forms are the principal contact between the IRS and taxpayers and are the most frequently used published products by IRS employees. Publishing has the authority to stop the use of a rogue form or any other published product. Publishing will advise the BODs representative to request assistance from Publishing to bring such items into

compliance. At this time, forms are developed by a section within M&P other than the IRS Design Office.

- I. *IRS Logo*: The IRS Logo refers to the letters forming “IRS” and is typically combined with the eagle symbol.
- J. *IRS Product Identifier*: The IRS Product Identifier is product specific information that includes the product type, revision date, and catalog information. The Product Identifier is used to distinguish products and versions from one another, for ordering, and cataloging purposes. All official IRS sanctioned products must have an IRS Product Identifier and maintained in Publishing’s core repository of products. See *Figure 1.17.7-7, Product Identifier*.
- K. *IRS Seal*: The IRS Seal is the official IRS identification with the words “Internal Revenue Service” and “Treasury” encircling the official shield. **The IRS Seal should never be used in conjunction with the IRS Logo.** See *Figure 1.17.7-3, Official IRS Seal*.
- L. *IRS Symbol*: The IRS Symbol is also known as ‘The IRS Eagle’, the IRS symbol is made up of the IRS Eagle alone, not accompanied by the acronym “IRS” in its approved logo fixed positions. See *Figure 1.17.7-1, IRS Symbol*.
- M. *IRS Wayfinding System*: The IRS Wayfinding System creates a consistent yet effective way for all IRS offices to identify themselves without the use of individual logos. This system is an internal identification system that incorporates the names of the BOD, a horizontal line, and BOD Entity. The IRS Logo may or may not appear to the left of the BOD/BOD entity text. Effective January 1, 2010, the IRS Wayfinding System replaces the use of all logos used to represent a BOD, office program, project, task force or other entity within a BOD. See *Figure 1.17.7-6, IRS Wayfinding System Configuration Examples*.
- N. *Letter*: Letters are public use products sent directly to taxpayers. All letters must carry a signature and advise taxpayer where to direct inquiries (unless a contact stuffer is enclosed).
- O. *Logo*: A logo is a graphic mark or emblem commonly used by government agencies, commercial enterprises, private-sector organizations, and individuals to aid and promote instant public recognition of the IRS. Logos may either be graphic, as in symbols or icons, or composed to include the name of the organization as in a logo or wordmark. All logos must be clear, readable and reproducible in one color and never altered from the artwork created by the IRS Design Office. Logos created outside the IRS Design Office cannot be used or re-created. *IRS Logo*: The IRS Logo is a combination of the eagle symbol and “IRS”

logotype. **The IRS Logo should never be used in conjunction with the official IRS Seal or Treasury Seal.** See *Figure 1.17.7-3, Official IRS Seal. Internal Endorsed Logo*: An internal endorsed logo has servicewide implication for all employees and does not include the **name of the BOD** or other internal organization. An internal endorsed logo is utilized by specific BOD/entities. **These logos must never appear on external published products and should only be used internally.** Internal endorsed logos are created with the consent of the IRS Design Office and must never be altered from the original IRS design. *External Endorsed Logo*: An external endorsed logo is a non-departmental, section or organization identifier used on Treasury and IRS products; therefore they do not include the name of the BOD or other internal organization. IRS endorsed logos have general implications for taxpayers and are only for high profile/level programs. These logos are created with the consent of the IRS Design Office and must never be altered from the original IRS design. See *Figure 1.17.7-12, Examples of Endorsed IRS Logos*.

- P. *Media and Publications (M&P)*: The Media and Publications (M&P) office officially manages all logos and identities Servicewide. M&P catalogues all logos to establish a library for trained Visual Information Specialists.
- Q. *Notice*: A notice is a product the IRS sends a notice if it believes a taxpayer owes: additional tax; is due a larger refund; if there is a question about a tax return or a need for additional information.
- R. *Post*: All cataloged published products must be made available (posted) for users via the Intranet or Internet. Trained Visual Information and Publishing Services Specialists are authorized to post files so that they are electronically available to users.
- S. *Product*: A product is an item produced in electronic or hard copy format and used by external or internal users to request, capture, inform, instruct or provide information.
- T. *Publication*: A publication is a product that is primarily for public use, but can also be used by IRS employees. A publication can be either tax or non-tax related.
- U. *Publish*: “Publishing” is the act or result of a created product being made available to more than one person in print or electronic format.

Note:

Only Publishing employees can procure and publish printed products.

- V. *Publishing Services Request (PSR)*: A Publishing Services Request (PSR) is the official request for all IRS print and graphic design services. A PSR can be

submitted for a service request at <http://publish.no.irs.gov/psr>. No requests can be completed without an approved PSR.

- W. *Stakeholder*: Stakeholders include all individuals and organizations that are actively involved in the completion of a publishing project. Stakeholders consist of internal and external product developers as well as end users.
- X. *Treasury Seal*: The Treasury Seal is the official seal used on IRS products only when the Department of the Treasury is the primary owner of the content. The seal does not contain the words “Internal Revenue Service.” The Treasury Seal is never used on a single product in conjunction with the IRS Logo or Official IRS Seal. See *Figure 1.17.7-4, Official Department of the Treasury Seal*.
- Y. *Visual Information Specialist*: The Visual Information Specialist is a trained graphic designer who is approved to develop and design printed and multi-media products. A Visual Information Specialist is the subject matter expert (SME) for all design inquiries and requests and should be contacted upon the creation, revision or obsolescence of an IRS design product. The IRS Design Office develops qualifications for approved Visual Information Specialists.

1.17.7.3 (12-11-2012)

IRS Values

1. A successful organization is built around a core set of values. These values influence behavior both internally with employees and externally with customers. Every interaction, and every communication, must be an expression of our values as an organization. By establishing a consistent connection with those served, the IRS can have a greater impact on its ability to influence interactions. The IRS Design Standards are derived from the IRS:
 - *Honesty and Integrity*. We uphold the public trust in all that we do; we are honest and forthright in all of our internal and external dealings.
 - *Respect*. We treat each colleague, employee and taxpayer with dignity and respect.
 - *Continuous Improvement*. We seek to perform the best that we can today, while embracing change, so that we can perform even better in the future.
 - *Inclusion*. We embrace diversity of background, experience, and perspective.
 - *Openness and Collaboration*. We share information and collaborate, recognizing that we are a team.

- *Personal Accountability.* We take responsibility for our actions and decisions and learn and grow from our achievements and mistakes.

