

1 of 1 DOCUMENT

IRM

June 27, 2008

1.14.12 IRS Environmental Program

MANUAL TRANSMITTAL

June 27, 2008

PURPOSE

(1) This transmits a new IRM 1.14.12, Real Estate And Facilities Management, IRS Environmental Program.

NATURE OF MATERIAL

(1) This is a new IRM section with information about the IRS Environmental Program.

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

All employees impacted by the IRS Environmental Program

J. Stuart Burns
Director, Real Estate and Facilities Management

1.14.12.1 Scope (06-27-2008)

(1) This section establishes the Internal Revenue Service (IRS) policy for compliance with environmental regulations, Executive Orders, and for the management of the IRS Environmental Program.

(2) This section applies to all IRS facilities and organizations.

(3) The purpose of the IRS Environmental Program is to ensure sound environmental stewardship, the prevention of environmental incidents, the compliance with all relevant environmental regulations, and the promotion of continual improvement in environmental performance.

1.14.12.2 Authority (06-27-2008)

(1) 40 CFR Chapter I - Environmental Protection Agency

(2) 29 CFR 1910 Occupational Safety and Health Standards

(3) 29 CFR 1926 Safety and Health Regulations for Construction

(4) Executive Order 13423 Strengthening Federal Environmental, Energy, and Transportation Management (01/24/2007)

(5) President's Management Council (PMC) Environmental Compliance Management Improvement Initiative (10/06/2004)

(6) IRM 1.2.10.1.7 Policy Statement P-1-28 (01/12/2007)

(7) State and local environmental regulations. The major Federal environmental statutes contain waivers of sovereign immunity that require IRS facilities to comply not only with Federal, but also state and local substantive and procedural requirements. Applicable Federal, state, and local requirements or Executive Orders that are more stringent than this section will be followed. Each IRS facility with operations and maintenance delegated authority should obtain copies of its respective state and local regulations to determine if the facility is subject to requirements that go beyond the Federal laws and regulations.

(8) ISO E14001-2004 or ISO 14001-2004 Environmental management systems - Requirements with guidance for use

1.14.12.3 Designations (06-27-2008)

(1) Director, Real Estate and Facilities Management (REFM) is designated as the Bureau Environmental Management Officer (BEMO).

(2) Senior Level (GS-0018-12) Safety Officers are designated as Environmental Coordinators and Recycling Coordinators.

(3) REFM National Energy Program Manager is designated by the REFM Associate Director, Design & Strategic Campus Planning.

(4) REFM Energy Coordinators are designated by the REFM Territory Managers.

(5) REFM Fleet Manager is appointed by the REFM Associate Director, Logistics Management.

1.14.12.4 Roles and Responsibilities (06-27-2008)

(1) The following subsections identify the roles and responsibilities for:

- a. Deputy Commissioner For Operations Support Organization
- b. Stakeholders
- c. Program Owners

1.14.12.4.1 Deputy Commissioner For Operations Support Organization (06-27-2008)

(1) Is responsible for providing the support and resources to meet the goals and requirements of Executive Order 13423 and to comply with Federal, state, and local environmental regulations.

(2) May exempt IRS law enforcement activities and related personnel, resources, and facilities, from the provisions of Executive Order 13423 to the

extent he or she determines necessary to protect undercover operations from unauthorized disclosure except Subsection b of Section 8 and Section 10 of the Executive Order. May exempt law enforcement, protective, or emergency response fleets of the IRS from the provisions of Executive Order 13423 except Subsection c of Section 8 and Section 10 of the Executive Order.

(3) Provides information and reports on IRS implementation of Executive Order 13423 through the Department of the Treasury to the Office of the Environmental Executive (OFEE) and the Environmental Protection Agency (EPA).

1.14.12.4.2 Stakeholders (06-27-2008)

(1) Director, Small Business/Self Employed will seek advice from the Director, REFM and his or her staff prior to seizing Property with Environmental Considerations, as described in IRM 5.10.2.11 and will comply with Fleet Management environmental policies.

(2) Chief, Criminal Investigation conducts operations in a manner that will protect the environment and will comply with Federal, state, and local environmental regulations.

(3) Chief, Modernization & Information Technology Services (MITS) provides services to assist in improving the IRS electronic stewardship program.

(4) Chief, Physical Security and Emergency Preparedness (PS&EP), with the Director REFM, coordinates emergency response plans related to potential spills of IRS controlled hazardous materials.

(5) Chief Human Capital Officer, to the extent practicable and appropriate, is responsible for including successful implementation of pollution prevention, community awareness, and environmental management into position descriptions and performance plans for senior executives and appropriate managers.

(6) Chief, Communications & Liaison supports the IRS Environmental Program by building relationships and understanding between IRS and its environmental stakeholders through effective information sharing

(7) Director, Office of Procurement is responsible for preparing an Affirmative (Green) Purchasing Plan that gives guidance to IRS on affirmative purchasing. The Office of Procurement, with the assistance of Real Estate and Facilities Management (REFM), prepares reports on Affirmative Procurement.

1.14.12.4.3 Program Owners (06-27-2008)

(1) Chief, Agency-Wide Shared Services (AWSS) promotes and supports the Environmental Program by providing resources, guidance, assuring agency-wide program reviews, and tracking program measures.

(2) Director, Real Estate and Facilities Management (REFM) is responsible for overall management, administration, implementation, and evaluation of the Environmental Program and Environmental Management Systems (EMS) at appropriate facilities and organizational levels.

(3) REFM Associate Director, Real Property Management and his or her staff are responsible for ensuring that the delegated leasing program and the lease acquisition process comply with environmental regulatory requirements, executive

orders, and IRS policies.

(4) REFM Associate Director, Design and Strategic Campus Planning and his or her staff are responsible for ensuring that new construction, renovations, and demolition projects comply with environmental regulatory requirements, executive orders, and IRS policies.

(5) REFM Associate Director, Logistics Management, is responsible either directly or through the Chief, Safety, Environmental and Records Management Programs and his or her staff for:

- a. Developing and delivering environmental policy, directives, program framework and guidance.
- b. Developing and delivering environmental training curricula.
- c. Developing and delivering environmental assessments.
- d. Developing the budgeting system to provide the funding required to support the Environmental Program.
- e. To the extent he or she determines practicable, manages the fleet in a manner that is environmentally, economically and fiscally sound, integrated, continuously improving, efficient, and sustainable.

(6) REFM Associate Director, Design & Strategic Campus Planning and his or her staff are responsible for:

- a. Developing building management policy and guidance for buildings with operations and maintenance delegated authority.
- b. Assisting with the development of Environmental training curricula.
- c. Providing funding for Operations and Maintenance (O&M) related environmental corrective actions in buildings with operations and maintenance delegated authority.

(7) REFM National Energy Program Manager coordinates the energy program activities, prepares and submits the energy and water reports.

