

INTERNAL REVENUE SERVICE



Fiscal Year 2018 LAPSED APPROPRIATIONS CONTINGENCY PLAN (During the Filing Season)

January 17, 2018

TABLE OF CONTENTS

OVERVIEW3

PURPOSE3

 A. Activities Otherwise Authorized by Law4

 B. Activities Necessary to Safeguard Human Life or Protect Government Property4

 C. Activities Necessary for Orderly Agency Shutdown5

IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT6

EFFECTING THE PLAN7

SHUTDOWN PREPARATION8

 A. Service Contact8

 B. Current List of Functions8

 C. Excepted Activities8

 D. Non-Excepted Activities10

 E. Employee Notification Procedures10

 F. Substitution of Personnel in the Contingency Plan12

SHUTDOWN IMPLEMENTATION12

 A. Shutdown Procedures12

REACTIVATION OF FUNCTIONS14

APPENDIX A15

 Appeals16

 Chief Counsel17

 Communications and Liaison19

 Office of Equity, Diversity and Inclusion (EDI)20

 Research, Applied Analytics, and Statistics22

 Taxpayer Advocate Service (TAS)22

 Facilities Management and Security Services51

 Chief Financial Officer52

 IRS Human Capital Office53

 Information Technology (IT)56

 Privacy, Government Liaison & Disclosure73

 Chief Procurement Officer74

APPENDIX B75

IRS FY 2018 LAPSED APPROPRIATIONS CONTINGENCY PLAN

OVERVIEW

The IRS Lapse Appropriations Contingency Plan describes actions and activities for the first five (5) business days following a lapse in appropriations. The plan is updated annually in accordance with guidance from the Office of Management and Budget (OMB) and the Department of Treasury. While we do not anticipate utilizing the plan, prudent management requires agencies prepare for this contingency.

If the IRS is confronted by a lapse in appropriations during the 2018 Tax Filing Season (January 1 – April 30, 2018) the IRS will need to continue return processing activities to the extent necessary to protect Government property, which includes tax revenue, and maintain the integrity of the federal tax collection process, along with certain other activities authorized under the Anti-Deficiency Act.

Accordingly, in a shutdown during the filing season, the IRS must except additional positions beyond those identified in the Non-Filing Season Plan.

In the event the lapse extends beyond five (5) business days, the Deputy Commissioner for Operations Support will direct the Human Capital Officer to reassess ongoing activities and identify necessary adjustments of excepted positions and personnel.

This IRS Lapsed Appropriations Contingency Plan includes:

- Summary of Shutdown Impact – As required by Section 124 of OMB Circular A-11, functional activity that would occur during a lapse is provided in Appendix A (page 15).
- Shutdown Preparation – Specific actions the agency has taken to assure efficient coordination of a shutdown should one occur, i.e., identifying continuing activities and support positions and personnel and documenting steps for implementing activities (beginning on page 8).
- Shutdown Implementation – The steps and activities IRS will take to initiate a shutdown, during a shutdown, and the communications to employees, managers, Treasury, Congressional staff, the National Treasury Employees Union (NTEU), media, and external stakeholders such as excepted contractors; will include, as appropriate, notification of shutdown, appeals rights, excepted activities and employees, and recall (beginning on page 12).
- Reactivation of Functions – The notification of funding and recall procedures and policies to coordinate employees' return to work and any post-implementation bargaining (page 14).

PURPOSE

This Plan is developed for implementation during a lapse in annual appropriations to comply with the requirements of the Anti-Deficiency Act, 31 U.S.C. §§ 1341 and 1342. The Act prohibits agencies from obligating funds exceeding, or in advance of, appropriations and from employing personnel during a lapse in appropriations except to protect life or property.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

During a lapse, the IRS may continue certain activities that fall under established exceptions to the Anti-Deficiency Act. Employees may be designated as excepted only to perform work directly associated with those activities, and only for the amount of time necessary to complete that work. For example, if an employee is needed for three hours per week to safeguard revenue arriving by mail, the employee should be instructed to report to work only for those three hours. (In some cases, an excepted employee may need to remain in the office during an interval between the performance of excepted functions; in that situation, and only in that situation, an excepted employee may perform non-excepted functions during the shutdown.)

A. Activities Otherwise Authorized by Law

During a shutdown, agencies may continue performing activities to the extent such activities are (1) supported by funding that does not expire at the end of the fiscal year (e.g., multi-year and indefinite appropriations), which do not require enactment of annual appropriations legislation; (2) authorized by statutes that expressly permit obligations in advance of appropriations; and (3) authorized by necessary implication from the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency. *See* 43 Op. Attorney Gen. 293, 296-301 (1981). Accordingly, certain agency functions funded through annual appropriations may continue despite a lapse in their appropriations because the lawful continuation of other activities necessarily implies that these functions must continue as well. For instance, because the Government funds Social Security payments out of an indefinite appropriation, and therefore may continue making these payments during a shutdown, IRS employees who support this function may continue doing so during a shutdown, even though their salaries come out of annual appropriations. *See generally* 43 Op. Attorney Gen. at 298.

B. Activities Necessary to Safeguard Human Life or Protect Government Property

The second category embodies the exceptions authorized under 31 U.S.C. § 1342 for emergencies involving the protection of life or property. The Attorney General has described the following rules for interpreting the scope of these exceptions:

- (1) There must be some reasonable and articulable connection between the function to be performed and the safety of human life or protection of property.
- (2) There must be some reasonable likelihood that the safety of human life or the protection of property would be compromised, in some significant degree, by delay in the performance of the function in question.

See Memorandum for the Director of the Office of Management and Budget, *Gov't Operations in the Event of a Lapse in Appropriations*, O.L.C. Opinion (Aug. 16, 1995) (citing 43 Op. Attorney Gen. at 302).

Relevant authority has established that tax revenues constitute Government property which the Service must safeguard during a lapse in appropriations. *See* Memorandum for Heads of Executive Departments and Agencies, *Agency Operations in the Absence of Appropriations*, Office of Management and Budget (Nov. 17, 1981); Memorandum for the Assistant Secretary (Administration), *Operating During a Hiatus in Appropriations*, General Counsel of the Treasury 4 (Sept. 2, 1982). Accordingly, during a lapse in

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

appropriations, the Service may continue processing tax returns to ensure the protection of those returns that contain remittances. Activities necessary to protect other types of Government property, including computer data and Federal lands and buildings, may continue during a shutdown as well.

C. Activities Necessary for Orderly Agency Shutdown

The Attorney General has stated that activities authorized by “necessary implication” from other authorized duties include those associated with “minimal obligations to closing the agency.” O.L.C. Opinion (Aug. 16, 1995). Accordingly, consistent practice over time “has provided for the orderly termination of those functions that may not continue during a period of lapsed appropriations.” *Id.* During a Government shutdown, the Service may therefore perform those functions necessary to closing down agency functions that may not continue. In cases where these activities require more than a half day to effect, the associated positions are identified as Category “C” for purposes of this plan.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This IRS Shutdown Contingency Plan (Filing Season) for fiscal year 2018 reflects a total of **35,076** employees (**43.5%** of the total employee population of 80,565 as of 01/06/2018) who are designated as “excepted/exempt” and would be retained in the case of a shutdown.

1. Estimated time to complete shutdown of “non-excepted” activities	Up to half a workday
2. Total number of employees expected to be employed prior to implementation of the shutdown plan (direct and reimbursable)	80,565 (as of 1/6/2018)
3. Total number of “excepted/exempt” employees authorized to be retained under this plan: ¹	35,076 (43.5% of total employees)
• Compensated by other than annual appropriations [A1 & A2]	0
• Necessarily implied by law [A3]	973
• Employees engaged in the protection of life and property (including law enforcement activities) [B]	33,981
• Employees performing shutdown activities > ½ day [C]	122

¹ Refer to Appendix B for a summary of excepted employees by category

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

EFFECTING THE PLAN

This plan will become effective January 1 - April 30, 2018, after official notification is received from the Department of the Treasury. Such notification may include additional guidance from the Office of Personnel Management and the Office of Management and Budget that a lapse in appropriations is possible or in effect.

The notification process occurs as follows:

- 1) the Department of the Treasury contacts the IRS Human Capital Office (HCO);
- 2) the Human Capital Officer contacts the Deputy Commissioner for Operations Support;
- 3) the Human Capital Officer contacts Chief Counsel and the Heads of Office to direct shutdown implementation;
- 4) the Human Capital Officer notifies the National President of NTEU; and,
- 5) HCO begins preparation for an orderly shutdown based on the conditions of the directive(s). The shutdown and reactivation of the IRS are described in the following three sections of the plan:
 - SHUTDOWN PREPARATION
 - SHUTDOWN IMPLEMENTATION
 - REACTIVATION OF FUNCTIONS

SHUTDOWN PREPARATION

A. Service Contact

The shutdown preparation phase begins when the Department of the Treasury officially advises IRS that a lapse in appropriations is possible. Constant communication between the Department and the IRS is required. To facilitate this activity a “service contact” and an “alternate” have been designated to communicate events as they occur and to answer questions relevant to this process. For these reasons, the following information is provided:

Service Contact: IRS Human Capital Office
Alternate: Deputy Commissioner for Operations Support

B. Current List of Functions

Business unit managers must review their Functional Activity/Program Office/Positions beginning on page 15 of this document, and, if a furlough occurs, notify their employees as to whether they are designated “Excepted” or “Non-Excepted” based on how their work activities are classified.

C. Excepted Activities

Category A: Authorized by Law and Funded

Excepted activities in this category include those authorized by law and those funded by multi-year, no-year, and revolving funds or advance appropriations that would not be affected by a lapse in an annual appropriation. The agency retains the discretion to determine whether employees funded by other than annual appropriations should continue to report to work when other functions funded by annual appropriations will be shut down. Revolving funds that operate almost entirely on offsetting collections from other Federal entities may also be forced to close, unless sufficient retained earnings are available to forestall shutdown. Certain activities could be implicitly authorized because of their connection with other operations that are excepted or for which funds otherwise continue to be available. The following are Plan distinctions under Category A:

- **Category A1** – funding other than annual appropriations is available to continue the function
- **Category A2** – funding is available through authorization to obligate in advance of appropriations
- **Category A3** – function may continue based on authority necessarily implied by the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency

EXAMPLES (Category A3):

- Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- Services performed by the IRS that are necessary to the Social Security Administration's carrying out certain functions that would continue despite a lapse in appropriations

Category B: Necessary for the Safety of Human Life or Protection of Government Property

The Budget Enforcement Act of 1990 amended the Anti-Deficiency Act, 31 U.S.C. § 1342, to make clear that "regular, ongoing functions whose suspension would not pose an imminent threat to life and property" would not qualify as excepted activities during a lapse in appropriations. The risk to life or property must be near at hand and demand an immediate response. To ensure that employees only perform functions that meet this requirement, each business unit will conduct regular meetings throughout a lapse in appropriations to identify actual imminent threats and activate excepted personnel only as required to perform related excepted activities.

In addition, administrative, research, and other overhead activities supporting excepted activities should be carefully reviewed to make certain their continuance is essential to carrying out such activities. When possible, essential overhead activities should only be conducted on a limited or intermittent basis.

EXAMPLES (Category B):

- Completion and testing of the upcoming Filing Year programs
- Electronic returns that are processed systemically (requiring no intervention by service center functions) up to the point of refunds
- Processing Paper Tax Returns through Batching
- Processing Remittances including Payment Perfection
- Processing disaster Relief Transcripts
- Document preparation, screening and control of work in Inventory Control Team
- Continuing the IRS' computer operations to prevent the loss of data
- Protection of statute expiration, bankruptcy, liens and seizure cases
- Upcoming Tax Year forms design and printing
- Protecting Federal lands, buildings, and other property owned by the United States
- Minimal building facilities personnel to maintain safe conditions for excepted personnel
- Maintaining minimum staff necessary to perform accounting functions and to prevent the loss of accounting data
- Administering contracts related to safety of human life or protection of Government property
- Maintaining criminal law enforcement and undercover operations

Category C: Necessary to Transition the Shutdown of Operations

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Agencies are authorized to obligate funds during periods of lapsed appropriations to bring about the orderly close down of non-excepted activities. Activities of employees during this period must be wholly devoted to closing down the function. Upon completion of these activities, these employees would be released.

Examples (Category C):

- Shutdown notification activities such as processing furlough/RIF notices
- Performing payroll functions for the period just prior to the appropriation lapse
- Completing inventories of property
- Securing and storing equipment, records, files, and work in progress

D. Non-Excepted Activities

Non-excepted activities are all activities or programs other than those designated as “excepted” above. Positions in these functions would be furloughed, where “excepted” positions would remain on duty. This could also include positions that may have to be recalled at a later date, if the furlough continues for more than a week.

EXAMPLES (non-excepted activities):

- Service center processing after the point of Batching (i.e. Code & Edit, data transcription, error resolution, un-postables)
- Issuing refunds
- Processing Non-Disaster Relief transcripts Income Verification Express Service/Return and Income Verification Services
- Processing 1040X Amended Returns
- Most Headquarters and administrative functions not related to the safety of life and protection of property
- All audit functions, examination of returns, and processing of non-electronic tax returns that do not include remittances
- Non-automated collections
- Legal counsel
- Taxpayer services such as responding to taxpayer questions (call sites) (during Non-Filing Season)
- Information systems functions (except as necessary to prevent loss of data in process and revenue collections)
- Planning, research, and training and development activities

E. Employee Notification Procedures

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

When the Human Capital Office receives information that a lapse in appropriations is possible or in effect, the following steps will be implemented.

Step 1 - The IRS Human Capital Officer, after conferring with the Deputy Commissioner for Operations Support, will notify the heads of each business unit to initiate agency shutdown pre-implementation and/or implementation procedures.

Step 2 – If permitted by Treasury, the IRS Human Capital Officer may authorize the release of advance communications and/or notification to all employees (with cc to Chief Counsel) via email:

- providing details about a possible furlough and appeal rights;
- directing employees to visit the [IRS Shutdown Contingency Planning](#) website for furlough information and frequently asked questions and answers; and
- requesting employees to check the IRS Emergency Hotline and the www.irs.gov website for agency status updates.

Campus managers will print the email and distribute hard copies to campus employees who do not have desktop or laptop computers. All managers will use telephone call trees to contact employees who are not on duty (AL, SL, AWOL, and LWOP) or are in travel status of the potential shutdown. Chief Counsel will issue a similar message to Counsel employees via their separate email system.

In the event of an imminent furlough, further detailed instructions will be issued by HCO.

Step 3 – The heads of each business unit will instruct their managers to notify and remind employees, including those on travel, in training, and on leave, whether they are designated as **excepted** or **non-excepted**.

Step 4 – Managers will instruct all employees who are scheduled for travel or training status as to the requirements of a possible shutdown in advance of travel or training.

Step 5 – Managers will inform employees that no new contracts (funded through annual appropriations) are to be entered into, no purchase orders are to be issued, etc.

Step 6 – Managers will remind employees who are retained during a shutdown due to a lapse in appropriations that they will be responsible for performing duties associated with shutdown activities and, more importantly, protecting human life and health, government property, and essential operations for other agencies. In addition, managers will continue to keep **all** employees informed of the current budget status as events change.

Step 7 - The IRS Human Capital Officer will notify the NTEU of the possibility of, or a lapse in appropriations. A copy of this Contingency Plan will be shared with NTEU.

The National Agreement contains the procedures which will be followed regarding a shutdown due to a lapse in appropriations/debt ceiling limitation, failure to extend the debt ceiling, or lack of continuing resolution. Notification procedures to bargaining unit employees performing excepted functions are covered by these procedures. (The current procedures are set forth in Article 48 of the 2016 National Agreement.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Step 8 - Furlough letters will be used to officially notify all employees of the shutdown. The letters will be issued electronically (via email). Campus managers will provide hard copies to campus employees who do not have access to desktop or laptop computers.

Step 9 - The IRS Emergency Hotlines (Main and Campus) and the Employee Emergency section of IRS.gov will be utilized to provide employees with updates on the agency's operating status. During the shutdown period, all hotlines will default to a national message rather than offering a local status report. These tools will be updated nationally and locally when necessary to reflect:

- Normal operating status;
- Furlough status; or
- Recall.

F. Substitution of Personnel in the Contingency Plan

The head of each business unit is authorized to make substitutions of excepted employees in this Contingency Plan, so long as the substituted personnel are performing authorized activities under the Plan. See *IRS Contingency Plan, Excepted Activities*.

SHUTDOWN IMPLEMENTATION

The shutdown phase begins when bureaus are notified that appropriations have lapsed and that a shutdown is to be initiated.

A. Shutdown Procedures

1. When a lapse occurs, except as identified, all normal operations will cease, and all further efforts will be devoted solely to closing down operations, protecting human life and health, protecting government property, and performing essential operations for outside agencies whose operations must continue. Management will determine the number of employees required to do this excepted work and this work only.
2. Routine operations already in process at the time the lapse begins should be carried forward to completion or to a point where they can safely be interrupted to avoid losing the investment in the work which has already started. The invested work is a form of government property which should be protected from loss. Some examples are:
 - Payroll functions
 - Shutdown notification activities such as processing furlough/RIF notices
 - Performing payroll functions for the period just prior to the appropriation lapse
 - Completing inventories of property
 - Securing and storing equipment, records, files, and work in progress
3. Employees in a travel status will be notified by management whether to return home or to continue

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

with their off-site business.

4. Managers should advise employees who are scheduled to be on annual, sick, court, or military leave that, if a lapse in appropriations occurs while they are on leave, their leave will be canceled and they will be placed in a furlough status. According to 5 CFR § 752.402, a furlough means “the placing of an employee in a temporary status without duties and pay because of lack of work or funds or other non-disciplinary reasons.”
5. As stated in “1” above, when a lapse in appropriations occurs, essential operations for outside agencies whose operations must continue are allowable. For example:
 - Those services performed by the IRS that are necessary to the Social Security Administration’s carrying out certain functions that would continue despite a lapse in appropriations.
6. When a funding lapse becomes imminent, the IRS will implement furlough procedures. The procedures take into consideration the various categories of employees (managerial, bargaining unit, temporary, etc.). Continuing corporate support activities during furlough have been identified and procedures put in place to accommodate various sets of circumstances. In addition, each Functional Activity/Program Office has developed internal procedures to assure efficient shutdown implementation, operations during furlough and recall.
7. Excepted contracts have been identified by the Business Units for continuing operations based upon the criteria established by law. A list of IRS and DO contracts identified as essential or non-essential will be posted on irs.gov.