1.17.7.4 (12-11-2012)

Importance of Standards

1. Every IRS written communication presented to internal and external audiences provides an opportunity to affirm and strengthen knowledge and understanding of the unique character and mission of the IRS.
2. The focus of graphic identity is commonly a symbol or logo. However, an identity system is much more than the utilization of a symbol.
3. A comprehensive graphic system is a structure for communicating and presenting information logically, clearly and cohesively. Adhering to commonly accepted standards is advantageous to the entire Service, and allows the IRS to produce clear and understandable products in both print and electronic format.
4. Implementation of standards develops greater awareness of the IRS and enables the agency to convey a distinct identity through its products and programs where appropriate.
5. IRS Design Standards increase efficiency to help all stakeholders save time, money, and resources when developing published products.

1.17.7.5 (12-11-2012)

Enforcement of Standards

1. Anyone producing materials for the IRS, including IRS employees, must adhere to the policies in IRM 1.17.7, guidelines in Document 12749, *One IRS: Design Standards and Guidelines*, as well as other requirements issued by M&P and C&L.
2. M&P will contact any product “owner” if a product does not comply with the guidance set forth in IRM 1.17.7. M&P will work with each customer to resolve discrepancies.
3. All IRS employees, contractors, and service providers are required to abide by all established standards and report any misuse immediately to M&P.
4. M&P has the right to refuse to publish, post, create, design, alter, adjust, fix, or authorize the use of any product that does not comply with the standards set forth in IRM 1.17.7.
5. Failure to comply, knowingly violate, or use any logo in an unethical way are subject to any of the legal ramifications denoted in *IRM 1.17.7.6.1*, Legal Authority.

1.17.7.6 (12-11-2012)

Management and Ownership

1. M&P is the steward of graphic elements for the entire IRS regardless of the origin or entity. M&P maintains ownership and management of all IRS Design Standards.
2. M&P shares stewardship of the IRS Design Standards with the U.S. Department of the Treasury, and manages the IRS' visual design program in partnership with C&L.
3. M&P's Design Office officially manages the IRS Design Standards and organizational identities of the IRS. All logos and identity variations are cataloged to establish a library of IRS products for use by approved Visual Information Specialists.
4. The IRS Seal, IRS Logo, endorsed IRS Logos, and the law enforcement badge are owned by the IRS.

1.17.7.6.1 (12-11-2012)

Legal Authority

1. Pursuant to Treasury Directive 73-04 (09-11-2001), the policy of the U.S. Department of the Treasury is that appropriate controls shall be placed on the use of seals and other official insignia of the department and its bureaus.
2. M&P is responsible for managing and enforcing the rules concerning all IRS Design Standards and Guidelines including logos. See Document 12749, *One IRS: Design Standards and Guidelines*, and Document 12999, *One Look. One Voice. One IRS.*
3. The use of agency seals and insignias is governed by 18 USC 701 enacted June 25, 1948. This statute reads as follows: "Whoever manufactures, sells, or possesses any badge, identification card, or other insignia of the design prescribed by the head of any department or agency of the United States for use by any officer or employee thereof, or any colorable imitation thereof, or photographs, prints, or in any other manner makes or executes any engraving, photograph, print, or impression in the likeness of any such badge, identification card, or other insignia, or any colorable imitation thereof, except as authorized under regulations made pursuant to law, shall be fined under this title or imprisoned not more than six months, or both."
4. IRS employees are subject to the Standards of Ethical Conduct at 5 CFR Part 2635.702. The reselling of items bearing the IRS symbols to non-IRS personnel, the use of such an item to coerce a benefit, and the use of an item in a way that creates the appearance that the IRS endorses or sanctions a private activity are all examples of employee conduct that would be in violation of the Standards of Ethical Conduct.

1.17.7.6.1.1 (12-11-2012)

Guidance for Providing Logos

1. Only M&P is authorized to provide logos. All other IRS employees may not create or provide logos to any outside agency, entity, person, contractor, or anyone not specifically authorized to be in possession of a logo.
2. Written authorization must be obtained to provide logos to an outside agency, entity, person, contractor and anyone not specifically authorized to have possession of a logo by contacting the IRS Design Office manager before releasing any IRS Logos.
3. No part of the official IRS eagle, IRS Logo, IRS Seal, Treasury Seal, IRS Wayfinding System, IRS icons, IRS Product Identifiers, or any other official IRS imagery or art can be used or applied to personal (non-business) gifts, such as but not limited to: retirements, promotions, birthdays, and other non-official events, regardless if the request is from an individual, team, or office.
4. IRS employees who provide logos to anyone not authorized for use by M&P or C&L are subject to the Standards of Ethical Conduct at 5 CFR Part 2635.702.
5. Anyone uncertain about providing a logo or image to any entity should contact the IRS Design Office at (202) 927-9700.

1.17.7.6.1.2 (12-11-2012)

Using Imagery and Content Not Provided by M&P

1. IRS employees are responsible for ensuring that images used on the web and on published products are not protected by copyright. Employees uncertain of the origin of an image should never use it on IRS products and should contact the IRS Design Office for assistance in obtaining a legal replacement. See also IRM 1.17.8.6, *Copyright and Copyrighted Material*.
2. Contractors who develop products for the IRS using images such as: photographs, illustrations, line drawings, etc., are required to provide written proof that imagery has been paid for and the IRS is entitled to the use of such images. The IRS requires ownership rights of all images purchased for the use on IRS Original artwork must be provided to the IRS Design Office.
3. The U.S. Department of the Treasury prohibits the use of reproduction of certain imagery without permission. The IRS will not publish, post, or recreate products that contain images that require permission from the U.S. Department of the Treasury. Due to the wide variety of these images, requesting offices should work with the IRS Design Office to ensure that selected imagery is acceptable and suitable.
4. Some imagery has specific requirements for use. M&P has the right to deny the use of such imagery to avoid legal action or to protect the rights of its stakeholders. One

example of prohibited imagery would be reprinting images or likenesses of paper money or coins on IRS products.

1.17.7.6.1.3 (12-11-2012)

Contractor Created Content

1. The prime who create or instruct others to create content for the IRS are forbidden to place their respective logos, watermark, color schemes, or any other insignia on any set of deliverables provided to the IRS for external customers. Deliverables provided to the IRS for internal usage, such as an internal report or presentation containing content that the contractor created or researched, are allowed to carry their respective logos, watermark, color schemes, or any other insignia.

Example:

1 - Contractor A created a report about research they conducted for IRS about e-file. Contractor A can put their name/logo on this product. The IRS Design Office will apply the vendor's name/logo in a manner best suited for the specific design.

Example:

2 - Contractor A creates a poster that tells taxpayers about the e-file program. Contractor A cannot put their name/logo on this product.