(8) Chief, Learning and Education, REFM is responsible for providing or coordinating environmental training for AWSS employees with environmental responsibilities.

(9) REFM Associate Director of Operations is responsible for setting work plan priorities for Environmental Program delivery at the Territory level and for brokering the related funding requests that support effective program delivery.

(10) REFM Territory Managers are responsible for:

- a. Developing, promoting and supporting the Environmental Program goals and objectives for their Territory.
- b. Assisting implementation of an Environmental Management System at appropriate facilities with operations and maintenance delegated authority.
- c. Reviewing Reports of Environmental Assessments and tracking remediation of program discrepancies and omissions.
- d. Developing and brokering financial support for annual Environmental Program goals and objectives.
- e. Developing and administering Environmental related training plans for

their staff and customers.

(11) REFM Building Managers of facilities with operations and maintenance delegated authority are responsible for:

- a. Ensuring that building related equipment, functions, programs, plans, and procedures are in compliance with environmental and safety regulations. This includes contracted services and contractor controlled space.
- b. Ensuring that required operations and maintenance environmental plans, programs, permits, and registrations are completed and fees paid.
- c. Ensuring that operations and maintenance employees with environmental responsibilities are trained in accordance with the environmental training curriculum.
- d. Integrating environmental accountability into day-to-day decision-making and long-term planning processes.
- e. Developing funding proposals for operations and maintenance environmental corrective actions for their facilities.

(12) REFM Delegated Building Contracting Officer Technical Representatives (COTRs) are responsible for:

- a. Administering reviews of contracted services to ensure that work is performed in accordance with the contract and in compliance with environmental and safety regulations.
- b. Reviewing contractors' records to ensure they indicate compliance with regulations and environmental stewardship goals. Records should include written programs and plans, inspections, and training records.
- c. Administering inspection of contractor work to ensure environmental compliance.
- d. Notifying the Contracting Officer (CO) and the Building Manager if contractor work is not in compliance with regulations and/or the contract.
- e. Initiating revisions to contracts, where necessary, to meet safety and environmental requirements.

(13) REFM Inspectors at building with operations and maintenance delegated authority are responsible for:

- a. Reviewing contracted services to ensure that work is performed in accordance with the contract and in compliance with environmental and safety regulations.
- b. Inspecting contractor work to ensure environmental compliance.
- c. Notifying the COTR if contractor work is not in compliance with regulations and/or the contract.

(14) REFM Territory Logistics Chiefs are responsible for:

- a. Promoting and supporting the day-to-day delivery of the territory Environmental Program.
- b. Reviewing reports of environmental assessments, tracking remediation of program discrepancies and omissions, and implementing new requirements.
- c. Recommending annual environmental goals and objectives and developing

financial requirements needed to support the program.

d. Developing and administering Environmental related training plans for their Safety staff.

(15) REFM Environmental Coordinators are responsible for:

a. Researching state and local regulations and advising management of the differences from Federal regulations.

b. Providing advice to management on alternate environmental procedures and products.

c. Signing manifests for transporting hazardous waste from IRS facilities, including waste generated by contractors.

d. Inspecting hazardous waste storage areas.

e. Maintaining a log showing where Environmental records are stored, such as written programs, inspection and assessment reports, permits, registrations, and related records.

f. Implementing or maintaining waste prevention and recycling programs at buildings with operations and maintenance delegated authority.

g. Preparing Environmental Program annual plans, budget submittals and reports.

h. Coordinating the Environmental Management System (EMS) for facilities that must implement EMS.

i. Performing an environmental self-audit each year for facilities that do not have an external audit.

j. Participating in the environmental audit program.

k. Assisting auditors and regulatory inspectors such as GSA, EPA, state and local authorities.

(16) REFM Territory Safety Officers are responsible for:

a. Providing advice about safety and industrial hygiene hazards related to environmental work (i.e. toxicity of chemicals, confined spaces, electrical hazards, lockout/tagout, asbestos, lead, noise).

b. Performing or coordinating exposure monitoring for IRS employees when recommended.

c. Maintaining exposure monitoring records.

d. Ensuring IRS employees are trained in appropriate safety-related environmental topics (i.e. spill response, hazard communication).

(17) REFM Energy Coordinators implement the energy program, maintain energy program records, and submit quarterly reports to the National Energy Program Manager.

(18) Fleet Managers and Fleet Coordinators implement the fleet management program, maintain fleet program records, and submit reports to the BEMO, as requested.

(19) Recycling Coordinators implement the recycling program at each IRS facility, maintain recycling records, and submit reports to the BEMO, as requested.

(20) Managers and Supervisors:

a. Ensure that employees and contractors under their supervision are trained and comprehend environmental regulations, executive order requirements, and requirements of this section that relate to their work.

b. Ensure that environmental incidents are reported to the Employee Resource Center (ERC) and recorded in SHIMS.

c. Cooperate with the Environmental Coordinator, National Office staff, and/or regulatory compliance officers when performing an inspection or investigation.

d. Support Department of the Treasury, IRS, and facility environmental objectives and targets.

(21) IRS employees:

a. Perform official duties in a manner that does not create environmental harm or hazards for themselves, their fellow employees, or the larger community in which the facility is located.

b. Comply with IRS environmental policies and procedures.

c. Report environmental hazards, illnesses possibly caused by environmental hazards, and actions that may be in violation of environmental regulations or policies to his or her supervisor or through the Employee Resource Center (ERC).

1.14.12.5 Program Elements (06-27-2008)

(1) The following subsections cover the following program elements:

- a. Environmental Compliance
- b. Environmental Management Systems (EMS)
- c. Affirmative (Green) Procurement
- d. Sustainable (Green) Buildings
- e. Electronic Stewardship
- f. Transportation (Fleet) Management
- g. Energy Efficiency and Renewable Energy
- h. Water Stewardship
- i. Pollution Prevention
- j. Waste Management
- k. Greenhouse Gas Emissions

1.14.12.5.1 Environmental Compliance (06-27-2008)

(1) The environmental compliance review and audit program described in 1.14.12.8 **Inspections, Audits and Self-Assessments** will identify compliance needs and possible root cause of non-compliance. Compliance information and resource allocation procedures will be integrated to ensure that audit findings and possible non-compliance root causes are tracked and addressed, including allocation of funding. Most IRS environmental compliance requirements are related to facility operation and maintenance. Detailed guidance to REFM managers and employees who have environmental responsibilities is included in the *Environmental Desk Guide for IRS Buildings*.

(2) Environmental legal requirements related to IRS facility operations

include, but may not be limited to the following topics. Some states, counties, and cities have additional or more stringent regulations.

(3) Other requirements related to IRS facility operations include, but may not be limited to the following topics.

