

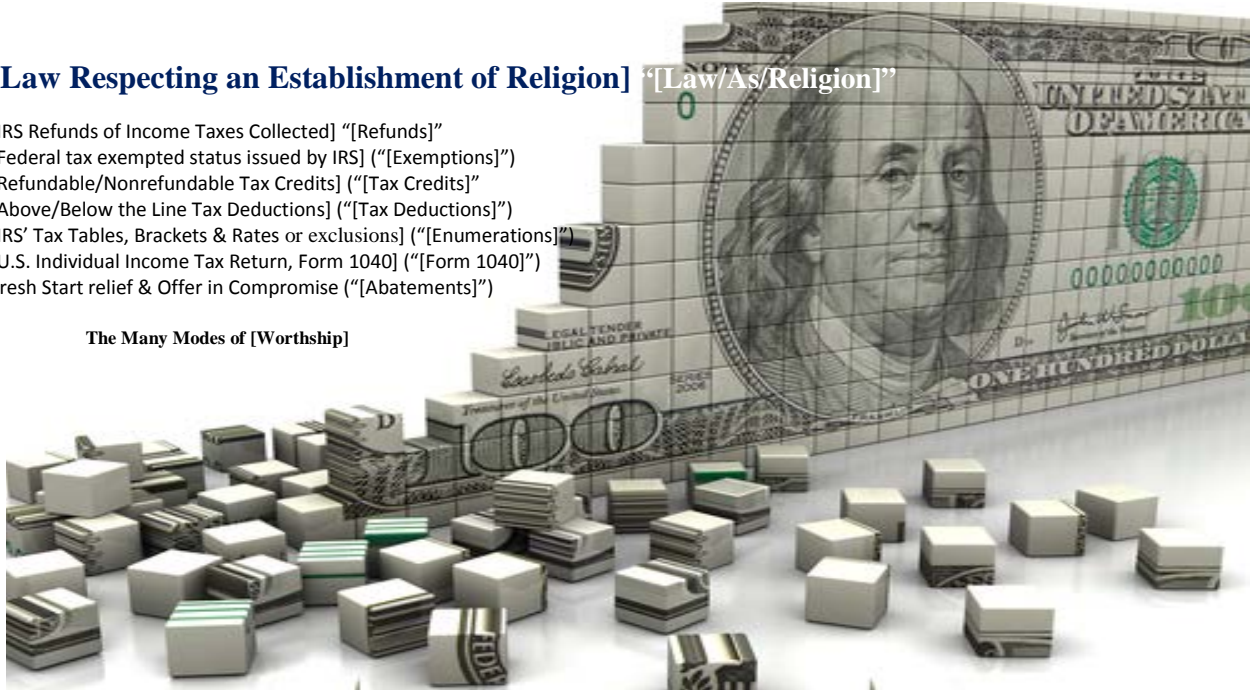
# IRS CORE Values

*refunds- exemptions- exclusions- credits- deductions- adjustments- abatements*

## [Law Respecting an Establishment of Religion] “[Law/As/Religion]”

[IRS Refunds of Income Taxes Collected] “[Refunds]”  
[Federal tax exempted status issued by IRS] (“[Exemptions]”)  
[Refundable/Nonrefundable Tax Credits] (“[Tax Credits]”)  
[Above/Below the Line Tax Deductions] (“[Tax Deductions]”)  
[IRS’ Tax Tables, Brackets & Rates or exclusions] (“[Enumerations]”)  
[U.S. Individual Income Tax Return, Form 1040] (“[Form 1040]”)  
Fresh Start relief & Offer in Compromise (“[Abatements]”)

The Many Modes of [Worship]



*“Our core values guide our path to achieving our vision.”*

IRS Publication 3744 (Rev. 6-2004) Catalog Number 31685B  
A Quote on page 4- in this publication

This Creed of the IRS: “*Our core values guide our path to achieving our vision*” **has nothing to do with** the “power to lay and collect taxes on incomes, from whatever **source** derived” or “to pay the Debts and provide for the common Defence and general Welfare of the United States”.