2. Contractors must strictly comply with the standards listed in IRM 1.17.7 and Pub 4986, *IRS Design Standards Vendor Kit CD or equivalent*. Any contractor found in non-compliance will be referred to Chief Counsel or Procurement if an issue is not successfully resolved by M&P.
3. Contractors may apply for a waiver from M&P to apply their logo on published products when working with the IRS. Contractors are required to submit:
 - A draft copy of the document to be produced; and
 - A letter to the IRS Design Office, at least 30 days before its intended use
4. The letter to M&P IRS Design Office must include:
 - Name of company and contact information (address, telephone number, email, and individual contact)
 - Name of IRS contact or Contracting Officer Representative (COR) and telephone numbers
 - Justification for company's logos or color scheme on IRS products

- Anticipated date that intended product will be ready for use
 - Signature of COR/employee sponsor
5. Requirements should be sent to the following: Manager - IRS Design Office - DMP, 1111 Constitution Avenue NW, Room – 1014, Washington, DC 20224. Direct questions to the IRS Design Office at (202) 927–9700.
 6. Should a waiver be approved, the contractor’s logo may not be larger in size than the IRS Logo element used on each product and must be provided in high resolution or vector format. Additionally, all products must be approved by M&P prior to being published.
 7. M&P, in coordination with Procurement, is responsible for approving and denying waiver requests consistent with applicable rules.

1.17.7.7 (12-11-2012)

Required Design Elements

1. When end users interact with an IRS product, we as an organization have a commitment to ensure that the experience instills trust and consistency. To visually achieve this goal, all products must contain required design elements that support the concept of One IRS. These primary design elements include:
 - IRS Symbol, Logo and Seal
 - Official Fonts
 - IRS Wayfinding System
 - Product Identifier
 - Color System
2. To further support the concept of One IRS for published products, the following style elements have been included as optional graphic elements to enhance the user’s experience, usability and comprehension. Optional style elements may be derived from:
 - Iconic Shape
 - Photography
 - Templates
 - Charts and Graphs
 - Illustrations

3. No imagery use in this IRM, a published product, or on any website related to IRS Design Standards shall be copied, altered, or in any other way used or reproduce in another published product.

1.17.7.7.1 (12-11-2012)

IRS Symbol, Logo, and Official Seal

1. M&P has the right to incorporate all required elements for One IRS design compliance on all products submitted to Publishing. Only an approved Visual Information Specialists should apply such design elements to products. Detailed information on the application of such design elements are published in Document 12749, *One IRS: Design Standards and Guidelines*.
2. Contact the IRS Design Office at (202) 927–9700 and work with an approved Visual Information Specialist for the proper application of the IRS symbol, logo or seal.

1.17.7.7.1.1 (12-11-2012)

IRS Symbol

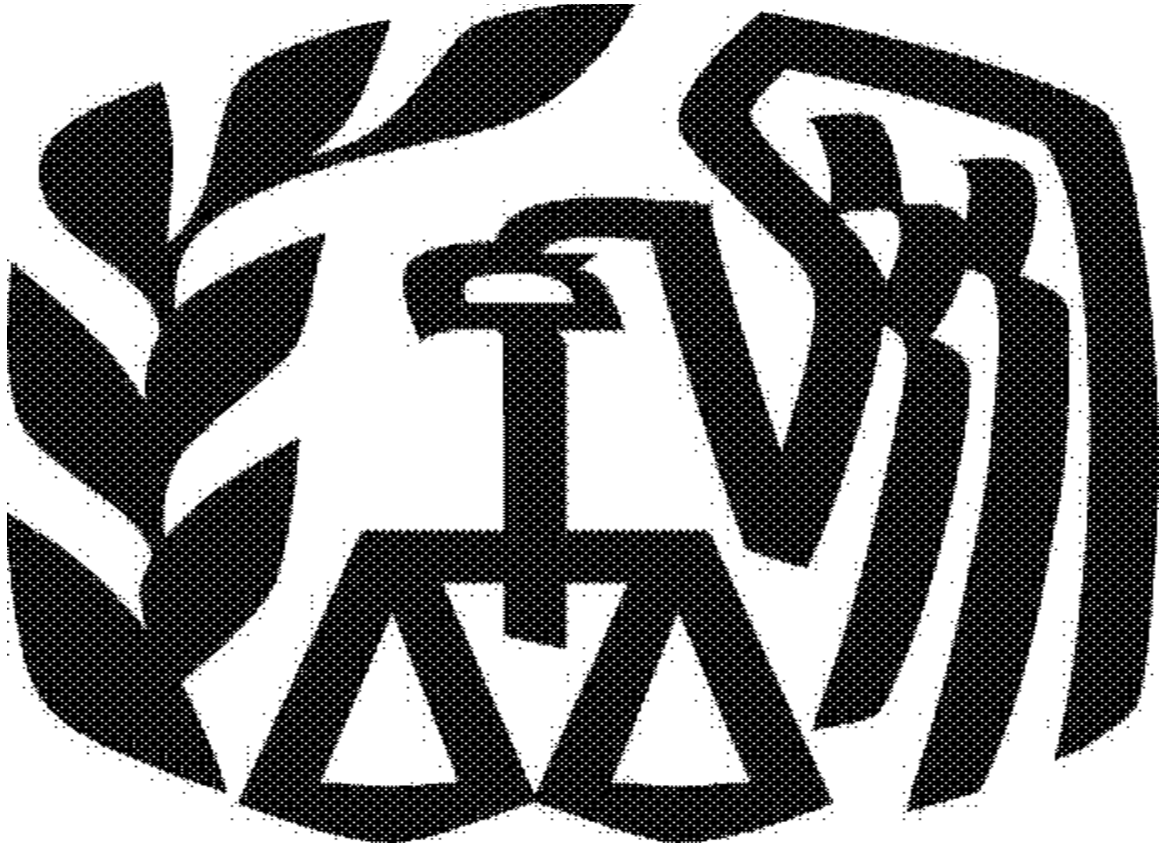
1. The IRS Symbol, or the IRS Eagle, is the graphic element that represents the IRS. See *Figure 1.17.7-1, IRS Symbol*. The IRS Symbol may be applied without the “IRS” acronym for a specific design purpose and only by an approved Visual Information Specialist.

Note:

The IRS Symbol is a common identity for IRS employees. However, the symbol alone may not be easily recognizable to the taxpayer. The IRS Eagle can be described from its three basic parts.

2. The IRS Eagle itself represents the United States. The scales of justice instill the idea that the Service’s operations will be conducted in a fair and honest way. The decorative olive branch fills out the left side of the symbol and represents peace and conciliation. Justice, fairness, honesty, peace, and conciliation may be key messages that are reflected in some designs.

Figure 1.17.7-1



3. Contact the IRS Design Office and work with a qualified approved Visual Information Specialist for the proper application of the IRS symbol, logo or seal.

