

# Internal Revenue Manuals

## 10.2.11.3.3 (09-04-2019)

### *Photography and Video Recordings Prohibition*

1. Taking photographs within or recording images inside of the IRS is prohibited except when specifically authorized by the assigned FMSS Physical Security Section Chief. Taking photographs of external features of a facility or other property which provides information not accessible to the public must be reported to local FMSS Physical Security staff, the Treasury Inspector General for Tax Administration (TIGTA), and FPS. Photography means any physical or electronically recorded image, including still photographs, x-ray images, video or recordings.

[https://www.irs.gov/irm/part10/irm\\_10-002-011#idm140074153843056](https://www.irs.gov/irm/part10/irm_10-002-011#idm140074153843056)

## 10.2.11.2.4 (08-04-2016)

### *Photography and Video Recordings Prohibition*

1. Taking photographs within or recording images of the inside of Treasury bureau facilities is prohibited except when specifically authorized by FMSS Physical Security. Taking photographs of external features of a facility or other property which provides information not accessible to the public must be reported to local FMSS Physical Security staff, the Treasury Inspector General for Tax Administration (TIGTA), and Federal Protective Service (FPS). Photography means any physical or electronically recorded image, including still photographs, x-ray images, video or recordings.

[https://www.irs.gov/irm/part10/irm\\_10-002-011#idm140223076321072](https://www.irs.gov/irm/part10/irm_10-002-011#idm140223076321072)

## PHOTOGRAPHS FOR NEWS, ADVERTISING OR COMMERCIAL PURPOSES

### **§ 102–74.420 What is the policy concerning photographs for news, advertising or commercial purposes?**

Except where security regulations, rules, orders, or directives apply or a Federal court order or rule prohibits it, persons entering in or on Federal property may take photographs of—

- (a) Space occupied by a tenant agency for non-commercial purposes only with the permission of the occupying agency concerned;
- (b) Space occupied by a tenant agency for commercial purposes only with written permission of an authorized official of the occupying agency concerned; and
- (c) Building entrances, lobbies, foyers, corridors, or auditoriums for news purposes.

[https://ecfr.io/Title-41/se41.3.102\\_674\\_1420](https://ecfr.io/Title-41/se41.3.102_674_1420)