Prime vendors will be notified by email to visit the IRS website to learn if their contract is essential or non-essential. Questions concerning their contract’s status will be directed to the Procurement Customer Service Help email account and phone line. The Contracting Officer contact will be ProcCustomerService@irs.gov.

- The Director, Procurement will issue an all Procurement employee email to include contracting matters upon notice to begin the shutdown process.
- Contract restoration notifications will be published on the IRS website www.irs.gov.

In the event of a lapse in appropriation, all vendors and business units requiring Procurement support will be advised to contact the Procurement Customer Service Help email account and phone line. ProcCustomerService@irs.gov or (240) 613-7475 option 5.

The processes described above will be utilized for all acquisitions awarded and/or maintained by the Office of Procurement for IRS and Treasury Departmental Offices customers.

8. Actions necessary to transfer real and personal property will require some coordination within the IRS and with other agencies supporting the IRS. In some instances, because of a significant connection with other agencies, activities may be continued according to law.
9. Functional Activities/Program Offices categorized as “non-excepted” have indicated that there are **no exceptions** from the total dismissal in shutdown situations.

REACTIVATION OF FUNCTIONS

Reactivation of functions is effected when funds are appropriated for the IRS to continue its mission. Upon this event, all furloughed employees are able to return to work. HCO initiates the IRS reactivation by providing IRS Communications and Liaison (C&L) and Wage and Investment (W&I) Communications with current, updated information. C&L and W&I Communications in turn will update the IRS Emergency Information Hotlines and the Employee Emergency section of IRS.gov. Telephone Teletype (TTY) access is available for the hearing impaired. If telephone services are not available, a central point of contact will be established where employees may obtain information.

In general, it is most effective to use the media to notify employees that agency funding has been authorized. C&L Media Relations will provide news media notification to help facilitate news coverage of reopening as necessary. Managers will inform employees that they should stay tuned to the media for information on returning to work. Employees are expected to listen to radio and/or television broadcasts to learn when an appropriation or continuing resolution has been signed and to confirm the agency's operating status using either the IRS Emergency Information Hotline or IRS.gov.

Employees are expected to report to work no later than four hours after that announcement if it occurs on a scheduled workday, or report on their next regularly scheduled workday. If the announcement contains more specific instructions on when to report to work, employees are to follow those instructions. An unscheduled leave policy will be in effect on the day the IRS is re-opened.

In the event that there is an unanticipated change in the terms and conditions of employment of bargaining unit employees as a result of the implementation of this Contingency Plan, the IRS shall provide NTEU notice and opportunity to bargain such change pursuant to the parties' National Agreement and to the extent required by law.

APPENDIX A

LIST OF FUNCTIONS BY SHUTDOWN CATEGORY

(Footnotes include the detail of excepted positions by category needed for lapse of up to 5 business days)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of the Commissioner	EXCEPTED
✦ Commissioner ^[1]	1*
✦ Deputy Commissioner for Services & Enforcement ^[2]	2
✦ Deputy Commissioner for Operations Support ^{[3] [4]}	2
✦ Chief of Staff ^[5]	4
Total # employees	9

Footnotes:

Total Excepted (9)

[1] *The Commissioner is a presidential appointee who is not subject to furlough. The Commissioner's salary is an obligation incurred by the year, without consideration of hours of duty required, so he cannot be placed in a non-duty, non-pay status. NOTE: As of 11/13/2017, the functions and duties of the Commissioner are being performed on an acting basis by the Assistant Secretary of Tax Policy, a presidential appointee.

Category **A3 (1)** – 1 Staff Assistant on the Commissioner's staff is required to assist in the executive oversight of excepted activities.

[2] Category **B (1)** – The Deputy Commissioner for Services and Enforcement to provide oversight of excepted activities and executive direction for the orderly shutdown of operations.

Category **B (1) – As Needed**; Senior Tax Policy Advisor supports the Deputy Commissioner for Services and Enforcement with the oversight of the agency's shutdown operations and continuance of activities during shutdown.

[3] Category **B (1)** – The Deputy Commissioner for Operations Support to provide oversight of excepted Operations Support activities and executive direction for the orderly shutdown of operations.

[4] Category **A3 (1) – As Needed**; The Chief Risk Officer provides direct support to the Deputy Commissioner for Operations Support in order to maintain effective IRS operations during shutdown.

[5] Category **A3 (2)** – The Chief of Staff and Deputy Chief of Staff to provide direct support to the Commissioner in order to maintain effective excepted operations during shutdown as needed.

Category **C (2) – Up to 8 hours**; The Director, Executive Secretariat and Program Analyst

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

coordinates issuance of notifications, respond to questions concerning furlough, and Single Entry Time Reporting (SETR) input.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Appeals	EXCEPTED
Chief, Appeals ^[1]	2
✧ Deputy Chief, Appeals ^[1]	0
✧ Director, Case & Operations Support ^[2]	8
✧ Director, Examination ^[3]	1
✧ Director, Collection ^[4]	1
✧ Director, Specialized Examination Programs & Referrals ^[5]	6
✧ Appeals Local Continuity Representatives (LCR) ^[6]	≤ 17*
Total # employees	18

Appeals requires that a minimum number of technical staff remain active in order to ensure statutory deadlines are met. Taxpayer compliance cases, when appealed, must be adjudicated within a statutory timeline that is not under the control of the IRS. If cases are not monitored, statutes may lapse resulting in adverse impacts to the IRS and US government tax collection functions.

During a lapse, the Chief, Appeals will hold a daily virtual meeting with excepted personnel to identify any imminent statutory deadlines or other threats to government property. As necessary, excepted personnel will be activated to take actions that address the imminent threat. All other employees will return to furlough status until the following day.

Footnotes:

Total Excepted (18)

- [1] Category **B (2)** – Includes the Chief, Appeals to provide oversight of shutdown and continuing activities and the Executive Assistant who will help coordinate shutdown and continuing activities (called on an “as needed” basis only).
- [2] Category **A3 (1)** – Includes the Director, Human Capital Programs. This position is only on an “as needed” basis and will only be called upon to handle matters related to lapse appropriations and any administrative and/or personnel matters related to the shutdown and continuing activities.

Category **B (7)** - 1 Director, Account and Processing Support (APS); 1 APS Tech Advisor (called “as needed” only); 1 APS Manager to approve quick assessments for cases with imminent statutes (called “as needed” only); 1 Appeals Account Resolution Specialist (AARS) and 3 Processing Personnel (APS) who will ensure protection of statutes and shipping of imminent statute cases which includes preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- [3] Category B (1) – Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.
- [4] Category B (1) – Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.
- [5] Category B (6) – Includes the Senior Operations Advisor, 1 Manager, TEFRA, 1 Area Team Manager (International) and 1 Area Team Manager (Estate & Gift) who will ensure protection of statutes and shipping of imminent statute cases. 1 Director, Technical Support (TCS) and 1 Team Manager Technical Support who will ensure protection of statutes and shipping of imminent statute cases which includes preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.
- [6] Category B (≤ 17) – **This group of positions would only be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are not included in the excepted personnel total.** Includes 1 Manager Chief, Worklife/Workplace Programs; 1 Business Continuity Program National Point of Contact Program Analyst, and ≤15 LCRs.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Chief Counsel	EXCEPTED
✦ Chief Counsel – Immediate Office ^[1]	6
◇ Associate Chief Counsel (Corporate) ^[2]	3
◇ Associate Chief Counsel (Financial Institutions & Products) ^[3]	3
◇ Associate Chief Counsel (Income Tax & Accounting) ^[4]	4
◇ Associate Chief Counsel (Pass-throughs & Special Industries) ^[5]	4
◇ Associate Chief Counsel (Finance & Management) ^[6]	60
◇ Associate Chief Counsel (General Legal Services) ^[7]	9
◇ Associate Chief Counsel (International) ^[8]	4
◇ Associate Chief Counsel (Procedure & Administration) ^[9]	11
◇ Associate Chief Counsel (Tax Exempt & Government Entities) ^[10]	3
◇ Division Counsel/Associate Chief Counsel (Criminal Tax) ^[11]	18
◇ Division Counsel (Large Business & International) ^[12]	34
◇ Division Counsel (Small Business Self-Employed) ^[13]	63
◇ Division Counsel (Wage & Investment) ^[14]	2
◇ Division Counsel (Tax Exempt & Government Entities) ^[15]	7
Total # employees	231

Chief Counsel's primary responsibility during a lapse is to manage pending litigation, the time-sensitive filing of motions, briefs, answers and other pleadings related to the protection of the government's material

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

interests. Due to Counsel's separate litigation function, the number of excepted Counsel positions will not align with excepted activities authorized in other IRS business units. Counsel's plan assumes that the Federal and District Courts will be open and that litigation will continue uninterrupted. The plan excepts, on an as needed basis, those personnel assigned to litigation that is scheduled for trial or where there is a court imposed deadline during the first five days of a lapse. Personnel are not generally excepted to perform litigation activities where a trial or other court imposed deadline is scheduled more than five days after the start of the lapse. Personnel assigned to those cases should seek continuances as part of an orderly shutdown. If a continuance is denied, the case will be reviewed to determine if work on the case may be excepted. In the event that the judiciary does not operate, excepted personnel would be placed in non-duty status. Personnel engaged in excepted litigation activities are excepted under Category B.

Chief Counsel personnel are also excepted, on an as needed basis to provide required legal advice necessary to protect statute expiration, and the government's interest in bankruptcy, lien, and seizure cases. Personnel excepted to perform this work are also excepted under Category B.

The employees in General Legal Services (Footnote 7) are in Category A3, because they are needed to support activities that are authorized to continue during a lapse in appropriations. The employees in Criminal Tax (Footnote 11) fall into Category B because they maintain criminal law enforcement and undercover operations.

Footnotes:

Total (231)

- [1] *The Chief Counsel is a presidential appointee who is not subject to furlough. The Chief Counsel's salary is an obligation incurred by the year, without consideration of hours of duty required, so he cannot be placed in a non-duty, non-pay status.

Category B (1) – The position of Chief Counsel is currently vacant.

Category B (5) – 2 Deputy Chief Counsels, 1 Advisor to the Commissioner, 1 support staff; and 1 Staff Assistant/Attorney on the Chief Counsel's staff required to assist in the executive oversight of excepted activities

- [2] Category B (3) – The Associate Chief Counsel (Corporate); 1 support staff; and 1 other attorney staff
- [3] Category B (3) – The Associate Chief Counsel (Financial Institutions & Products); 1 support staff; and 1 other attorney staff
- [4] Category B (4) – The Associate Chief Counsel (Income Tax & Accounting); 1 support staff; and 2 other attorney staff
- [5] Category B (4) – The Associate Chief Counsel (Pass-throughs & Special Industries); 1 support staff; and 2 other attorney staff
- [6] Category B (60) – The Associate Chief Counsel (Finance & Management); 1 Staff Assistant; 1 System Coordinator; 4 Personnel/Budget Staff; 2 Area Managers; and 51 field support staff

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- [7] Category **A3 (9)** – The Associate Chief Counsel (General Legal Services); 2 Deputy Associate Chief Counsels; 3 Branch Chiefs; 1 support staff; 1 National Office attorney; and 1 field attorney
- [8] Category **B (4)** – The Associate Chief Counsel (International); 1 support staff; and 2 other attorney staff
- [9] Category **B (11)** – The Associate Chief Counsel (Procedure & Administration); 1 support staff; and 9 other attorney staff (covers LPD)
- [10] Category **B (3)** – The Associate Chief Counsel (Tax Exempt & Government Entities); 1 support staff; and 1 attorney
- [11] Category **B (18)** – The Division Counsel or Associate Chief Counsel (Criminal Tax); the Deputy Division Counsel/Associate Chief Counsel; 2 National Office attorneys; 1 support staff; and 13 other field attorney staff are needed to continue law enforcement activities
- [12] Category **B (34)** – The Division Counsel (Large Business & International); the Deputy Division Counsel; 1 Staff Assistant/Attorney; 1 support staff; and 30 other field attorney staff
- [13] Category **B (63)** – The Division Counsel (Small Business Self-Employed); the Deputy Division Counsel; 3 Staff Assistants/Attorneys; 1 support staff; and 57 other field attorney staff
- [14] Category **B (2)** – The Division Counsel (Wage & Investment) and 1 support staff
- [15] Category **B (7)** – The Division Counsel (Tax Exempt & Government Entities); the Deputy Division Counsel; 1 support staff; and 4 other field attorney staff

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Communications and Liaison	EXCEPTED
✦ Chief Communications and Liaison ^[1]	1
◇ Communications ^[2]	7
◇ Legislative Affairs ^[3]	1
◇ National Public Liaison ^[4]	1
Total # employees	10

Footnotes:

Total Excepted (10)

The C&L Office requires personnel to sustain necessary information flow to all Service personnel regarding the shutdown, furlough status and recall. In addition, C&L will need to handle communications with the taxpaying public, Congress, practitioner groups and other key stakeholders. C&L employees will be excepted as needed for these functions.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- [1] Category **A3 (1)** -- The Chief, Communications and Liaison (C&L) is required to provide communications support to the commissioner and to oversee IRS communications to the taxpaying public and employees.

- [2] Category **A3 (7)** -- The Director, Communications is required to support the Chief, C&L and ensure information flow to all IRS taxpayers and stakeholders. The Chief, National Media Relations and the Chief, Internal Communications would be part time as needed. The 4 Senior Communicators would be on call as needed. All would assist with required communications both internally for working employees and externally for taxpayers.

- [3] Category **A3 (1)** -- The Director for Legislative Affairs is required to respond to congressional inquiries and constituent requests, track pending legislation and coordinate preparation of testimony and briefing materials for any Congressional hearings.

- [4] Category **A3 (1)** - The Director for National Public Liaison would be on call as needed to serve as a point of contact with key national stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of Equity, Diversity and Inclusion (EDI)	EXCEPTED
✦ Office of Equity, Diversity and Inclusion	0
✧ Operations Division, Disability Branch [1]	3
✧ Office of the Chief of Staff [2]	1
Total # employees	4

Footnote:

Total Excepted (4)

The Executive Director, Office of Equity, Diversity and Inclusion (EDI) requires minimal personnel to coordinate shutdown and start up activities, and to ensure reasonable accommodations (RA), as appropriate, are provided to excepted personnel performing authorized activities as follows:

[1] Category **B (3)**

1 - Staff Interpreter, GS-1040-11, to provide sign language interpreting (SLI) services and as needed requisition and schedule supplemental sign language interpreting (SLI) and/or CART services.

1 – The Chief, Disability Branch, IR-0343-01 or the Chief, Reasonable Accommodations Services, IR-0260-01, to maintain contact with managers of excepted employees with disabilities to ensure timely and appropriate provision of RA services when needed, including via contracted services; to approve any requisitions for supplemental SLI and CART services required; and to approve time and attendance records of essential personnel during the lapse.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

1 – Administrative Specialist (Authorized Government Representative), GS-0301-09, to schedule staff and contract sign language interpreting (SLI) and/or CART services; as needed, requisition any supplemental services required; and to complete receipt and acceptance of any SLI and CART service invoices received during the lapse period.

[2] Category C (1)

1 – EDI Chief of Staff, IR-0343-01, to serve as the Point of Contact for EDI during a shutdown and act as shutdown coordinator to perform the necessary activities to facilitate the orderly shutdown and startup of EDI operations. These activities require up to 1 work day to complete and are wholly devoted to the shutdown.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Research, Applied Analytics, and Statistics	EXCEPTED
✦ Research, Analysis and Statistics ^[1]	0
✦ Director, Data Exploration & Testing ^[2]	2
Total # employees	2

Footnote:

Total Excepted (0)

[1] Research, Applied Analytics, and Statistics is categorized as non-excepted, except as indicated below. This includes the Director of Research, Applied Analytics, and Statistics, Division Directors, and all other management and staff. Positions in these functions would be furloughed.

[2] **Director, Data Exploration & Testing
Category B**

(1 part-time) Supervisory Program Manager to provide oversight for a development contract developing fraud prevention software for use in next year's filing season.

(1) Program Manager to provide oversight for a development contract developing fraud prevention software for use in next year's filing season.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Taxpayer Advocate Service (TAS)	EXCEPTED
✦ National Taxpayer Advocate ^[1]	1
✧ Deputy National Taxpayer Advocate - On Call Employees ^[2]	78
Total # employees	79

Footnotes:

Total Excepted (79)

Taxpayer Advocate Service (TAS) has identified 79 employees (the NTA and one per TAS office) who are required on an on-call basis based the necessary-for-the-safety-of-human-life-and-the-protection-of-property exception (Category B).

[1] **Category B (1)** - The National Taxpayer Advocate (NTA) to oversee excepted activities necessary for the protection of property, as further discussed below.

[2] **Category B (78)** (on call as needed) - 78 Case Advocates (one per TAS office, intermittently for mail-opening) to check mail one or two hours a day, up to 3 days a week, to comply with the IRS's requirement to open and process checks during a shutdown while also complying with the statutory

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

requirements that TAS maintain confidential and separate communications with taxpayers and that TAS operate independently of any other IRS office, as described in IRC §§ 7803(c)(4)(A)(iii), 7803(c)(4)(A)(iv), and 7803(c)(4)(B). The Case Advocates will also screen the mail for incoming requests for Taxpayer Assistance Orders and notify the appropriate Business Unit that a request has been made tolling any statute of limitations. *See* IRC § 7811(d).

SERVICES AND ENFORCEMENT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Affordable Care Act (ACA) Office	EXCEPTED
✦ Director ^[1]	1
✦ Project Management Office ^[2]	2
✦ Filing and Premium Tax Credit Strategy ^[3]	1
✦ Compliance Strategy and Policy	0
✦ Customer Service and Stakeholder Relations	0
Total # employees	4

Footnotes:

Total Excepted (4)

For bulk redeterminations for PTC, for receipt of Exchange Periodic Data from the Marketplace, for managing individuals' (who experience life changes) reporting of information during special enrollment periods, and for information reporting for the previous activities listed above.