1.17.7.7.1.2 (12-11-2012)

IRS Logo

1. The IRS Logo consists of the IRS Symbol and the acronym "IRS." See *Figure 1.17.7-2*. The IRS Logo must appear on all published products with the following exceptions:
 - Tax Forms
 - Tax-Related Forms

Note:

Example - Form 23, *Application for Enrollment to Practice Before the Internal Revenue Service*

- Internal Forms
- Letters
- IRS Letterhead

Figure 1.17.7-2



2. M&P plans to incorporate the IRS Logo into all of the products listed above in the future.
3. Contact the IRS Design Office and work with an approved Visual Information Specialist for the proper application of the IRS symbol, logo or seal.

1.17.7.7.1.3 (12-11-2012)

Official IRS Seal

1. On January 28, 1968, the U.S. Department of the Treasury issued an executive order pertaining to the use of the seal for official purposes. This executive order also defined special circumstances warranting the use of the official IRS Seal. Consequently, the Official IRS Seal consists of elements similar to the Treasury Seal. See *Figure 1.17.7-3, Official IRS Seal*.

2. The IRS Seal may not be used interchangeably with the IRS Logo for the following reasons:
 - A. The seal represents the history, tradition, and mission of the IRS.
 - B. The IRS Seal, like that of many other government agencies, does not have a distinct visual presence and is not immediately identifiable, particularly when reproduced at smaller sizes.
3. The seal is only used on published products related or pertaining to:
 - IRS letterhead
 - Official communications to the public from the Office of the Commissioner
 - Formal documents, such as graduation from IRS/Treasury sponsored programs, and legal documents
 - Building signage
 - Other official, historical, or ceremonial materials, including retirement certificates
 - Major media and high-profile initiatives

Figure 1.17.7-3

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4. The IRS Seal is derived from the U.S. Department of the Treasury seal. It differs in the surrounding that reads on top, “Treasury”, between two stars, and around the bottom, “Internal Revenue Service”. A description of the U.S. Treasury seal is in *IRM 1.17.7.7.2*, Official U.S. Department of the Treasury Seal and Flag.
5. **The seal may not be placed on promotional products such as bags, mugs, pens, or tee-shirts or other articles of clothing. This list does not contain all prohibitions; customers should contact the IRS Design Office to determine whether an item would be acceptable.**
6. BODs, divisions, branches, sections, other organizations, and program and project staff, may not continue to, design, alter, or use their own seals. This prohibition includes using seals that contain elements of the IRS Seal and U.S. Department of the Treasury seal.
7. **The IRS Seal should never appear together on a product that also contains the IRS Logo or Treasury seal.**

8. Contact the IRS Design Office and work with an approved Visual Information Specialist for the proper application of the IRS symbol, logo or seal.

1.17.7.7.2 (12-11-2012)

Official U.S. Department of the Treasury Seal and Flag

1. The U.S. Department of the Treasury has specific requirements for the proper use of the Treasury Seal and Flag. Only an approved Visual Information Specialist should apply such design elements to products. Detailed information on the application of such design elements are published in Document 12749, *One IRS: Design Standards and Guidelines*.
2. Contact the IRS Design Office at (202) 927-9700 and work with an approved Visual Information Specialist for the proper application of the Treasury seal or flag.

1.17.7.7.2.1 (12-11-2012)

Official U.S. Department of the Treasury Seal

1. **The Treasury Seal is used on IRS products only if the U.S. Department of the Treasury is the primary owner of the content.** See *Figure 1.17.7-4, Official Department of the Treasury Seal*.
2. The Treasury Seal is comprised of several elements. A shield with a chevron of 13 stars representing the original 13 states. The surrounding text reads “The Department of the Treasury 1789.” The balanced scales above the chevron represent justice and equity in managing federal funds. The key below the chevron signifies the official authority of, and trust in, the Department’s safekeeping of the Nation’s funds. Justice, equity, authority, and trust may be key messages that are reflected in some designs.
3. Use of the Treasury seal must follow the standards in Document 12749, *One IRS: Design Standards and Guidelines*.
4. **The IRS Seal or IRS Logo may not be used on the same product on which the Treasury Seal appears.**

Figure 1.17.7-4

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1.17.7.7.2.2 (12-11-2012)

Official U.S. Department of the Treasury Flag

1. It is the policy of the Department of the Treasury and IRS that the Treasury flag may be displayed in reception rooms and lobbies of buildings in which Treasury bureaus and offices are the sole occupants. The Treasury flag should be displayed, with the United

States flag, on buildings or the grounds of buildings in which Treasury bureaus and offices are the sole occupants. The Treasury Flag can never be printed on an IRS product as it is used for display in buildings only. Additional guidance on the use of the Treasury Flag may be found by reading Treasury Directive 73-03, dated October 30, 2008.

Figure 1.17.7-5

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1.17.7.7.3 (12-11-2012)

Official Font Usage

1. Official IRS fonts are clearly legible, professional in appearance, and should be used in all print publications to preserve the identity of the organization. Standard fonts identified are used throughout the agency on various products to provide continuity and consistency in support of the design standards.

1.17.7.7.3.1 (12-11-2012)

IRS Standard Fonts

1. Official IRS standard fonts include Helvetica, and the Times families. Times Roman is legible and highly recommended for text-heavy documents or publications.
2. The Times New Roman font may be substituted for the Times family of fonts in web use.
3. The Arial font is the official san serif font that may be substituted for the Helvetica family of fonts in web based applications.
4. Official IRS fonts are the extended Helvetica family of fonts. The extended Helvetica family of fonts includes Helvetica Condensed for a more technical, precise look or when space is a consideration; and, Helvetica Rounded for applications that require a warm friendly approach.
5. Additional fonts may be considered for instances when visual impact, differentiation or variety is desired. Alternate fonts should be used in headlines and prominent copy lines for impact. Alternate fonts should never be used as a replacement for Helvetica and/or Times in body copy or heavy text.
6. Fonts similar in look to Helvetica and Times are not to be used.
7. Further information regarding additional font options for IRS use can be found in Document 12749, *One IRS: Design Standards and Guidelines*.

1.17.7.7.4 (12-11-2012)
IRS Wayfinding System

1. The IRS Wayfinding System creates a consistent yet effective way for all IRS offices to identify themselves without the use of individual logos. When creating materials for internal communications, the wayfinding system must be followed to simplify the identification of the origin of materials.
2. The wayfinding system has two basic configurations. See *Figure 1.17.7-6 Wayfinding System Configuration Examples*. Configuration A uses only the BOD name. Configuration B includes both the BOD name and BOD entity name.