TITLE 26 U.S.C. INTERNAL REVENUE CODE is more Moralistic than Mathematical



*refunds- exemptions- exclusions- credits- deductions- adjustments- abatements*

*These seven building blocks created the various Modes of Worship from the Fruits of the Purpose-Driven Life of THEIRS advancing a Religious Worship into a Spiritual Worship*

## Internal Revenue Manual

### 1.17.7.3 [IRS Values](#)

#### 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 following IRS values:
  - *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 very often a symbol or logo. However, an identity system is much more than the use 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.

## Part 1. Organization, Finance, and Management

### Chapter 17. Publishing

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

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##### 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](#)

##### Manual Transmittal

October 15, 2015

##### 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 was reorganized this IRM to:

- Remove subsections that are no longer relevant.
- Revise subsections and figures that needed clarity.
- Add and number new subsections and figures for text not in the previous IRM.
- Move and re-number subsections and figures that shifted.

(2) IRM 1.17.7.16(2), Resources was removed.

(3) The following IRM subsections were revised to clarify program responsibilities:

- IRM 1.17.7.2 (1) c. - Terminology
- IRM 1.17.7.7.5.1 Figure 1.17.7.7-8 - Product Identification Components
- IRM 1.17.7.7.5.3 (1) - Product Identification Placement
- IRM 1.17.7.7.5.3 Figure 1.17.7-9 - Product Identification Placement
- IRM 1.17.7.6.1.1 (2) - Guidance for Providing Logos
- IRM 1.17.7.6.1.3 (2) - Contractor Created Content
- IRM 1.17.7.9.5 (1) – Illustrations
- IRM 17.17.7.13 – Taxpayer Assistance Center (TAC) Signage

(4) The following IRM subsections were added :

- IRM 1.17.7.2(1) - Product Originator and Publishing Specialists
- IRM 1.17.7.7.1.2 (3) - IRS Logo
- IRM 1.17.7.7.5.3 Figure 1.17.7-9 - Product Identification Placement
- IRM 1.17.7.7.6 (2) and (3) - Color System
- IRM 1.17.7.9.2 (5) – Photography
- IRM 1.17.7.9.4 (2) - Charts and Graphs
- IRM 17.17.7.14 – Employee Recognition Awards Design Standards
- IRM 17.17.7.15 – Business Cards Design Standards
- IRM 17.17.7.16 – Convention Banner Design Standards
- IRM 17.17.7.17 – Social Media Design Standards

(5) The following IRM subsections were moved and renumbered :

- IRM 1.17.7.7.1.2 (3) was renumbered and is now IRM 1.17.7.7.1.2 (4) - IRS Logo
- IRM 1.17.7.7.1.3 Figure 1.17.7-3 was renumbered and is now IRM 1.17.7.7.1.3 Figure 1.17.7-4 - Official IRS Seal
- IRM 1.17.7.7.2.1 Figure 1.17.7-4 was renumbered and is now IRM 1.17.7.7.2.1 Figure 1.17.7-5 - Official U.S. Department of the Treasury Seal
- IRM 1.17.7.7.2.2 Figure 1.17.7-5 - Official U.S. Department of the Treasury Flag Seal was renumbered and is now IRM 1.17.7.7.2.2 Figure 1.17.7-6 - Official U.S. Department of the Treasury Flag Seal
- IRM 1.17.7.7.4 Figure 1.17.7-6 was renumbered and is now IRM 1.17.7.7.4 Figure 1.17.7-7