[1] Category **A3 (1)** -- Director, ACA Office.

[2] Category **A3 (2)** -- Director, Project Management Office (PMO) and 1 Management and Program Analyst (PMO).

[3] Category **A3 (1)** -- Filing & Premium Tax Credit (F&PTC).

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Criminal Investigation (CI)	EXCEPTED
✦ Chief, Criminal Investigation ^[1]	5
✧ Special Project Director and Communication Director ^[2]	2
✧ Commissioner's Protection Detail ^[3]	8
✧ International Operations ^[4]	63
✧ Operations, Policy & Support ^[5]	61
✧ Strategy ^[6]	77

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

✧ Refund Crimes ^[7]	113
✧ Technology Operations & Investigative Services ^[8]	255
✧ Field Criminal Law Enforcement Personnel ^[9]	2,221
✧ Equity, Diversity and Inclusion	0
Total # employees	2,805

As the criminal law enforcement arm of the IRS, CI's staff works directly on criminal investigations and associated law enforcement duties. Presently, CI has approximately 3,800 active criminal investigations. In addition, there are over 4,800 investigations in the adjudication phase (pre-indictment, indictment, trial and post-trial) in 93 judicial districts. As part of these 8,600 investigations, special agents are actively gathering evidence, conducting critical interviews, testifying in court proceedings, executing search warrants and conducting arrests. All of these activities require our investigative support staff be available to respond at a moment's notice to acquire, analyze and preserve existing and emerging evidence. In many cases, failure to timely act could jeopardize an investigation. The approval level to conduct and maintain the aforementioned activities rests at the senior manager and executive levels within CI. In addition, special agents are assigned to respond to imminent threats of violence against IRS employees and provide executive protection to the IRS Senior Leadership. Accordingly, CI executives and a majority of senior managers having direct oversight of criminal investigations and protection details are deemed essential in order to continue these law enforcement functions.

In recent years, the Shutdown Contingency Plan proposed that CI attempt to continue work on our 8,600 investigations with a reduced staff. During the implementation phase of the 2011 Shutdown Plan, it became clear that it was logistically impossible for CI to operate at a nearly 50% staffing level when the federal courts, federal prosecutors and our federal law enforcement partners were planning to continue their law enforcement operations as usual.

Accordingly, our staffing needs are as follows in Categories B.

Footnotes:

Total (2,805)

- [1] **Category B (5)** – Includes the Chief; Deputy Chief; the Chief of Staff, and 1 Senior Analyst. 1 staff member would be available on an on call, as needed basis for excepted activities like timekeeping.

- [2] **Category B (2)** – Includes 1 Project Director/CI Risk Officer and the Director of Communications and Education on an on call, as needed basis. The CI Director of Communications will provide guidance and assistance to the Chief CI for internal communications to excepted CI agents. The Director will manage the risk of miscommunication to excepted employees during a time when most public affairs and public information staff will be furloughed and few information products issued through the shutdown.

- [3] **Category B (8)** – All Commissioner's Protection Detail Special Agents sufficient to ensure the protection of human life and/or the protection of property would be available on an on call, as needed basis.

- [4] **Category B (63)** – Includes the Executive Director and Deputy Director of International Operations;

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

the Director of Strategy, Policy and Training; the Directors of International Field Operations (East and West); The Director and Assistant Directors of Narcotics and Counterterrorism; All Narcotics and Counterterrorism Special Agents (Headquarters and Field Personnel) Attachés; and Headquarters Special Agents sufficient to support ongoing criminal investigations with an International component. Also included are Investigative Analysts in support of International Investigations and Narcotics investigations. One staff member would be available on an on call, as needed basis for excepted activities like timekeeping.

[5] Category B (61)

– Includes the Executive Director and the Deputy Director of Operations, Policy & Support. One Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support operations.

– The Director of the Forensic Laboratory, Forensics Laboratory Special Agents, Trial Illustrators and staff sufficient to ensure the processing of evidence to support ongoing criminal investigations and criminal trials. One Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support ongoing criminal investigations.

– The Director of Financial Crimes and all Financial Crimes Special Agents to support ongoing criminal investigations. Investigative Analysts would be available on an on call, as needed basis.

– The Director of Special Investigative Techniques; All Special Investigative Techniques Special Agents (Headquarters and Field Personnel). Investigative Analysts would be available on an on call, as needed basis. Two Management & Program Analysts would be available on an on call, as needed to support ongoing criminal investigations.

– The Director of Warrants and Forfeiture; All Warrants and Forfeiture Special Agents. Two Management & Program Analysts would be available on an on call, as needed to support ongoing criminal investigations.

[6] Category B (77)

– Includes the Executive Director and the Deputy Director of Strategy. One Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support operation of the Office of Strategy.

– The Director of Finance; two Supervisors and four Financial Management Analysts. One Management and Program Analyst and one Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support operation of the finance section. All Budget Analysts would be excepted for the first 5 days of a lapse in appropriation. If a lapse continues beyond 5 days, all Budget Analysts would support CI Finance on an on call, as needed basis to handle mission critical budget activities – i.e., processing funding for emergency enforcement or imprest fund activity. Specific contracts that are designated as excepted during a shutdown require oversight of a COR.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

– The National Criminal Investigation Training Academy (NCITA) is located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA, which is operated by Homeland Security. The NCITA Director and Assistant Director, on an as needed basis, would be available on call for the duration of a lapse in appropriation.

– The Director of Review and Program Evaluation (RPE), four Senior Analysts; eleven Centralized Case Review Special Agents and one supervisor would be available on an on call, as needed basis.

– The Director and Assistant Director of Planning, Research, & Analysis; five Senior Analysts and three Program Analysts to support the functions of Planning & Strategy would be available on an on call, as needed basis. The Data & Analytics (D&A) section is responsible for the operation of and user support for the Criminal Investigation Management System (CIMIS), which is a tool used by all Special Agents and all levels of CI management to initiate, approve, track and check the system for redundancy/conflicts with subjects and associates. The system is also used for the request, process, tracking and reporting of special investigative techniques used in the collection of evidence. Employees in the CI Operations Research Section are critical for the operation of this system. Additionally, they provide on-going investigative support for agents in the field by gathering, analyzing and interpreting data for ongoing investigative cases. Three Program Management Analysts and two Operations Research Analysts would be available on an on call, as needed basis to support the functions of D&A.

– The Director and Deputy Director of CI Human Resources provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues. This includes all shutdown notification procedures and recall activities. They also serve as liaisons with the IRS Human Capital Office and Agency Wide Shared Services, participating in meetings and obtaining clarification on shutdown/recall activities.

[7] Category B (113) – The Director and Deputy Director of Refund Crimes; The Directors of Refund Crimes Operations and Policy (East and West); Identity Theft Coordinator; HQ Senior Analysts and Support Staff sufficient to support ongoing criminal investigations and scheme development; Staff assigned to the scheme development centers, including the Resident Agents in Charge (RACs), Scheme Development Center (SDC) Investigative Analysts, Supervisory Investigative Analysts, Management Analysts and support staff processing ongoing criminal investigations and scheme development during the filing season; Up to four Professional Staff would be available on an on call, as needed basis for excepted activities like timekeeping.

[8] Category B (255) -- Includes the Director and Deputy Directors of Technology Operations & Investigative Services (TOIS); Up to five Senior Analysts and up to two IT Specialists from Business Systems Development would be excepted to maintain the integrity of integral Business Systems; the Director of Electronic Crimes (E-Crimes) and all E-Crimes Team Members supporting ongoing criminal investigations, including all CIS Supervisory Special Agents and CIS Special Agents; and, investigative support personnel assigned to the data processing center who support ongoing criminal investigations; The Director of Cybersecurity; the Director of the Technical Operations Center and sufficient personnel to support Field Office and Headquarters Operations; the Director of User Support, User Support Managers and sufficient COAs to support Field Office and Headquarters

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Operations; Up to 11 Professional Staff would be available on an on call, as needed basis for excepted activities like timekeeping, contracting duties, and support the operation of the Office of TOIS.

- [9] Category B (2,221)** – Includes the Directors of Field Operations (Northern, Southern & Western); all Special Agents in Charge (SACs); Assistant Special Agents in Charge (ASACs); Supervisory Special Agents (SSAs), Special Agents, and professional staff working criminal law enforcement investigations or related functions that cannot be shut down without harming the investigation, CI's or the Service's mission, or risking life or property; and field office support staff necessary to support those efforts. The number of employees required varies based on the circumstances at the time of shutdown and includes anticipated new hires. The total will be less than or equal to the total of such positions on rolls at the time of shutdown; based on current rolls as of January 6, 2018, the total should not exceed 2,930 employees.

NOTE: In the event of a furlough lasting longer than 5 days the persons identified as being on call may be needed to fill critical gaps or perform specialized tasks such as paying invoices for contractors that will remain working.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Large Business and International Division (LB&I)	EXCEPTED
✦ Commissioner ^[1]	3
✧ Assistant Deputy Commissioner (Compliance Integration) ^[2]	1
✧ Assistant Deputy Commissioner (International) ^[3]	1
✧ Program and Business Solutions ^{[4] [5] [6]}	4
✧ Cross Border Practice Area ^[7]	14
✧	
✧ Eastern Compliance Practice Area ^{[8] [9]}	22
✧ Enterprise Activities Practice Area ^{[10] [11]}	2
✧ Northeastern Compliance Practice Area ^[12]	18
✧ Pass Through Entities Practice Area ^[13]	19
✧ Treaty and Transfer Pricing Operations Practice Area ^[14]	9
✧ Western Compliance Practice Area ^[15]	18
✧ Withholding and International Individual Compliance Practice Area ^[16]	19
Total # employees	130*

LB&I requires that a minimum number of technical staff remain active in order to ensure statutory deadlines are met. If cases are not monitored, statutes may lapse resulting in adverse impacts to US government tax collection functions.

During a lapse, the Commissioner, LB&I will hold a daily virtual meeting with excepted personnel to identify any imminent statutory deadlines or other threats to government property. As necessary, excepted personnel will be activated to take actions that address the imminent threat. All other employees will return

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

to furlough status until the following day.

LB&I will follow the Mail process established by SBSE.

Footnotes:

Total Excepted (130*)

- [1] **Category B (3)** – The Commissioner, LB&I; 1 Deputy Commissioner; 1 Executive Assistant - provide oversight of statute protection activities in field operations.
- [2] **Category B (1)** – The Assistant Deputy Commissioner Compliance Integration - provide oversight of statute protection activities in field operations.
- [3] **Category B (1)** - The Assistant Deputy Commissioner International - provide oversight of statute protection activities in field operations.
- [4] **Category B (2)** – 1 Director, Program and Business Solutions; 1 Director, Technology and Program Solutions - provide executive oversight of budget matters and technical systems related to the execution of excepted activities.
- [5] **Category A3 (1)** – The Director, Resource Solutions (Plan Executive) to provide oversight of budget matters related to excepted activities and, as necessary, direct orderly shutdown and recall of activities.
- [6] **Category C (1)** - 1 Program Analyst/HRS to perform SETR validation/PAR actions immediately following shutdown. Activities require 1 – 2 days.
- [7] **Category B (14)** – 1 Director, Cross Border; 6 Territory or Team managers; 1 PSP Analyst; 6 Secretary or Management Assistants - conduct activities, as necessary, for the oversight and protection of statutes in field operations.
- [8] **Category B (0)** – Central Compliance Practice Area positions have been split between Eastern Compliance and Western Compliance practice areas.
- [9] **Category B (22)** – 1 Director, Eastern Compliance; 10 Territory or Team managers; 1 PSP Analyst; 10 Secretary or Management Assistants - conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations.
- [10] **Category B (1)** – 1 Director, Enterprise Activities; - conduct activities, as necessary, for the oversight and protection of statutes in field operations.
- [11] **Category B (2)** – 2 Enterprise Activities Territory or Team managers – ACA activities, including large payments of the Insurance Provider Fees (IPF) which are due on Sept 30, ACA fee remittances, branded prescription drug fees processing.
- [12] **Category B (18)** – 1 Director, Northeastern Compliance; 10 Territory or Team managers; 1 PSP Analyst; 6 Secretary or Management Assistants - conduct activities, as necessary, for the oversight

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

and protection of statutes/remittances in field operations.

- [13] **Category B (19)** – 1 Director, Pass Through; 1 Operations Analyst; 1 Senior Manager Promoter; 1 Promotor Support Member; 1 Senior Manager TEFRA Unit; 1 Senior Manager SMEs and IGPs; 2 SME and IPG Support Members; 1 Admin Support; 10 TEFRA Unit Support Members – conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations.
- [14] **Category B (9)** – 1 Director, Treaty and Transfer Pricing; 1 Director, Advance Pricing and Mutual Agreement; 1 Director, Transfer Pricing Practice; 1 Director, Treaty Administration; 1 Senior International Advisor; 1 Program Manager, Treaty Assistance and Interpretation Team; 3 Secretaries – conduct activities, as necessary, for the oversight and protection of statutes per Treaty requirements.
- [15] **Category B (18)** – 1 Director, Western Compliance; 9 Territory or Team managers; 1 PSP Analyst; 7 Secretaries or Management Assistants - conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations.
- [16] **Category B (19)** – 1 Director, Withholding & International Individual Compliance; 6 WIIC Territory or Team Managers; 6 WIIC Secretary/Support Staff; 4 IIC Territory or Team Managers; 1 IIC Program Manager; 1 IIC Secretary - conduct activities, as necessary, for the oversight and protection of statutes.

***Notes:** LB&I positions have all been designated as On Call with the exception of the Plan Executive, Director of Resource Solutions. However, we have reviewed the positions and activities and have included one position on the Director, RS Staff that would be responsible for ALL SETR and PAR Actions related to shutdown activities. That predominantly leaves activities around the protection of statutes and timekeeping during a shutdown. Managers will utilize the “call tree” procedures if any of these positions will be required to report to prevent expiration of a statute. Timekeeping and mail processing responsibilities has been included as a duty for the secretaries and some executive assistants. Timekeeping Input and approval would only be necessary if a shutdown would occur for several days. CALL TREES will be utilized in LB&I for recall purposes. While Central Compliance Practice Area exists on paper but not in practice, 12 positions were split equally between Eastern Compliance and Western Compliance practice areas. (An extra position was used to make it equal.) LB&I has a total of 141 positions on record, but are currently using 130 of those positions for FY18. The remaining 11 positions will be held to accommodate additions at a later date.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of Professional Responsibility (OPR)	EXCEPTED
✦ Director's Office ^[1]	1
✧ Chief, Legal Analysis Branch ^[1]	1
✧ Management & Program Analyst, Operations & Management Branch ^[1]	1
✧ All other OPR employees	0
Total # employees	3

OPR positions identified below perform the necessary activities to facilitate the orderly shutdown and startup of OPR operations. These activities require up to 1 work day to complete. OPR has no critical systems; activities are restricted to shutdown (Category C).

Footnotes:

Total Excepted (3)

[1] Category C (3) – 1 Executive Director; 1 Chief, Legal Analysis Branch, 1 Management & Program Analyst

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Online Services (OLS)	EXCEPTED
Director's Office ^[1]	2
— Online Engagement, Operations and Media ^[2]	6
— Product Management ^[3]	0
— Portal Business Office ^[4]	3
— Strategic and Analytic Services ^[5]	0
— User Experience and Design ^[6]	0
— Identity Assurance Office ^[7]	0
Total # employees	11

Online Services (OLS) is responsible for the development and continuity of operations for IRS.gov, which is the agency's exclusive external facing website servicing the public. IRS.gov is the means in which taxpayers may continue to file returns and submit remittances online. In fiscal year 2017, IRS.gov served over 1.8 million page views, helping drive more than 121 million form downloads, and over 77.5 million payments.

OLS anticipates that 11 employees will be needed for the duration of the shutdown to maintain the IRS.gov website.

The following delineates the number of positions required for the first work week, as well as for any subsequent weeks should the shut-down last for more than five workdays.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Footnotes:

Total Excepted (11) during lapse in appropriations:

- [1] **Category B (2)** – The Director and one advisor will provide executive leadership, coordination and continuity of online operations as related to IRS.gov.
- [2] **Category B (6)** –Online Engagement, Operations and Media (OEOM) Director and 5 Analysts are necessary to the continuing operation of IRS.gov, and its Web Content Management System (WCMS) to ensure that all information and applications, especially those concerning remittances, are accessible online.
- [3] All positions within the Product Management Division are identified as non-excepted during Filing Season.
- [4] **Category B (3)** – Portal Business Office Director and two Analysts are necessary to ensure that Registered User Portal (RUP) and Public User Portal (PUP) applications remain operational, to allow for online remittances and continued filing of returns.
- [5] All positions within Strategic and Analytic Services Division are identified as non-excepted during Filing Season.
- [6] All positions within User Experience and Design Division are identified as non-excepted during Filing Season.
- [7] All positions within Identity Assurance Office are identified as non-excepted during Filing Season.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Return Preparer Office (RPO)	EXEMPT
✦ Director's Office ^[1]	2
◇ Strategy & Finance ^{[1][2]}	3
◇ Vendor Processes & Business Requirements ^[1]	4
◇ All Other RPO Employees ^[3]	0
Total # employees	9

Footnotes:

Total Excerpted (9)

[1] RPO positions performing the necessary activities to facilitate the orderly shutdown and start-up of RPO operations. This includes the RPO staff necessary for the orderly shutdown of contractor systems administered and monitored by RPO.

Category C – (7) 1 Director of RPO, 1 Deputy Director of RPO, 1 Director of Strategy & Finance, 1 Director of Vendor Process & Business Requirements, 3 Contracting Officers

[2] Minimum staff necessary to handle budget matters related to the lapse in appropriations.

Category A3 – (2) 1 Budget Manager, 1 Lead Budget Analyst

[3] The majority of positions in the Return Preparer Office are categorized as non-excerpted beginning in FY 2018 and thus would be subject to furlough requirements. Note: pending litigation could change the status of these positions back to exempt (Category A1), (Steele v. United States).

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Small Business/Self-Employed (SB/SE)	EXCEPTED
✦ Commissioner ^[1]	3
◇ Operations Support ^[2]	12
◇ Collection ^[3]	2,722
◇ Examination ^[4]	281
Total # employees	3,018

Footnotes:

Total Excerpted (3,018)

The individuals listed in the SBSE Plan will be coming in on an as needed / part-time basis.

