

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, DC 20224

July 14, 2025

Control Number: CIO-7-25-0002

Affected IRM:10.8.1

MEMORANDUM FOR DISTRIBUTION

FROM: Kaschit Pandya, Chief Information Officer

SUBJECT: Guidance for the Transition to Internet Protocol Version 6 and procedures

for requesting IPv6 Waivers

The removal of IPv4 from the IRS network is a top priority for the 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).

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 all Treasury Enterprise Network Services (TENS) customers shall begin planning the implementation of IPv6 protocol into their networks during (FY25).
- 2. The 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.
- 4. Retiring of Internet Protocol Version 4 with a "inside-out" retirement approach.

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 the Federal government's operational deployment and use of IPv6.

Treasury Memo: The updated Treasury memo requires the Bureaus to enable IPv6 on an "outside-in" approach. "During FY25 and beyond, all new internet-exposed Treasury information systems shall be IPv6-enabled ("dual-stacked") before beginning operation."

Guidance regarding the updated Treasury memo dated November 18, 2024:

- 1. Attempt to implement a dual-stacked IPv4/IPv6 pilot within FY25 on Treasury WAN.
- 2. Internal-only applications and systems should be deployed as IPv6-enabled (dual-stacked) as part of the bureau transition to IPv6.
- 3. Existing internet-exposed Treasury information systems shall have a published target date (via a POAM in TFIMS) for supporting IPv6, and that target date shall be no later than the end of FY25, unless the appropriate Bureau CIO issues a waiver (with a delivery date in FY26 or later).
- 4. Retiring of IPv4 Per the guidance, we will first retire IPv4 on internal-only systems, and then work our way to retire IPv4 on our public-facing systems last.

Utilizing/Maintaining Existing Non-compliant applications/systems:

IPv6 should be enabled on all internal applications and systems by the end of FY 2025 deadline. Any existing internet-exposed IRS information system shall have a published target date (via a POAM) regarding supporting IPv6, and that target date shall be no later than the end of FY2025. If the target is after FY25, you must have a waiver on file with a roadmap/delivery date no later than FY26 to become compliant/compatible. All waivers will be reviewed annually.

Waivers Reassessed Annually: EOPS IPv6 PMO, will notify each BU and Enterprise Architecture of the upcoming expiration of a waiver 90 days prior. The BU is responsible for reapplying for a new waiver if product still is not IPv6 compliant or submitting vendor evidence that verifies the product is now IPv6 compliant.

Who is Affected:

This process will affect all Business Units and stakeholders requesting to procure or deploy applications and devices that are non-IPv6 compatible/compliant.

Effective Date:

Effective April 1, 2025, 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 EOps IPv6 PMO, Enterprise Architecture, 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 has a roadmap to compliance before the end of FY2026.

- 1. Purchase: Application/system owner are not able to procure additional licenses of the non-compliant software.
 - a. They can buy/utilize newer version if/when it becomes IPv6 compliant.
- 2. Use: Application/system owner may continue to use current version of the software/system on the network until 9/30/26.
 - a. Application/system owner must put in ServiceNow ticket to have all non- compliant versions of the application removed from workstations & servers by 12/31/26.
- 3. Share: Application/system owner are not able to reassign non-compliant licenses to new users after 9/30/26.

In Addition: If your application/system has no roadmap to IPv6 compliance:

- 1. Purchase: Application/system owner are not able to procure additional licenses for the same version of the software.
- 2. They can buy/utilize newer version if/when it becomes IPv6 compliant or look for a new solution.
- 3. Use: Application/system owner may not continue to use current version of the software/system on the network.
- 4. Application/system owner must put in ServiceNow ticket to have all non-compliant versions of the application removed from workstations & servers by 9/30/26.
- 5. Share: Application/system owner are not able to reassign non-compliant licenses to new users.
- 6. Create Roadmap: Application/system owner may reapply for waiver if vendor releases an acceptable commitment/roadmap before 9/30/26.

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 immediately. 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.
- 4. Accepting the technical review presented from EOps leadership for their decision (concur/non-concur) and CIO final determination (approved/denial) that the waiver is in the best interest of the Government.
- 5. Managers: Managers are expected to oversee compliance for 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.
- 6. Users: These policies are outlined in IRM 10.8.1, Information Technology (IT) Security Policy and Guidance (irs.gov)

If you have any questions, please contact Louis Capece, Coordinating Director, Infrastructure, at Louis.Capece@irs.gov.

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