Figure 1.17.7-6

This image is too large to be displayed in the current screen. [Please click the link to view the image.](#)

3. The following typographic guidelines must be followed:
 - The order and placement of the BOD name and the name of the BOD entity should never be interchanged.
 - The BOD must never be subordinate to the BOD-entities.
 - Acronyms must never be used.
 - Ampersands (&) should be used in place of 'and' to shorten titles.
 - If an ampersand (&) or slash (/) falls near a line break, keep the punctuation on the top line. Do not begin a line with punctuation.
 - Never break a hyphenated word.
 - BOD names of 40 characters or more must be broken into 2 lines when used with a BOD-entity name. Line breaks should be inserted as naturally as possible, with no line exceeding 40 characters.
 - If line breaks are needed, place the line break for best readability.
 - Each line of the sub-organization name should be 30 characters or less.
 - Use the guidelines above for inserting line breaks for all names as needed.
4. Colors used for all parts of the IRS Wayfinding System are black, white, or IRS Blue, the primary IRS color. It is at the discretion of the Visual Information Specialist, giving consideration for the design concept, to provide a final color selection.

5. Only approved Visual Information Specialists can apply the IRS Wayfinding System as described above and in Document 12749, *One IRS: Design Standards and Guidelines*.

1.17.7.7.4.1 (12-11-2012)

IRS Historical Internal Logos

1. In 2001, C&L allowed the use of internal slogans and logos to enable IRS divisions to build morale and unit cohesion during the initial phases of operations after modernization. For external purposes; however, the IRS Logo and Official IRS Seal were to be used in all cases.
2. The notion was to ensure the IRS had only one external identity. Over time, many internal logos were used inappropriately on products externally such as fax coversheets, presentations, and e-mail signatures. This caused concern about the image portrayed to the public.
3. As of January 2010, no internal logos previously used to represent BODs or sub-organizations of the IRS may appear on any print or electronic published products for internal or external use.
4. As described in the One IRS Design Standards and Guidelines, an organization within the IRS may not create or use logos to identify themselves as a BOD, division, branch office or section. No new internal logos will be created, revised or altered for BODs, divisions, branch offices, or sections.

1.17.7.7.5 (12-11-2012)

Product Identification

1. Product identification must appear on all official IRS products in hard copy and electronic format. The Product Identifier is used to distinguish products and revisions from one another, for cataloging, and ordering purposes.
2. The IRS Product Identifier must appear on all:
 - Documents
 - Forms
 - Instructions
 - Internal Revenue Manuals (IRMs)
 - Miscellaneous Products (One-Time Use)
 - Notices

- Publications
 - Tax Packages
 - Training Products
3. An official Product Identifier number must be obtained by submitting a PSR at <http://caps-as.enterprise.irs.gov/psr/app>.
 4. Both the IRS Logo and Product Identifier must appear on all IRS products.

1.17.7.7.5.1 (12-11-2012)

Product Identifier Components

1. The Product Identifier consists of several elements that are typically displayed on products in a single text line. The elements are:
 - Product type
 - Product Number
 - Revision date
 - Catalog number
 - The words “Department of the Treasury”
 - The words “Internal Revenue Service”
 - The intranet website address publish.no.irs.gov or the external website address www.irs.gov
 - Miscellaneous products may carry the requisition number in place of some of the information mentioned above
2. Product Identifiers are placed in a consistently manner on products by an approved Visual Information Specialist using graphic design techniques and in accordance with Document 12749, *One IRS: Design Standards and Guidelines*.
3. Only a Visual Information Specialist in the IRS Design Office may place or edit Product Identifiers on products.
4. Any other designated official who wishes to place or edit identifiers on products must seek approval of the IRS Design Office or Director of the Publishing Division.
5. If an exception is approved, the designated official must provide the IRS Design Office with a new file to ensure the proper file management.

Figure 1.17.7-7

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1.17.7.7.5.2 (12-11-2012)

External vs. Internal Product Identification

1. External Product Identifiers are used on items created for the public and include the external website address. External products include:
 - Publications
 - Notices
 - Forms
 - Instructions
 - Tax Packages
 - Tax-Related forms
 - Miscellaneous Products
2. Internal Product Identifiers are used on items created to communicate with IRS staff and include the intranet website address. Internal products include:
 - Documents
 - Training Products
 - Miscellaneous Products
 - Internal Forms

1.17.7.7.5.3 (12-11-2012)

Product Identification Placement

1. The IRS Product Identifier must be placed on the bottom back of a product whenever possible. For one-sided printing, the Product Identifier must be centered at the bottom front of a product. Product Identifier placement must follow the guidelines in Document 12749, *One IRS: Design Standards and Guidelines*, and described in this IRM.
2. The IRS Product Identifier must appear on products made from substrates other than paper such as computer disks and packaging. The IRS Design Office may be contacted

with any questions regarding which non-print products require the use of this identification.

3. For published products created prior to 2009, a current Product Identifier must be applied to any reprints or revisions for that product as time and budgetary constraints allow.

1.17.7.7.5.4 (12-11-2012)

IRS Historical Product Identification

1. For publications produced by M&P that may have used the old IRS Product Identifier or the old IRS Signature. See *Figure 1.17.7-8*. Products produced with Product Identifiers prior to 2009 will need to be revised to meet current standards should they be submitted for reprint or revision.

Figure 1.17.7-8

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1.17.7.7.6 (12-11-2012)

Color System

1. The IRS Color System is built around the identifying color pairing of PMS 301C (IRS Blue) and the accent color, Process Cyan. IRS Blue is widely recognized and associated with the IRS and is the only color (other than black or white) that is acceptable for use in the IRS Logo, symbol and IRS Wayfinding System.
2. The four major internal branches and functions under the jurisdiction the Office of the Commissioner are represented by four color quadrants in the IRS Color System. Within the four quadrants are two additional levels of color:
 - Four BOD color pairs, composed of a primary and accent color. The BOD pairs anchor the quadrants around the IRS Blue color pairing.
 - Tonal ranges have been established to make a custom color palette within each quadrant. Selections from these quadrants can be used in conjunction with IRS Blue at the discretion of an approved Visual Information Specialist.

1.17.7.7.6.1 (12-11-2012)

External Color Usage Guidelines

1. External color usage is defined as materials and communication that represent the IRS to the public and external partners.

2. The primary identifying color, PMS 301C blue, and the accent color, Process Cyan must be used on all materials and communication for external use.
3. Additional colors that best convey the purpose and message of the material and communication must be selected from the full IRS color palette.

1.17.7.7.6.2 (12-11-2012)

Internal Color Usage Guidelines

1. Internal color usage is defined as the colors used on materials and communication between the business operating divisions of the IRS.
2. The identifying color, PMS 301C, and the accent color Process Cyan, may be used in materials and communication for internal use.
3. Optional: For times when internal differentiation is needed, the business operating division should use their own branch quadrant color from the IRS Color System. This can include the appropriate BOD pair and tonal palette, along with the identifying blue color, for the material or communication.
4. Additional colors that best convey the purpose and message of the material and communication must be selected from the full IRS color palette.
5. Only approved Visual Information Specialists can appropriately apply the IRS Color System to published products. Further information regarding the IRS Color System is in Document 12749, *One IRS: Design Standards and Guidelines*.