[1] **Category B (3) – SBSE Commissioner's Office** will oversee continued SBSE operations and shutdown activities including processing of tax returns with remittances; computer operations

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

necessary to prevent loss of data in process and revenue collections; securing and storing equipment, records, files and work in process; budget matters pertaining to the lapse in appropriations; loss of accounting data; maintaining minimal personnel to maintain safe conditions for essential personnel; and protection of statute expiration, bankruptcy, liens and seizure cases.

- (1) SBSE Commissioner
- (1) Deputy Commissioner
- (1) Executive Assistant

[2] Category B (11) – Operations Support

(1) One Director, Operations Support (OS) will oversee OS operations and shutdown activities including; oversight of IT support, communications efforts related to Servicewide disaster policy, and finance issues.

(1) One Management Program Analyst to oversee shutdown activities and continued SBSE operations and shutdown activities including processing of tax returns with remittances; computer operations necessary to prevent loss of data in process and revenue collections; securing and storing equipment, records, files and work in process; budget matters pertaining to the lapse in appropriations; loss of accounting data; maintaining minimal personnel to maintain safe conditions for essential personnel; and protection of statute expiration, bankruptcy, liens and seizure cases.

(1) One OS Secretary will be on call as needed, in support of administrative activities, such as SETR, required as an excepted activity during shutdown.

(1) One Director, Technology Solutions (TS) will oversee TS operations and shutdown activities including: oversight for providing IT support related to excepted activities and coordinated IT activities to prevent the loss of data in process.

(1) One TS Program Manager, Business Systems Planning, (BSP), will be on call, as needed, to assist IT in managing systems and data security for SBSE related to issues that occur during shutdown.

(1) One TS Program Manager, Exam Systems & Projects will be on call, as needed, to assist IT in managing systems and data security for SBSE related to issues that occur during shutdown.

(1) One TS Program Manager, RGS Systems Support, will be on call, as needed, to assist IT in managing systems and data security for SBSE related to issues that occur during shutdown.

(2) Two TS Analysts, will be on call, as needed, to assist in providing systems support related to excepted activities performed during shutdown.

(1) One HCO/Continuity of Operations Analyst will be on call, as needed, to assist with Service-wide disaster policy in coordinating the preparation of disaster declarations with FEMA, coordinating staffing needs at disaster sites, and the resolution to unique scenarios impacting those staffing the sites.

(1) One Business Support Office (BSO) Financial Management Analyst, Operations Support, on call only to ensure existing excepted contracts are administered as appropriate and to answer questions and address situations that may come up regarding the contracts

Category A3 (1) – Operations Support Disaster Relief

(1) One Disaster Assistance Coordinator (Executive Level Project Director) will be on call, as

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

needed, to ensure disaster relief activities are properly addressed to include attending calls, providing daily briefings to SBSE Leadership, and addressing excepted employee questions.

[3] Category B (2,154) - Collection

(18) – Director, Collection

(1) Director, Collection -- Will provide executive oversight over all continuing Collection operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown.

(3) 2 Collection Senior Operations Advisors and 1 Staff Assistant – Will assist the Director in providing oversight over all continuing Collection operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown. Specific activities include technical oversight of collection matters, timekeeping for excepted personnel, and ensuring critical excepted case work is addressed as appropriate.

(1) Director, Headquarters (HQ) Collection

(2) HQ Collection Senior Operations Advisor and Staff Assistant will assist the Director, executives and their employees in providing oversight over all continuing operations supported by Headquarters Collection.

(1) Director, Collection Policy

(2) Collection Policy Program Managers

(1) Director Collection Inventory Delivery and Selection

(1) Supervisory Tax Analyst

(1) Director, Quality and Technical Support

(1) Program Manager

(1) Supervisory Tax Analyst

(1) Data Security Analyst

(2) Senior Analysts

(1,811) Campus Collection - process incoming payments, protection of lien cases in Centralized Liens and protection of statute expiration/assessment activities, or other revenue generating issues and to ensure/oversee shut down of operations.

(2) Campus Collection (CC) Headquarters Staff are responsible for carrying out shutdown operations and continuance activities; and providing oversight, monitoring, and reporting for the Campuses: 1 - Director, CC; 1 - Senior Operations Advisor.

(5) Campus Directors are responsible for carrying out shutdown operations and continuance activities, leadership and oversight, and the safety and security of onsite employees in the Campus and serving as local shutdown coordinators.

(1) Operation Manager is responsible for protection of lien cases, controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities in the Centralized Liens.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

(3) Clerks are responsible for protection of lien cases in Centralized Liens.

(1) e-Lien Analyst is responsible for protection of electronic lien cases in Centralized Liens.

(14) Department Managers or Operations Managers are responsible for controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities [1-Altanta Operation Manager, 1-Austin Operation Manager, 1-Brookhaven Operation Manager, 1-Buffalo Operation Manager, 1-Denver Operation Manager; 1-Des Moines Operation Manager, 1-Detroit Operation Manager; 1-Fresno Operation Manager, 1- Jacksonville Operation Manager, 1-Kansas City Operation Manager, 1-Nashville Operation Manager; 1-Oakland Operation Manager, 1-Puerto Rico Department Manager, 1-Seattle Operation Manager].

(102) – Frontline Managers are responsible for assisting taxpayers with general collection processes and, as needed, transferring employees to Accounts Management (AM) for tax law related inquiries, as well as timekeeping entry, and other administrative tasks [5-Altanta, 8-Austin, 4-Brookhaven, 7-Buffalo, 6-Denver; 5-Des Moines, 4-Detroit; 10-Fresno, 7- Jacksonville,8-Kansas City, 8-Franklin; 7-Oakland, 9-Philadelphia, 2-Puerto Rico, 12-Seattle].

(15) – Systems Analysts are responsible for continuing the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts [1-Altanta, 1-Austin, 1-Brookhaven, 1-Buffalo, 1-Denver; 1-Des Moines, 1-Detroit; 1-Fresno, 1- Jacksonville, 1-Kansas City, 1-Franklin; 1-Oakland, 1-Philadelphia, 1-Puerto Rico, 1-Seattle].

(136) – Lead Collection Representatives (CR's) are responsible for assisting taxpayers with general collection processes and, as needed, transferring employees to Accounts Management (AM) for tax law related inquiries [7-Altanta, 8-Austin, 12-Brookhaven, 12-Buffalo, 6-Denver; 7-Des Moines, 6-Detroit; 10-Fresno, 15- Jacksonville, 8-Kansas City, 9-Franklin; 7-Oakland, 12-Philadelphia, 5-Puerto Rico, 12-Seattle].

(1532) – CR's are responsible for assisting taxpayers with general collection processes and, as needed, transferring employees to AM for tax law related inquiries [98 Atlanta, 66-Austin, 96-Brookhaven, 165-Buffalo, 63-Denver; 67-Des Moines, 78-Detroit; 89-Fresno, 197- Jacksonville, 80-Kansas City, 116-Franklin; 76-Oakland, 140-Philadelphia, 71-Puerto Rico, 130-Seattle).

(32) – Specialty Collection – Offer In Compromise (OIC) to address completing payment processability on Centralized Offers in Compromise offers and assist with the protection of statute expiration/assessment activities, or other revenue generating issues and to ensure/oversee shut down of operations.

(3) – 1 Director, Offer In Compromise, 1 Senior Operations Advisor or Staff Assistant, and 1 Senior Program Analyst are responsible for carrying out shutdown operations and continuance activities within the campus and field programs.

(2) – Operation Managers [1-BSC; 1-MSC] are responsible for oversight of completing payment processability on Centralized Offers in Compromise offers; timekeeping entry, and other

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

administrative tasks as well as carrying out shutdown operations and continuance activities in the Centralized Offers in Compromise Operation.

(2) Frontline Managers [1-BSC; 1-MSC] are responsible for oversight of completing payment processability on COIC offers; timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities in the COIC operation.

(19) - Process Examiners (PE's) [11 – BSC; 8 – MSC] are responsible for completing payment processability on Centralized Offers in Compromise offers.

(6) – 1 Program Manager, 2 Group Managers, and 3 Offer Specialists will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.

(232) - Field Collection

(3) – 1 Director, Field Collection, and 2 staff members to assist the Director with the protection of statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

(43) - 36 Territory Managers and 7 Area Directors with oversight of the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

(186) – 167 Group Managers, 6 Technical Analysts, 4 onsite staff members and 2 Staff Assistants will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.

(61) – Specialty Insolvency

(3) 1 Director, Specialty Insolvency, and 2 staff members to assist the Director with the protection of statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

(5) 4 Territory Managers and 1 Department Manager with oversight of the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

(53) 32 Group Managers and 21 on-site staff members will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Category A3 – (568) Collection – Disaster Relief

Disaster Recovery FEMA/SBA Assistance – IRS will assist FEMA and SBA to respond to disaster assistance calls and process applications from victims following a Presidential declaration of a major disaster or emergency. The positions listed below may be less than full-time, dependent on FEMA's and SBA's determination that this work should continue during a shutdown.

(381) ACS employees are responsible for assisting taxpayers on the FEMA helpline numbers and accepting applications from individuals and business for disaster aid.

(67) Kansas City ACS- 64 CR's/ Leads, 3 Frontline Mangers

(134) Buffalo ACS- 128 CR's/6 Frontline Managers

(63) Atlanta ACS- 60 CR's/Leads, 3 Frontline Managers

(39) Austin ACS – 37 CR's/Leads, 1 Training Coordinator, 1 Frontline Manager

(78) Fresno ACS- 72 CR's/Leads, 1 Technical Advisor, 5 Frontline Managers

(2) SBSE JOC Program Manager and Senior Tax Analyst - to oversee phone operations including call routing, scheduling, trouble shooting, communications, performance reporting and analyzation, and liaison with JOC and IT.

(5) Systems Analysts are responsible for continuing the IRS' computer operations to prevent the loss of data in process and to ensure the systems are working properly. [1-Altanta, 1-Austin, 1-Buffalo, 1-Fresno, 1-Kansas City]

(152) Field Collection employees and managers deployed to FEMA disaster recovery centers are responsible for FEMA disaster support work.

(21) ACS employees are responsible for assisting taxpayers on the FEMA/SBA helpline numbers and accepting applications from individuals and businesses for disaster aid.

(7) Kansas City ACS- 7 CR's

(5) Buffalo ACS- 4 CR's/ 1 Frontline Manager

(3) Atlanta ACS- 3 Leads,

(4) Austin ACS – 3 CR's/Leads, 1 Training Coordinator

(2) Fresno ACS- 1 CR, 1 Frontline Managers

(2) Systems Analysts are responsible for continuing the IRS' computer operations to prevent the loss of data in process and to ensure the systems are working properly. [1-Buffalo, 1-Kansas City]

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

(5) Offer In Compromise employees deployed to FEMA disaster recovery centers are responsible for FEMA disaster support work.

[4] Category B (97)–Examination

(4) Exam Director Staff

(1) Director, Examination - Will provide executive oversight over all continuing SB/SE Exam operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown.

(2) Exam Senior Operations Advisors

(1) Exam Secretary to the Director

Will assist the Director in providing oversight over all continuing SB/SE Exam operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown. Specific activities include technical oversight of statutes, statute report preparation and/or review, timekeeping for excepted personnel throughout Examination, and ensuring critical excepted case work is appropriately distributed between the Areas and Technical Services.

(33) Examination Campus/AUR

(1) Director, Campus Examination/AUR

(1) Senior Operations Advisor

The Campus Exam/AUR staff will oversee shutdown operations providing critical guidance and coordination to Campus operations.

(1) Secretary to the Director, Campus Examination/AUR is responsible for providing administrative oversight, controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks. (4) Campus Directors or Planning & Analysis Chiefs (Brookhaven, Cincinnati, Memphis and Ogden); are responsible for carrying out shutdown operations and continuance activities, leadership and oversight, and the safety and security of onsite employees in the Campus, and serving as local shutdown coordinators.

(2) Secretaries to the Campus Directors (Brookhaven & Ogden) are responsible for controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks.

(3) Tax Equity and Fiscal Responsibility Act employees in Brookhaven are responsible for continuation of statute expiration/assessment activities; timekeeping entry; and other administrative tasks: 1 Inventory Control Manager [1-BSC]; 2 TE's [2-BSC].

(5) Combined Annual Wage Reporting/Federal Unemployment Tax Act/Other Document Matching employees are responsible for continuation of statute expiration/assessment activities: 5 TE's [1-CSC; 2-MSA; 2-PSC].

(5) Correspondence Examination employees are responsible for continuation of statute expiration/assessment activities: 5 TE's [1-BSC, 1-CSC, 1-MSA, 1-OSC, 1-PSC].

(8) Centralized Case Processing-Examination employees are responsible for continuation of statute expiration/assessment activities: 1 FORT Manager [MSC]; and 7 TE's [1-CSC; 4-MSA; 2-OSC].

(1) AUR employee is responsible for continuation of statute expiration/assessment activities: 1 TE [OSC].

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

(2) – Innocent Spouse employees responsible for continuation of statute expiration/assessment activities: 1 Frontline Manager [CSC] and 1 Tax examiner [CSC].

(1) Performance Planning and Analysis

(1) Senior Tax Analyst

This individual is responsible for providing critical support to SB/SE Exam's activities with respect to the protection of statutes and assessment activities.

(4) Examination Headquarters

(1) Program Analyst, Field and Campus Policy, BMF Document Matching

This individual will carry out activities with respect to continuing SB/SE Exam operations, including, assessment activities, CAWR and contractual support for the Social Security Administration.

(1) AUR Program Analyst, Exam Case Selection, Information Return Case Selection

This individual will carry out activities with respect to continuing SB/SE Exam operations, including addressing potential statute issues in AUR.

(1) Program Manager, JOC and Excise PSP

This individual is required to ensure that taxpayers electronically filing forms 720TO and 720CS via ExFIRS, have access to the system to meet their filing requirement. This program is funded by the Department of Transportation. In addition, this individual will carry out activities with respect to continuing SB/SE Exam operations, including addressing potential statute issues with Excise cases.

(1) Program Manager, Employment and Estate & Gift PSP

This individual will carry out activities with respect to continuing SB/SE Exam operations, including addressing potential statute issues with Employment and Estate and Gift Tax returns/cases.

(51) Examination Field

Examination Field Staff

(1) Director, Examination Field

Will provide executive oversight over all continuing SB/SE Examination Field operations, including the protection of statutes and bankruptcy related activities ensuring they are adequately addressed during shutdown.

(1) Examination Field Senior Operations Advisor

(1) Examination Field Secretary to the Director

Will assist the Director in providing oversight over all continuing SB/SE Examination Field operations with, the protection of statutes and provide support to the Director of Technical Services.

Examination Field Technical Services

(1) Exam Technical Services Director

Will provide executive oversight and/or directly carryout activities with respect to continuing SB/SE Examination Field operations. Responsible for taking actions to protect statutes and initiate time sensitive assessment activities. Will take time sensitive actions on bankruptcy cases, and ensure other revenue generating programs are adequately addressed during shutdown.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

(1) Exam Technical Services Territory Manager

(1) Exam Technical Services Group Manager

These individuals will provide oversight to the reviewers and tax examiners that process short statute cases to ensure the government's interest is protected by timely addressing all imminent statute cases.

(2) Exam Technical Services TEFRA reviewers

Reviewers will receive incoming cases from the field and will perform a review of the cases for legal sufficiency and to ensure all taxpayer rights have been protected with respect to complex TEFRA examinations that could involve tiered entities. They will prepare and issue (mail) FPAA's for short statute cases. In addition, they will assist the tax examiner with any FPAA defaults with short statutes that need to be closed to CCP that may need technical assistance.

(6) Exam Technical Services Reviewers

Reviewers will receive incoming cases from the field and will perform a review of the cases for legal sufficiency and to ensure all taxpayer rights have been protected. They will prepare and issue (mail) SNODs for short statute cases.

(2) Exam Technical Services Tax Analysts

Analysts will interact with their counterparts in the field to ensure short statute cases are timely and efficiently closed to TS for the appropriate next step. They will assist in the process of providing oversight and monitor/route short statute cases to reviewers.

(7) Examination Field Area Directors

Provide executive oversight and assist the Exam-Field Director with the continuance of all SB/SE Exam Field operations, including technical oversight of statutes and statute reports.

(7) PSP Territory Managers—

Overall coordination of Area's statute case processing (liaison with Technical Services for statute cases). Assist excepted group manager as needed. PSP TMs will provide oversight and support to analysts, managers, and reviewers responsible for systems retrieval on statute cases and will also assist in the preparation, retrieving and reconciling of statute related reports and assist with case closing activities.

(7) AIMS/ERCS Analysts

These individuals are needed to assist with AIMS/IDRS and ERCS retrieval for pending statute cases, as well as case closing procedures.

(7) Examination Field (RA) Group Managers

These individuals on an "as needed basis", will review and prepare cases utilizing RGS for issuance of statutory notice of deficiency.

(5) Examination Field TCO Group Managers

These individuals are needed on an "as needed" basis, will review and prepare cases utilizing RGS for issuance of statutory notice of deficiency.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

(2) OVDI Analysts or Group Manager – (1) for South Atlantic Area and (1) for Midwest Area. These individuals are needed on an “as needed” basis, will review and prepare imminent statute cases.

(4) Specialty Exam

(1) Specialty Examination Technical Advisor – This individual will be used on an as needed basis to take appropriate actions to protect statutes.

(3) Program Chiefs or Technical Advisors (Employment Tax, Estate & Gift Tax, Excise Tax). These individuals will be used on an as needed basis to take appropriate actions to protect statutes.

Category A3 (184) – Examination – Disaster Relief

Disaster Recovery FEMA Assistance - Examination employees deployed to FEMA disaster recovery centers are responsible for FEMA disaster support work. The positions listed below may be less than full-time, dependent on FEMA’s determination that this work should continue during a shutdown.

