

## **Exhibit A**

INTERNAL REVENUE SERVICE



Fiscal Year 2020  
LAPSED APPROPRIATIONS CONTINGENCY PLAN

September 20, 2019

**IRS FY2020 Lapsed Appropriations Contingency Plan**

**Intentionally left blank**

# IRS FY2020 Lapsed Appropriations Contingency Plan

## Table of Contents

IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT .....	5
OVERVIEW .....	6
PURPOSE .....	7
A. Activities Otherwise Authorized by Law .....	7
B. Activities Necessary to Safeguard Human Life or Protect Government Property .....	8
C. Activities Necessary for Orderly Agency Shutdown .....	8
DISASTER OR EMERGENCY RESPONSE/RECOVERY .....	8
EFFECTING THE PLAN .....	10
SHUTDOWN PREPARATION .....	11
A. Service Contact .....	11
B. Current List of Functions .....	11
C. Excepted Activities .....	11
D. Non-Excepted Activities .....	13
E. Employee Notification Procedures .....	13
F. Substitution of Personnel in the Contingency Plan .....	15
SHUTDOWN IMPLEMENTATION .....	16
A. Shutdown Procedures .....	16
REACTIVATION OF FUNCTIONS .....	18
APPENDIX A .....	20
Office of the Commissioner .....	21
Appeals .....	22
Counsel .....	24
Chief Financial Officer (CFO) .....	28
Communications and Liaison (C&L) .....	30
Criminal Investigation (CI) .....	32
Equity, Diversity and Inclusion (EDI) .....	38
Human Capital Office (HCO) .....	40
Information Technology (IT) .....	45
Large Business and International Division (LB&I) .....	75
Office of Professional Responsibility (OPR) .....	80
Online Services (OLS) .....	81
Privacy, Government Liaison & Disclosure (PGLD) .....	82
Procurement .....	85
Research, Applied Analytics, and Statistics (RAAS) .....	86
Return Preparer Office (RPO) .....	88
Small Business/Self-Employed (SBSE) .....	89
Tax Exempt Government Entities (TEGE) .....	100
Taxpayer Advocate Service (TAS) .....	102
Wage and Investment (WI) .....	103
Whistleblower Office (WBO) .....	116
APPENDIX B .....	117

**IRS FY2020 Lapsed Appropriations Contingency Plan**

**Intentionally left blank**

## IRS FY2020 Lapsed Appropriations Contingency Plan

### IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This FY2020 IRS Shutdown Contingency Plan reflects the following totals who are designated as "excepted/exempt" and would be retained in the case of a lapse shutdown.

Non-Filing Season – 13,191 employees (16.6% of the total employee population of 79,304 as of 6/22/2019)

Filing Season – 47,009 employees (59.3% of the total employee population of 79,304 as of 6/22/2019)

Lapse Plan Summary Overview	Non-Filing Season 10-01-2019 to 12-31-2019 and 05-01-2020 to 09-30-2020	Filing Season 01-01-2020 to 04-30- 2020
Estimated time (to nearest half day) required to complete shutdown activities:	Up to half a workday	Up to half a workday
Total number of agency employees expected to be on board before implementation of the plan:	79,304 (as of 6/22/2019)	79,304 (as of 6/22/2019)
<b>Total number of employees to be retained under the plan for each of the following categories:</b>		
A1 - Compensation is financed by a resource other than annual appropriations:	643	773
A2 - Necessary to perform activities expressly authorized by law:		
A3 - Necessary to perform activities necessarily implied by law:	2,465	14,634
Necessary to the discharge of the President's constitutional duties and powers:		
B - Necessary to protect life and property:	10,066	31,585
C - Employees performing shutdown activities > ½ day	17	17
<b>Brief summary of significant agency activities that will continue during a lapse:</b>		
<b>Examples (Category A3):</b> <ul style="list-style-type: none"> <li>• Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations</li> <li>• 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</li> <li>• Services performed by the IRS that are necessary to the Office of Personnel Management's (OPM) carrying out certain exempt functions, i.e., processing retirement packages, Selective Service verifications, adjudicating background investigations, etc.</li> <li>• Activities necessary for the payment of refunds</li> </ul>		