- IRM 1.17.7.7.5.1 Figure 1.17.7-7 was renumbered and is now IRM 1.17.7.7.5.1 Figure 1.17.7-8 - Product Identifier Components
- IRM 1.17.7.7.5.4 Figure 1.17.7-8 was renumbered and is now IRM 1.17.7.7.5.4 Figure 1.17.7-10
- IRM 1.17.7.9.1 Figure 1.17.7-9 was renumbered and is now IRM 1.17.7.9.1 Figure 1.17.7-11 - IRS Iconic Shapes and Icons
- IRM 1.17.7.9.6.1 Figure 1.17.7-10 was renumbered and is now IRM 1.17.7.9.6.1 Figure 1.17.7-12 - QR Codes Use on Cataloged (Numbered) IRS Published Products
- IRM 1.17.7.9.6.4 Figure 1.17.7-11 was renumbered and is now IRM 1.17.7.9.6.4 Figure 1.17.7-13 - QR Code Format
- IRM 1.17.7.10 Figure 1.17.7-12 was renumbered and is now IRM 1.17.7.10 Figure 1.17.7-14 - Endorsed Logos
- IRM 1.17.7.10.2 Figure 1.17.7-13 was renumbered and is now IRM 1.17.7.10.2 Figure 1.17.7-15 - Law Enforcement Badge
- IRM 1.17.7.11.1 Figure 1.17.7-14 was renumbered and is now IRM 1.17.7.11.1 Figure 1.17.7-16 - IRS Web Link
- IRM 1.17.7.14 was renumbered and is now IRM 1.17.7.18 - Requirements for Commercial Design Vendors
- IRM 1.17.7.15 was renumbered and is now IRM 1.17.7.19 - Frequency Asked Questions (FAQs)
- IRM 1.17.7.16 was renumbered and is now IRM 1.17.7.20 - Resources
- IRM 1.17.7.16 (3) was renumbered and is now IRM 1.17.7.20 (2) - Resources

(6) Editorial changes were made throughout this IRM.

#### **Effect on Other Documents**

IRM 1.17.7, dated December 11, 2012, is superseded.

#### **Audience**

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

#### **Effective Date**

(10-15-2015)

Steven R. Manno  
 Director, Publishing  
 Wage & Investment Division

### **1.17.7.1 (12-11-2012)**

#### **Background**

1. Over the last several decades, the IRS organized and managed various logos and brand images that identify IRS products and services. The last reorganization of the IRS in 1998, mandated by Public Law 105–206, established preliminary standards 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 & Publications (M&P) collaborated with Communications & Liaison (C&L) to create a partnership to properly manage IRS logos.
4. The Publishing division in M&P has created Document 12749, *One IRS: Design Standards and Guidelines*, to help IRS product originators create IRS communications that are uniform and clear in intent and language, both verbally and visually. Document 12749 describes key branding elements and guidelines for use of design, and will help communicate the messages, maintain integrity, and fulfill the mission of IRS design standards.
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. This update provides the IRS Design staff and stakeholders with prevailing language that supports IRS design standards and educates users on existing design guidelines and standards for various products used internally and externally.

