



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Control Number: PGLD-10-0724-0018
Expiration Date: July 11, 2026
Affected IRM(s): 10.5.2
2.25.20

MEMORANDUM FOR ALL OPERATING DIVISIONS AND FUNCTIONS

FROM: John J. Walker /s/ *John J. Walker*
Acting Director, Privacy Policy and Compliance

SUBJECT: Interim Guidance on Shared Storage Privacy Impact
Assessments

This memorandum issues guidance on Shared Storage Privacy Impact Assessments (PIAs) until we publish updated IRM 10.5.2. Please distribute this information to all affected employees within your organization responsible for protecting sensitive but unclassified (SBU) data, including tax information and personally identifiable information (PII). The policy applies to all Internal Revenue Service (IRS) personnel as defined in the Audience section of IRM 10.5.1.

Purpose: This interim guidance replaces the SharePoint PIA policy and provides updated specific procedures regarding SBU data (including PII and tax information) in collaborative and shared storage locations. This is in preparation for the IRS implementation of the Microsoft 365 US Government Community Cloud (M365) environment.

Background/Source(s) of Authority: This interim guidance falls under the authorities listed in the Authority sections of IRM 10.5.2.

Procedural Change: The procedural changes in the attached guidance apply.

Effect on Other Documents: Privacy, Governmental Liaison, Disclosure (PGLD) will incorporate this guidance into IRM 10.5.2 by July 11, 2026. Other impacted businesses must update their IRMs (such as IRM 2.25.20) accordingly.

Effective Date: July 11, 2024.

Contact: If you have any questions, please contact me, or a member of your staff may contact John Hardman, Associate Director, Privacy Policy and Compliance, at 304-579-8116, or John.K.Hardman@IRS.gov,

Attachment

Distribution: [IRS.gov \(http://www.IRS.gov\)](http://www.IRS.gov)

Attachment Interim Guidance: PGLD-10-0724-0018

The following changes are hereby effective July 11, 2024. The sections below replace sections in IRM 10.5.2. These changes include:

Updated content and revised name for IRM 10.5.2.2.5.2, Shared Storage PIAs, to Privacy Compliance in Collaborative Environments.

IRM 10.5.2.2.5.2

(July 11, 2024)

Privacy Compliance in Collaborative Environments (formerly Shared Storage PIAs)

- (1) This section applies to information in IRS collaborative environments, such as Microsoft SharePoint and Teams applications, and other IRS collaborative environments.
- (2) Most IRS collaborative environments no longer require separate PIAs or Privacy and Civil Liberties Impact Assessments (PCLIA) beyond those for their underlying systems. SharePoint and Shared Storage PIA is no longer used. **CAUTION:** You are always responsible for the information you share in collaborative environments, the same as you are in a conversation or email.
- (3) The SharePoint PIA requirement is replaced by Information Technology Enterprise Operations (EOps) process for requesting a SharePoint or Teams site. Document through that process how the site complies with privacy requirements, including whether the site maintains SBU data (including PII or tax information) and how you limit access to those with a need to know. **NOTE:** This process will include recertification on a regular basis as determined by the EOps team. For more information about EOps privacy requirements, refer to SharePoint Online Central.
- (4) The EOps request process will ask if you use the environment for a complex processing system that uses custom code and connects to other systems. If so, it might become a system that requires a separate system PCLIA. Contact *Privacy Review to ask if you need a system PCLIA. For more information on system PCLIA, refer to IRM 10.5.2.2.4.
- (5) Microsoft 365 US Government Community Cloud (M365) includes OneDrive functionality and the ability to host single-use Teams meetings that allow the sharing of documents and data. These instances do not go through the IT EOps SharePoint Site or Teams request process because you are responsible for the data you share in collaborative environments. Before sharing documents and data from OneDrive or during a Teams meeting, make

- sure you understand how the system works to limit who gets to see it.
- (6) For more information on Collaborative Technology and Systems, refer to that section of IRM 10.8.1.