## IRS FY2020 Lapsed Appropriations Contingency Plan

Brief summary of significant agency activities that will continue during a lapse (cont):
<p><b>Examples (Category B):</b></p> <ul style="list-style-type: none"> <li>• Completion and testing of the upcoming Filing Year programs</li> <li>• Processing Remittances including Payment Perfection</li> <li>• Processing disaster Relief Transcripts</li> <li>• Mail Processing (remittances, etc.)</li> <li>• Responding to taxpayer filing season questions (call sites)</li> <li>• Continuing the IRS' computer operations to prevent the loss of data</li> <li>• Protection of statute expiration, bankruptcy, liens and seizure cases</li> <li>• Upcoming Tax Year forms design and printing</li> <li>• Protecting Federal lands, buildings, and other property owned by the United States</li> <li>• Minimal building facilities personnel to maintain safe conditions for excepted personnel</li> <li>• Maintaining minimum staff necessary to perform accounting functions and to prevent the loss of accounting data</li> <li>• Administering contracts related to safety of human life or protection of Government property</li> <li>• Maintaining criminal law enforcement and undercover operations</li> <li>• Maintenance of existing On-line Applicant (OLA) applications and messaging updates</li> </ul> <p><b>Examples (Category C): Shutdown of Operations</b></p> <ul style="list-style-type: none"> <li>• Shutdown notification activities such as processing furlough/RIF notices</li> <li>• Performing payroll functions for the period just prior to the appropriation lapse</li> <li>• Finalizing "in-process" personnel action requests (PARs)</li> <li>• Completing inventories of property</li> <li>• Securing and storing equipment, records, files, and work in progress</li> </ul>
Brief summary of significant agency activities that will cease during a lapse:
<ul style="list-style-type: none"> <li>• Processing Non-Disaster Relief transcripts</li> <li>• Most Headquarters and administrative functions not related to the safety of life and protection of property</li> <li>• All audit functions, and examination of returns</li> <li>• Non-automated collections</li> <li>• Legal counsel re non-excepted activities</li> <li>• Taxpayer services such as responding to taxpayer questions (call sites) (during Non-Filing Season)</li> <li>• Information systems functions (except as necessary to prevent loss of data in process and revenue collections)</li> <li>• Planning, research, training and development activities (except as necessary to perform excepted activities, e.g., filing season or needed to perform exempt activities)</li> </ul>

### OVERVIEW

The IRS Lapse in 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 using the plan, prudent management requires that agencies prepare for this contingency.

In fiscal year 2020, if the IRS is confronted by a lapse in appropriations during the Tax Year 2019 filing season, the IRS will need to continue return processing activities to the extent necessary to protect Government property, to

## IRS FY2020 Lapsed Appropriations Contingency Plan

include tax revenue, maintain the integrity of the federal tax collection process, along with other activities authorized under the Anti-Deficiency Act, including processing of tax refunds for payment.

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 IRS Human Capital Officer to reassess ongoing activities and identify necessary adjustments of excepted positions and personnel.

This IRS Lapsed Appropriations Contingency Plan includes:

- Special Activities and Situations - Identified activities continuing or that might be activated during the shutdown period such as legislated programs, disasters or emergencies.
- 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.
- 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.
- Reactivation of Functions - The notification of funding and recall procedures and policies to coordinate employees' return to work and any post-implementation bargaining.

### 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 as described below.

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 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, the Government funds Social Security payments out of an indefinite appropriation,



## IRS FY2020 Lapsed Appropriations Contingency Plan

and therefore may continue making these payments during a shutdown. Consequently, 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. Similarly, tax refunds are paid from the permanent, indefinite refund appropriation (31 U.S.C. § 1324) and activities necessary to issue the refunds may continue during a shutdown.

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

The second category represents 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); and 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 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 close-down agency functions that may not continue. In cases where these activities require more than a half day to effect, or intermittent completion during the furlough period, the associated positions are identified as Category "C" for purposes of this plan.

## DISASTER OR EMERGENCY RESPONSE/RECOVERY

In the event a response to a disaster or emergency is required during a Lapse in Appropriations, the IRS will amend this plan to activate Disaster Response/Recovery efforts to support activities in three areas.

- Incident Management/Business Activities - Account for People and Property during a disaster; provide guidance/oversight during a disaster impacting IRS facilities.
- Agency Support - If a disaster arises during the lapse period, the IRS Human Capital Officer, at the direction of the Deputy Commissioner for Operations Support, will coordinate the agency-wide reassessment of excepted activities and adjust excepted positions accordingly.

## IRS FY2020 Lapsed Appropriations Contingency Plan

These activities if required and authorized would be added under Category B, activities necessary to safeguard human life or protect government property.

### Disaster Relief (IRM 25.16.1, Special Topics, Disaster Assistance & Emergency Relief)

The IRS will assist the Federal Emergency Management Agency (FEMA) by responding to disaster assistance calls from victims following a Presidential declaration of a major disaster or emergency.

- **Call-Site Services** - IRS has a Memorandum of Understanding (MOU) with FEMA to provide call site services accepting FEMA tele-registrations from disaster victims. FEMA invokes the MOU under a Mission Assignment following a disaster declaration and reimburses IRS for this service. IRS partners with FEMA to route their calls through the IRS network where calls are answered by telephone assistants in Accounts Management (Atlanta, Buffalo, Dallas, Philadelphia); Submission Processing (Austin, Kansas City); and Automated Collection Services (Atlanta, Austin, Buffalo, Fresno, Kansas City). The support positions for this work may be full- or part-time, depending on need determinations from FEMA. This work if in effect would continue during a shutdown under Category A1.
- **W&I Toll-free Emergency Hotline** - Answers emergency and disaster-related questions as a normal course of business. This Hotline answers taxpayer inquiries concerning Federally declared disasters, while serving in a Combat Zone, or as a victim of terrorist activities. Employees assist anyone who has a tax questions, wants to know about available tax relief, or is unable to meet their federal tax obligations because of the situation or event. Any business unit determination to continue these services during a lapse would be under Category B. However, for purposes of this Plan this service will cease.

Should the Hotline be reactivated in the event of a disaster, activities would be initiated under Category B.