### **1.17.7.2 (10-15-2015)**

#### **Terminology**

1. The terminology included in this section clarifies terms that may not be generally known within the IRS.
  - A. *Business Operating Division (BOD)*: Aligned under the IRS Commissioner, the Service is divided into four categories that contain all IRS business operating divisions. 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 & Liaison, Wage & Investment, and Agency-Wide Shared Services. An overview of the design standards for each BOD is included in Document 12749-U, *Design Standards One Sheet Booklet*, and in *IRM 1.17.7.20, 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 Publishing 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 for designing 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 do not stifle design, but rather ensure that the IRS is clearly identified when a designer uses unique images and typography to draw attention to a product or service. Applying these standards equips the IRS to maintain a consistent appearance in a variety of print and electronic communications. Although all IRS published products must reflect the IRS Design Standards, only approved visual information specialists can use and apply the standards to products. The customer, or product originator, must submit a Publishing Services Request (PSR) to meet with a visual information specialist and initiate design services. Document 12999, *One Look. One Voice. One IRS*, provides an overview of the design standards. Information IRS employees need to know about IRS Design Standards is posted online at: <http://publish.no.irs.gov/publish/stand.html>.
- F. *Document*: A document is a published product intended for internal-use only by IRS employees and is 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. We produce envelopes in various standard and customized sizes and customers can order them through the Envelope Program. You can order envelopes online using Form 9880, *FY 2015 Envelope Order* or Document 9589, *Envelope Ordering Information*, and/or directly from the contractor, through your publishing specialist, using 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 must 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 any unofficial form or published product that was not produced through M&P. When we identify an unofficial product, Publishing will advise the BOD's representative to request assistance from Publishing to bring such items into compliance.
- 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 (See *Figure 1.17.7-8, Product Identifier*). The Product Identifier distinguishes products and versions from one another for ordering and cataloging purposes. All official IRS-sanctioned products must have an IRS Product Identifier and be maintained in Publishing's Core Repository of Published Products.
- 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 appear in conjunction with the IRS Logo. See *Figure 1.17.7-4, 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 is an internal identification system that incorporates the names of the BOD, a horizontal line, and BOD Entity (See *Figure 1.17.7-7, IRS Wayfinding System Configuration Examples*). The Wayfinding System creates a consistent yet effective way for all IRS offices to identify themselves without the use of individual logos. The IRS Logo appears to the left of the BOD or BOD entity text. Effective January 1, 2010, the IRS Wayfinding System replaced the use of all logos used to represent a BOD, office program, project, task force, or other entity within a BOD.
- N. *Letter*: Letters are public use products sent directly to taxpayers. All letters must carry a signature and advise the 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. As of 2010, logos cannot be created for or by any IRS BOD or organization. Logos created outside the IRS Design Office are not official and cannot be used or re-created. Consult the IRS Design Office for appropriate use of official IRS logos that conform to IRS Design Standards. Official 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.  
*IRS Logo*: The IRS Logo should never be used in conjunction with the official IRS Seal or Treasury Seal (see *Figure 1.17.7-4, Official IRS Seal*).  
*Internal Endorsed Logo*: An internal endorsed logo is an official logo that has servicewide implication for all employees and does not include the name of the BOD or other internal organization. Specific BODs/entities use an internal endorsed logo. Internal logos must never appear on external published products and should only be used internally. Internal endorsed logos are only 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 an official logo that 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. External logos are created with the consent of the IRS Design Office and must never be altered from the original IRS design (see *Figure@Exhibit 1.17.7-14, Examples of Endorsed IRS Logos*).
- P. *Media & Publications (M&P)*: The M&P office officially manages all logos and identities servicewide. M&P catalogues all logos to establish a library for approved visual information specialists.
- Q. *Notice*: A notice is a product the IRS sends if it believes a taxpayer owes additional tax, is due a larger refund, or if there is a question about a tax return or a need for additional information.
- R. *Post*: All cataloged published products must be available (posted) for users via the Intranet or Internet. Trained visual information and publishing specialists are authorized to post files to make them 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. *Product Originator*. A product originator is the person within the IRS who requests the creation of a product, provides content for a product, and helps determine the audience for and intent of a product.
- U. *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.
- V. *Publish*: To publish is the act or result of creating a product and making it available to more than one person in print or electronic format.

**Note:**

Only Publishing employees can procure and publish printed products (see *IRM 1.17.7.6*) .

- W. *Publishing Services Request (PSR)*: A PSR is the official electronic request for all IRS publishing and graphic design services. Product originators can submit a PSR for a service request at <http://publish.no.irs.gov/psr>. Publishing cannot complete any requests without an approved PSR.
- X. *Publishing Specialists*. Publishing Specialists work with the product originator, IRS Design Office, C&L, Distribution, and other internal and external stakeholders to coordinate, procure, and distribute published products.
- Y. *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 originators as well as end users.
- Z. *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 1.17.7-5, Official Department of the Treasury Seal*.
- AA. *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 graphic design inquiries and requests and must 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 following IRS values:

- *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 very often a symbol or logo. However, an identity system is much more than the use 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 originator or 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 with or knowingly violate IRS Design Standards, or using 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. This stewardship includes the ownership and management of all IRS Design Standards, the IRS Seal, IRS Logo, internal endorsed logos, endorsed IRS Logos, and the law enforcement badge, as well as IRS organizational identities.
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. All official logos and identity variations are cataloged to establish a library of IRS products for use by approved visual information specialists.
4. The IRS owns the IRS Seal, IRS Logo, endorsed IRS Logos, and the law enforcement badge.