- (125) Exam Internal Revenue Agents
- (31) Exam Tax Specialists/Tax Compliance Officers
- (6) Exam Supervisory Internal Revenue Agents
- (5) Exam Fuel Compliance Officers
- (4) Exam Attorneys (Estate Tax)
- (3) Exam Secretaries
- (2) Exam Employment Tax Specialist
- (1) Exam Supervisory Financial Specialists
- (1) Exam Examination Technician
- (1) Exam Lead Financial Assistant
- (1) Exam Lead Tax Examining Technician
- (1) Exam Program Analyst
- (1) Exam Program Manager
- (1) Exam Reviewer
- (1) Exam Supervisory Attorney

In accordance with FEMA/IRS agreement, FEMA disaster support work includes:

- a. Distributing Publication 2194, "Disaster Resource Guide for Individuals and Businesses", to those taxpayers who have suffered losses due to the disaster.
- b. Providing copies of IRS news releases related to the disaster may be helpful when communicating what relief is available for IRS.
- c. Assisting taxpayers with determining the amounts of a casualty loss may be necessary. Taxpayers who sustain a loss (as described in IRC §165) attributable to a disaster that occurred in an area designated by FEMA for public or individual assistance, may elect to deduct the loss on their return for the immediately preceding tax year rather than on the return for the tax year in which the disaster actually occurred. Refer taxpayers to Publication 547, "Casualties, Disasters and Thefts" for additional information.
- d. Answering inquiries about any tax-related matters that may apply to the disaster. If the question is outside of the skill set of the assistor, the taxpayer should be provided with the Disaster Special Services toll-free number for assistance.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- e. Assisting taxpayers with obtaining copies of tax returns or tax transcripts. These items may be obtained with no charge to the taxpayer. When completing Form 4506 "Request for Copy of Tax Return" or, Form 4506-T "Request for Transcript of Tax Return", user fees will be waived as long as the top of the form is annotated with the appropriate disaster designation. Employees should refer to the news release, under the section titled "Casualty Losses" for designation name. Employees should follow appropriate procedures for processing these requests (mailing or faxing).
- f. Preparing Form W-4 and assisting with the rules regarding the use of Substitute Forms W-2, as needed.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Tax Exempt and Government Entities (TEGE)	EXCEPTED
★ Commissioner ^[1]	2
◇ Employee Plans ^[2]	3
◇ Exempt Organizations ^[3]	5
◇ Government Entities/Shared Services ^[4]	8
Total # employees	18

Footnotes:

Total Excepted (18)

[1] Category B (2) – Includes the Commissioner TE/GE or Deputy Commissioner TE/GE; and 1 Executive Assistant to oversee TE/GE operations and shutdown activities.

[2] Category B (3) -- Includes 1 Director, Employee Plans (EP); 1 EP Exam Director; and 1 Manager, EP Examinations Mandatory Review. This staff will ensure statute protection and processing of remittances, as needed.

[3] Category B (5) -- Includes 1 Director, Exempt Organizations (EO); 1 Director, EO Examinations; 1 Manager, EO Examinations, FSL/ET; 1 Manager, EO R&A Processing and Support; and 1 Manager EO R&A Adjustment Unit. This staff will ensure statute protection and processing of remittances as needed.

[4] Category B (8) -- Includes 1 Assistant Deputy Commissioner, Government Entities/Shared Services; 1 Director, GE/SS, ITG/TEB; 1 Director GE/SS, CP&C; 1 Manager, CP&C, Classification Group; 1 Tax Specialist, GE/SS, ITG/TEG; 1 Supervisory Tax Examining Technician, CP&C, Closing Group; 1 Director, Business Systems Planning; and 1 Director, Human & Capital Resources. This staff will ensure statute protection during the shutdown period.

Note: In TEGE, we are protecting the statutes related to the following returns: Form 5500 series of returns, Form 5330 returns, Form 1120 returns, Form 1065 partnership returns, Form 1040 returns, Form 990-T returns, and Form 941 returns (payroll).

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY
Wage & Investment (W&I)	EXCEPTED
★ Commissioner ^[1]	4
◇ Deputy Commissioner's Office ^[2]	04
◇ Return Integrity and Compliance Services ^[3]	761
◇ EEO and Diversity	0
◇ Communications and Liaison ^[4]	4
◇ Operations Support ^[5]	28
◇ Customer Assistance, Relationships and Education (CARE) ^[6]	794
◇ Customer Account Services (CAS) ^[7]	489
◇ Submission Processing Centers ^[8]	10,064
◇ Accounts Management Centers ^[9]	13,144
Total # employees	25,292

Footnotes:

Total Excepted (25,292)

- [1] **Category B (4)** – The Commissioner, Wage & Investment (W&I); 1 Senior Advisor; 1 Chief of Staff; and 1 Senior Operations Advisor will provide executive oversight of continuing and shutdown W&I operations.
- [2] **Category B (4)** – The W&I Deputy Commissioner; 1 Senior Advisor; 1 Executive Assistant; and 1 Senior Operations Advisor will provide executive oversight of continuing and shutdown W&I operations.
- [3] **Category B (761)** Return Integrity and Compliance Services excepted positions include:
- (1) – Director, Return Integrity and Compliance Services (RICS) to provide oversight for Refundable Credits Policy & Program Management (RCPPM), Refundable Credits Examination Operations (RCEO), and Return Integrity Operations (RIO);
 - (728) – (1) Director, Return Integrity Operations (RIO) to carryout shutdown operations and continuance of activities and provide oversight, monitoring and reporting for the Program Support (PS), Business Performance Lab (BPL), and Integrity & Verification Operations (IVO);
 - (14) – The PS Data Management & Operations Support Manager and 13 analysts to provide oversight of essential revenue protection and recovery efforts;
 - (15) The BPL Program Manager, the Project Analytics & Modeling Manager and 13 analysts to run ID theft data, patterns and modeling analytics, and filters and revenue protection/database support; and
 - (699) The IVO Program Manager and 56 staff members to support IVO revenue protection efforts.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- (5) - The Director, RCPMM and 1 staff member, Policy, Monitoring & Analysis Manager and 2 staff members to carryout shutdown operations and continuance of activities and provide oversight, monitoring and reporting for the campuses;
- (27) - The Director, RCEO, the Planning & Analysis Chief, and 25 campus staff members to perform excepted operations such as processing cases with imminent assessment statute expiration dates and initiating actions to assure Assessment Statute Expiration Dates (ASEDs) are protected. In addition, staff members will receive, sort and control mail.
 - (4) Andover
 - 1 Operations Manager
 - 1 Inventory Control Manager
 - 1 RGS Coordinator
 - 1 TCO Manager
 - (6) Atlanta
 - 1 Operations Manager
 - 1 Inventory Control Manager
 - 1 RGS Coordinator
 - 1 TCO Manager
 - 1 Tax Examiner Technician
 - 1 Tax Examiner Clerk
 - (4) Austin
 - 1 Operations Manager
 - 1 RGS Coordinator
 - 1 Inventory Control Manager
 - 1 TCO Manager
 -
 - (6) Fresno
 - 1 Operations Manager
 - 1 RGS Coordinator
 - 1 Inventory Control Manager
 - 1 TCO Manager
 - 1 Correspondence Examiner Technician
 - 1 Tax Examiner Clerk
 - (5) Kansas City
 - 1 Operations Manager
 - 1 RGS Coordinator
 - 1 Inventory Control Manager
 - 1 TCO Manager
 - 1 Tax Examiner Clerk

[4] Category A3 (4) – Communications and Liaison excepted positions include:

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

(3) – The Director, Communications & Liaison (C&L), Chief, Corporate & Executive Communications and Chief, Communications Support Services will oversee and manage the strategic filing season communication activities as well as provide guidance to taxpayers and tax practitioners as necessary to support all excepted activity during the shutdown. This includes but is not limited to electronic filing, fraud detection/deterrence/prevention; processing of returns including those with remittances; develop and apply new approaches to targeting and reaching program customers; oversee the development and implementation of the strategic communications plan for filing season; assist Service-wide C&L with guidance to taxpayers via media outlets, assist W&I Commissioner and Director, Capital Management & Oversight with actions necessary to shut down and recall; and fulfill Continuity of Operations Plan (COOP) responsibilities to ensure continuity of communications; and

(1) – The Chief, Program Communications will be on call as needed to support the above activities.

[5] Total (28) Operations Support excepted positions include:

Category A3 (9)

(1) - The Director, Operations Support (OS) will oversee the shutdown and continuing operations of the OS organization and provide support to all W&I organizations during the shutdown;

(3) - Chief, Finance, Chief, Execution and Chief, Financial Services will handle budget matters related to the lapse in appropriations; and

(5) - The Director, Capital Management & Oversight, Chief, Workforce Organization & Transition, Chief, Workforce Relations, W&I Shutdown Contingency Coordinator and 1 Senior Human Resources Consultant will provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues with primary focus on personnel-related issues and serve as liaison with the IRS Human Capital Office and Facilities Management & Security Services on behalf of the W&I Commissioner.

Category B (19)

(9) - The Director, Modernization Development and Delivery (MDD) and 8 analysts to support completion, testing, and validation of s for Electronic Fraud Detection System (EFDS), Accounts Management Services (AMS), Return Review Program (RRP) and for filing season, including Affordable Care Act (ACA) activities;

(1) - The Director, Modernization Tools & Technologies (MTT);

(5) - Analysts to support completion, testing, and validation of Integration Automation Technologies (IAT) tools including Affordable Care Act (ACA) activities;

(3) - Analysts from the Customer Account Data Engine (CADE) Project Office (CPO) Transition

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

State 2 (TS2) to support activities, annual updates to the CADE database, daily processing, Treasury projections and Incident Management; and

- (1) - Analyst from Technical Integration & Program Support (TIPS) for Unified Work Request (UWR) coordination resulting from filing season testing issues.

**[6] Total (794) Customer Assistance, Relationships and Education (CARE) excepted positions include:
Category A3 (131)**

- (4) - The Director, Media and Publications, 1 Senior Operations Advisor, 1 Secretary, and 1 Senior Manager will oversee the orderly shutdown of all M&P functional division activities;
- (93) - The Director, Tax Forms and Publications and 92 staff members will continue development and finalization of filing season 2018 (tax year 2017) tax products and Work Request Notifications for tax year 2018 including products used for estimating tax withholding products; and
- (34) - The Director, Publishing and 33 staff members to work on remaining tax year 2017 tax forms design and printing, and tax years 2018 and 2019 product design and printing to ensure timely composition, creation of eBooks, posting to IRS.gov, and application of required 508 compliance standards to support critical filing season tax products.

Category B (663)

- (3) - The Director, Customer Assistance, Relationships, and Education (CARE), 1 Senior Operations Advisor, and 1 Secretary will oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities;
- (102) - The Director, Stakeholder Partnerships Education and Communication (SPEC); 1 Senior Operations Advisor; 3 Area Directors; 3 Senior Managers (Chiefs of Staff); 1 Frontline Manager and 9 Tax Consultants to prepare to conduct SPEC Quality Statistical Sample Site Reviews which support the valid statistical Return Accuracy measure; and 1 Senior Manager and 1 Analyst to work TaxSlayer software, transmission and customer issues; 1 Senior Manager and 1 Analyst and 12 Tax Consultants to train volunteers at overseas military bases to prepare tax returns; and 1 Analyst and 66 Tax Consultants to train volunteers at domestic military bases to prepare tax returns; 1 Frontline Manager to review and process volunteer applications;
- (232) -The Director, Field Assistance; 1 Senior Operations Advisor; 3 Senior Managers (HQ Chiefs); 3 Analysts; 4 Area Directors; 4 Technical Advisors; 216 field employees (Group Managers, Individual Taxpayer Advisory Specialist, Group Secretaries and Management Assistants). All employees will work on revenue protection activities, which include processing payments or providing the necessary support to process payments from taxpayers in various forms that are received in the mail, mailrooms and from other business operating divisions co-located with the Taxpayer Assistance Center (TAC). TAC personnel will process payments via RS-PCC to ensure the Treasury receives immediate posting and credit;

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- (17) - The Director, Distribution and 16 staff members to provide assistance to other excepted employees across the agency with issues related to postal, transport services, and freight vendors. Also, to provide contracting officer representative (COR) services to ensure vendor performance, problem resolution, and prompt payments; update agency financial systems, perform quality review checks, and oversee business relations to ensure uninterrupted operation of M&P business-critical IT systems and applications; ensure timely development and completion of correspondence for tax years 2017 2018, and 2019 (including unforeseen events such as mass Identity Theft incidents and Legislative changes); and perform analyses of notice volumes and resolution of issues of erroneous taxpayer correspondence;
- (182) - The National Distribution Chief, 45 permanent employees, and 136 temporary intermittent employees will perform order fulfillment activities and critical warehouse functions for inventory receipt and shipping of tax forms orders to taxpayers, VITA, TCE, and other non-Federal partners;
- (126) - The Correspondence Production Services Chief and 125 employees will work on operations necessary to prevent loss of revenue collections, including administering contracts in support of IT equipment needed to generate and mail notices to prevent loss of revenue; and
- (1) – The Office of Taxpayer Correspondence analyst will monitor and analyze notice volumes, and resolve cases of erroneous taxpayer correspondence, including privacy breaches.

[7] Category B (489) Customer Account Services (CAS) excepted positions include:

- (6) - The Director, Customer Account Services (CAS), 1 Senior Operations Advisor, 1 Program Coordination & Support (PCS) Manager, 1 Secretary, and 2 CAS HQ Policy Analysts will provide executive oversight for orderly shutdown and filing season activities;
- (71) - The Director, Accounts Management (AM), 1 Senior Operations Advisor; 1 Secretary; 8 Program Managers, and 60 AM Program Analysts to support telephone delivery services, campus support and statute imminent cases;
- (318) -The Director, Submission Processing (SP), 1 Senior Operations Advisor; Director e-File Services, 1 Secretary; and 315 Analysts with program responsibilities in support of remittance, deposit activities, and processing electronic and paper tax returns;
- (41) - The Director, Joint Operations Center (JOC), 1 Program Manager, 2 Frontline Managers, 18 Analysts for performance tracking and to direct phone traffic; 1 Program Manager, 2 Frontline Managers and 4 Analysts to support Enterprise Telephone Data (ETD) activities and analyses/adjustments of call traffic; 4 Contractors for ETD processing to maintain system and data stability, 1 Contracting Officer's Representative (COR) to support contract administration; 1 Program Manager, 2 Frontline Managers and 4 Analysts for call center change requests; and
- (53) - The Director, Electronic Products Services and Support (EPSS), 1 Senior Analyst, and 51 assistants and management support staff to support Individual Master File (IMF) and

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Business Master File (BMF) e-filing questions for electronic return originators.

[8] Category B (10,064) – Submission Processing excepted positions needed to support processing of tax returns that include remittances include:

- (10) – 5 Field Directors, Submission Processing Centers and 5 Secretaries
- (118) – Planning and Analysis Operations Managers and staff
- (5) – Accounting Operation Managers
- (5) – Input Correction Operation Managers
- (5) – Receipt and Control Operation Managers
- (5) – Data Conversion Operation Managers
- (5) – Document Perfection Operation Managers
- (1) – Individual Taxpayer Identification Number (ITIN) Operation Manager
- (38) – Site Coordinators and staff
- (464) - Accounting Managers and staff
- (2,438) – Mail Processing/Mail Classification/Batching/Deposit Activity managers and staff
- (2,423) – Error Resolution/Rejects/Notice Review managers and staff
- (2,033) – Code and Edit/Numbering/1040X managers and staff
- (520) – Individual Taxpayer Identification Number (ITIN) managers and staff
- (1,994) – Integrated Submission and Remittance Processing (ISRP)/Service Center Recognition Image Processing System (SCRIPS) managers and staff

Note: SP will not process the following programs: Inventory Control Team (ICT), IVES/RAIVS (except disaster transcripts), ID Theft, Information Returns, and Entity.

[9]

Category B (13,144) - Accounts Management excepted positions needed for processing remittances, statute protection, and staffing call sites include:

- (20) – 10 Field Directors, Accounts Management and 10 Secretaries
- (22) – Site Coordinators and staff
- (10) Planning and Analysis Operation Managers
- (10) - Taxpayer Relations Department Senior Managers
- (10) – Taxpayer Relations Management Assistants
- (200) - Tax Examiners for statute protection
- (10,998) Customer Service Representatives (8,558 phones and 2,440 paper adjustments)
- (594) Customer Service Managers
- (594) Customer Service Lead Representatives
- (72) Campus Program Analysts
- (35) - Campus Support Managers in Andover, Atlanta, Memphis, Brookhaven, and Philadelphia
- (579) - Accounts Management campus support employees (ICT and other Campus Support)

Historically, more exempted employees are required during the filing season to ensure activities related to

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

executing the filing season are worked. During the peak of filing season, specific activities outlined in the Category B excepted activities continue. For example: completion and testing of the upcoming Filing Year programs; processing Paper Tax Returns through Batching; processing Remittances including Payment Perfection; processing disaster Relief Transcripts; protection of statute expiration, bankruptcy, liens and seizure cases; upcoming Tax Year forms design and printing.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Whistleblower Office	EXCEPTED
✦ Whistleblower Office ^[1]	0
Total # employees	0

Footnote:

Total Excepted (0)

- [1] The Whistleblower Office is categorized as *non-excepted*. This indicates that there are no exceptions from the total dismissal during shutdown situations. This includes the Director of Whistleblower Office, Program Managers, Counsel to the Director, Senior Management Program Analysts, Management Program Analysts, and Staff Assistants. Positions in these functions would be furloughed.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

OPERATIONS SUPPORT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	EXCEPTED
Facilities Management and Security Services	
✦ Director, Facilities Management and Security Services ^[1]	2
◇	
◇ Facilities Management and Security Services ^[3]	8
◇ Facilities Management and Security Services Operations (Territories and campus) ^[4]	54
◇ Technology and Investments Strategy ^[5]	2
◇	
Total # employees	66

Footnotes:

Total Excepted (66) (≤ 86 if emergency personnel are activated during shutdown to manage a disaster or incident. See Footnote 2).