1.17.7.8 (12-11-2012)

Section 508 Compliance

1. Section 508 of the Rehabilitation Act of 1973 requires Federal agencies to develop, procure, maintain, or use electronic and information technology to make accessible all information provided to individuals with no disabilities to those with disabilities or impairments.
2. The agency must ensure that all readers, viewers and users of IRS products, internally and externally, with disabilities have comparable access to and use of information and data provided to individuals without disabilities, unless an undue burden would be imposed on the agency.
3. The Design Office is not responsible but may assist with identifying when graphic content needs to be made Section 508 compliant. Visual Information Specialists, Publishing Specialists, and the Alternative Media Center will work to make applicable products Section 508 compliant.

1.17.7.9 (12-11-2012)

Optional Style Elements

1. To further support the concept of One IRS for published products, the following style elements have been included as optional graphic elements to enhance the user's experience, usability, and comprehension.
2. Optional style elements are used at the Visual Information Specialist's discretion and/or by customer request. Ultimately the approved Visual Information Specialist will determine the appropriateness of use with consideration for existing guidelines and the overall concept of the design.

1.17.7.9.1 (12-11-2012)

IRS Iconic Shapes and Icons

1. An iconic shape has been derived from the outline of the IRS Eagle (symbol) for use as a graphic element as illustrated below in *Figure 1.17.7-9*. The shape can be used in creative ways such as:
 - As a shape independently;
 - To frame photographs, or certain images; or
 - As a repeating pattern.
2. The IRS iconic shape cannot be used as a frame or background for:
 - The name of a BOD, division, program, office, project, person, or organization;
 - The acronym for a BOD, division, program, office, project, person, or organization; or
 - The IRS Logo
3. A library of icons has been created uses the iconic shape to frame them for consistency. These icons are universal in nature and can be used for any office throughout the IRS. Icons bring an added dimension of illustration to a layout and can help attract attention to any object or element. Icons should clearly support the intended message and should be easily translated and understood.

Figure 1.17.7-9

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4. Only approved Visual Information Specialists can apply the IRS iconic shape as described above. Please consult with a Visual Information Specialist for specific usage as per Document 12749, *One IRS: Design Standards and Guidelines*.

1.17.7.9.2 (12-11-2012)

Photography

1. Clean, uncluttered, graphic photography with bold or monochromatic color should be used whenever possible. Subject matter should emphasize diversity, collaboration, innovation, knowledge, thoughtfulness and other key descriptors of the IRS. Lighting should be clean and without heavy shadows for a friendly and engaging look.
2. All photography used in IRS published products must be the sole property of the IRS. Refer to IRM 1.17.8.6, *Copyright and Copyrighted Material*, regarding ownership and copyright concerns.
3. The IRS Design Office has the right to refuse the use of any photography that has not been legally obtained or is owned by the IRS.
4. Any photography provided must be: high resolution, include the requirements described above, and compliment the overall concept of the design. A Visual Information Specialist will determine if provided photography is appropriate for use.

1.17.7.9.3 (12-11-2012)

Templates

1. IRS standardized templates are available for use to create efficiency and ensure a professional and consistent look across a wide range of publications and materials.
2. Templates were created for the most commonly requested materials for conferences, events and meetings. Products including, but not limited to, tent cards and name tags have templates that will allow the user to fill in text.
3. Template specifications are outlined in Document 12749, *One IRS: Design Standards and Guidelines*. Contact the IRS Design Office for templates to be provided and for instructions on how to use templates.

1.17.7.9.4 (12-11-2012)

Charts and Graphs

1. Chart and graph format specifications are outlined in Document 12749, *One IRS: Design Standards and Guidelines*. Contact the IRS Design Office for instructions on how charts and graphs will be formatted by approved Visual Information Specialists.

1.17.7.9.5 (12-11-2012)

Illustrations

1. Illustrations format specifications are outlined in Document 12749, *One IRS: Design Standards and Guidelines*. Contact the IRS Design Office for instructions on how illustrations will be formatted by approved Visual Information Specialists.

1.17.7.9.6 (12-11-2012)

Quick Response (QR) Codes

1. QR codes are a 2-D (two-dimensional) symbol developed by Denso Wave in Japan and released in 1994. They were originally designed for use in the automotive industry because the code is easily interpreted by scanner equipment. Each code is a unique pattern of black squares on a white background, with larger squares at three corners. The white border is part of the code.

1.17.7.9.6.1 (12-11-2012)

QR Codes Use on Cataloged (Numbered) IRS Published Products

1. QR codes will be used by the Service to expand on the IRS strategic goal of improving service to make voluntary compliance easier and the objective to provide taxpayers with targeted, timely guidance and outreach.
2. A QR code contains information in both vertical and horizontal directions, unlike a one-dimensional bar code that contains data in one direction only. Using two directions enables QR codes to carry up to several hundred times the amount of data, when compared to one-dimensional bar codes.

Figure 1.17.7-10

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3. Visual Information Specialists can guide the product originators about when and how best to apply QR codes.

1.17.7.9.6.2 (12-11-2012)

How the Audience Uses QR Codes

1. Audiences scan the QR code using mobile device cameras and the stored information in the code directs them to a website, video, text, contact information, and more.
2. Audiences need a QR reader application on their mobile device to detect the QR code. These are available for download from the Apple or Android app stores, or their specific mobile phone application store and are often free.

3. QR codes are used on a variety of published products to allow the user to easily access web content (i.e., a web page; YouTube video, etc.).

Note:

Examples of published products include an office poster, a bus shelter ad, a tax publication, or a form.

4. QR codes are most often posted on traditional advertising/marketing media, e.g., print advertisements or collateral, signage, handouts, etc. They must be in context with the advertising or marketing promotion, e.g., an EITC bus shelter ad with a QR code linking to www.irs.gov/eitc, the target URL (uniform resource locator) for the QR code. The target URL must also be referenced on the printed product. This allows individuals the ability to access the same content using a web browser.

1.17.7.9.6.3 (12-11-2012)

Target URLs for QR Codes

1. Ideally, the target URL would be a mobile optimized web site, but because irs.gov is not optimized for mobile at this time, QR codes will not be allowed. A mobile optimized web site recognizes the device you are viewing the site with (i.e., Smartphone, tablet, laptop, etc.) and serves up a customized version of the site that works best with the equipment you are using. (While it is optimal to have a QR code direct the audience to a mobile enabled site, the priority should be to direct the audience to the information they can use.)
2. The QR code design may incorporate a message encouraging the customer to use the QR code. Messaging similar to “Scan this QR code with your Smartphone to view more information about EITC online.”
3. Target URLs or text copy used in QR codes should be short and understandable. Publishing will use the <https://go.usa.gov/tool> to shorten .gov URLs when directing the audience to a longer URL. (This is especially important for irs.gov article pages, which often have URLs that exceed 40 characters.) When directing the audience to a shorter URL – such as www.irs.gov or www.irs.gov/eitc – use the full URL. This will minimize time for the website to load once the QR code has been scanned.
4. Content at the target URL must be easy to understand and written for the target audience. The entire reason to use a QR code is to connect with individuals first, then provide an easy way to access more details if they choose. If an individual’s first experience with an IRS QR code is too technical (or fails), they will be less likely to scan another IRS QR code in the future.