#### **1.17.7.6.1 (12-11-2012)**

##### **Legal Authority**

1. Treasury Directive 73-04 (09-11-2001) requires that appropriate controls 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*, for additional information.
3. Title 18 USC 701, enacted June 25, 1948, governs the use of agency seals and insignias. 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, must 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 violate the Standards of Ethical Conduct.

#### **1.17.7.6.1.1 (10-15-2015)**

##### **Guidance for Providing Logos**

1. Only M&P is authorized to provide logos. No other IRS employees may create or provide logos to any outside agency, entity, person, contractor, or anyone not specifically authorized to possess a logo.

2. Employees must obtain written authorization to provide logos to an outside agency, entity, person, contractor, and anyone not specifically authorized to possess a logo, by contacting the IRS Design Office manager before releasing any IRS Logos. IRS employees and vendors must submit a completed Form 14483, *Logo Release*, posted to the IRS intranet at <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=62631>, to request the IRS logo file for use on an official approved IRS product. Form 14483 states the basic requirements for logo use as well as logo use limitations. The requestor must complete and return the Logo Release form to the IRS Design Office for approval.
3. It is unlawful to use or apply any 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 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) 317-7004.

#### **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 must never use it on IRS products and must contact the IRS Design Office for assistance in obtaining a legal replacement. See also IRM 1.17.8.6, *Copyright and Copyrighted Material* for additional information.
2. Contractors who develop products for the IRS using images such as: photographs, illustrations, line drawings, etc., must provide written proof that imagery has been paid for and that the IRS is entitled to the use of such images. The IRS requires ownership rights to all images purchased and used as IRS original artwork, and proof of ownership rights must be provided to the IRS Design Office.
3. The U.S. Department of the Treasury prohibits the use and 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 (10-15-2015)**

##### **Contractor-Created Content**

1. Prime contractors 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 use, 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 the 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. Publishing will refer any contractor found in non-compliance 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. To apply, contractors must 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. Send requirements to the following: Manager - IRS Design Office, 1111 Constitution Avenue NW, Room – 1014, Washington, DC 20224. Direct questions to the IRS Design Office at (202) 317-7004.
6. If a waiver is approved, then 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, M&P must approve all products 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, the IRS has 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 IRS Design standards include the following style elements as optional graphic elements to enhance the user's experience, usability, and comprehension. Optional style elements may originate from:
  - Iconic Shape
  - Photography
  - Templates
  - Charts and Graphs
  - Illustrations
3. Imagery used in this IRM, a published product, or on any website related to IRS Design Standards must not be copied, altered, or in any other way used or reproduced 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 specialist should apply such design elements to products. Detailed information on the application of such design elements is published in Document 12749, *One IRS: Design Standards and Guidelines*.
2. Contact the IRS Design Office at (202) 317-7004 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**