- a. The Department of the Treasury Directives
- b. Executive Orders
- c. National Fire Protection Association (NFPA) standards
- d. American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE)

1.14.12.5.1.1 Asbestos Management (06-27-2008)

(1) The IRS must maintain an Asbestos Management Plan for each facility that IRS directly leases or has operations and maintenance delegated authority. The plan must include a survey describing the presence, location, and quantity of asbestos containing material (ACM) and/or presumed asbestos containing material (PACM). Employees, contractors, and concessionaires will be informed about the presence and location of ACM and PACM in the buildings with operations and maintenance delegated authority. If a building was constructed after 1988 and is asbestos-free, maintain a signed statement instead of the Asbestos Management Plan. The statement must be signed by an architect or project engineer responsible for the construction of the building, or by an accredited inspector, indicating that no asbestos containing material was specified as a building material in any construction document for the building, or, to the best of his or her knowledge, no asbestos containing material was used as a building material.

1.14.12.5.1.2 Emergency Planning and Notification (06-27-2008)

(1) A facility that has an amount of any "extremely hazardous substance" equal to or in excess of its threshold planning quantity must comply with 40 CFR 355 including reporting and notification requirements. This includes the total amount of an extremely hazardous substance present at any one time at a facility at concentrations greater than one percent by weight, regardless of location, number of containers, or method of storage.

(2) IRS facilities with operations and maintenance delegated authority do not routinely use extremely hazardous substances over the threshold planning quantity.

(3) Facilities may exceed the threshold planning quantity of a listed extremely hazardous substance for a special project.

(4) Seized property may contain listed extremely hazardous substances over the threshold planning quantity.

1.14.12.5.1.3 Emergency Response (06-27-2008)

(1) An emergency response plan must be implemented to handle anticipated emergency response operations related to releases of hazardous substances. The plan may be included in the Occupant Emergency Plan (OEP). It must be in writing and available for inspection and copying by employees, their representatives and Federal, state or local inspectors. The plan must include elements described in

29 *CFR* 1910.120(q)(2).

1.14.12.5.1.4 Hazardous Chemical Reporting (06-27-2008)

(1) If at any one time during the preceding calendar year, a facility had chemicals on site in amounts equal to or greater than their Tier I or II reporting thresholds, then a Tier I or II report must be submitted annually to the local emergency planning committee (LEPC), the state emergency response commission (SERC), and the fire department between January 1 and March 1.

1.14.12.5.1.5 Hazardous Materials Management (06-27-2008)

(1) If IRS employees use or may be exposed to hazardous chemicals, a Hazard Communication Program will be implemented. The program must include elements described in 29 *CFR* 1910.1200. In addition, storage and handling of chemicals will be performed in a manner to reduce the risk and consequences of spills, adverse reactions, contamination and to prevent creating hazardous waste. REFM staff will coordinate with Physical Security and Emergency Preparedness for emergency response to unplanned releases of hazardous materials.

1.14.12.5.1.6 Ozone Depleting Substances (06-27-2008)

(1) The IRS and its contractors must comply with maintenance, service, repair, and disposal requirements for appliances such as air conditioners, refrigerators, chillers, and freezers, which contain and use an ozone-depleting substance as a refrigerant. IRS facilities with operations and maintenance delegated authority must maintain sufficient records of refrigerant purchase, use, leakage, and recovery to demonstrate compliance with 40 *CFR* 82.156.

1.14.12.5.1.7 Storage Tanks, Above Ground Storage Tanks (AST) and Underground Storage Tanks (UST). (06-27-2008)

(1) Where the IRS owns or operates storage tanks, procedures must be implemented to prevent, detect, and clean up releases of petroleum and other hazardous substances. REFM staff will coordinate spill prevention, control, and response for ASTs and USTs with Physical Security and Emergency Preparedness.

1.14.12.5.1.8 Spill Prevention Control and Countermeasures (06-27-2008)

(1) REFM must coordinate with Physical Security and Emergency Preparedness in preparing and implementing a Spill Prevention Control and Countermeasures (SPCC) plan in accordance with 40 *CFR* 112 for an IRS facility with operations and maintenance delegated authority when one or more of the following conditions exist:

a. A facility has a combined total above ground oil storage capacity of more than 1,320 gallons.

b. A facility has a combined underground oil storage capacity greater than 42,000 gallons and is not subject to all of the technical requirements of 40 *CFR* 280 or all of the technical requirements of a State program approved under 40 *CFR* 281.

Note: The "combined total" includes all containers of 55 gallons or larger including waste oil and cooking oil.

1.14.12.5.1.9 Toxic Chemical Release Reporting (06-27-2008)

(1) If a facility manufactured, imported, processed, or otherwise used a toxic chemical in excess of an applicable threshold quantity of that chemical set forth in 40 CFR 372.25, 372.27, or 372.28, it must submit a Toxic Release Inventory to EPA and to the State in which the facility is located in accordance with the instructions in 40 CFR 372.85 and 372.95.

1.14.12.5.1.10 Vehicle Emissions (06-27-2008)

(1) All IRS vehicles that are primarily operated in a geographical area that requires vehicle emissions testing will comply with the emissions testing requirements.

1.14.12.5.1.11 Waste Management (06-27-2008)

(1) REFM will comply with all applicable hazardous waste, universal waste, medical waste, and used oil regulations. These regulations and the definitions of these terms vary by location.

1.14.12.5.1.12 Wastewater (06-27-2008)

(1) EPA regulates the discharge and treatment of wastewater under the Clean Water Act. The National Pollutant Discharge Elimination System (NPDES) issues permits to all wastewater dischargers and treatment facilities. These permits establish specific discharge limits, monitoring and reporting requirements and may also require these facilities to undertake special measures to protect the environment from harmful pollutants. Employees and contractors are prohibited from disposing chemicals in the sanitary sewer system, the storm water system, or any body of water without written approval from the governing agency.

1.14.12.5.1.13 Water Management (06-27-2008)

(1) IRS facilities will comply with all water management regulations established by the EPA or those states that have been granted primary enforcement responsibility. Some IRS facilities with operations and maintenance delegated authority may require a NPDES permit; a permit or written permission from the publicly owned treatment works (POTW) when discharging anything into the sanitary sewer other than domestic sewage; and/or a permit or written permission for discharges of anything other than rain water into the storm water sewer. IRS operations that are regulated through water management programs include:

- a. Sanitary or industrial wastewater discharged directly to receiving waters or through on-site IRS-owned treatment works.
- b. Sanitary or industrial wastewater discharged to an offsite public-owned treatment works (POTW) or to a treatment plant of another Federal government activity.
- c. Storm water runoff associated with industrial or construction activities discharged to receiving waters.
- d. Other operations that result in non-point source pollution.
- e. Sewage sludge generation, processing, use, and disposal practices.
- f. Facilities involved in the transfer, storage, and transportation of petroleum, oil, and lubricants (POL) which, because of their location, could reasonably be expected to cause substantial harm to the environment by discharging into navigable waters or on the adjacent shoreline.

g. Hazardous material storage areas and other regulated storage areas where runoff is likely to occur.