- **Disaster Recovery Centers (DRCs)** - The IRS provides local staffing at DRCs on an Ad Hoc basis to provide tax-related assistance and support to disaster victims. Since this is considered IRS work, we are not reimbursed for this service. These activities generally would **not** continue during shutdown. However, if SBSE determines that these services would continue during a lapse, this activity would be under Category B. There are currently eight North Carolina DRC sites being staffed by 10 employees. There are currently four South Carolina DRC sites being staffed by four employees.
- **Joint Field Offices** - The IRS may also support FEMA and the Small Business Administration under a Mission Assignment at Joint Field Offices established to provide walk-in services to disaster victims. The IRS is reimbursed for these services and as such they would continue during shutdown if in process or would be ramped up if requested during a shutdown. (Category A1)
- **Surge Capacity Force (SCF)** - The IRS supports FEMA and SBA requests for volunteers to disseminate information and promote, register, and report on relief programs following a significant disaster (hurricane, wildfire, etc.). These activities may remain active in shut down situations. Employee salaries may be reimbursed by FEMA and SBA. (Category A1)
- **Tax Return Transcripts (SBA)** - The IRS has an agreement with the Small Business Administration (SBA) to provide expedited tax return account transcripts to disaster victims applying for disaster loans. This service is an IRS legislated mandate, and the function remains active in shut down situations. (Category A3)

## IRS FY2020 Lapsed Appropriations Contingency Plan

### EFFECTING THE PLAN

This plan will become effective 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 will contact the Deputy Commissioner for Operations Support;
- 3) the Human Capital Officer will contact the Chief Counsel and 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
  - APPENDIX A – LIST OF FUNCTIONS AND EXCEPTED ACTIVITIES
  - APPENDIX B – IRS EXCEPTED EMPLOYEE TOTALS (BY FUNCTION)

## IRS FY2020 Lapsed Appropriations Contingency Plan

### 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 Officer

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 19 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

##### EXAMPLES (Category A1):

- U.S. Certification Residency Program to issue Form 6166 to Taxpayers
- Income Verification Express Service (IVES) and Revenue & Income Verification Service (RAIVS) Photocopy Programs.
- Activities to implement the Tax Cuts and Jobs Act if funding from this appropriation is available.

→ **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
- 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
- Services performed by the IRS that are necessary to the Office of Personnel Management's (OPM)

## IRS FY2020 Lapsed Appropriations Contingency Plan

carrying out certain exempt functions, i.e., processing retirement packages, Selective Service verifications, adjudicating background investigations, etc.

- Activities necessary for the payment of refunds include:
  - Processing electronic returns through issuance of refunds
  - Processing Paper Refund Tax Returns through issuance of refunds
  - Processing 1040X Amended Refund Returns Adjustments including Carrybacks, Amended Returns, Duplicate Filed Returns (DUPF), Correspondence, Injured Spouse Claims, Disaster Claims, F843 Claim for Refund and Request for Abatement in support of issuing refunds
  - Processing Department of Defense Claims for refunds
  - Manual Refund Support - Clerical
  - Document preparation, screening and control of work in Image Control Team

### 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
- Processing Remittances including Payment Perfection
- Processing disaster Relief Transcripts
- Mail Processing (remittances, etc.)
- Responding to taxpayer filing season questions (call sites)
- 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
- Maintenance of existing On-line Applicant (OLA) applications and messaging updates

## IRS FY2020 Lapsed Appropriations Contingency Plan

### Category C: Necessary to Transition the Shutdown of Operations (and Intermittent Excepted Activities)

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 close-down the function. Upon completion of these activities, these employees would be released.

#### Examples (Category C): Shutdown of Operations

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

#### Examples (Category C): Intermittent Excepted Activities

- Time and Attendance (SETR) review, validation, signage and processing

### 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 if the furlough continues for more than a week.

#### EXAMPLES (non-excepted activities):

- Processing Non-Disaster Relief transcripts
- Most Headquarters and administrative functions not related to the safety of life and protection of property
- All audit functions, and examination of returns
- Non-automated collections
- Legal counsel re non-excepted activities
- 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, training and development activities (except as necessary to perform excepted, e.g., filing season or needed to perform exempt activities)

### E. Employee Notification Procedures

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 Heads of Office 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

## IRS FY2020 Lapsed Appropriations Contingency Plan

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 Recall Information** website for furlough information and frequently asked questions and answers; and
- requesting employees to check the IRS Emergency Hotline and the [www.irs.gov](http://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 regarding 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 Office 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**. These notifications are initially oral (pre-shutdown), followed by written notification once a lapse is officially declared.

**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 executed (initiated or signed), no purchase orders are to be issued, etc.

**Step 6** - Managers will remind employees who are retained (excepted and exempt) during a shutdown due to a lapse in appropriations that they are 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 7a** - 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.

**Step 7b** - The IRS Human Capital Officer will notify PMA and FMA of the possibility of, or a lapse in appropriations.

**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:

## IRS FY2020 Lapsed Appropriations Contingency Plan

- 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*.



## IRS FY2020 Lapsed Appropriations Contingency Plan

### 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 close-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 "in-process" personnel actions (PARs)
  - 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 with their off-site business.
4. Managers will 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 and Office of Personnel Management'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 excepted will be posted on IRS.gov.