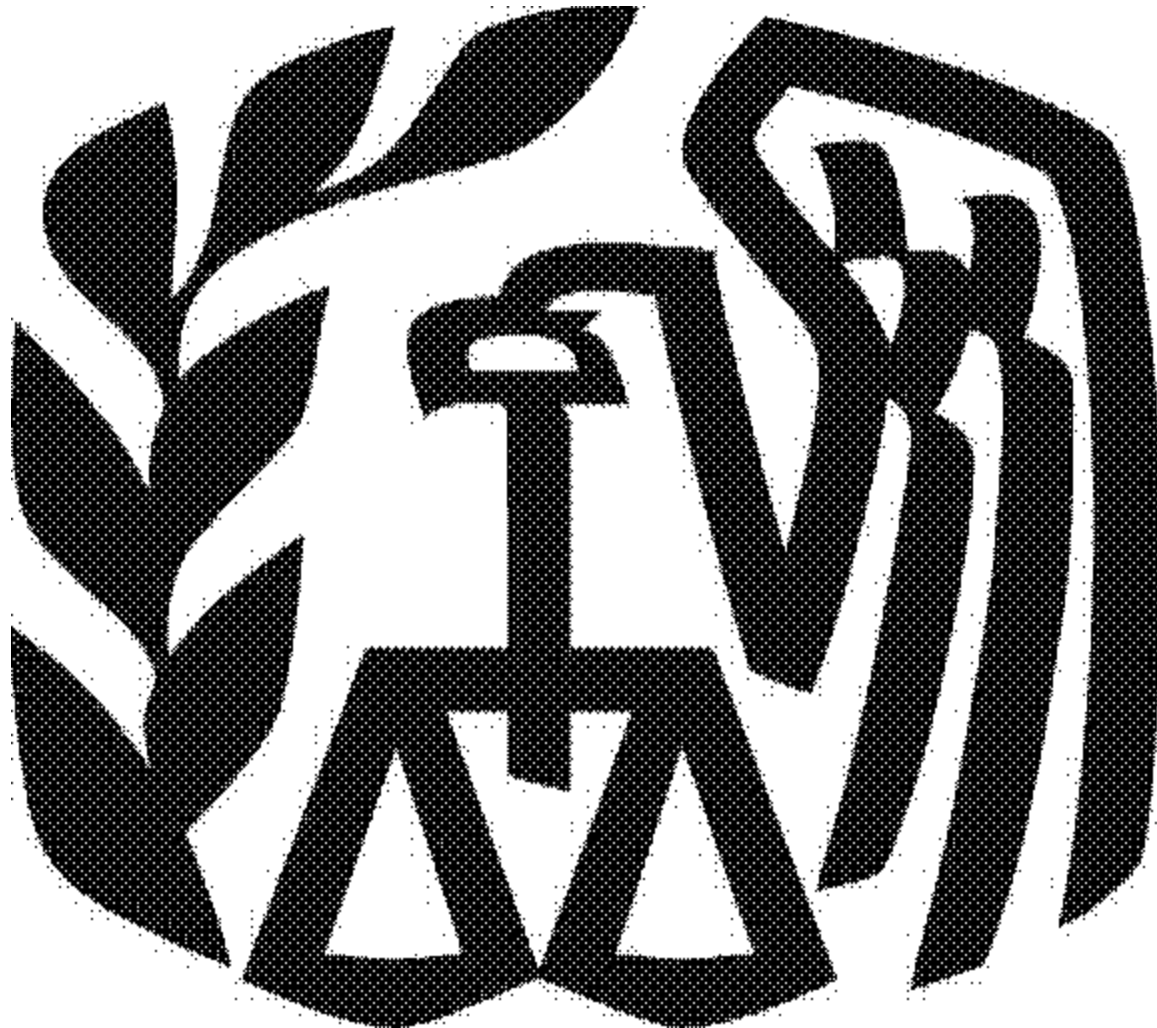
1. The IRS Symbol, or the IRS Eagle, is the graphic element that represents the IRS. See *Figure 1.17.7-1, IRS Symbol* for additional information. The IRS Symbol may appear without the "IRS" acronym for a specific design purpose and only if applied by an approved visual information specialist.

##### **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 is describable 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 proper application of the IRS Symbol, Logo, or Seal.

#### **1.17.7.7.1.2 (10-15-2015)**

##### **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**





**IRS**

2. M&P plans to incorporate the IRS Logo into all of the products listed above in the future.
3. Co-branding with an approved endorsed logo, another federal agency, or approved vendor requires a specific wayfinding format. See Figure 1.17.7-3

**Figure 1.17.7-3**

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4. 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 (10-15-2015)**

**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 IRS 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, as shown in *Figure 1.17.7-4, 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 1.17.7-4**

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4. The IRS Seal is based on 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 appear on promotional products such as bags, mugs, pens, tee-shirts, or other articles of clothing. Customers must contact the IRS Design Office to determine if 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 must 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 proper use of the Treasury seal and flag. Only an approved visual information specialists must apply design elements to products. Detailed information on the application of design elements is published in Document 12749, *One IRS: Design Standards and Guidelines*.
2. Contact the IRS Design Office at (202) 317-7004 and work with an approved visual information specialist for the proper application of the Treasury seal or flag.