1.14.12.5.2 Environmental Management Systems (EMS) (06-27-2008)

(1) The Environmental Management System will integrate with existing management systems used at each impacted facility, helping achieve environmental and economic goals.

(2) Environmental management systems (EMS) will be implemented at the following facilities.

Facility	Mailing Address	Building Numbers
Andover	310 Lowell Street, Andover, MA	MA0137
Atlanta	4800 Buford Highway, Chamblee, GA	GA1016
Austin	3651 S Interregional, Austin, TX	TX2038, TX1665, TX0390
Brookhaven	1040 Waverly Avenue, Brookhaven, NY	NY0376
Covington	200 West Fourth Street, Covington, KY	KY0085, KY0012
Fresno	5045 E. Butler, Fresno, CA	CA4664
Martinsburg	250 Murall Drive, Martinsburg, WV	WV0191, WV0158
Memphis	5333 Getwell Road, Memphis, TN	TN0005
Ogden	1160 W 1200 S, Ogden, UT	UT0036
Philadelphia	11601 Roosevelt Blvd., Philadelphia, PA	PA6520, PA0564, PA0462
Washington	1111 Constitution Avenue NW, Washington, DC	DC0022

(3) EMS will be the primary management approach for:

a. Addressing environmental aspects of internal agency operations and activities, including environmental aspects of energy and transportation functions.

b. Establishing and reviewing IRS objectives and targets.

c. Collecting, analyzing, and reporting information to measure

performance.

- d. Pursuing sustainable practices.
- e. Supporting compliance with environmental and energy and transportation legal and other requirements within the scope of the EMS.
- f. Preventing pollution and promoting efficient energy management.
- g. Supporting other objectives identified by the Department of the Treasury, the IRS, or the facility management.

(4) The EMS will serve as the management framework under which the IRS identifies, manages, and improves sustainable practices, collects and manages performance measurement information, and responds to the reporting requirements.

(5) Each EMS will reflect the EMS elements and framework found in the ISO 14001:2004 International Standard or equivalent.

(6) Where tenant, contractor, and concessionaire activities affect environmental issues, those activities are addressed in the development, implementation and maintenance of the EMS.

(7) As part of the EMS, the IRS is committed to proactive communications with interested parties. These include regulatory agencies, special interest groups, schools, and others.

(8) Once an EMS is implemented, it will be reviewed and updated annually or more frequently, as deemed appropriate by the senior manager accountable for implementation of that EMS.

(9) An EMS is considered fully implemented when:

- a. It has been the subject of a formal audit by a qualified party outside the control or scope of the EMS;
- b. Audit findings have been recognized by the appropriate level of the facility implementing the EMS (i.e. Territory Manager and Directors); and
- c. The BEMO has declared conformance to EMS requirements.

(10) Once conformance has been declared, the EMS is audited by a qualified party outside of the control or scope of the EMS at least every three (3) years from the date of the initial declaration.

(11) Conformance declaration is renewed by the BEMO after review of the audit summary.

(12) The IRS does not require the EMS to be ISO registered.

1.14.12.5.3 Affirmative (Green) Procurement (06-27-2008)

(1) When acquiring goods and services, the IRS requires:

- a. Use of sustainable environmental practices including acquisition of bio-based, environmentally preferable, energy-efficient, water-efficient, and recycled-content products.
- b. Use of paper of printing and writing papers or support services that include the supply of written documents: 30 percent post-consumer fiber or, if papers containing 30 percent post-consumer fiber are not reasonably available,

do not meet reasonable performance requirements, or are only available at an unreasonable price, 20 percent post-consumer fiber.

c. Purchasing of commercially available, off-the-shelf energy-consuming products, that use no more than one watt of standby power as defined and measured by International Electrotechnical Commission (IEC) code 62301, or otherwise meet Federal Energy Management (FEMP) specifications for low standby power consumption. If FEMP has not specified a standby power level for a product category, products must be purchased with the lowest standby power consumption available. These purchasing preferences are required when they are life-cycle cost effective.

d. At least 95 percent of new electronics purchased will be Electronic Product Environmental Assessment Tool (EPEAT)-registered electronic products, unless there is no EPEAT standard for such product.

(2) Contracts for contractor operation of government-owned facilities or vehicles will require the contractor to comply with the provisions of this IRM section with respect to such facilities or vehicles to the same extent as the IRS would be required to comply if the IRS operated the facilities or vehicles;

(3) Agreements, permits, leases, licenses, or other legally-binding obligations between the IRS and a tenant or concessionaire will require, to the extent the Commissioner determines appropriate, that the tenant or concessionaire take actions relating to matters within the scope of the contract that facilitate the IRS's compliance with this IRM section.

(4) The IRS gives preference in its procurement and acquisition programs to the purchase of recycled content products; Energy Star (registered) products, FEMP-designated energy-efficient products; water-efficient products; energy from renewable sources; bio-based products; environmentally preferable products and services, including EPEAT-registered electronic products; alternative fuel vehicles and alternative fuels; and non-ozone depleting substances. More specific information about green purchases related to motor vehicles is contained in IRM 1.14.7, *Real Estate and Facilities Management, Motor Vehicle Management*.

a. The IRS will incorporate requirements to supply or use these products in all types of acquisitions, including purchases at or below the micro-purchase threshold made with government purchase cards.

b. All new and renewed contracts, especially for facility design and construction, transportation, janitorial services, and other operations and maintenance, will ensure that these requirements are included, monitored, and met.

(5) The IRS will purchase environmentally preferable products and services, using EPA's Guidance on the Acquisition of Environmentally Preferable Products and Services. At a minimum, IRS will purchase environmentally preferable janitorial products and services, building construction and renovation products and services, landscaping products and services, EPEAT-registered office electronic products, and meeting services.

(6) The IRS will comply with guidance issued by the Office of Federal Procurement Policy to the acquisition community on sustainable procurement policies and strategies.

1.14.12.5.4 Sustainable (Green) Buildings (06-27-2008)

(1) The REFM Associate Director, Real Property Management, the REFM Associate Director, Design and Strategic Campus Planning, and their staffs will ensure that new construction and major renovation of IRS facilities comply with the *Guiding Principles for Federal Leadership in High Performance and Sustainable Buildings* set forth in the Federal Leadership in High Performance and Sustainable Buildings Memorandum of Understanding (2006), also called Guiding Principles.

(2) The REFM Associate Director, Real Property Management, the REFM Associate Director, Design and Strategic Campus Planning, and their staffs will:

a. Strive to incorporate sustainable practices in its facility operations including high performance construction and leasing for buildings as described in the Guiding Principles.

b. Locate, design, and construct buildings in a resource-efficient, sustainable, and economically viable manner, consistent with the IRS mission.

