



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.410.8

DECEMBER 4, 2025

## EFFECTIVE DATE

(12-04-2025)

## PURPOSE

- (1) This transmits revised IRM 6.410.8, Learning Management System Standards.
- (2) This IRM establishes policy and guidance needed to manage IRS use of the Department of the Treasury (Treasury) *Integrated Talent Management (ITM)* learning module, *ITM* Learning, as the official learning management system.

## MATERIAL CHANGES

- (1) IRM 6.410.8.1, Program Scope and Objectives: Updated the subsection as required by IRM 1.11.2, Internal Management Documentation System, Internal Revenue Manual (IRM) Process.
- (2) IRM 6.410.8.6, Creating ITM Learning Curricula for Skillsoft Percipio Content: Replaced Learn and Lead 24x7 with Skillsoft Percipio.
- (3) IRM 6.410.8.7, Hosting of Online Courses or Content within ITM Learning, Paragraph (2): Added references to IRM 6.410.1.2.11, Reasonable Accommodation and IRM 2.30.1, Section 508 compliance.
- (4) IRM 6.410.8.7, Hosting of Online Courses or Content within ITM Learning, Paragraph (4): Clarifies information and resources for compliance with IRS e-learning policy, Aviation Industry Computer-Based Training Committee (AICC) standards and publishing in a Shareable Content Object Reference Model (SCORM) 1.2 format.
- (5) IRM 6.410.8.7, Hosting of Online Courses or Content within ITM Learning, Paragraph (5): Added the *IRS Alternative Media Center* provides Section 508 guidance and solutions for accessing e-learning products. Another resource is the *GSA Section508.gov website* which provides comprehensive 508 compliance information.
- (6) Editorial changes were made throughout to update division and office names, references, hyperlinks and terminology.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.410.8, Learning Management System Standards, dated April 12, 2021.

## AUDIENCE

All business units

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6.410.8  
Learning Management System Standards

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6.410.8.1  
(12-04-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM provides policy and guidance for the IRS learning management system. *ITM* Learning is a module in the *ITM* system shared by Treasury Bureaus. *ITM* Learning does not stand alone but is integrated in *ITM*. Read and interpret this policy in accordance with applicable federal laws, governmentwide regulations, Treasury Human Capital Issuance System Directives and other sources as appropriate.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities and instructions in this IRM apply to all business units. Bargaining unit (BU) employees should review negotiated agreement provisions relating to subjects in this IRM. Should any of these instructions conflict with a provision in the negotiated agreement, the agreement prevails.
- (3) **Policy Owner:** The IRS Human Capital Officer
- (4) **Program Owner:** The Human Capital Office (HCO), Office of Human Resources Strategy and Transformation (OHRST), IRS University (IRSU) Office
- (5) **Primary Stakeholders:**
  - a. HCO, OHRST, Transformation, Policy and Engagement (TPE), Policy Office (PO)
  - b. HCO, OHRST, IRSU, Business Resource Office
  - c. HCO, OHRST, IRSU, Virtual Learning Technology (VLT)
- (6) **Program Goals:** This IRM provides Servicewide policy and guidance to all business units on *ITM* Learning, to provide tools for developing, retaining and transitioning a highly skilled and high-performing workforce to support IRS mission accomplishments.

6.410.8.1.1  
(12-04-2025)  
**Background**

- (1) This IRM provides education policy and procedures for the *ITM* Learning module.

6.410.8.1.2  
(12-04-2025)  
**Authority**

- (1) "The U.S. Office of Personnel Management's (OPM) mission is to ensure the Federal Government has an effective civilian workforce. To help accomplish the mission, it is important to collect accurate, comprehensive training information and make it available to decision-makers and others who have a vested interest in the training activities of the Federal government." Refer to *OPM Reporting Training Data*.
- (2) *ITM* Learning is the official system of record for recording and tracking training data for the IRS and is recognized by OPM and Treasury. The *ITM* system is a web-based application that managers, employees and the Learning and Education (L&E) community access from their computers to manage training and employee development. Employees can also access and launch web-based training directly from *ITM*.
- (3) **Treasury Human Capital Issuance System (HCIS):** *TN-10-003, Treasury-Wide Human Capital Learning and Workforce Development Programs*, dated August 20, 2010.

6.410.8.1.3  
(12-04-2025)

**Roles and Responsibilities**

- (1) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for L&E programs.
- (2) The HCO, OHRST, TPE, PO is responsible for developing, updating, maintaining and publishing content in this IRM.
- (3) The HCO, OHRST, IRSU is responsible for the operation and administration of L&E programs.

6.410.8.1.4  
(12-04-2025)

**Program Management and Review**

- (1) The program office gauges the effectiveness of this program and considers any statutory or regulatory changes. During review and publishing, in partnership with the PO, IRM sections are revised, added or deleted based in part on this process.
- (2) An annual review is conducted to determine program effectiveness and feasibility. The review requirements are subject to revision as the L&E program parameters are amended periodically and as IRS procedures are changed.

6.410.8.1.5  
(12-04-2025)

**Program Controls**

- (1) The program office and PO are responsible for implementing, monitoring and improving internal controls which are programs, policies and procedures.
- (2) The PO develops policies, materials and programs to increase Servicewide awareness and understanding of general L&E.
- (3) Policies and program operations are reviewed in accordance with applicable laws and regulations.
- (4) The following activities ensure program success:
  - a. Conducting annual policy reviews.
  - b. Publishing educational articles and other materials.

6.410.8.1.6  
(12-04-2025)

**Terms**

- (1) Terms and definitions are provided in each subsection as relevant.