#### **1.17.7.7.2.1 (10-15-2015)**

##### **Official U.S. Department of the Treasury Seal**

1. The Treasury seal appears on IRS products only if the U.S. Department of the Treasury is the primary owner of the content. For additional information, see *Figure 1.17.7-5, Official Department of the Treasury Seal*.
2. The Treasury seal is comprised of several elements. One element of the Treasury seal is 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 appear on the same product as the Treasury Seal appears.

#### **Figure 1.17.7-5**

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#### **1.17.7.7.2.2 (10-15-2015)**

##### **Official U.S. Department of the Treasury Flag**

1. It is Department of the Treasury and IRS policy that the Treasury flag may fly in reception rooms and lobbies of buildings where Treasury bureaus and offices are the sole occupants. The Treasury flag must fly, with the United States flag, on buildings or the grounds of buildings where Treasury bureaus and offices are the sole occupants. The Treasury Flag can never appear in print on an IRS product, as the Treasury flag is used for display only in buildings. Additional guidance on use of the Treasury flag appears in Treasury Directive 73-03, dated October 30, 2008.

**Figure 1.17.7-6**

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**1.17.7.3 (12-11-2012)**

**Official Font Usage**

1. Official IRS fonts are clearly legible, professional in appearance, and must appear in all print publications to preserve the identity of the organization. Identified standard fonts appear throughout the agency on various products to provide continuity and consistency in support of the design standards.

**1.17.7.3.1 (12-11-2012)**

**IRS Standard Fonts**

1. Official IRS standard fonts include the Helvetica and Times Roman font families. Times Roman is legible and highly recommended for text-heavy documents or publications.
2. The Times New Roman font may substitute for the Times family of fonts in Web use.
3. The Arial font is the official san serif font that may substitute 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. Publishing considers additional fonts for instances when visual impact, differentiation, or variety is desired. Alternate fonts must appear in headlines and prominent copy lines for impact. Never use alternate fonts as a replacement for Helvetica and/or Times in body copy or heavy text.
6. Do not use fonts that look similar to Helvetica and Times.
7. Further information regarding additional font options for IRS is published in Document 12749, *One IRS: Design Standards and Guidelines*.

**1.17.7.4 (10-15-2015)**

**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, products must follow the wayfinding system to simplify the identification of the origin of materials.

2. The wayfinding system has two basic configurations, as depicted in *Figure 1.17.7-7, Wayfinding System Configuration Examples*. Configuration A uses only the BOD name. Configuration B includes both the BOD name and BOD entity name.

**Figure 1.17.7-7**

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3. Published products must adhere to the following typographic guidelines:
  - Never interchange the order and placement of the BOD name and the name of the BOD entity.
  - The BOD must never be subordinate to the BOD entities.
  - Never use acronyms.
  - Use ampersands (&) 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.
  - Break BOD names of 40 characters or more into two lines when used with a BOD-entity name. Insert line breaks 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 appear in all cases.
2. The intent was to ensure that the IRS maintained only one external graphic identity. Over time, many internal logos appeared inappropriately on products externally, such as fax coversheets, presentations, and e-mail signatures. This caused concern about the IRS' 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 Document 12749, *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. IRS Design Standards prohibit creating, revising, or altering new internal logos 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 distinguishes 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. Customers can obtain an official Product Identifier number 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 (10-15-2015)**

##### **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 <http://www.publish.no.irs.gov> or the external website address [www.irs.gov](http://www.irs.gov)
  - Miscellaneous products may carry the requisition number in place of some of the information mentioned above
2. An approved visual information specialist places Product Identifiers in a consistent manner on products using graphic design techniques and in accordance with Document 12749, *One IRS: Design Standards and Guidelines*.
  3. Only a visual information specialist from 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 from the IRS Design Office or the director of the Publishing Division.
  5. If Publishing approves an exception, then the designated official must provide the IRS Design Office with a new file to ensure the proper file management.