## IRS FY2020 Lapsed Appropriations Contingency Plan

Prime vendors will be notified by email to visit the IRS website to learn if their contract is excepted. Questions concerning their contract's status will be directed to the Procurement Lapse email account. The Contracting Officer contact for questions is [Proc.Lapse@IRS.gov](mailto:Proc.Lapse@IRS.gov).

- The Chief Procurement Officer 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](http://www.IRS.gov).

In the event of a lapse in appropriations, all vendors and business units requiring Procurement support will be advised to contact the Procurement Lapse email account, [Proc.Lapse@IRS.gov](mailto:Proc.Lapse@IRS.gov).

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.

**IRS FY2020 Lapsed Appropriations Contingency Plan****REACTIVATION OF FUNCTIONS**

Reactivation of functions (resumption of normal operations) is effected when funds are appropriated for the IRS to continue its mission. Upon this event, all furloughed employees can return to work. HCO initiates the IRS reactivation by providing IRS Communications and Liaison (C&L), Senior Commissioner-Continuity Operations (SCR-CO) and Wage and Investment (W&I) Communications with current, updated information. C&L, SCR-CO and W&I Communications will update the IRS Emergency Information Hotlines and the Employee Emergency section of IRS.gov, and Campus news sites Telephone systems are accessible for employees who are deaf or hard of hearing. If telephone services are not available, a central point of contact will be established where employees may obtain information. A message from the IRS Human Capital Officer is pushed from the \*IRS Human Capital Office mailbox notifying all employees of initiation of Reactivation procedures.

Following issuance of the Reactivation message, the business unit Call Tree process will notify employees that agency funding has been authorized, that the IRS is operational and recall employees back to work. Media outlets will augment Call Tree notifications to employees that.

C&L Media Relations will provide news media notification to help facilitate news coverage of reopening as necessary. Employees are expected to ensure management has their contact information for recall, and to listen to radio and/or television broadcasts to learn when an appropriation or continuing resolution has been signed or 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 (4) hours following notification by management if it occurs on a scheduled workday, or report on their next regularly scheduled workday. If the notification 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.

If there is an unanticipated change in the terms and conditions of employment of bargaining unit employees because 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.

**IRS FY2020 Lapsed Appropriations Contingency Plan**

**Intentionally left blank**

**IRS FY2020 Lapsed Appropriations Contingency Plan**

**APPENDIX A  
LIST OF FUNCTIONS AND EXCEPTED ACTIVITIES**

## IRS FY2020 Lapsed Appropriations Contingency Plan

Office of the Commissioner	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner	1	1			2	1	1			2
• Chief of Staff		1		2	3		1		2	3
• Deputy Commissioner for Services and Enforcement			4		4			4		4
• Deputy Commissioner for Operations Support		1	3		4		1	3		4
<b>Total # positions</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>13</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>13</b>

Office of the Commissioner	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Commissioner	1	1	A1	Commissioner, Internal Revenue Service	<ul style="list-style-type: none"> <li>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 and is not placed in a non-duty, non-pay status.</li> </ul>
	1	1	A3	Staff Assistant	<ul style="list-style-type: none"> <li>Assists direction for the orderly shutdown of operations.</li> <li>Provides support to the Commissioner. (As Needed)</li> </ul>
Chief of Staff	1	1	A3	Chief of Staff	<ul style="list-style-type: none"> <li>Provides direct support to the Commissioner to maintain effective excepted operations during shutdown. (As Needed).</li> </ul>
	1	1	C	Director, Executive Secretariat	<ul style="list-style-type: none"> <li>Coordinates issuance of notifications, responds to questions concerning furlough, and Single-Entry Time Reporting (SETR) input. (As Needed)</li> </ul>
	1	1	C	Program Manager	
Deputy Commissioner for Services and Enforcement (DCSE)	1	1	B	DCSE	<ul style="list-style-type: none"> <li>Provides oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> </ul>
	1	1	B	Assistant DCSE	
	1	1	B	Senior Tax Policy Advisor	<ul style="list-style-type: none"> <li>Provides direct support to the DCSE to maintain effective IRS operations during shutdown. (As Needed)</li> </ul>
	1	1	B	Executive / Staff Assistant	<ul style="list-style-type: none"> <li>Provides support to the DCSE maintain effective IRS operations during shutdown. (As Needed)</li> </ul>
Deputy Commissioner for Operations Support (DCOS)	1	1	B	DCOS	<ul style="list-style-type: none"> <li>Provides oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> </ul>
	1	1	B	Assistant DCOS	
	1	1	A3	Chief Risk Officer	<ul style="list-style-type: none"> <li>Provides direct support to the DCOS to maintain effective IRS operations during shutdown. (As Needed)</li> </ul>
	1	1	B	Program Manager	<ul style="list-style-type: none"> <li>Provides support to the DCOS to maintain effective IRS operations during shutdown. (As Needed)</li> </ul>
<b>Total # positions</b>	<b>12</b>	<b>12</b>			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Appeals	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief, Appeals			2		2			3		3
• Director, Case & Operations Support		1	7		8		1	8		9
• Director, Examination			1		1			3		3
• Director, Collection			1		1			3		2
• Director, Specialized Examination Programs & Referrals			6		6			10		10
<b>Total # positions</b>	<b>0</b>	<b>1</b>	<b>17</b>		<b>18</b>	<b>0</b>	<b>1</b>	<b>27</b>		<b>28</b>

Appeals requires a technical staff remain active 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. Cases must be monitored to ensure statutes will not lapse. Failure to monitor statutes may result 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.

