



INFORMATION TECHNOLOGY

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

Control Number: CIO-XXXX-XXXX  
Affected IRM: 10.8.1

MEMORANDUM FOR DISTRIBUTION

FROM: Kaschit Pandya  
(Acting) Chief Information Officer, Information Technology

SUBJECT: Updated procedures for requesting IPv6 Waivers

The removal of IPv4 from the IRS network is a top priority for IRS requiring significant coordination and updating of current policies and procedures. Office of Management & Budget (OMB) has determined that it is mission critical for Federal agencies to take steps to complete their transition to the current version of the Internet Protocol (IPv6). (M-21-07)

The Business Systems Planning (BSP) staffs in your respective offices have been engaged with IT in making technology recommendations, and procedures have been updated to provide formal notification of:

1. Our collective responsibilities related to the removal of IPv4 on 80% of IRS Government Furnished Equipment (GFE) by the end of FY 2025. (M-21-07)
2. Requirement to limit waivers to procure new IT assets and applications that are not IPv6 compatible or compliant; and
3. Processes to account for new requests to utilize existing assets and applications that are not IPv6 compatible or compliant to ensure they have a roadmap to compliance by the end of FY 2025.

**Limit Procurements & Use of Non-Compliant IPv6 Hardware and Software**

**Purpose:** IRS will limit the acquisition of non-compliant/compatible IPv6 hardware and software to align IRS to documented IPv6 Requirements as noted in IRM 10.8.1.3.18 SC-1, *System and Communications Protection Policy and Procedures*. (OMB M-21-07) (L, M, H)

**Background:** On November 19, 2020, OMB released M-21-07, “Completing the Transition to IPv6” which updated guidance on Federal government's operational deployment and use of IPv6.

**Treasury Memo:** The Treasury memo requires Bureaus to enable IPv6 on new information systems being deployed beginning fiscal year 2023. *“Beginning in FY 2023, all new Treasury Information Systems shall be IPv6-enabled before going live. Additionally, any existing IPv4-only Treasury Information Systems shall have a published target date for transition to IPv6, and that target date shall be no later than the end of FY 2025, unless the appropriate bureau CIO issues a waiver in coordination with the Treasury CIO”.*

**Utilizing/Maintaining Existing Non-compliant applications/systems:** IPv6 should be enabled on all applications and systems by the FY 2025 deadline. If you request to utilize or maintain an application or system that is not IPv6 compliant or compatible you must have a waiver on file and roadmap to become compliant by FY 2025. All waivers will be reviewed annually.

**Who is Affected:** This process will affect all Business Units and stakeholders requesting to procure or deploy applications and devices that are non-IPv6 compliant.

**Effective Date:** Effective September 30, 2023, as informed to all executives on the distribution list of this memorandum.

#### **CIO Denial of Waivers Procedures**

1. Waiver is returned to application/system owner or email is sent notifying them of the denial.
2. Application/system owner notifies UNS IPv6 PMO and IT-CCB Board 3. Application/system owner notifies procurement team and/or COR of denial.
4. Enterprise Standards Profile (ESP) is updated to show application/system as non-IPv6 compliant.

#### **In Addition: If your application/system have a roadmap to compliance before the end of FY 2025.**

5. **Purchase:** Application/system owner are not able to procure additional licenses of the non-compliant software.
  - They can buy/utilize newer version if/when it becomes IPv6 compliant.
6. **Use:** Application/system owner may continue to use current version of the software/system on the network until 9/30/24.
  - Application/system owner must put in ServiceNow ticket to have all noncompliant versions of the application removed from workstations & servers by 7/30/24.

7. **Share:** Application/system owner are not able to reassign non-compliant licenses to new users after 9/30/24.

**In Addition: If your application/system have No roadmap to IPv6 compliance.**

5. **Purchase:** Application/system owner are not able to procure additional licenses for the same version of the software.
  - They can buy/utilize newer version if/when it becomes IPv6 compliant or look for a new solution.
6. **Use:** Application/system owner may continue to use current version of the software/system on the network until 9/30/24.
  - Application/system owner must put in ServiceNow ticket to have all noncompliant versions of the application removed from workstations & servers by 7/30/24.
7. **Share:** Application/system owner are not able to reassign non-compliant licenses to new users after 9/30/24.
8. **Create Roadmap:** Application/system owner may reapply for waiver if vendor releases an acceptable commitment/roadmap by 9/30/24.

**General Responsibilities for Requesting IPv6 Waivers**

1. **IRS Heads of Office:** Heads of Office are to act in accordance with the requirements for IPv6 compliance by FY 2025. They are to provide oversight to ensure IPv6 compatibility when procuring and deploying all IT equipment within their organization to fulfill the IRS mission.
2. **Executive Approvers:** Executives approving the annual resubmissions of IPv6 Waivers to continue using non-compliance applications or devices are:
  - Certifying the accuracy of the information provided on the Request for Waiver of Internet Protocol Version 6 Form, which includes the Justification of Need, Compensating Measure(s) to Safeguard Data and Roadmap to IPv6 Compliance
  - Accepting the technical review presented from UNS leadership for their decision (concur/non-concur) and CIO final determination (approved/ denial) that the waiver is in the best interest of the Government.
3. **Managers:** Managers are expected to oversee compliance of all IRS policies and procedures related to IPv6 compatibility when procuring and deploying all IT equipment, including but not limited to assessing the continued business need for any waiver granted.
4. **Users:** These policies are outlined in IRM 10.8.1, Information Technology(IT) Security – Policy and Guidance.

If you have any questions, please contact Randy Edwards, Deputy ACIO, User and Network Services, at [Randolph.Edwards@irs.gov](mailto:Randolph.Edwards@irs.gov).

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