(3) The REFM Associate Director of Operations, the REFM, Associate Director, Design and Strategic Campus Planning, and their staffs will ensure that for facilities with operations and maintenance delegated authority:

a. Sustainable practices will be incorporated in facility operations.

b. Agreements, permits, leases, licenses, or other legally-binding obligations will incorporate sustainable practices.

c. Maintenance and operations will be in a resource-efficient, sustainable, and economically viable manner, consistent with the IRS mission.

d. Reduce in life-cycle cost of facilities' environmental and energy attributes.

e. Improve energy efficiency, water conservation, and utilization of renewable energy.

f. Provide safe, healthy, and productively built environments.

g. Promote sustainable environmental stewardship.

(4) The REFM Associate Director, Real Property Management and his or her staff will:

a. When entering into leases for Federal occupancy, include the renegotiation or extension of existing leases, include criteria encouraging lease provisions that support the Guiding Principles.

b. To the greatest extent practicable, include a preference for buildings that meet the goals of the Guiding Principles in the selection criteria for acquiring leased buildings.

c. Where life-cycle cost effective, implement combined heat and power systems and other highly efficient systems, in new construction or retrofit projects.

(5) The REFM Associate Director, Design and Strategic Campus Planning and his or her staff will ensure that build-to-suit lease solicitations incorporate criteria for sustainable design and development, energy efficiency, and verification of building performance are in accordance with the Guiding

Principles.

1.14.12.5.5 Electronic Stewardship (06-27-2008)

(1) Used and obsolete electronics, such as computers, printers, mobile phones, and fax machines, are part of an increasing and complex waste stream that poses challenging environmental management problems for federal facilities. Electronic products contain a variety of hazardous constituents. Cathode ray tubes, circuit boards, batteries, and other electronic components often contain toxic materials such as lead, mercury, and cadmium. This growing and changing waste stream presents new challenges and responsibilities in designing and managing products to reduce the environmental impacts associated with each phase of the electronics life cycle - acquisition and procurement, operation and maintenance, and end-of-life management.

1.14.12.5.5.1 Electronics Stewardship Plan (06-27-2008)

(1) The REFM Associate Director, Logistics Management, MITS End User Equipment and Systems, and the Office of Procurement Policy will develop a plan to implement electronic stewardship practices for all eligible owned or leased electronic equipment in support of electronic stewardship goals. The plan will:

- a. Address the three life-cycle phases for electronics assets: acquisition, operations and maintenance, and end-of life.
- b. Be developed and implemented in coordination with the energy, environmental, information technology, acquisition, financial and property officers, and facility managers and maintenance personnel.
- c. Address how the IRS will acquire 95 percent of its electronic products as Electronic Product Environmental Assessment Tool (EPEAT)-registered (for products for which there are EPEAT standards) by ensuring applicable IT contracts incorporate adequate language for the procurement of EPEAT registered equipment, and address any future FAR clauses related to EPEAT; and by striving to purchase to EPEAT Silver rated electronic products or higher if available.
- d. Ensure that Energy Star (registered) features are enabled on 100 percent of appropriate computers and monitors. Exceptions to enabling Energy Star (registered) features should be documented.
- e. Have policies and programs to extend the useful lifetime of electronic equipment by striving to extend the useful lifetime of electronic equipment to four (4) or more years; and by using EPA's guidance to improve the operation and maintenance of electronics products provided at www.federalelectronicchallenge.net/resources/docs/oandm.pdf .
- f. Ensure that 100 percent of non-usable electronic products are reused, donated, sold, or recycled using environmentally sound management practices by complying with GSA procedures for the transfer, donation, sale and recycling of electronic equipment, provided at www.federalelectronicchallenge.net/resources/docs/gsa_eolfact.pdf , as well as any applicable Federal, State and local laws and regulations; by using the EPA's Guidelines for Materials Management for Plug-In To eCycling partners found at www.epa.gov/epaoswer/osw/conservation/plugin/guide.htm when no national standard, Best Management Practices or national certification program for recyclers is available; and by complying with GSA's Computers for Learning Program under Executive Order 12999 when donating computers and other eligible equipment.

1.14.12.5.5.2 Acquisition and Procurement (06-27-2008)

(1) This phase focuses on purchasing "greener" electronic products. When acquiring an electronic product to meet its requirements, the Office of Procurement will meet at least 95 percent of those requirements with an Electronic Product Environmental Assessment Tool (EPEAT)-registered electronic product, unless there is no EPEAT standard for such product. Examples of greener electronics include:

- a. Reduction/elimination of environmentally sensitive materials (i.e. cadmium, mercury, lead)
- b. Materials selection (i.e. use of recycled plastic, reduction in weight)
- c. Design for end of life (i.e. easily disassembled, reusable parts, identification of material that are hazardous or have special handling needs)
- d. Product longevity/life cycle extension (i.e. availability of additional three year warranty or service agreement, modular design, ability to upgrade with common tools)
- e. Energy conservation (i.e. ENERGY STAR (registered))
- f. End of life management (i.e. product take-back services)
- g. Packaging (i.e. Reduction/elimination of intentionally added toxics in packaging, recycled content, take-back program for packaging)

1.14.12.5.5.3 Operation and Maintenance (06-27-2008)

(1) This phase focuses on reducing impacts of electronic products during use. MITS will ensure that:

- a. The Energy Star (registered) feature is enabled on computers and monitors at IRS facilities.
- b. Policies to extend the useful life of IRS electronic equipment are implemented.
- c. Personal computers and printers are set to default to double-sided printing.

1.14.12.5.5.4 Life Cycle Activities (06-27-2008)

(1) MITS will:

- a. Increase its demand for more energy efficient and environmentally sustainable electronic equipment that is cost effective, while maintaining or improving equipment quality and performance.
- b. Identify and implement best life-cycle management business practices for electronic equipment.
- c. Reduce the economic and environmental life-cycle costs of Federal electronic equipment.
- d. Coordinate and cooperate with other public and private sector efforts aimed at achieving similar electronics goals.

1.14.12.5.5.5 End-of-Life Management (06-27-2008)

(1) This phase focuses on managing obsolete electronics in an environmentally safe way. REFM Logistics Management will use environmentally sound practices with respect to disposition of agency electronic equipment that has reached the end of its useful life. The order of preference for end-of-life management is as

follows.