Appeals			Category	Detail of excepted positions by category	
	NF	FS			
Chief, Appeals	1	1	B	Chief, Appeals	• Provides oversight of shutdown and continuing activities.
		1	B	Deputy Chief, Appeals	• Provides oversight of shutdown and continuing activities. (As Needed)
	1	1	B	Executive Assistant	• Supports coordination of shutdown and continuing activities. (As Needed)
Director, Case & Operations Support	1	1	A3	Director, Human Capital & Finance	• Address administrative and/or personnel matters related to the shutdown and continuing activities. (As Needed)
	1	1	B	Director, Account and Processing Support (APS)	• Approves quick assessments for cases with imminent statutes. (As Needed)
	1	1	B	Technical Advisor, APS	
	1	1	B	Manager, APS	
	1	1	B	Appeals Account Resolution Specialist (AARS)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Appeals				Detail of excepted positions by category	
	NF	FS	Category		
	3	3	B	Processing Personnel Specialist (APS)	<ul style="list-style-type: none"> <li>Ensures 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. (As Needed)</li> </ul>
		1	B	Business Systems Planning Personnel	<ul style="list-style-type: none"> <li>Coordinate resolution to adhoc software and/or hardware computer programming issues. (As Needed).</li> </ul>
Director, Examination	1	1	B	Senior Operations Advisor	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases.</li> </ul>
		2	B	Appeals Officers or Area Team Managers (ATMs)	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases. (As Needed)</li> </ul>
Director, Collection	1	1	B	Senior Operations Advisor	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases.</li> </ul>
		2	B	Settlement Officers or ATMs	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases. (As Needed)</li> </ul>
Director, Specialized Examination Programs & Referrals	1	1	B	Senior Operations Advisor	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases.</li> </ul>
	1	1	B	Manager, TEFRA	
	1	1	B	Area Team Manager (International)	
	1	1	B	Area Team Manager (Estate & Gift)	
	1	1	B	Director, Technical Support (TCS)	<ul style="list-style-type: none"> <li>Prepares all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.</li> </ul>
	1	1	B	Team Manager Technical Support	
		2	B	Technical Support Personnel	<ul style="list-style-type: none"> <li>Ensures protection of statutes and shipping of imminent statute cases. (As Needed)</li> </ul>
		2	B	Appeals Officers or ATMs	
<b>Total # positions</b>	18	28			



## IRS FY2020 Lapsed Appropriations Contingency Plan

Counsel	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Counsel – Immediate Office	1		4		5	1		4		5
• Associate Chief Counsel (Corporate)	5		3		8	5		3		8
• Associate Chief Counsel (Financial Institutions & Products)	4		3		7	4		3		7
• Associate Chief Counsel (Income Tax & Accounting)	11		4		15	11		4		15
• Associate Chief Counsel (Pass-throughs & Special Industries)	6		8		14	6		8		14
• Associate Chief Counsel (Finance & Management)			70		70			70		70
• Associate Chief Counsel (General Legal Services)		13			13		13			13
• Associate Chief Counsel (International)	16		10		26	16		10		26
• Associate Chief Counsel (Procedure & Administration)	1		11		12	1		11		12
• Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)	8		3		11	8		3		11
• Division Counsel/Associate Chief Counsel (Criminal Tax)			18		18			18		18
• Division Counsel (Large Business & International)			67		67			67		67
• Division Counsel (Small Business Self-Employed)			113		113			113		113
• Division Counsel (Wage & Investment)			2		2			2		2
• Division Counsel (Tax Exempt & Government Entities)			7		7			7		7
<b>Total # employees</b>	<b>52</b>	<b>13</b>	<b>323</b>	<b>0</b>	<b>388</b>	<b>52</b>	<b>13</b>	<b>323</b>	<b>0</b>	<b>388</b>

Chief Counsel manages pending litigation that includes time-sensitive filing of motions, briefs, answers and other pleadings related to the protection of the government's material 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 within the plan timeframes. If a continuance is denied, the case will be reviewed to determine if work on the case may be excepted. If the judiciary does not operate, excepted personnel are 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 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 fall into Category B because they maintain criminal law enforcement and undercover operations. Fifty-one employees are supporting the Tax Cuts and Jobs Act and are excepted under Category A1; these employees will only be excepted if a non-lapsed funding source is available, or particular work is determined to be excepted under Category B as necessary to protect against the imminent loss of property (e.g. tax revenue).