- [1] Category B (2)** – The Director, Facilities Management and Security Services (FMSS) and Chief of Staff will provide executive oversight of all FMSS contingency operations and engage in cross-functional activities to support excepted activities as necessary during shutdown. These positions will also, coordinate shutdown and reactivation of division operations.
- [2] Category B (≤ 20*)** – These positions would only be necessary for emergency response (e.g., hurricane/tornado/major disaster) or weather-related closing (normally snow) during the shutdown period and are not included in the “excepted” personnel total – includes (20) physical security personnel would be site-specific depending on where the emergency situation occurred. Staff will be identified and mobilized geographically to support/ mitigate the threat condition and are not included in the “excepted” personnel total.
- [3] Category B (8)** – Includes (1) Associate Director, Design & Strategic Campus Planning, (6) CORs (1 for the National Mail Contract, 1 for the Warehouse and Transportation Contract, 1 for the A&E Contract, 1 for the Operations and Maintenance Contract; 1 for the Guard Service/Canine Contract, 1 for the SAMC/TIRC contract), and (1) ePACs Project Manager.
- [4] Category B (54)** – Includes (12) Territory Managers, (15) Security Section Chiefs, (10) building managers, (10) Operations and Maintenance sub-CORs and (7) IRS Police Officers. General security services will increase as the IRS population escalates in excepted employees. Additionally, security and emergency response actions are influenced by other external activities such as bomb threats, suspicious packages and threats to employees. Situational Awareness Management Center/Threat Incident Reporting is operational 24/7 during a shutdown.
- [5] Category B (2)** – Two (2) Technology and Investments Strategy Financial Analysts are required to address budget and accounting issues related to the lapse in appropriation and prevent loss of

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

accounting data, and provide financial services to Facilities Management and Security Services during a lapse.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Chief Financial Officer	EXCEPTED
✦ Chief Financial Officer (CFO) ^[1]	2
✧ Financial Management ^[2]	24
✧ Corporate Budget ^[3]	3
✧ Corporate Planning and Internal Control	
Total # employees	29

All CFO positions identified fall under Category B and staff will handle necessary budget and accounting matters related to the lapse in appropriation and to prevent loss of accounting data.

Footnotes:

Total Excepted (29)

[1] Category B (2) – Includes the Chief Financial Officer and the Deputy Chief Financial Officer.

[2] Category B (24)

- (14) in the Metro DC area: Includes to the Associate CFO for Financial Management (FM); Deputy Associate CFO for Custodial FM; Director, Office of Financial Management Policy; Director, Financial Management Systems; Director, Financial Reports; Director, Revenue Accounting; Chief, Revenue Systems & Analysis; 3 Financial Analysts, 1 Senior Tax Analyst and 3 Accountants. These positions are need to provide Executive leadership and staff support for continuing the IRS’ automated financial system operations to prevent the loss of data in process, including any required payroll accounting functions for the period just prior to the appropriation lapse, to perform accounting functions, to prevent the loss of accounting data, to process the transfer of funds to CMS as necessary and to provide for the orderly shutdown of operations.
- (6) in Beckley, WV, at the Beckley Finance Center: Includes 1 Senior Manager, 1 Supervisory Accountant, 1 Accountant, and 3 Financial Management Analysts. These positions are needed to perform accounting functions, including processing and certifying any travel and commercial vendor payments in-process, and to prevent the loss of accounting data.
- (2) in POD neutral locations: Director Travel Services, and 1 Travel Service Specialist are necessary to assist in any travel emergency issues related to the performance of excepted activities.
- (2) in POD neutral locations: 2 Credit Card Services Managers including (1) Director, CCS and (1) Account Maintenance Section Group Manager to assist with any emergency travel or purchase card issues related to the performance of excepted activities.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- [3] **Category A3 (3)** – Includes Associate CFO, Corporate Budget, and 2 Managers as necessary to address budget execution issues and Legislative Mandate-specific questions.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
IRS Human Capital Office	EXCEPTED
✦ IRS Human Capital Officer ^[1]	2
✧ Employment, Talent & Security ^[2]	18
✧ Risk, Engagement, Finance, Systems & Strategy ^[3]	2
✧ Worklife, Benefits, & Performance ^[4]	6
✧ Workforce Relations ^[5]	4
✧ Payroll & Personnel Systems ^[6]	95
✧ Human Resources Customer Service Division ^[7]	3
✧ Emergency Responders (Senior Commissioner Representatives, Continuity of Operations & Physical Security Personnel) ^[8]	≤19*
Total # employees	≤ 130

HCO personnel will assure timely notification of government shutdown operations to all IRS personnel and manage and monitor activities during furlough and recall. Contacts will be maintained with the Commissioner's Office, the media, Treasury and IRS internal emergency notification vehicles.

Footnotes:

Total Excepted (≤130) (≤ 149 if emergency personnel are activated during shutdown to manage a disaster or incident. See Footnote 8).

- [1] **Category A3 (2)** – The IRS Human Capital Officer will provide executive oversight of shutdown notification/recall activities including management, employees and NTEU. Should the lapse extend beyond 5 business days, at the direction of the DCOS, the IRS Human Capital Officer will coordinate the agency-wide reassessment of excepted activities and adjust excepted positions accordingly. Additionally, the Human Capital Officer will focus on service-wide personnel issues arising from shutdown questions, and one staff member (Human Resources Specialist or Management and Program Analyst) will provide technical support on an as needed basis.

[2] **Total (18)**

Category B (2) - Personnel Security: 1 Associate Director or Deputy Associate Director, and 1 National Security Program position to coordinate National Security Clearance requests/questions.

Category C (16) – As needed for up to 8 hours to coordinate issuance of notifications, respond to questions concerning furlough and recall to duty:

(2) – the Director and Deputy Director, ETS;

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- (4) – Employment Operations Headquarters: Associate Director, Employment Operations Officer, Shutdown Coordinator and 1 EO Center Chief;
- (8) – Support Staff from each EO POD (Austin (1), Brookhaven (1), Cincinnati (1), Kansas City (2), Memphis (1), Ogden (1) and Philadelphia (1)); and
- (2) – Support Staff from NCAC (New York)
- [3] **Category A3 (2)** – The Director, Risk, Engagement, Finance, Systems & Strategy Division or designee, the IRS Shutdown Contingency Plan Program Manager or alternate will coordinate and assist in the oversight of the agency’s shutdown operations, continuance of activities during furlough and reactivation operations.
- [4] **Category A3 (6)** – The Director or Deputy of Worklife, Benefits, & Performance will provide direction and coordination of activities necessary during the shutdown, as needed. WCC/BeST specialists will complete time-sensitive casework relating to existing inventory on death cases, disability retirements, immediate retirements and workers’ claims needing to be submitted to Department of Labor. These employees may be required to work for up to 5 days/ half-days, at most, as needed. A Personnel Policy specialist will be added to address personal policy questions related to shutdown questions. The specialist will be staffed as needed.
- [5] **Category A3 (4)** – The Director or Deputy Director, Workforce Relations Division will provide direction and coordination of activities necessary during the shutdown; the Associate Director (LR Strategy and Negotiations) to help deal with national NTEU issues and contract compliance; and the Associate Director (LR/ER Field Operations) to address managerial concerns throughout the field in the active business units, as needed. An additional Workforce Relations specialist will be added to support the increase in employees supporting excepted work. This resource will be used as needed.
- [6] **Category A3 (3)** – The Director and Deputy Director, the Associate Director Payroll and Personnel Systems; and **Category C (92)** – Chiefs, Payroll Centers; and staff members will perform any required payroll functions for the period just prior to the appropriation lapse. If essential work decreases or is not required, the employees will be subsequently furloughed. Pursuant to OMB guidance, employees would receive pay for the last pay period completed prior to a lapse in appropriations (OMB’s August 28, 1980, Bulletin No. 80-14, Shutdown of Agency Operations Upon Failure by the Congress to Enact Appropriations, paragraph 3.b. (1) Appropriations and Funds).
- Time & Attendance (T&A) processing for the pay period leading up to the shutdown must be completed. Preservation of personnel and payroll data submitted via PAR and T&A prior to the shutdown is required. Other work considerations include: posting of original and corrected T&As, terminal lump sum leave payments and other types of payments effective prior to the shutdown must be completed. In addition, any changes to our payroll systems at the National Finance Center or Treasury’s HR Connect, requires close coordination with Payroll, e.g., validation of salary table and other code tables, and error resolution of personnel and payroll transactions that reject. The Payroll Gate Operations must be staffed to address employee payroll issues. Payroll support is required for all excepted employees who continue to work throughout the shutdown.
- [7] **Category B (3)** – includes: the Director, Human Resources Customer Service Division, 1 Manager, Chief, Organization & Position Management (O&PM) – to oversee IT time management (as needed)

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

basis)

- [8] **Category B (≤ 19)*** – These positions would only be necessary for emergency response (e.g., hurricane/tornado/major disaster) or weather-related closing (normally snow) during the shutdown period and are not included in the “excepted” personnel total – includes (1) SCR-CO Director; (1) Field Operations Manager, (≤ 9) SCRs; (4) Administrative Officers; (1) Continuity Operations Manager, (1) Continuity Planning Manager, (2) CO Team Members; as required to manage emergency response incident command structure. Staff will be identified and mobilized geographically to support/ mitigate the threat condition and are not included in the “excepted” personnel total.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Information Technology (IT)	Excepted
✦ Chief Information Officer ^[1]	5
✦ Deputy Chief Information Officer for Operations ^[2]	4
✦ Deputy Chief Information Officer for Strategy/Modernization ^[3]	4
◇ ACIO, Applications Development ^[4]	891
◇ ACIO, Cybersecurity ^[5]	108
◇ ACIO, Enterprise Operations ^[6]	1,244
◇ ACIO, Strategy & Planning ^[7]	22
◇ ACIO, Enterprise Services ^[8]	456
◇ ACIO, User and Network Services ^[9]	402
◇ ACIO, Enterprise Program Management Office ^[10]	39
Total # employees	3,175

Footnotes:

Total Excepted (3,175)

The IT Contingency Plan is based on essential work that falls within Category B (Filing Season Preparedness, IT Security and IT Support for essential processes/employees). Daily reviews will be conducted to ensure those deemed as “excepted” during a government shutdown will perform only essential work. In addition, if the daily workload reviews determine that additional resources are needed to meet the essential demand, the appropriate non-excepted IT employees will be notified to report to work and deemed as “excepted.”

The following details the IT organizations’ contingency plan and excepted positions.

[1] Chief Information Officer (CIO) (5)

Category B (5) -- Executive oversight and administration of all shutdown activities, continuing activities and recall:

- (1) Chief Information Officer (CIO)
- (1) Operations Advisor
- (1) Senior Operations Advisor
- (1) Management and Program Analyst
- (1) Staff Assistant (SA)

[2] Deputy Chief Information Officer for Operations (DCIO) (4)

Category B (4) – includes:

Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas, this includes overall management of computer operations to prevent the loss of data in process. More importantly, this position is excepted because it has overall responsibility for ensuring

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

critical data operations necessary to ensure operational capabilities required for the filing year programs and applications, and to support recall activities. Non-Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Non-Filing Season readiness and operation of all critical systems. Ensures the integrity of all Non-Filing season operations continue during federal shutdown.

- (1) Deputy, Chief Information Officer for Operations
- (1) Senior Operations Advisor
- (1) Executive Assistant
- (1) Staff Assistant

[3] Deputy Chief Information Officer for Strategy/Modernization (DCIO) (4)

Category B (4) – includes:

Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas, this includes overall management of computer operations to prevent the loss of data in process. More importantly, this position is excepted because it has overall responsibility for ensuring critical data operations necessary to ensure operational capabilities required for the Filing year programs and applications, and to support recall activities. Non-Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Non-Filing Season readiness and operation of all critical systems. Ensures the integrity of all Non-Filing season operations continue during federal shutdown.

- (1) Deputy, Chief Information Officer for Strategy/Modernization
- (1) Senior Management Analyst
- (1) Executive Assistant
- (1) Staff Assistant

[4] Applications Development (AD) (891)

Category B (891) – includes:

- (1) ACIO, AD to provide executive leadership in support of application and web services development operations
- (1) Deputy ACIO (DACIO), AD to provide executive leadership in support of application and web services development operations
- (1) Executive Assistant in support of ACIO and DACIO
- (1) Technical Advisor to provide support for the application and web services operations necessary to prevent loss of data in process and revenue collections, and oversight and management of Contingency Plan execution
- (9) Directors to provide leadership and direction in support of applications development operations to include processing tax returns and testing of Filing Year 2018 programs
- (9) Deputy/Assistant Directors to provide leadership and direction in support of applications development operations to include processing tax returns and testing of Filing Year 2018 programs
- (133) Supervisory IT Specialists to oversee application operations necessary to prevent loss of data in process and revenue collections, and approval of Tier 1/2 transmittal, responsible for development for late change requirements, managing programmers responsible for development of submission processing applications critical for 2018 Filing season
- (707) IT Specialists (Various Lead Application Developers and Application Developers, Relational Database Developers, System Acceptability Testers, Systems Analyst, Technology

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Project Managers, and Policy & Planning IT Specialists) to support application & web services operations necessary to prevent loss of data in process and revenue collections, application support for critical systems, manage code, perform builds, process transmittals, completion and testing of Filing Year 2018 programs

- (22) Management and Program Analysts & Project Managers - Support completion of Filing Year 2018 programs, responsible for preparing requisitions, monitoring contractors, and ensuring System Life Cycle (SLC)
- (7) Staff Assistants to support the ACIO, DACIO, Directors, EA, TA with administrative tasks such as communications, excepted employee list management and Single Entry Time Reporting (SETR)

[5] **Cybersecurity (108):**

Category B (108) - includes:

- (7) Cyber Security Office includes:
 - 1 Director
 - 4 Managers
 - 2 Security Assessment Specialists from the Security Risk Management organization
- (3) Security Risk Management, Information System Contingency Plan (ISCP) Specialists to ensure ISCP documentation for these same mission critical systems
- (2) Cybersecurity Immediate Office includes:
 - 1 ACIO Cybersecurity to provide executive direction
 - 1 Executive Assistant who is the primary contingency coordinator for shutdown of operations, and continuance during furlough and recall
- (30) Cybersecurity Technical Operations includes:
 - 1 Director
 - 1 Executive Assistant
 - 28 Computer Security Incident Response Center (CSIRC) Managers and Specialists to sustain operational capabilities 24 hours per day
- (9) Cybersecurity Operations includes:
 - 9 Cybersecurity Operations Employees to provide critical audit monitoring support for critical applications and systems
- (19) Architecture and Implementation Division includes:
 - 1 Director, Architecture and Implementation
 - 1 Employee for Customer Account Data Engine 2 (CADE2) Security Engineering
 - 2 Managers
 - 2 Employees for eAuthentication Deployment and Support
 - 1 Manager
 - 2 Employees for Enterprise Security Audit Trails (ESAT) Operations
 - 1 Employee for Security Audit and Analysis System (SAAS) Operations
 - 1 Manager
 - 2 Employees for Toolkit Suite Command Centre (TSCC) Operations
 - 6 Employees for Security Support of Critical Systems
- (6) 1 Manager and 5 Employees from our Criminal Investigations (CI) Cybersecurity organization that will provide continuous monitoring of CI systems and applications
- (14) 1 Manager and 13 Cybersecurity Operations Employees responsible for 24x7x365 fraud

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

analytics monitoring and IRS-wide response, coordination, management, and remediation of major incidents/events throughout the full life cycle of the event

- (5) 1 Associate Director and 4 Security Specialists from the Online Fraud Detection and Prevention organization for the day-to-day detection and mitigation of phishing scams, malware scams, unencrypted Personally Identifiable Information (PII) being sent outside the IRS, and Fraud analytics used to identify indicators of fraudulent transactions within the Portal environment
- (13) 1 Manager and 12 Cybersecurity Operations Data Loss Prevention (DLP) Employees responsible for monitoring the DLP system to analyze blocked email and web traffic events for unencrypted PII transmissions that could result in a data leak of sensitive federal tax information

[6] Enterprises Operations (EOps) (1,244)

Category B (1,244) - includes:

- (7) ACIO Office
 - 1 ACIO, EOps
 - 1 Deputy ACIO or designee to provide support to continue IT Operations
 - 1 Senior Advisor to the ACIO
 - 2 Management & Program Analysts (EA/Sr. Analyst)
 - 1 IT Specialist
 - 1 Management Assistant (on-call)
- (132) Data Management Services and Support Division (DMSSD)
 - (19) - 1 Division Director, 17 Supervisory Program Managers/Supervisory IT Specialists to supervise and manage key data storage and management operations and 1 Executive Assistant/IT Specialist Policy/Planning to supervise and manage key data storage and management operations, (i.e., critical data calls, SETR entry, PeopleTrak)
 - (113) - 113 IT Specialists (Data Management/Systems Analysis/Operating Systems) are essential to provide 24x7 database support, including data storage, data replication and data backup and recovery for critical IT projects in Dev/Test/Prod/DR environments to continue to work deliverables and maintain all systems related to Filing Season preparedness, IT Security, and IT support for essential processes/employees.
- (22) Demand Management and Project Governance (DMPG) Division
 - (4) Director's Office
 - 1 Director
 - 1 Division Management Office (DMO) Chief
 - 1 Technical Advisor
 - 1 Executive Assistant is essential to oversee DMPG during a government shutdown and ensure SETR processing is accurate and timely for the entire Division
 - (1) IT Specialist to support critical Filing Season systems
 - (10) Managers
 - (3) IT Specialists
 - (4) 1 Section Chief (A&CM) (on call), 2 IT Specialists (on-call) and 1 Management Analyst to manage contract information with vendors (on-call)
- (582) Enterprise Computing Center (ECC) Division
 - (2) Executive Office