1.17.7.9.6.4 (12-11-2012)

QR Code Format

1. Publishing has created four unique QR code styles. The style used will be determined by the IRS Design Office Visual Information Specialist and the products originating office. The final decision on size, location, color and style will be made by the IRS Design Office Visual Information Specialist. The minimum size of a QR code must be greater than 5/8" square. The QR code must be surrounded by clear space in order for the QR code to be read correctly. For detailed specifications on QR code design, refer to Document 12749, One IRS: Design Standards and Guidelines. The four configurations of QR codes are illustrated in *Figure 1.17.7-11*:
 - A. IRS Iconic Shape with embedded IRS lettering
 - B. IRS Iconic Shape (plain)
 - C. Standard QR code shape with embedded IRS lettering
 - D. Standard QR code shape (plain)

Figure 1.17.7-11

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1.17.7.9.6.5 (12-11-2012)

Creation of QR Codes

1. All QR codes used on cataloged products must be created by an approved Visual Information Specialist and maintained by the IRS Publishing Division.
 - A. All QR codes must be tested using mobile devices running the iOS, the Android OS, or other applicable software. QR codes must be read and tested against more than one QR reader application.
2. IRS products that are created by an embedded C&L office or other functions may incorporate a QR code for that product, provided the product is a one-time use product and is not an IRS cataloged product. These QR codes do not need approval from and will not be created by the IRS Publishing Division. A PDF file of all products created locally which incorporate a QR code must be posted to the C&L SharePoint site on or by the day it is published.

1.17.7.10 (12-11-2012)

Endorsed Logos

1. An IRS Endorsed Logo is defined as an internal or external logo for high-visibility, non-departmental, or non-sectional, non-organizational programs. See *Figure 1.17.7-12*. IRS

Endorsed Logos are for high profile/level programs such as Electronic-file (e-File), Electronic Federal Tax Payment System (EFTPS), or the Employee Resource Center.

2. IRS internal endorsed logos represent initiatives with servicewide implications to IRS employees. Business operating divisions, divisions, branches, sections, and organizations may not continue using old internal logos. Only initiatives that have the signature of the IRS Commissioner may be considered to receive an internal endorsed logo and will be granted on a limited basis.
3. IRS external endorsed logos are used for initiatives with presidential, congressional, or Treasury mandates and most or all could receive an external endorsed logo.
4. Endorsed logos are used on Treasury and IRS products in conjunction with one of the identities designated below:
 - IRS Logo, see *IRM 1.17.7.7.1.2*
 - IRS Seal, see *IRM 1.17.7.7.1.3*
 - Treasury Seal, see *IRM 1.17.7.7.2.1*
5. Published material from the Department of the Treasury for endorsed programs need not adhere to the IRS identity guidelines as they follow the Department of the Treasury design guidelines.

Figure 1.17.7-12

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6. Several criteria apply to all endorsed logos. Endorsed logos, along with the IRS Logo and seal must:
 - Be clear and readable when reproduced.
 - Maintain their original shape and remain scaled proportionally to ensure consistency.
 - Be no smaller than the size of a United States ten cent (dime) coin.
 - Not be altered from the original design.
 - Not be enlarged to a size that compromises the graphic identity and integrity.
 - Not be recreated by any entity other than the IRS Design Office.
 - Not be redrawn, sketched, or animated using an artistic technique.

- Not be used as a pattern or repeated to create a pattern.
- Not be used as a background or shaded to a lighter color to be placed behind text.
- Not be placed in a box of color or within a box surrounding the logo in a tight fashion.
- Not abbreviate “Internal Revenue Service” within a seal or seal representation.
- Not substitute any wording within logos or seals.

1.17.7.10.1 (12-11-2012)

Creation or Revision of Endorsed Logos

1. The M&P Design Office and C&L are the only IRS offices permitted to produce or procure new endorsed logos for internal or external use and requests are reviewed on a case-by-case basis. M&P and C&L work collaboratively to ensure logo development and production adheres to established standards.
2. No other business unit, organization, or entity within the IRS or party contracted by the IRS may design, develop, or produce logos independent of IRS guidelines or procedures.
3. If a logo is in use and has not been sanctioned as an official endorsed logo, then a memorandum will be sent to an executive in the affected business unit requesting discontinued usage of said logo.

1.17.7.10.1.1 (12-11-2012)

Approval Process for Endorsed Logos

1. If it has been determined by M&P and C&L that a logo is warranted, the approval process for new endorsed logos for internal or external use includes the following steps:
 1. Submit a PSR to <http://caps-as.enterprise.irs.gov/psr/app> for graphic design services, along with proposed concepts.
 2. The customer should then work with his or her division’s C&L contact to begin the process to craft and create the message associated with or implied by the endorsed logo.
 3. Once the customer’s respective C&L office has approved the concept, the IRS Design Office will coordinate with C&L to determine whether approval for the requested logo is warranted.
 4. If the requested logo is approved, the requesting office must work closely with the IRS Design Office in accordance with the minimum established criteria for a new or revised endorsed logo.

5. Once the design has been created, it will pass through logo clearance which ensures M&P and C&L approve the final design and usage.
6. The design is cataloged and distributed to Visual Information Specialists throughout M&P and other IRS organizations.

1.17.7.10.2 (12-11-2012)

Law Enforcement Badge

1. The Law Enforcement Badge is the identification used by the Criminal Investigations (CI) Division. The Law Enforcement Badge incorporates common features of other law enforcement badges and includes an embedded IRS Seal. See *Figure 1.17.7-13*.
2. No other business unit or entity within the IRS or Treasury may use the CI Law Enforcement Badge without using the IRS Design Office and receiving explicit written permission from CI.

Figure 1.17.7-13

This image is too large to be displayed in the current screen. [Please click the link to view the image.](#)

1.17.7.10.3 (12-11-2012)

Affiliated Employee Organizations

1. An affiliated employee organization is an organization that holds or hosts events or meetings on a regular basis for employees of the IRS.
2. Affiliated employee organizations are prohibited from using any of the IRS Logos, seals, IRS Wayfinding System, or color palette identities; however, employee organizations may use the letters IRS or spell out “Internal Revenue Service” and reference the IRS in body copy.
3. An affiliated employee organization may design and use their own logo on their own products. Such development is independent from the use of the IRS Design Office.