## IRS FY2020 Lapsed Appropriations Contingency Plan

Counsel	Exception		Category	Detail of excepted positions by category
	NF	FS		
Chief Counsel – Immediate Office	1	1	A1	The Chief Counsel - 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.
	2	2	B	Deputy Chief Counsels
	1	1	B	Support staff
	1	1	B	Staff Assistant/Attorney
Associate Chief Counsel (Corporate)	1	1	B	Associate Chief Counsel (Corporate)
	1	1	B	Support staff
	5	5	A1	Other attorney staff
	1	1	B	Other attorney staff
Associate Chief Counsel (Financial Institutions & Products)	1	1	B	Associate Chief Counsel (Financial Institutions & Products)
	4	4	A1	Other attorney staff
	1	1	B	Support staff
	1	1	B	Other attorney staff
Associate Chief Counsel (Income Tax & Accounting)	1	1	B	Associate Chief Counsel (Income Tax & Accounting)
	1	1	B	Support staff
	11	11	A1	Other attorney staff
	2	2	B	Other attorney staff
Associate Chief Counsel (Pass-throughs & Special Industries)	1	1	B	Associate Chief Counsel (Pass-throughs & Special Industries)
	1	1	B	Support staff
	6	6	A1	Other attorney staff
	6	6	B	Other attorney staff
Associate Chief Counsel (Finance & Management)	1	1	B	Associate Chief Counsel (Finance & Management)
	1	1	B	Deputy Associate Chief Counsel (Finance & Management)
	1	1	B	Executive Assistant
	1	1	B	System Coordinator
	2	2	B	Personnel/Budget Staff
	3	3	B	Area Managers
	61	61	B	Field support staff
Associate Chief Counsel (General Legal Services)	1	1	A3	Associate Chief Counsel (General Legal Services)
	2	2	A3	Deputy Associate Chief Counsels
	3	3	A3	Branch Chiefs

## IRS FY2020 Lapsed Appropriations Contingency Plan

Counsel	Exception		Category	Detail of excepted positions by category
	NF	FS		
	1	1	A3	Support staff
	6	6	A3	National Office attorneys
Associate Chief Counsel (International)	1	1	B	Associate Chief Counsel (International)
	1	1	B	Support staff
	16	16	A1	Other attorney staff
	8	8	B	Other attorney staff
Associate Chief Counsel (Procedure & Administration)	1	1	B	Associate Chief Counsel (Procedure & Administration)
	4	4	B	Support staff (covers LPD)
	1	1	A1	Other attorney staff
	6	6	B	Other attorney staff
Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)	1	1	B	Associate Chief Counsel (Tax Exempt & Government Entities)
	1	1	B	Support staff
	8	8	A1	Other attorney staff
	1	1	B	Other attorney staff
Division Counsel/Associate Chief Counsel (Criminal Tax)	1	1	B	Division Counsel or Associate Chief Counsel (Criminal Tax)
	1	1	B	Deputy Division Counsel/Associate Chief Counsel
	2	2	B	National Office attorneys
	1	1	B	Support staff
	13	13	B	Other field attorney staff are needed to continue law enforcement activities staff
Division Counsel (Large Business & International)	1	1	B	Division Counsel (Large Business & International)
	1	1	B	Deputy Division Counsel
	1	1	B	Staff Assistant/Attorney
	1	1	B	Support staff
	63	63	B	Other field attorney staff
Division Counsel (Small Business Self-Employed)	1	1	B	Division Counsel (Small Business Self-Employed)
	2	2	B	Deputy Division Counsel
	1	1	B	Staff Assistants/Attorneys
	1	1	B	Support staff
	108	108	B	Other field attorney staff
Division Counsel (Wage & Investment)	1	1	B	Division Counsel (Wage & Investment)
	1	1	B	Attorney
Division Counsel (Tax Exempt & Government Entities)	1	1	B	Division Counsel (Tax Exempt & Government Entities)

## IRS FY2020 Lapsed Appropriations Contingency Plan

Counsel	Exception		Category	Detail of excepted positions by category
	NF	FS		
Government Entities)	1	1	B	Deputy Division Counsel
	1	1	B	Support staff
	4	4	B	Other field attorney staff
<b>Total # positions</b>	387	387		

## IRS FY2020 Lapsed Appropriations Contingency Plan

Chief Financial Officer (CFO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Financial Officer		3			3		3			3
- Financial Management		63			63		63			63
- Corporate Budget		2			2		2			2
- Internal Controls					0					0
Total # positions		68			68		68			68

CFO people and positions handle necessary budget and accounting matters related to the lapse in appropriations and to prevent loss of accounting data.