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- 1 Division Director and 1 Deputy Director are essential to run the ECC during a government shutdown, provide critical project support for Filing Season, validate and sign SETR for the Division and ensure data calls are reacted to timely
- (196) Mainframe Operations Branch (MOB) provides critical 24x7x365 coverage to ensure applications that process tax returns, tax deposits and refunds continue to process successfully on IBM and Unisys mainframe systems
 - 4 Employees are essential for overseeing branch operations and ensuring SETR, processing is accurate and timely for the branch
 - 1 MOB Branch Chief to oversee branch operations
 - 3 Admin./Technical staff to ensure SETR processing is accurate and timely
 - 5 Managers
 - 52 Computer Systems Analysts from Service Center Support Section
 - 3 Managers
 - 33 Computer Systems Analysts from the Service Center Support Section
 - 3 Managers
 - 36 Computer Operators from the Mainframe Computer Operations Section are essential to support, maintain and operate IBM and Unisys mainframe systems around the clock. Computer System Analysts are responsible for the execution of system schedules for Affordable Care Act (ACA), Master File, CADE and Service Center processing and resolving any processing problems that may occur; Computer Operators are responsible for monitoring these systems
 - 15 Includes 14 Tape Librarians and 1 Manager from the Mag Media Unit within the Integrated Document Solutions Enterprise (IDSE) Section are essential to provide magnetic media support
 - 45 The IDSE Section requires 4 Managers and 41 Employees to continue support and the IDSE Section provides printed notices and letters to taxpayers, as well as both printed and electronic documents to internal customers
- (106) Operations Scheduling Branch (OSB) operates 24x7x365 to create and implement the Batch schedules for all the IRS production computer systems, including Individual Master File (IMF) and Business Master File (BMF)
 - 1 OSB Branch Chief is essential for overseeing branch operations and ensuring SETR processing is accurate and timely for the branch
 - 13 Server Scheduling Section - 1 Manager, 11 Computer Assistant Schedulers 1 IT Specialist are essential to create and implement production schedules; without this staff, no batch processing will run on IRS Tier 2 computer systems, essentially shutting down the IRS computer processing
 - 75 Mainframe Scheduling Section – 1 Manager, 7 Unit Chiefs, 65 Computer Assistant Schedulers and 2 IT Specialists are essential to create and implement production schedules; without this staff, no batch processing will run on IRS IBM Masterfile and UNISYS mainframe computer systems, essentially shutting down the IRS computer processing
 - 17 File Transfer Section - 1 Manager, 16 IT Specialist Employees set up and initiate all File Transfers within the IRS computer systems, 24x7x365 and staff are essential to provide this function without the File Transfer Section staff, no data will move between the IRS computer systems, essentially shutting down the IRS

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- computer processing
- (104) Wintel Server Systems Branch (WSSB) – Wintel Server Systems Branch manages the production environment for both internal and external customers, 24x7x365; the Active Directory infrastructure that is used by the vast majority of IRS employees is managed by this staff including many mission critical applications such as Filing Information Returns Electronically (FIRE), Integrated Submission and Remittance Processing (ISRP), Online Notice Review (OLNR) and Web Currency and Banking Retrieval System (CBRS)
 - 1 WINTEL Branch Chief is essential for overseeing the vast operations of this branch and ensuring SETR is completed timely and accurately
 - 3 Managers
 - 97 IT Specialists (Systems Administrators) are essential to provide 24x7x365 support and ensure these various and complex services and applications remain operational to support the IRS mission to our taxpayers
 - 3 IT Specialists are needed to support ACA
- (87) UNIX Server Systems Branch (USSB) – UNIX Server Systems Branch provides subject matter expertise and 24x7x365 support of critical systems such as ACA, Enterprise Application Integrations Broker (EAIB), Electronic Fraud Detection System (EFDS), Enterprise Informatica Platform (EIP), Modernized E-File (MeF), CADE 2, E-Services, Foreign Account Tax Compliance Act (FATCA), KISAM, Integrated Customer Communication Environment (ICCE), Account Management Service (AMS), Automated Underreporter (AUR), Business Object Environment (BOE), Electronic Management System (EMS), Notice Conversion (NOTCON), Online Notice Review (OLNR), Counsel, Electronic Federal Payment Posting System (EFPPS), Integrated Production Model (IPM), Information Reporting and Document Matching (IRDM), Integrated Financial System (IFS) and Integrated Procurement System (IPS) 4 Includes 1 UNIX Branch Chief, 2 Section Chiefs and 1 ACA Unit Manager are essential for overseeing the vast operations of this branch and ensuring SETR is completed timely and accurately
- 83 Includes 6 Unit Managers (of critical filing season systems), 3 IT Specialist (Policy Planning, 74 IT Specialists (Systems Administrators) are needed to provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical Filing Season servers/applications; without this level of technical support and leadership, the timely implementation of the ACA initiative, FATCA, Return Review Program (RRP) and all other critical Filing Season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming 2018 Filing Season
- (25) Enterprise Automated Deployment Branch (EADB) – EADB works 24x7x365 to provide independent source code control of the Service's critical systems, balances and validates Master File and CADE runs and certifies accuracy of Master File and CADE refunds
 - 1 EADB Branch Chief is essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately
 - 4 Managers
 - 8 Computer Assistants

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- 1 Computer Equipment Analyst
 - 1 Lead IT Specialist
 - 10 IT Specialists are essential to maintaining the production baseline
- (6) Division Management Office (DMO) Staff assist the Directors with oversight of ECC operations during a government shutdown and provide administrative and other support for critical filing season processing (i.e., critical data calls, demand management, SETR entry, PeopleTrak, etc.)
 - 1 Supervisory IT Program Manager
 - 1 Senior IT Specialist
 - 1 Technical Advisor
 - 1 IT Specialist
 - 1 Management and Program Analyst
 - 1 Executive Assistant
- (18) ECC Project Response Incident & Management Office (PRIMO) operates 24x7x365 to provide problem management for P1 and P2 incidents; oversight of computer room management for all IRS computer rooms, and ECC project management for ACA, FATCA and CADE2
 - 1 PRIMO Chief is essential for overseeing the office operations and ensuring SETR processing is accurate and timely for the Office
 - 17 PRIMO requires (10) IT Specialists to provide support for computer room access, monitoring systems on the computer room floor, and coordination of the receipt and installation of new equipment that may be received during a government shutdown; (2) IT Specialists & (2) Project Managers provide support for P1 and P2 incidents acting as Incident Managers of Record (IMRs) for ECC, and (3) Project Managers for ECC project management support of major projects
- (38) Test Administration Branch will maintain and ensure continued operations of the server environments in support of the Test and Documentation organization of Applications Development to include the Initial Test Environment (ITE), Final Integration Test (FIT) and Systems Acceptability Testing (SAT)
 - 1 Branch Manager, Test Administration Branch (TAB)
 - 6 IT Specialists (Policy & Planning)
 - 3 Section Chiefs UNIX/Linux Test Administration Section II (ULTAII) and Withholding Tax Allowance (WTA)
 - 28 IT Specialists
- 48 Enterprise Technology Implementation (ETI) Division
 - 3 Executives
 - 8 Senior Managers
 - 2 Front Line Managers
 - 5 IT Project Managers
 - 2 Computer Engineers
 - 7 Management and Program Analysts (2 stand-by)
 - 19 IT Specialists (2 stand-by): IT Specialists provide support for two Portal Branches: Portal Operations Branch ensures successful operation of the current portal infrastructure; ensures successful operation of transitioned new portals; and monitors daily operations of the existing Public User Portal (PUP), Registered User Portal (RUP), and Employee User Portal (EUP), and the new portal when operational; Portal Project Branch transitions the

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

equipment infrastructure, applications and functionality resident on the current portals (PUP, RUP and EUP) to the new portal

- 1 Executive Assistant
- 1 Staff Assistant

99 ISD, Infrastructure Services Division

- 5 Directors and Support Staff from Division Management Office
 - 1 Director
 - 1 Division Management Office Chief (DMO)
 - 1 Executive Assistant
 - 1 Technical Advisor
 - 1 Project Manager
- 21 Enterprise Messaging & Virtualization Branch
 - 1 Branch Chief
 - 12 Enterprise Management of Inventory System (EMIS) & Electronic Management Control System (EMCS): 2 Frontline Managers, 10 IT Specialists to provide support for Exchange and related mission critical applications
 - 8 Veteran Sole Source (VSS): 1 Frontline Manager, 7 IT Specialists to provide support for the mission critical virtualization Infrastructure
- 11 Directory Services Branch
 - 2 DSB: 1 Branch Manager & 1 Technician for management of AD Services
 - 3 Public Key Infrastructure: 1 for management of the CA, 1 for Discovery Dir. & 1 OCSP (on-call)
 - 3 DM: 1 Manager, 2DM1 for support of ARS
 - 3 DM2: 1 Manager, 1 TA to support Taxpayer Account Management (TPAM) Operations and Maintenance (O&M) & 1 for GPO management
- 36 for Middleware Services Branch
 - 1 MSB Branch Manager
 - 7 IFTS: 1 Frontline Manager, 6 IT Specialists to provide critical support for Middleware file transfer applications.
 - 8 MIIS: 1 Frontline Manager, 7 IT Specialists to provide critical support for Middleware Enterprise applications
 - 10 MSSS: 1 Frontline Manager, 9 IT Specialists to provide critical support for Middleware Enterprise applications
 - 10 MTDS: 1 Frontline Manager, 9 IT Specialists to provide critical support for Middleware Enterprise applications
- 26 Automation Support Branch
 - 2 ASB: 1 Branch Chief, 1 Technical Advisor
 - 6 ISS: 1 Frontline Manager, 5 IT Specialists to provide critical support for IEM Infrastructure
 - 4 SDS: 1 Frontline Manager, 32 IT Specialists to provide critical support for Software Distribution
 -
 - 4 T3AS: 1 Frontline Manager, 3 IT Specialists to provide critical support for Symantec Platform, 2 IT Specialists to provide critical support for Control M
 - 10 IAS: 1 Frontline Manager, 9 IT Specialists to provide critical support for Control

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- M ICS/ACS/Print (IAP) Tools
- 142 IT Operations Command Center (ITOCC) Division
 - 6 Exec Office - essential to oversee the IT Operations Command Center Division providing critical project support to End-to-End, Filing Season and Incident Management projects, validate and sign SETR for the Division, maintain PeopleTrak and ensure data calls are reacted to timely
 - 1 Division Director
 - 1 Assistant to Director
 - 1 DMO
 - 1 Technical Advisor
 - 1 Division secretary and
 - 1 Executive Assistant
 - 18 Monitoring Solutions Branch
 - 1 Branch Chief
 - 2 Section Chiefs
 - 1 Technical Advisor
 - 1 IT Project Manager
 - 13 IT Specialists to provide critical E2E monitoring support
 - 41 Mainframe Monitoring Triage Branch
 - 1 Branch Chief
 - 3 Section Chiefs (each shift)
 - 37 IT Specialists to ensure normal IT service operations are maintained, and minimize service outages on mainframe systems by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues.
 - 45 Server & Network Monitoring/ Triage Branch
 - 1 Branch Chief
 - 4 Section Chiefs (1 for each platform)
 - 40 IT Specialists to ensure normal IT service operations are maintained and minimize service outages on servers and the enterprise network by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issue
 - 20 Incident & Problem Management Branch
 - 1 Branch Chief
 - 2 Section Chiefs
 - 17 IT Specialists to manage Assessment Calls and Service Restoration Teams as part of the Incident Management Process during critical P1/P2 outages and to perform problem analyses to determine root cause of critical Priority 1 / Priority 2 (P1/P2) outages and prevent recurring incidents for the same issue
 - 12 IT System Monitoring Branch
 - 1 Branch Chief
 - 1 Technical Advisor
 - 2 Section Chiefs
 - 8 IT Specialists to provide critical support for KISAM, E2E Tools and other

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- critical monitoring and automation tools
- 84 Mainframe Services & Support Division (MSSD)
 - 4 Will provide support to continued operations of critical mainframe systems and ensure the safety of MSSD employees, Executive Assistant will provide administrative support
 - 1 Director, Mainframe Services & Support Division (MSSD),
 - 1 Chief, Division Management Office (MSSD - DMO)
 - 1 Technical Advisor
 - 1 Executive Assistant
 - 25 Will provide support on the Unisys Mainframes to ensure system availability and prevent loss of data and provide critical performance analytics and capacity planning/forecasting for all Unisys systems. (MSSD Division, Unisys Support Services Branch)
 - 22 IT Specialists
 - 1 Branch Manager
 - 2 Section Chiefs
 - 38 Will provide support on the Master file IBM Mainframes to ensure system availability, uninterrupted tax processing, and prevent loss or compromise of taxpayer data. (MSSD, IBM z/OS Support Services Branch)
 - 34 IT Specialists
 - 1 Branch Chief
 - 3 Section Chiefs
 - 17 Will provide support on the Security and Communications System (SACS) IBM Mainframes, the Computer Assisted Publishing System (CAPS) and the z/VM hypervisor environments to ensure system availability, prevent loss of data and provide critical performance analytics and capacity planning/forecasting for all IBM systems (MSSD Division, IBM Support Services Branch)
 - 14 IT Specialists;
 - 1 Branch Chief
 - 2 Section Chiefs
- 38 Security Operations and Standards Division (SOSD)
 - 1 - Division Director
 - 1 - DMO
 - 1 - Executive Assistant
 - 4 Information Technology Continuity Management Office (ITCMO)
 - 1 Frontline Manager
 - 1 Senior Manager (on-call)
 - 2 IT Specialists for PeopleTrak and DR (on-call)
 - 15 Account Management Branch (AMB) will ensure that users continue to have access to the mainframe environment and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown
 - 1 Senior Manager (AMB) (on-call)
 - 1 Frontline Manager (on-call)
 - 9 IT Security Specialists for AMB (on-call)
 - 2 IT Specialists to support Portal Account Administration

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- 2 IT Specialists to support Elevated Access
- 16 SOMO
 - 1 Program Manager (SOMO)
 - 2 Section Chiefs
 - 13 IT Specialists to manage operational Security, ensuring critical infrastructure and mainframe security
- 59 Server Support & Services Division (SSSD)
 - 1 Director, Server Support & Services Division (SSSD)
 - 5 Will provide oversight and direction to ensure stability and reliability of the server infrastructure consisting of hardware and software components within a multi-level technology-testing environment, both physical and virtual; Executive Assistant will provide administrative support
 - 1 Chief, Division Management Office (SSSD - DMO)
 - 1 Executive Assistant
 - 1 Secretary/Staff Assistant
 - 1 Technical Advisor
 - 1 IT Specialist (P&P)
 - 1 Program Manager, Program & Project Management Office to maintain continued support of critical projects impacting EOPS.
 - 38 Will provide Server Build Support and ensure continuity of COTS installations in the production environments for UNIX, Linux and Windows servers
 - 1 Branch Manager, Server Build Branch (SBB)
 - 2 IT Specialists (Policy & Planning)
 - 4 Section Chiefs (WINDOWS & LINUX Server Build, Windows and UNIX/Linus CSIS)
 - 31 IT Specialists
 - 14 will monitor server capacity activities and resource utilization; as well as, support continued operations of IBM Rational Tools
 - 1 Branch Manager, Support Services Branch (SSB)
 - 1 IT Specialist (Policy & Planning)
 - 2 Section Chiefs (2 Rational & 1 Capacity)
 - 10 IT Specialists
- 31 Service Delivery Management Division (SDMD)
 - 6 SDMD Office
 - 1 Director
 - 1 DMO Chief
 - 1 IT Specialist
 - 1 Management and Program Analyst
 - 1 Executive assistant
 - 1 Staff Assistant – PeopleTrak updates, SETR
 - 3 FATCA Support
 - 1 Manager
 - 2 IT Specialists
 - 5 ACA Support

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- 1 Manager
- 4 IT Specialists
- 6 CADE2 Support
 - 2 Project Managers
 - 4 IT Specialists
- 4 RRP Support
 - 1 Manager
 - 2 Project Managers
 - 1 IT Specialist
- 3 MeF support
 - 2 IT Specialists
 - 1 Management and Program Analyst
- 1 ECM support
 - 1 Project Manager
- 1 Web Applications Support
 - 1 Project Manager
- 1 Change Configuration Management Support
 - 1 Project Manager
- 1 Continuous Diagnostic and Mitigation (CDM) Support
 - 1 Manager

[7] Strategy and Planning (S&P) (22)

Category B (22) – includes:

- (3) ACIO, Front Office
 - 1 Associate CIO, S&P to provide executive leadership
 - 1 Executive Assistant to provide executives and director administrative support
 - 1 Management and Program Analyst to provide executives and directors administrative support
- (6) Financial Management Services (FMS)
 - 1 Director
 - 1 Supervisory Financial Administrative and Program Specialist, Budget Execution (or subordinate manager)
 - 1 Supervisory Financial Administrative and Program Specialist, Support Services (or subordinate manager)
 - 1 Financial Administration and Program Specialist, Budget Execution
 - 1 Supervisory Budget Analyst, Budget Execution
 - 1 Budget Analyst, Budget Formulation

FMS management and supporting staff are needed to work purchase card approvals without reconciliation and to provide direction during the lapsed appropriation period. The financial analysts are needed to perform minimal financial and management support activities that require system access (passwords) and who possess specific skills, such as knowledge of how to use the system and specific procedures (e.g., the capability to update the Integrated Financial System [IFS], work funds certification and services receipts) required in support of staff that are continuing IRS computer operations to prevent loss of data in process and in the processing of tax returns that include remittances.

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- (10) Strategic Supplier Management (SSM)
 - 1 Director
 - 1 Supervisory Financial Management Specialist
 - 2 Supervisory Management/Program Analysts
 - 1 Financial Administration/Program Specialist
 - 1 IT Specialist
 - 3 Management/Program Analysts
 - 1 Staff Assistant

SSM management and supporting staff are needed to identify and manage excepted contracts (provide oversight and monitoring for contracts continuing through a shutdown), including an IT specialist to work with Contracting Officer's Representatives (CORs) from other functional areas. SSM has the Contingency team that will support the Succession Management and Strategy process by overseeing the IT Contingency Plan for shutdown and startup activities.

- (3) Business Planning and Risk Management (BPRM)
 - 3 IT Specialists

BPRM IT specialists are essential to support the Work Request Management System (WRMS) requirements during a shutdown in the areas of business objects reporting, technical support configuration, and work request coordination/routing.