**Figure 1.17.7-8**

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**1.17.7.7.5.2 (12-11-2012)**

**External vs. Internal Product Identification**

1. External Product Identifiers appear 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 appear 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 (10-15-2015)**

##### **Product Identification Placement**

1. The IRS Product Identifier must appear on the bottom back of a product whenever possible. For one-sided printing, we center the product identifier at the bottom front of a product as shown in Figure 1.17.7-9. Product Identifier placement must follow the guidelines in Document 12749, *One IRS: Design Standards and Guidelines*, and described in this IRM.

##### **Figure 1.17.7-9**

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2. The IRS Product Identifier must appear on products made from substrates other than paper such as computer disks and packaging. Product originators may contact the IRS Design Office for answers to any questions regarding which non-print products require the use of this identification.
3. For published products created prior to 2009, Publishing must apply a current Product Identifier to any reprints or revisions for that product as time and budgetary constraints allow.

#### **1.17.7.7.5.4 (10-15-2015)**

##### **IRS Historical Product Identification**

1. To view how publications produced by M&P may have used the old IRS Product Identifier or the old IRS Signature, see *Figure 1.17.7-10*. Publishing must update products produced with Product Identifiers prior to 2009 to meet current standards should they be submitted for reprint or revision.

##### **Figure 1.17.7-10**

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#### **1.17.7.7.6 (10-15-2015)**

##### **Color System**

1. The IRS Color System is built around the identifying color pairing of Pantone Matching System (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 Wayfinding System.
2. Four other color pairs are allowed for use as a secondary color treatment for any business operating division and their offices.



3. A third level of color treatment consists of tonal ranges established from a preset color palette. Selections from the third level can appear in conjunction with IRS Blue or the secondary level of colors at the discretion of the 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 appear on all materials and communications for external use.
3. Publishing must select, from the full IRS color palette, additional colors that best convey the purpose and message of the material and communication.

#### **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 communications between IRS business operating divisions.
2. The identifying color, PMS 301C, and the accent color Process Cyan, may appear in materials and communication for internal use.
3. Optional: For times when internal differentiation is needed, the business operating division must 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 part of 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 IRS Design Standards include the following style elements as optional graphic elements to enhance the user's experience, usability, and comprehension.
2. Optional style elements are options for use 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 (10-15-2015)**

##### **IRS Iconic Shapes and Icons**

1. An iconic shape derived from the outline of the IRS Eagle (Symbol) for use as a graphic element is illustrated below in *Figure 1.17.7-11*. The shape can appear 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 serve 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 uses the iconic shape as a frame for consistency. These icons are universal in nature and can represent 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 1.17.7-11**

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

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, per Document 12749, *One IRS: Design Standards and Guidelines*.

#### **1.17.7.9.2 (10-15-2015)**

##### **Photography**

1. Use clean, uncluttered, graphic photography with bold or monochromatic color whenever possible. Subject matter must emphasize diversity, collaboration, innovation, knowledge, thoughtfulness and other

key descriptors of the IRS. Lighting must 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 not 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.
5. An IRS employee and, at times, outside vendors must use Form 14483-A, *Model/Photo Release*, posted online at <http://core.publish.no.irs.gov/forms/public/pdf/f14483-a--2013-04-00.pdf>, to state their acceptance and agreement with the use of their likeness, photos, or images in an IRS product.

#### **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 are available 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 to obtain templates and instructions on how to use templates.

#### **1.17.7.9.4 (10-15-2015)**

##### **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 approved visual information specialists will format charts and graphs.
2. To maintain clarity and consistency throughout the organization, all charts created for use in IRS materials must follow the format of the examples shown here. We provided specifications for three-colored options for your use; adherence to the color hierarchy and values shown will ensure maximum readability. Reference Document 12749, *One IRS: Design Standards and Guidelines* at <http://core.publish.no.irs.gov/docs/pdf/d12749--2011-05-00.pdf> for additional information.

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[https://www.irs.gov/irm/part1/irm\\_01-017-007.html](https://www.irs.gov/irm/part1/irm_01-017-007.html)