Chief Financial Officer (CFO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Financial Officer	1	1	A3	Chief Financial Officer	<ul style="list-style-type: none"> <li>Provides Executive leadership for oversight of shutdown and continuing activities.</li> </ul>
	1	1	A3	Deputy Chief Financial Officer	
	1	1	A3	CFO Contingency Plan Manager	
Financial Management	1	1	A3	Associate CFO for Financial Management	<ul style="list-style-type: none"> <li>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. (Metro DC area)</li> </ul>
	1	1	A3	Deputy Associate CFO for Custodial Financial Management	
	1	1	A3	Deputy Associate CFO for Administrative Financial Management	
	1	1	A3	Senior Manager, Travel Management	
	1	1	A3	Senior Manager, Financial Management Systems	
	1	1	A3	Senior Manager, Financial Reporting	
	1	1	A3	Senior Manager, Revenue Accounting	
	1	1	A3	Technical Analyst	
	2	2	A3	Financial Management Analysts	
	1	1	A3	Senior Tax Analyst	
	1	1	A3	Accountant	
	2	2	A3	Accountants (TCJA)	
	3	3	A3	Tax Analysts (TCJA)	
	1	1	A3	Financial Management Analyst (TCJA)	
	1	1	A3	Senior Manager	<ul style="list-style-type: none"> <li>Perform accounting functions, including</li> </ul>
	1	1	A3	Accountant	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Chief Financial Officer (CFO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	3	3			
			A3	Financial Management Analysts	processing and certifying any travel and commercial vendor payments in-process, and to prevent the loss of accounting data.
	2	2	A3	Travel Service Specialists	<ul style="list-style-type: none"> <li>Assist in any travel emergency issues related to the performance of excepted activities.</li> </ul>
	1	1	A3	Supervisory Accountant	<ul style="list-style-type: none"> <li>Assist with any emergency travel or purchase card issues related to the performance of excepted activities.</li> </ul>
	1	1	A3	Travel Service Specialist	
	36	36	A3	Frontline Manager, RACS Accounting East and West	<ul style="list-style-type: none"> <li>Perform critical assessment and accounting functions, which would also include processing, balancing and reconciling revenue and refunds.</li> <li>IRS SW Service Center, Austin, TX; CSC Service Center, Covington, KY; Service Center - Butler A, Fresno, CA; IRS KC Consolidated Campus, Kansas City, MO; IRS Service Center - Main Building, Ogden, UT</li> <li>Perform critical assessment and accounting functions, which would also include processing, balancing and reconciling revenue and refunds at month end.</li> </ul>
			A3	Database Administrators, RACS Accounting East and West	
			A3	Lead Accounting Technicians, RACS Accounting East and West	
			A3	Accounting Technicians, RACS Accounting East and West	
			A3	Accounting Clerks, RACS Accounting East and West	
Corporate Budget	2	2	A3	Senior Managers	<ul style="list-style-type: none"> <li>Address budget execution issues and Legislative Mandate-specific questions and requisitions</li> <li>Address IFS transfer capabilities</li> </ul>
Internal Controls	0	0			
<b>Total # positions</b>	<b>68</b>	<b>68</b>			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Communications and Liaison (C&L)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Communications and Liaison		4			4		5			5
- Communications		13			13		30			30
- Legislative Affairs		2			2		4			4
- National Public Liaison		1			1		5			5
- Stakeholder Liaison		1			1		10			10
<b>Total # positions</b>		<b>21</b>			<b>21</b>		<b>54</b>			<b>54</b>

The Communications and Liaison 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.

Communications & Liaison	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Communications and Liaison	1	1	A3	Chief, Communications and Liaison	<ul style="list-style-type: none"> <li>Provides communications support to the commissioner</li> <li>Oversee IRS communications to the taxpaying public and employees.</li> </ul>
	3	4	A3	Support Staff	
Communications	1	1	A3	Director, Communications	<ul style="list-style-type: none"> <li>Supports the Chief, C&amp;L and ensure information flow to all IRS taxpayers and stakeholders.</li> <li>Assists with required communications both internally for working employees and externally for taxpayers. (As Needed)</li> <li>Assists in communicating with the public and stakeholder to assist in understanding 2019 filing obligations or working with Form and Publications for the upcoming filing season. (As needed)</li> </ul>
	1	1	A3	Chief, National Media Relations	
	1	1	A3	Associate, Director Communications	
	1	1	A3	Chief, Internal Communications	
	1	1	A3	Chief, Product & Development (TCJA)	
	1	1	A3	Chief, Tax Outreach Partnership Education	
	0	1	A3	Senior Manager	
	7	23	A3	Senior Communicators	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Communications & Liaison	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Legislative Affairs	1	1	A3	Director, Legislative Affairs	<ul style="list-style-type: none"> <li>Responds to congressional inquiries related to the IRS Shutdown.</li> </ul>
	1	1	A3	Chief, Legislative Branch	<ul style="list-style-type: none"> <li>Coordinate preparation of testimony and briefing materials for any Congressional hearings as needed</li> </ul>
	0	1	A3	Chief, Appropriations	<ul style="list-style-type: none"> <li>Responds to congressional inquiries related to the IRS Shutdown.</li> </ul>
	0	1	A3	Chief, District Congressional	<ul style="list-style-type: none"> <li>Responds to district congressional inquiries related to IRS shutdown</li> </ul>
National Public Liaison	1	1	A3	Director for National Public Liaison	<ul style="list-style-type: none"> <li>Serves 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. (As Needed)</li> <li>Serves as point of contact to coordinate issues with key stakeholder groups and OD/FDs (as needed)</li> </ul>
	0	2	A3	Managers	
	0	2	A3	Senior Staff	
Stakeholder Liaison	1	1	A3	Director, Stakeholder Liaison	<ul style="list-style-type: none"> <li>Serves as a point of contact with key stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution. (As Needed)</li> </ul>
	0	9	A3	Senior Stakeholder Liaison Staff	<ul style="list-style-type: none"> <li>Provides support staff to Disaster Recovery Centers (As Needed) and provides support to coordinate with key partner groups and operating/functional divisions regarding filing season refund issues</li> </ul>
<b>Total # positions</b>	<b>21</b>	<b>54</b>			