[8] **Enterprises Services (ES) – (456)** **Category B (456) – includes:**

- (3) ACIO Front Office
 - 1 Associate Chief Information Officer (ES) or designee for executive direction of IT Infrastructure Architecture & Engineering activities necessary for an orderly shutdown of IRS computer operations to prevent loss of data in process and provide executive direction on continuity activities and recall
 - 1 Executive Assistant to the ACIO
 - 1 Staff Assistant to assist in providing support for all contingency activities
- (3) IT eDiscovery
 - 1 Supervisory IT Specialist
 - 2 eDiscovery Analysts are required to manage Congressionally mandated eDiscovery activities
- (4) Strategic Planning & Technology Direction
 - 1 IT Technical Director
 - 1 Senior Advisor
 - 1 Computer Scientist to provide project support for critical filing season systems/project
 - 1 SA to assist in providing support for contingency activities
- (59) Solution Engineering
 - 1 Director of Solution Engineering or designee
 - 6 Supervisory IT Specialists/Project Managers
 - 1 TA
 - 51 Computer Scientists, Computer Engineers and IT Specialists involved with performance and external processing engineering

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- (12) Acquisitions
 - 2 Chiefs for Acquisitions
 - 10 Acquisitions Employees are needed to manage critical procurement activities, process and approve requisitions, modify task orders, conduct invoice receipt and acceptance to avoid interest accrual, monitor contractor performance, review/approve contractor application/system access requests, and perform various other required contract administration functions critical to business continuity
 -
- (359) Enterprise Systems Testing
 - 1 Director, Enterprise Systems Testing
 - 1 Assistant Director is needed to provide direction in support of testing critical 2018 Filing Season programs
 - 1 Executive Assistant needed to provide support for orderly shutdown of operations, continuing activities and recall
 - 1 Technical Advisor to provide oversight and direction in support of testing critical Filing Season programs
 - 7 Branch Chiefs are needed to provide direction in support of testing critical 2018 Filing Season programs
 - 29 Supervisory IT Specialists are needed to provide direction in support of testing critical 2018 Filing Season programs
 - 319 IT Specialists are needed to complete the testing of critical 2018 Filing Season programs
- (16) Enterprise Architecture
 - 1 Director
 - 3 Supervisory IT Specialists
 - 2 TAs
 - 10 Computer Engineers and IT Specialists to provide project support for critical Filing Season systems/programs

[9] User & Network Services (UNS) (402)

Category B (402) – includes:

- (4) ACIO Front Office
 - 1 Associate Chief Information Officer (ACIO), UNS
 - (2) Executives or SAs for HR/SETR/administrative support
 - 1 IT Specialist
- (172) Customer Service Support (CSS)

Required for executive level direction and coordination at the national level for an orderly shutdown of operations.

 - 1 Director
 - 1 Executive Assistant required for executive level direction and coordination at the national level for an orderly shutdown of operations; Customer Service Support Centers (CSSC)
 - 12 Managers
 - 8 Analysts
 - 150 Service Desk Specialists to perform the role of incident response and problem mitigation to all excepted IRS staff who continue to work with computer assets during the

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

lapsed budget period. The Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period supporting Customer Account Data Engine (CADE) 2, Affordable Care Act (ACA), Filing Season, and all critical systems. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians

- (29) Operations Service Support (OSS)
 - 1 Director
 - 1 Program Manager
 - 1 Manager Development & Standards
 - 6 Development & Standards Technicians
 - 7 Software Distribution Technicians
 - 2 Change Management Technicians
 - 2 Integration and Testing Specialists
 - 2 Software Asset Management Technicians
 - 3 Information Technology Specialists
 - 1 VITA Depot Manager
 - 1 Depot Manager
 - 2 Depot Computer Assistants. Identified resources are required for executive direction and execution of the following operational support activities during contingency operations: Maintaining required security compliance for the workstation environment (i.e., deploying security patches and addressing security vulnerabilities as they emerge; deploying required application updates and transmittals in support of critical business systems/applications; servicing equipment replacement requirements (due to breakage) for employees performing contingency operations; and servicing equipment support requirements in support of the Volunteer Income Tax Assistance (VITA) Program
- (9) Service Planning and Improvement (SPI)
 - 1 Director
 - 1 Manager to support continuity management activities
 - 1 Management and Program Analyst to update shutdown documents and track excepted activities
 - 4 IT Security Specialists
 - 1 Acquisition Strategy Employee to identify contractors supporting essential projects necessary to keep operations going during shutdown
 - 1 Manager to support/manage the flow of communications through the Deputy Commissioners office of Service & Enforcement and the Business Systems Planning representative (BSPs)
- (32) Contact Center Support Division (CCSD)
 - 1 Director
 - 1 Program Manager
 - 1 SA
 - 3 Branch Chiefs
 - 3 Operations Section Managers responsible for contact center systems
 - 22 IT Specialists are required to support Call Center service operations, due to FY18 Filing Season.
 - 1 Frontline Manager responsible for IPS on-site support and all contract actions involving

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

- Procurement or Vendor during a shutdown
- (119) Enterprise Field Operations (EFO)
 - 1 Director
 - 10 Program Managers
 - 18 Supervisory IT Specialists
 - 77 IT Specialists (Networks Services) needed to support operations, Service Restoration Teams and the day-to-day maintenance of the IRS tax infrastructure which covers over 755 sites nationwide
 - 2 Supervisory IT Specialists
 - 11 IT Specialists to support Counsel Operations
 -
- (28) Engineering (ENG)
 - 1 Director
 - 20 IT Specialists - Supervisory and IT Specialists needed to provide oversight of critical Common Communications Gateway (CCG), Development, Integration and Test Environment (DITE), portal environments supporting Excise File Information Reporting System (ExFIRS), Return Review Program (RRP), eAuth, Customer Account Data Engine (CADE), Treasury Net (TNET) Wide Area Network (WAN) infrastructure; Performance Engineering Model (PEM) team application performance analysis efforts; Engineer supports NMCC technical Services and troubleshooting for FS Readiness as primary Cisco CPC support; IT Tech/Specs support critical network support, critical FS applications and resolutions
 - 7 Engineer/Supervisory IT Specialists
- (9) Unified Communications (UC)
 - 1 Director
 - 2 Supervisory Program Managers
 - 1 Supervisory IT Specialist
 - 5 Information Technology Specialists identified management, engineers and telecommunication specialists are the minimum staff required to support UNS, voice infrastructure and critical tax implications. Telecommunication specialists respond to outages by evaluating system alerts and handle incoming KISAM tickets

[10] Enterprise Program Management Office (EPMO) (39)

Category B (39) includes:

The EPMO is responsible for the modernization development for filing/non-filing season activities related to: CADE 2, Transition State 2 (TS2), Return Review Program (RRP), Revenue Integrity/Compliance (RIC), Business Operations, Foreign Account Tax Compliance Act (FATCA), Enterprise Program Controls, WEB Applications Program Management Office, Emerging Programs and Initiatives and Enterprise Case Management (ECM). The FATCA PMO needs to continue operating during any federal shutdown to comply with Hire Act legislative mandates. FATCA creates an information-reporting regime to improve tax compliance by U.S. taxpayers holding accounts with foreign financial institutions. FATCA Release 2.0 contains many of the provisions that are currently required to be operational. FATCA needs to have essential staff continuing to do development work, testing, etc. in order to meet the legislated mandate. These critical EPMO organizations and personnel will provide on-going oversight, guidance, development, processing and tasking preparations for production/non-production startup currently implementing the CADE 2,

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

Electronic Fraud Detection System (EFDS), RRP, RIC, and Business Operations. Tasking also includes initiating daily processing and accelerated refunds for individual taxpayers, as well as establishing an authoritative database for taxpayer accounts among other processes.

- (3) EPMO ACIO
 - 1 ACIO
 - 1 Executive Assistant
 - 1 Management/Program Analyst
- (10) CADE 2
 - 1 Director
 -
 - 1 Management and Program Analyst
 - 4 Senior Managers
 - 4 IT Specialists
- (4) Enterprise Program Controls
 - 1 Director
 - 1 Supervisory Management/Program Analyst
 - 2 Senior Management Analysts
- (5) FATCA
 - 1 Director
 - 2 Supervisory IT Specialists
 - 1 Frontline Manager
 - 1 IT Specialist
- (11) WEB Applications Program Management Office
 - 1 Director
 - 1 Executive Assistant
 - 2 Supervisory IT Specialists
 - 3 Supervisory Program Managers
 - 1 IT Program Manager
 - 3 IT Specialists
- (2) Emerging Programs and Initiatives
 - 1 Director
 - 1 IT Specialist
- (4) Revenue Integrity and Compliance Office
 - 1 Director (on-call)
 - 2 Supervisory IT Specialists
 - 1 IT Specialists

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Privacy, Government Liaison & Disclosure	EXCEPTED
✦ Chief Privacy Officer ^[1]	3
✧ Identity & Records Protection ^[2]	1
✧ Privacy Policy & Compliance ^[3]	2
✧ Program & Planning Support ^[4]	2
✧ Government Liaison Disclosure & Safeguards ^[5]	4
Total # excepted employees	12

Privacy, Governmental Liaisons & Disclosure (PGLD) - PGLD ensures the proper protection and sharing of taxpayer data.

Footnotes:

Total Excepted (12)

[1] Category B (3) -

1 - The Chief Privacy Officer (CPO), PGLD will remain during furlough to provide executive oversight of operations. The PGLD CPO will also serve as a liaison between PGLD and major customers such as the Department of Treasury and Congressional committees.

1 – Staff Assistant – To support the administrative needs of the organization such the SETR and any other task as needed (on call).

1 – Technical Advisor – Supports the CPO in everyday activities. (On call)

[2] Category B (1) – Identity & Records Protection (IRP) 1 – IRS Records Officer (RIM) -

The Federal Records Centers operate on a Capital Working Fund. They are still managing/servicing IRS records during this period and questions may have to be answered. (On call)

[3] Category B (2) Privacy Policy and Compliance (PPC)

1 – Director. PPC will remain to provide executive oversight of PPC operations. (On call)

1 - Management / Program Analyst to monitor CSIRC and implement incident management procedures in the event of data loss. (On call)

[4] Category B (2) Program and Planning Support (PPS)

1 – Director, PPS will manage the shutdown process and maintain critical contracts and budget matters during the shutdown in addition to performing all HCO related activities. (On call)

1 – Management / Program Analyst (COR) to administer to any contractual obligations that may arise. (On call)

[5] Category A3 (4) – Governmental Liaison, Disclosure & Safeguards (GLDS)

1 – Director, GLDS will ensure disclosure activities in support of federal and state agencies continue as well as responding to requests from authorized sources and to respond to specialized disclosure requests such as providing tax information in response to 6103(i) requests for exparte court orders. Other GLDS operations are non-excepted but would be in the event of an

IRS FY2018 Lapsed Appropriations Contingency Plan (Filing Season)

emergency. (On call)

1 – Lead Management / Program Analyst to process requests for tax checks from the White House

2 - 1 Technical Advisor and 1 Senior Disclosure Specialist to support the Director in responding to 6103(i) and other emergency requests. (On call)

In the event of a furlough lasting longer than 5 days the persons identified as being on call may be needed to fill critical gaps or perform specialized tasks such as paying invoices for contractors that will remain working.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Chief Procurement Officer	EXCEPTED
✦ The Deputy Chief Procurement Officer	1
✦ Office of Procurement Support Services	3
✦ Policy Support	1
✦ Contracting Officers	16
Total # employees	21

Footnotes:

Total Excepted (21)

Category A3 (21) – The Deputy Chief Procurement Officer; 3 Office of Procurement Support Services; 1 Policy Support; and 16 Contracting Officers (including field office locations) are the minimum staff necessary for administering and monitoring the essential contracts list, working with customers to notify contractors of their need and awarding emergency contracts that may arise.

APPENDIX B

IRS EXCEPTED EMPLOYEE TOTALS

IRS FY2018 Lapsed Appropriations Contingency Plan
(Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-5 days					
	A1	A2	A3	B	C	
Office of the Commissioner (9)						9
Commissioner			1			
Deputy Commissioner for Services and Enforcement				2		
Deputy Commissioner for Operations Support			1	1		
Chief of Staff			2		2	
Affordable Care Act (ACA) Office (4)						4
Director			1			
Project Management Office			2			
Filing and Premium Tax Credit Strategy			1			
Compliance Strategy and Policy			0			
Customer Service and Stakeholder Relations			0			
Facilities Management and Security Services (FMSS) (66)						66
Chief, Facilities Management and Security Services				2		
Emergency Responders & Physical Security Personnel				0		
Facilities Management and Security Services				8		
Facilities Management and Security Services Operations (Territories and campus)				54		
Technology and Investments Strategy				2		
Appeals (18)						18
Chief Appeals				2		
Deputy Chief, Appeals				0		
Director, Case & Operations Support			1	7		
Director, Examination				1		
Director, Collection				1		
Director, Specialized Examination Programs & Referrals				6		
Appeals Local Continuity Representatives (LCR)						
Chief Counsel (231)						
Chief Counsel – Immediate Office				6		
Associate Chief Counsel (Corporate)				3		

IRS FY2018 Lapsed Appropriations Contingency Plan
(Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-5 days					
	A1	A2	A3	B	C	
Associate Chief Counsel (Financial Institutions & Products)				3		
Associate Chief Counsel (Income Tax & Accounting)				4		
Associate Chief Counsel (Pass-throughs & Special Industries)				4		
Associate Chief Counsel (Finance & Management)				60		231
Associate Chief Counsel (General Legal Services)			9			
Associate Chief Counsel (International)				4		
Associate Chief Counsel (Procedure & Administration)				11		
Associate Chief Counsel (TEGE)				3		
Division Counsel/Associate Chief Counsel (Criminal Tax)				18		
Division Counsel (LB&I)				34		
Division Counsel (SBSE)				63		
Division Counsel (W&I)				2		
Division Counsel (Tax Exempt & Government Entities)				7		
Chief Financial Officer (CFO) (29)						29
Chief Financial Officer (CFO)				2		
Financial Management				24		
Corporate Budget			3			
Communications and Liaison (C&L) (10)						10
Chief Communications and Liaison			1			
Communications Division			7			
National Public Liaison			1			
Legislative Affairs			1			
Criminal Investigation (CI) (2,805)						2805
Chief, Criminal Investigation				5		
Special Project Director and Communications Director				2		
Commissioner's Protection Detail				8		
International Operations				63		

IRS FY2018 Lapsed Appropriations Contingency Plan
(Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-5 days				
	A1	A2	A3	B	C
Operations, Policy & Support				61	
Strategy				77	
Refund Crimes				113	
Technology Operations & Investigative Services				255	
Field Criminal Law Enforcement Personnel				2221	
IRS Human Capital Officer (130)					
IRS Human Capital Officer			2		
Employment, Talent & Security				2	16
Risk, Engagement, Finance, Systems & Strategy			2		
Worklife, Benefits, & Performance			6		
Workforce Relations			4		
Payroll & Personnel Systems			3		92
Human Resources Customer Service Division				3	
Large Business & International (LB&I) (130)					
Commissioner				3	
Program and Business Solutions			1	2	1
Assistant Deputy Commissioner (Compliance Integration)				1	
Assistant Deputy Commissioner (International)				1	
Cross Border Practice Area				14	
Central Compliance Practice Area				0	
Eastern Compliance Practice Area				22	
Enterprise Activities Practice Area				2	
Northeastern Compliance Practice Area				18	
Pass Through Entities Practice Area				19	
Treaty and Transfer Pricing Operations Practice Area				9	
Western Compliance Practice Area				18	
Withholding & International Individual Compliance Practice Area				19	
Information Technology (IT) (3,175)					
Chief Information Officer (CIO)				5	
Deputy Chief Information Officer for Operations				4	

130

130

IRS FY2018 Lapsed Appropriations Contingency Plan
(Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-5 days					
	A1	A2	A3	B	C	
Deputy Chief Information Officer for Strategy/Modernization				4		
ACIO, Applications Development				891		3175
ACIO, Cybersecurity				108		
ACIO, Enterprise Operations				1244		
ACIO, Strategy & Planning				22		
ACIO, Enterprise Services				456		
ACIO, User and Network Services				402		
ACIO, Enterprise Program Management Office				39		
Office of Equity, Diversity & Inclusion (EDI) (4)						
Operations Division, Disability Branch				3		4
Office of the Chief of Staff					1	
Office of Professional Responsibility (OPR) (3)						
Director's Office					1	3
Chief, Legal Analysis Branch					1	
Chief, Operations and Management Branch					1	
Online Services Office (OLS) (11)						
Director's Office				2		11
Online Engagement, Operations and Media				6		
Product Management						
Portal Business Office				3		
Strategic and Analytic Services						
User Experience and Design						
Identity Assurance Office						
Privacy, Government Liaison and Disclosure (PGLD) (12)						
Chief Privacy Officer				3		12
Identity & Records Protection				1		
Privacy Policy and Compliance				2		
Planning & Program Support				2		
Government Liaison Disclosure & Safeguards			4			

IRS FY2018 Lapsed Appropriations Contingency Plan
(Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-5 days					
	A1	A2	A3	B	C	
Chief Procurement Officer (21)						
The Deputy Chief Procurement Officer			1			21
Office of Procurement Support Services			3			
Policy Support			1			
Contracting Officers			16			
Research, Applied Analytics, and Statistics (RAAS) (2)						
Research, Analysis and Statistics						2
Director, Data Exploration & Testing				2		
Return Preparer Office (RPO) (9)						
Director's Office					2	9
Strategy and Finance			2		1	
Vendor & Business Processes/Requirements Management					4	
Enrolled Agent Policy						
Competency and Standards						
Joint Board of Actuaries						
Small Business/Self-Employed (SBSE) (3,018)						
Commissioner				3		3018
Operations Support			1	11		
Collection			568	2154		
Examination			184	97		
Tax Exempt/Government Entities (TEGE) (18)						
Commissioner				2		18
Employee Plans				3		
Exempt Organizations				5		
Government Entities				8		
Taxpayer Advocate Service (TAS) (79)						
National Taxpayer Advocate				1		79
Deputy National Taxpayer Advocate				78		

IRS FY2018 Lapsed Appropriations Contingency Plan
(Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-5 days				
	A1	A2	A3	B	C
Wage and Investment (W&I) (25,292)					
Commissioner				4	
Deputy Commissioner's Office				4	
Return Integrity and Compliance Services				761	
IRS Identity Assurance Office					
EEO and Diversity					
Communications and Liaison			4		
Operations Support			9	19	
Customer Assistance, Relationships and Education (CARE)			131	663	
Customer Account Services (CAS)				489	
Submission Processing Centers				10064	
Accounts Management Centers				13144	
Whistleblower Office (0)				0	
TOTAL	0	0	973	33981	122

25292

0

EXCEPTED EMPLOYEE SUMMARY

Total # excepted employees	35,076
Percent of excepted employees (total)	43.5%
Total (On-rolls as of January 6, 2018 per HRRC)	80,565