- a. Transfer to another IRS office.
- b. Transfer to another bureau within the Department of the Treasury.
- c. Transfer to another federal agency.
- d. Transfer to a qualified school or non-profit organization. It is recommended that a copy of EPA's Fact Sheet for Recipients of Donated Electronics be included when transferring electronics to a qualified school or non-profit organization, .
- e. Use vendor take-back services.
- f. Sell.
- g. Recycle through a recycler, which is audited by the EPA such as UNICOR or the Recycling Electronics and Asset Disposition (READ) Services .
- h. Recycle through a recycler, which is audited by the IRS or the Department of the Treasury to ensure that the equipment is recycled in an environmentally sound manner.
- i. Dispose in accordance with local waste management regulations.
- j. Promote growth of the market and infrastructure for the reuse, donation, transfer, sale, de-manufacturing, and recycling of obsolete electronic equipment.

1.14.12.5.5.6 Federal Electronics Challenge (FEC) (06-27-2008)

(1) The IRS and its facilities will either become a partner in the Federal Electronics Challenge, or implement an equivalent electronics stewardship program that addresses purchase, operation and maintenance, and end-of-life management strategies for electronic assets consistent with FEC's recommended practices and guidelines.

1.14.12.5.6 Transportation (Fleet) Management (06-27-2008)

(1) REFM will strive to reduce vehicle miles traveled through practices such as locating new facilities to minimize the use of private vehicles by employees and the public, and to maximize the use of mass transportation/agency shuttles.

(2) Managers will strive to reduce vehicle miles traveled through work assignment practices and management practices such as increased use of video conferencing and telecommuting.

(3) The Office of Procurement will ensure that contracts for contractor operation of government-owned or leased vehicles require the contractor to comply with the provisions of IRM 1.14.7, *Real Estate and Facilities Management, Motor Vehicle Management* with respect to such vehicles to the same extent as if the IRS operated the vehicles.

(4) COTRs are responsible for initiating revisions to contracts where necessary to comply with the provisions of IRM 1.14.7, *Real Estate and Facilities Management, Motor Vehicle Management* with respect to government-owned or leased vehicles.

1.14.12.5.7 Energy Efficiency and Renewable Energy (06-27-2008)

(1) REFM National Energy Program Manager in cooperation with his or her stakeholders will strive to:

- a. Improve energy efficiency.
- b. Avoid or reduce greenhouse gas emissions.
- c. Reduce use of petroleum products.
- d. Reduce energy intensity.
- e. Increase use of new renewable sources for renewable energy consumed including bioenergy.
- f. Implement renewable energy generation projects on IRS controlled property for IRS use.

(2) REFM Associate Director, Design and Strategic Campus Planning, in cooperation with its stakeholders, will use a variety of energy management strategies and tools including the following:

- a. Direct annual appropriated funding requests and/or use Energy Savings Performance Contracts (ESPCs) and Utility Energy Service Contracts (UESCs) to implement high priority energy efficiency and water management projects, including all projects with a 10-year payback or less. Appropriated funds may be combined with ESPCs and UESCs to leverage government funding and optimize project scope and reductions in energy use and cost of facility operations. Renewable energy measures may be included in ESPCs and UESCs.
- b. Use off-grid generation systems, such as solar electric, solar outdoor lighting, small wind turbines, fuel cells, and other or any off-grid alternatives, where such systems are life-cycle cost-effective and offer energy efficiency, pollution prevention, source energy reductions, facility energy enhanced reliability, security enhancement, avoided infrastructure costs, or expedited service benefits. In addition, agencies are encouraged to use off-grid generation systems when a substantial contribution is made toward enhancing facility security.
- c. Each year, conduct energy audits of at least 10 percent of facilities that IRS directly leases or has operations and maintenance delegated authority; meet Energy Star (registered) Building criteria; and integrate this building rating tool into general facility audits.
- d. Meet Energy Star (registered) Building criteria where applicable, and integrate the Energy Star (registered) building rating tool into the general facility audits.
- e. Explore efficiency opportunities in industrial facilities to encourage the development of sustainable, high performance, and low-energy facilities nationwide.
- f. Purchase electricity and thermal energy from sources that use high efficiency and low-carbon generating technologies in order to reduce greenhouse gas intensity.

(3) The IRS will comply with guidance issued by DOE about achieving the renewable energy goal, use of renewable energy credits, and the use of and investment in off-grid generation.

(4) Additional specific guidance is included in the *Environmental Desk Guide for IRS Buildings*.

1.14.12.5.8 Water Stewardship (06-27-2008)

(1) REFM, in cooperation with its stakeholders, will strive to reduce water consumption intensity through life-cycle cost-effective measures.

(2) Each year, REFM will conduct water audits of at least 10 percent of facilities that IRS directly leases or has operations and maintenance delegated authority.

(3) REFM, in cooperation with its stakeholders, will comply with guidance issued by DOE about achieving water consumption intensity and water conservation goals.

(4) Additional specific guidance is included in the *Environmental Desk Guide for IRS Buildings*.

1.14.12.5.9 Pollution Prevention (06-27-2008)

(1) REFM, in cooperation with its stakeholders, will strive to maintain cost effective waste prevention programs in its facilities. Suggested methods to minimize waste include, but are not limited to:

- a. Requesting less packaging for products and/or reusing packaging.
- b. Buying the quantity of product needed for the immediate job.
- c. Using up product and completely emptying containers.
- d. Purchasing less toxic products and fewer hazardous chemicals.
- e. Using the smallest amount of product that will do the job.
- f. Extending the time between applications or use of a chemical.

(2) The BEMO will develop written goals and support actions to identify and reduce the release and use of toxic chemicals and hazardous substances, ozone-depleting substances (ODSs), and other pollutants that may result in significant harm to human health or the environment. In identifying the list of toxic chemicals, hazardous substances, and other pollutants, REFM will consider:

- a. Risks to people, property, the environment, mission capability, and business costs
- b. Existing environmental hazard lists such as priority chemicals identified by EPA's Resource Conservation Challenge, the substitutes for ODSs identified by EPA's Significant New Alternatives Policy Program, and the Department of Defense Watch List Chemicals.
- c. Where appropriate, consider regional- and watershed-based environmental improvement efforts such as the Chesapeake Bay Prioritized Chemicals of Concern Program, the Great Lakes Bi-national Strategy or local watershed efforts.
- d. REFM, in cooperation with its stakeholders, will strive to reduce the quantity of toxic and hazardous chemicals and materials acquired, used, or disposed of by the IRS and contractors who perform services for the IRS.

1.14.12.5.10 Waste Management (06-27-2008)

(1) The REFM Associate Director, Operations and the REFM Associate Director, Real Property Management, in cooperation with their stakeholders, will strive to increase diversion of solid waste through waste minimization, reuse, and recycling. REFM and its stakeholders will strive to better manage all wastes through a coordinated mix of practices that includes source reduction, recycling (including composting), and disposal.