1.17.7.11 (12-11-2012)

IRS Website Standards

1. IRS websites should reflect the IRS Design Standards and Guidelines listed in Document 12749, *One IRS: Design Standards and Guidelines*, and designed only by approved Visual Information Specialists.

1.17.7.11.1 (12-11-2012)

IRS Web Link

1. The IRS Web Link image was created for IRS partners for placement on their websites to ensure a consistent link identifier to official IRS website a (<http://www.irs.gov>).
2. The IRS Web Link is only for use of partners' websites and may never appear on printed materials.
3. Should a partner decided to use the web widget, the encoded link must correctly connect to the official IRS website (<http://www.irs.gov>).
4. The IRS partner is not required to use the IRS Web link graphic and may simply use the official IRS website as a text-only reference.
5. A minimum of ten pixels and a maximum of 20 pixels of clear space must be included around the entire image when placed on a partner's website. If the Web Link is used on a webpage with any other logos, the mandatory clear space must be doubled.
6. The IRS Web Link may never be rotated, stretched, distorted, reduced, enlarged or edited in any way.
7. The IRS Web Link should only be used in the web-safe color #0066CC. Otherwise, solid black and reversed in white is acceptable.

Figure 1.17.7-14



1.17.7.12 (12-11-2012)

IRS Television Standards

1. IRS TV should reflect the IRS Design Standards and Guidelines listed in IRM 1.17.7. Specific TV standards may be incorporated into Document 12749, *One IRS: Design Standards and Guidelines*, at a future date.

1.17.7.13 (12-11-2012)

Taxpayer Assistance Center (TAC) Signage

1. Only an approved Visual Information Specialist can apply design elements used for TAC office signage.
2. The design of signage for TAC offices must comply with Document 12749, *One IRS Design Standards and Guidelines*.

3. For more info on the types and installation of TAC Office signage, refer to IRM 1.4.11.4.3, Use of Signs/Posters in TACs.

1.17.7.14 (12-11-2012)

Requirements for Commercial Design Vendors

1. Any commercial design vendor that develops published products for the IRS must use Pub 4986, *IRS Design Standards Vendor Toolkit CD or equivalent*, to comply with the latest design standards.
2. Pub 4986 is a CD that contains:
 - Document 12749, *One IRS: Design Standards and Guidelines*
 - Document 12749-A, *IRS Logo and Product Identifier - Reference Guide*
 - Document 12749-U, *Design Standards One Sheet Booklet*
 - Compliant-ready files for required IRS design elements, colors, and specifications.
3. To prevent fraudulent use of the IRS Seal, logo, or other graphical elements, Pub 4986 is an originator controlled item. It can only be requested through the IRS Design Office.
4. All commercial design vendors must meet with an approved Visual Information Specialists from the IRS Design Office within one (1) week of contract award for the work the vendor is to perform.

1.17.7.15 (12-11-2012)

Frequency Asked Questions (FAQs)

1. Can I or anyone else have access to graphical elements such as the IRS Eagle, approved seals, fonts, color palettes, IRS Wayfinding and Product Identifier files? Answer: Only an approved Visual Information Specialist or approved outside design vendor can. If files need to be sent to a design vendor, please consult with the IRS Design Office for the approved files and process.
2. Can I apply graphic elements such as the IRS Eagle, approved seals, fonts, color palettes, IRS Wayfinding and Product Identifier files to published products? Answer: Only an approved Visual Information Specialist or approved outside design vendor knows the technical specifications for applying these graphic elements to published products.
3. I already have desktop publishing software on my computer. Can I create my own graphics and logos for published products? Answer: The graphic elements used have been specifically designed to meet technical and visual needs of the organization. Only an

approved Visual Information Specialist or approved outside design vendor can create graphics. Logos must be approved by C&L and the IRS Design Office prior to use.

4. What information do I need to start a design request of a published product? Answer: The following information is essential to ensuring your message is clear and effective for the end-user: message and content to be conveyed with product, type of product requesting, target audience for product and proposed usage. Content with widespread impact for taxpayers and/or employees is subject to review by C&L.
5. What is a creative brief and how is it used? Answer: A creative brief is a document that serves as a guide for a creative project and can include objectives, messages to convey, tone, target audience, mandatory elements, timeline and budget. It is used to develop creative deliverables.
6. Who are my M&P points of contact for:
 - General design and publishing questions - Customer Liaisons (<http://publish.no.irs.gov/mpcc.html>)
 - Specific design questions - IRS Design Office (<http://publish.no.irs.gov/publish/pub-gph.html>)
 - Procurement or print production - Publishing Specialists (<http://publish.no.irs.gov/findSPEC.html>)

1.17.7.16 (12-11-2012)

Resources

1. Further IRS Design Standards information can be found in:
 - Document 12999, *One Look. One Voice. One IRS*. Information IRS employees need to know about IRS Design Standards
 - Online information is posted at: <http://publish.no.irs.gov/publish/stand.html>
 - Document 12749-U, *Design Standards One Sheet Booklet*. This is the compilation of individual One Sheets listed below.
2. Individual One Sheet PDFs for each BOD can be viewed from the following:
 - Document 12749-B, *Chief Counsel One Sheet*
 - Document 12749-C, *Appeals One Sheet*
 - Document 12749-D, *National Taxpayer Advocate One Sheet*

- Document 12749-E, *Office of Professional Responsibility One Sheet*
- Document 12749-F, *Wage & Investment One Sheet*
- Document 12749-G, *Large Business & International One Sheet*
- Document 12749-H, *Small Business/Self-Employed One Sheet*
- Document 12749-I, *Criminal Investigations One Sheet*
- Document 12749-J, *Whistleblower Office One Sheet*
- Document 12749-K, *Information Technology Services One Sheet*
- Document 12749-L, *Human Capital Office One Sheet*
- Document 12749-M, *Agency-Wide Shared Services One Sheet*
- Document 12749-N, *Financial Office One Sheet*
- Document 12749-O, *Communication and Liaison One Sheet*
- Document 12749-P, *Research, Analysis & Statistics One Sheet*
- Document 12749-Q, *Office of Equity, Diversity & Inclusion One Sheet*
- Document 12749-R, *Office of Privacy, Information, Protection & Data Security One Sheet*
- Document 12749-S, *Commissioner's Office One Sheet*
- Document 12749-T, *Tax Exempt/Government Entities One Sheet*

3. Questions may be directed to the IRS Design Office Section Chief at (202) 927-9700 or to the Publishing Division Director at (202) 622-7000.

More Internal Revenue Manual

http://www.irs.gov/irm/part1/irm_01-017-007.html