6.410.8.1.7  
(12-04-2025)

**Acronyms**

- (1) The table lists commonly used acronyms and their definitions:

Acronym	Definition
BU	Bargaining Unit
HCO	Human Capital Office
IRM	Internal Revenue Manual
IRSU	Internal Revenue Service University
ITM	Integrated Talent Management
L&E	Learning and Education
LSDO	Learning Systems and Design Office
OHRST	Office of Human Resources Strategy and Transformation

Acronym	Definition
OPM	Office of Personnel Management
PO	Policy Office
TPE	Transformation, Policy and Engagement
VLT	Virtual Learning Technology

6.410.8.2  
(12-04-2025)  
**Overview of the  
Learning Systems and  
Design Office (LSDO)**

- (1) The Learning Systems and Design Office (LSDO) is a program management office within the VLT Office, within IRSU.
- (2) The LSDO is responsible for connecting new technologies with learning to transform professional development of IRS employees.
- (3) The LSDO maintains and supports the IRS's use of *ITM* Learning with an *ITM* Learning Program Management team.

6.410.8.3  
(12-04-2025)  
**ITM Learning Policy**

- (1) Below are established policies that relate to *ITM* Learning, as determined by the system owner, Treasury. Treasury manages the Learning module configuration and setup for all Treasury bureaus. Each bureau is responsible for maintaining their own internal standard operating and use procedures.
- (2) The *ITM* Learning module management team develops and maintains a standard set of job aids for use by Servicewide learning management administrations, managers and employees.

6.410.8.4  
(12-04-2025)  
**Access to ITM and ITM  
Learning User Accounts**

- (1) **Access to ITM**
  - a. The *ITM* system uses single sign-on for access, which allows government personnel to securely access different applications using their Personal Identity Verification/SmartID card and PIN.
  - b. This process is secure and complies with the *Homeland Security Presidential Directive-12*.
- (2) **ITM and ITM Learning User Accounts**
  - a. Employees of the IRS automatically have access to the *ITM* system and *ITM* Learning module once they have a complete HRConnect employee user record.
  - b. Contracted employees who have an adjudicated background check history and a complete HRConnect user record will automatically have access to the *ITM* system and *ITM* Learning module.
  - c. Non-personnel, such as volunteers and individuals from other federal, state, local government and charitable organizations, do not have HRConnect employee records. Therefore, they will not be given access to the *ITM* system or *ITM* Learning module for any reason or purpose.

6.410.8.5  
(12-04-2025)

**Use of the IRS  
Servicewide Course  
Catalog**

- (1) Business units are responsible for adding their course records to the IRS Servicewide course catalog. This provides searchability and description access to all IRS users of *ITM* Learning.
- (2) Exceptions to this policy are:
  - a. Business units can determine that a course should not be viewable in the Servicewide library and can choose not to add it. This determination should be based on protecting the course content, avoiding disclosure of secure content or ensuring that a specific course is available to only their employee population based on a specific job and its training requirements. Online items should not be added to the IRS catalog if disclosure or security is a concern.
  - b. Chief Counsel and Criminal Investigation online course items may not be added to the IRS Servicewide course catalog.

6.410.8.6  
(12-04-2025)

**Creating ITM Learning  
Curricula for Skillsoft  
Percipio Content**

- (1) This policy establishes guidance allowing *ITM* Learning Curricula to be created when Skillsoft Percipio subject matter pertains to IRS learning curricula offered in *ITM* Learning.
- (2) Skillsoft Percipio, a Federal Risk and Authorization Management Program (FedRAMP) authorized platform is an e-learning resource for self-directed learning linked through *ITM*. There are numerous subject areas covered in a large variety of online courses, books, videos and other learning content that can be used for employee training and knowledge support.
- (3) This policy also establishes guidance allowing *ITM* Learning Curricula to be established when *ITM* Learning Curricula is created to add Skillsoft Percipio content by item type and ID.

6.410.8.7  
(12-04-2025)

**Hosting of Online  
Courses or Content  
within ITM Learning**

- (1) This policy establishes guidance on the location and criteria for hosting IRS online courses and content used from *ITM* Learning.
- (2) All online course content accessed from *ITM* Learning must meet Section 508 of the Rehabilitation Act of 1973 and online content technical standards as identified in IRM 6.410.1.2.11, Reasonable Accommodation and IRM 2.30.1, Section 508 compliance.
- (3) Online content provided for use through *ITM* Learning must be routed to the *ITM* system environment and hosted within the *ITM* Learning content repository. Online content includes, but is not limited to, commercially developed and purchased content, IRS-developed or customized content, and other governmental agency developed content.
- (4) Hosted online content to be stored in the *ITM* Learning content repository must comply with IRS e-learning policy as stated in IRM 6.410.1.2.5, IRS Learning and Education Goals, and IRM 6.410.1.3.7, Publishing Course Materials. The IRS periodically uses launcher files utilizing the Aviation Industry Computer-Based Training Committee (AICC) standards for e-learning. These guidelines are related to technical specifications for how a Learning Management System communicates with an uploaded course. Follow job-aids located in the *Training Systems and Support Knowledge Base - ITM Learning Modules* for more guidance. Most importantly, files published from Articulate, or any related rapid



authoring system should be published in a Shareable Content Object Reference Model (SCORM) 1.2 format. This is found in the publish settings when preparing content for upload into *ITM*.

- (5) All content developed by the IRS, other government agencies or vendors must meet IRS e-learning standards, which include requirements to comply with Section 508 of the Rehabilitation Act of 1973. Content developers must test their content and ensure it is 508 compliant before being made available from *ITM*. The *IRS Alternative Media Center* provides Section 508 guidance and solutions for accessing e-learning products. Another resource is the *GSA Section508.gov website* which provides comprehensive 508 compliance information.