- a. Non-hazardous waste includes all solid waste that does not meet the definition of hazardous waste. Non-hazardous wastes include: municipal solid

waste (trash or garbage), batteries, medical waste, scrap tires, universal waste, and used oil. Some states have more stringent regulations and may classify some of these as hazardous waste.

b. Universal waste includes batteries, pesticides, lamps (e.g., fluorescent bulbs), and mercury-containing equipment (e.g., thermostats).

c. EPA's Used Oil Management Program focuses on the recycling of any petroleum-based or synthetic oil that has been used.

(2) The most environmentally sound management of waste is achieved when implemented according to EPA's preferred order: source reduction first, recycling and composting second, and disposal in landfills or waste combustors last.

(3) REFM, in cooperation with its stakeholders, strives to maintain cost effective recycling programs in all of its facilities, and where appropriate, leased facilities and facilities managed by the General Services Administration (GSA).

(4) REFM will recycle materials to the maximum extent practicable, considering cost, return on investment, and availability of markets.

(5) Recycling programs will be compatible with applicable State and local recycling requirements and may include cooperative programs with State or local agencies or non-profit organizations.

(6) A Recycling Coordinator will be designated for each facility or installation that has a recycling program.

(7) The GSA Administrator will continue the program that returns the proceeds from the sale of recycled materials to the IRS.

(8) In non-GSA managed facilities, to the extent permitted by law, the IRS will retain the proceeds from the sale of recovered materials.

(9) Expenditure of any proceeds from the recycling program is prioritized as follows.

a. All proceeds should first be used to fully fund any and all costs of running the recycling program. This includes costs "hidden" in the custodial program, recycling equipment, containers, and recycling promotional materials. It also includes costs to transport recyclables to a recycler.

b. Proceeds, if available, should secondly be used for hazardous waste and universal waste disposal such as refrigerant gas, used oil, and fluorescent tubes.

c. Lastly, if the above have been funded 100%, any remaining funds can be expended on "other employee programs" such as child care programs.

(10) REFM will establish solid waste diversion goals.

(11) Requirements for waste collection data will be included in contracts that manage or handle waste.

(12) Additional specific guidance is included in the *Environmental Desk Guide for IRS Buildings*.

1.14.12.5.11 Greenhouse Gas Emissions (06-27-2008)

(1) Gases in the atmosphere can contribute to the greenhouse effect both directly and indirectly. Direct effects occur when the gas itself absorbs radiation. Indirect radiative forcing occurs when chemical transformations of the substance produce other greenhouse gases, when a gas influences the atmospheric lifetimes of other gases, and/or when a gas affects atmospheric processes that alter the radiative balance of the earth (i.e. cloud formation). Although the direct greenhouse gases carbon dioxide, methane, and nitrous oxide occur naturally in the atmosphere, human activities have changed their atmospheric concentrations. From the pre-industrial era (about 1750) to 2004, concentrations of these greenhouse gases have increased globally by 35, 143, and 18 percent, respectively.

(2) The IRS will strive to reduce greenhouse gas emissions. Examples of strategies that may be used are:

- a. Reduce the use of energy in buildings.
- b. Reduce use of petroleum in vehicles by driving smaller, more efficient cars, hybrids, and electric cars.
- c. Use clean renewable energies (i.e. solar, geothermal, wind) or purchasing renewable energy credits.
- d. Encourage the use of public transportation and car pooling.
- e. Promote alternate work locations and schedules to reduce travel to and from work.
- f. Reduce all types of wastes which reduces the energy used to make and dispose of the wastes and pollutants such as methane that result from disposal.
- g. Encourage video conferencing and other green meetings to reduce travel.
- h. Reduce air travel. If you are a frequent flyer, air travel will produce more greenhouse gas emissions than anything else you do.
- i. Reduce the quantity of materials purchased and the packaging used for shipping them. This reduces the energy used to produce, store, process, package, and transport them.

1.14.12.6 Training (06-27-2008)

(1) The REFM Associate Director, Logistics Management, through the Chief, Safety, Environmental and Records Management Programs and the Chief, AWSS Learning and Education Staff in coordination with the REFM Associate Director, Design & Strategic Campus Planning will establish an environmental management training program.

- a. Executive and supervisor training will include management's legal responsibilities related to environmental laws and regulations. The training will include IRS environmental stewardship goals.
- b. COTR and inspector training will include environmental topics covered by the contract to ensure contractors are in compliance with regulations and IRS environmental stewardship goals.
- c. Environmental Coordinator training will cover all aspects of environmental compliance, environmental management systems, and IRS environmental stewardship goals.
- d. Employee training will address the role of individual employees in relation to the IRS environmental policy, goals, and objectives. The employee training will emphasize the benefit of improved environmental, energy, and

transportation management to the mission of the IRS. An introduction to environmental management systems (EMS) will be included for employees are covered by an EMS.

1.14.12.7 Awards and Recognition Program (06-27-2008)

(1) The Associate Director, Logistics Management and the Associate Director, Design & Strategic Campus Planning, in cooperation with their stakeholders, will establish a program for leadership awards to recognize outstanding environmental, energy, and transportation management performance. Environmental awards and recognition outside of the IRS include, but are not limited to, the White House Closing the Circle (CTC) Awards; National Environmental Performance Track Program; the Federal Electronics Challenge; Energy Star Awards; Climate Protection Awards; Energy Star Combined Heat and Power (CHP) Awards; and Green Power Leadership Awards.

1.14.12.8 Inspections, Audits and Self-Assessments (06-27-2008)

(1) Federal facilities, like all members of the regulated community, are responsible for complying with environmental laws and regulations. Additionally, federal facilities must comply with Presidential Executive Orders. Inspections, audits, and self-assessments of the environmental program validate progress made and help management set priorities for improvements.

(2) Environmental compliance and EMS audits will be conducted at each appropriate IRS facility or organization in order to verify compliance with applicable federal, state, and local environmental laws and regulations; executive orders; and IRS policies.

a. Audits will include appropriate tenant, contractor, and concessionaire activities.

b. Audits will be conducted no less than once every three years after the initial audit.

c. Possible root cause of non-compliance will be included with audit findings.

d. Self-assessments will be conducted during years when an external audit is not performed.

(3) Compliance Inspections.

a. IRS employees must cooperate fully with Federal, state and local environmental inspectors.

b. A copy of each notice of violation, compliance agreement, administrative order, consent order or equivalent document (regarding environmental pollution at a facility) issued by a Federal, state or local regulatory enforcement organization must be forwarded to the Assistant Secretary of the Treasury for Management and Chief Financial Officer through the IRS Bureau Environmental Management Official within 30 days of receipt of the document.

(4) Results of inspection, audit, and self-assessment findings will be used to develop procedures for correcting and improving the program and will be considered in the preparation and revision of program budgets and facility

plans.

(5) IRS places high priority on obtaining funding and resources needed to address findings and recommendations from environmental management system audits and compliance inspections, audits, and self-assessments.

(6) Additional specific guidance is included in the *Environmental Desk Guide for IRS Buildings*.

1.14.12.9 Program Measures of Success (06-27-2008)

(1) Program measures are reported twice each year through the Department of the Treasury to the Office of the Environmental Executive using scorecards. Each scorecard includes current status, progress, and comments. Scores are classified as green, yellow, or red.

(2) Annual reports are submitted for Environmental Management Systems, Green Purchasing, Energy, and other topics as requested.

Exhibit 1.14.12-1 Appendix Definitions (06-27-2008)

Term	Definition
Acquisition	Acquiring of supplies and services as defined in Part 2 the Federal Acquisition Regulation.
Appropriate facility or organization	Any Federal facility or organization that is formally accountable for compliance under environmental regulation or conducts activities that can have a significant impact on the environment, either directly or indirectly, individually or cumulatively, due to the operations of that facility's or organization's mission, processes or functions.
Energy efficiency	Measures, practices, or programs that reduce the energy used by specific devices and systems, typically without affecting the services provided. Such savings are generally achieved by substituting technically more advanced equipment or operating procedures to produce the same level of end-use services (e.g., lighting, heating, motor drive) with less energy input.
Energy intensity	Energy consumption per square foot of

Term	Definition
Energy Savings Performance Contract	building space, including industrial or laboratory facilities. Contract that provides for the performance of services for the design, acquisition, financing, installation, testing, operation, and where appropriate, maintenance and repair, of an identified energy or water conservation measure or series of measures at one or more locations. Such contracts shall provide that the contractor must incur costs of implementing energy savings measures, including at least the cost (if any) incurred in making energy audits, acquiring and installing equipment, and training personnel in exchange for a predetermined share of the value of the energy savings directly resulting from implementation of such measures during the term of the contract. Payment to the contractor is contingent upon realizing a guaranteed stream of future energy and cost savings, with any savings in excess of that guaranteed by the contractor accruing to the Federal Government.
Environmental	Environmental aspects of internal agency operations and activities, including those environmental aspects related to energy and transportation functions.
Environmental Compliance Audit	Systematic, documented, and periodic verification process of objectively obtaining and evaluating evidence to review operations and practices related to meeting environmental legal and other

Term	Definition
Environmental Management System	requirements and for communicating the results of this process to management. Environmental Inspections, Audits and Self-Assessments use compliance audit approaches and techniques. Set of processes and practices that enable an organization to increase its operating efficiency, continually improve overall environmental performance and better manage and reduce its environmental impacts, including those environmental aspects related to energy and transportation functions. EMS implementation reflects accepted quality management principles based on the "Plan, Do, Check, Act," model found in the ISO 14001:2004(E) International Standard and using a standard process to identify and prioritize current activities, establish goals, implement plans to meet the goals, evaluate progress, and make improvements to ensure continual improvement
Environmentally preferable	Products or services that have a lesser or reduced effect on human health and the environment when compared with competing products or services that serve the same purpose. This comparison may consider raw materials acquisition, product, manufacturing, packaging, distribution, reuse, operation, maintenance, or disposal of the product or service.
EPA-designated item	An item designated by the Environmental

Term	Definition
Facility	Protection Agency (EPA) in a Comprehensive Procurement Guideline and for which EPA recommended procurement practices, including recovered materials content levels, in a Recovered Materials Advisory Notice. Any building, installation, structure, land, and other property owned or operated by, or constructed or manufactured and leased to, the Federal Government, as well as any fixture or part thereof. This term includes a group of facilities at a single location managed as an integrated operation, as well as government owned contractor operated facilities.
Greenhouse gases	Carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, and sulfur hexafluoride.
Legal and Other Requirements	Environmental requirements that an IRS facility or organization is regulated to or has committed to meeting. Legal requirements include Federal, State and local laws, regulations, ordinances or policies; executive orders; enforceable Agency agreements; contractual obligations; and international obligations. Other requirements include internal standards, voluntary Agency agreements, industry codes of practice, and non-regulatory guidelines.
Life cycle cost	Amortized annual cost of a product, system, or service, including capital costs, installation costs, operating costs, maintenance costs, and disposal

Term	Definition
	costs discounted over the lifetime of the product. For purposes of the energy and water efficiency sustainable practices of E.O. 13423, " life-cycle costs" means the sum of the present values of investment costs, capital costs, installation costs, energy costs, operating costs, maintenance costs, and disposal costs, over the lifetime of the project, product, or measure. Additional guidance on measuring life-cycle costs is specified in 10 C.F.R. 436.19.
New renewable sources	Sources of renewable energy placed into service after January 1, 1999.
Life-cycle cost-effective	Life-cycle costs of a product, project, or measure are estimated to be equal to or less than the base case (i.e., current or standard practice or product). Additional guidance on measuring cost-effectiveness is specified in 10 C.F.R. 436.18 (a), (b), and (c), 436.20, and 436.21.
New renewable energy	Renewable sources placed in service after January 1, 1999.
Oil	Oil of any kind or in any form, including, but not limited to: fats, oils, or greases of animal, fish, or marine mammal origin; vegetable oils, including oils from seeds, nuts, fruits, or kernels; and, other oils and greases, including petroleum, fuel oil, sludge, synthetic oils, mineral oils, oil refuse, or oil mixed with wastes other

Term	Definition
Ozone-depleting substances	than dredged spoil. Any substance designated as a Class I or Class II substance by the Environmental Protection Agency in 40 CFR Part 82.
Pollution prevention	"Source reduction" as defined in the Pollution Prevention Act of 1990 (42 U.S.C. 13102), and other practices that reduce or eliminate the creation of pollutants through (a) increased efficiency in the use of raw materials, energy, water, or other resources, or (b) the protection of natural resources by conservation.
Recycling	Series of activities, including collection, separation, and processing, by which products or other materials are recovered from the solid waste stream for use in the form of raw materials in the manufacture of new products other than fuel for producing heat or power by combustion.
Renewable energy	Energy produced by solar, wind, biomass, landfill gas, ocean (including tidal, wave, current and thermal), geothermal, municipal solid waste, or new hydroelectric generation capacity achieved from increased efficiency or additions of new capacity at an existing hydroelectric project.
Sustainable	Create and maintain conditions, under which humans and nature can exist in productive harmony, that permit fulfilling the social, economic, and other requirements of present and future

Term	Definition
Utility Energy Service Contract (UESC)	generations of Americans. Contract between a Federal agency and a local utility providing energy, water, or sewage services, as well as provision of technical services and/or upfront project financing for energy efficiency, water conservation, and renewable energy investments, allowing Federal agencies to pay for the services over time, either on their utility bill, or through a separate agreement.
Waste prevention	Any change in the design, manufacturing, purchase, or use of materials or products, including packaging, to reduce their amount or toxicity before they are discarded. Waste prevention also refers to the reuse of products or materials.