## IRS FY2020 Lapsed Appropriations Contingency Plan

Criminal Investigation (CI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief, Criminal Investigation			5		5			5		5
- Communications and Education			2		2			2		2
- Commissioner's Protection Detail			3		3			3		3
- International Operations			42		42			42		42
- Operations, Policy & Support			71		71			71		71
- Strategy		41	21		62		41	21		62
- Refund Crimes			117		117			117		117
- Review, Planning & Evaluation			20		20			20		20
- Technology Operations & Investigative Services			276		276			276		276
- Field Criminal Law Enforcement Personnel			2177		2177			2177		2177
- Equity Diversity and Inclusion			0		0			0		0
<b>Total # positions</b>	<b>0</b>	<b>41</b>	<b>2,734</b>	<b>0</b>	<b>2775</b>	<b>0</b>	<b>41</b>	<b>2,734</b>	<b>0</b>	<b>2775</b>

Criminal Investigation works directly on investigations and associated law enforcement duties as the criminal law enforcement arm of the IRS. There are approximately 2,835 active criminal investigations and 3,215 investigations in the adjudication phase (pre-indictment, indictment, trial and post-trial) in 93 judicial districts. As part of these 6,050 investigations, special agents are actively gathering evidence, conducting critical interviews, testifying in court proceedings, executing search warrants and conducting arrests. All these activities require our investigative support staff be available to acquire, analyze and preserve existing and emerging evidence and failure to timely act could jeopardize an investigation. 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. The CI Senior Leadership has direct oversight of criminal investigations and protection details are essential to continue these law enforcement functions.

In recent years, the Shutdown Contingency Plan proposed that CI attempt to continue work on our 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 usual law enforcement operations.

## IRS FY2020 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Chief, Criminal Investigation	1	1	B	Chief, Criminal Investigation	<ul style="list-style-type: none"> <li>Provides executive oversight of operations and any shutdown notification/recall activities.</li> </ul>
	1	1	B	Deputy Chief, Criminal Investigation	
	1	1	B	Chief of Staff	
	2	2	B	Senior Analyst	
Communications and Education	1	1	B	Project Director/CI Risk Officer	<ul style="list-style-type: none"> <li>Provides guidance and assistance to the Chief CI for internal communications to excepted CI agents. (As Needed)</li> <li>Manages 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. (As Needed)</li> </ul>
	1	1	B	Director, Communications and Education	
Commissioner's Protection Detail	3	3	B	Special Agents	<ul style="list-style-type: none"> <li>Ensure the protection of human life and/or the protection of property. (As Needed)</li> </ul>
International Operations	6	6	B	Director and Deputy Director, International Operations	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations with an International component.</li> <li>Support of International Investigations and Narcotics investigations.</li> <li>Carry out excepted activities like timekeeping and to support ongoing criminal investigations (As Needed)</li> </ul>
	2	2	B	Staff Member	
	1	1	B	Special Agents (Headquarters and Field Personnel), Attachés; Senior Analysts, Management & Program Analysts, Investigative Analysts (International Operations)	
	30	30	B	Directors, International Field Operations (East and West)	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations with an international component.</li> </ul>
	2	2	B	Director, Narcotics and Counterterrorism	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations with an international component.</li> </ul>
	1	1	B	Investigative Analysts, Special Agents	
Operations, Policy & Support	14	14	B	Director and Deputy Director of Operations, Policy & Support	<ul style="list-style-type: none"> <li>Provides Executive Oversight of continuing excepted operations in Operations, Policy and Support. Oversees Finance and Human Resources activities.</li> </ul>
	1	1	B	Support Staff	
	1	1	B	Director, Financial Crimes	<ul style="list-style-type: none"> <li>Ensure the processing of evidence to support ongoing</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	3	3	B	Financial Crimes Special Agents and Investigative Analysts	criminal investigations and criminal trials.
	1	1	B	Director, Forensic Laboratory	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations (As Needed)</li> </ul>
	16	16	B	Forensics Laboratory Special Agents and Trial Illustrators	
	24	24	B	Special Investigative Techniques Special Agents, Investigative Analysts, Management & Program Analysts	
	1	1	B	Director of Warrants and Forfeiture	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations (As Needed)</li> </ul>
	10	10	B	Warrants and Forfeiture Special Agents Management & Program Analysts.	
CI Strategy	2	2	A3	Executive Director and Deputy Director, Strategy	<ul style="list-style-type: none"> <li>Provides executive oversight of operations and any shutdown notification/recall activities.</li> <li>Handle mission critical budget activities – i.e., processing funding for emergency enforcement or imprest fund activity.</li> <li>Manage contracts that are designated as excepted during a shutdown requiring oversight of a COR</li> <li>Manage timekeeping and to support operation of the Office of Strategy</li> </ul>
	1	1	A3	Director, Finance	
	1	1	A3	Finance Supervisor	
	6	6	A3	Financial Management Analysis	
	1	1	A3	Management and Program Analyst	
	1	1	A3	Professional Staff Member, Finance	
	29	29	A3	Budget Analysts, Finance	<ul style="list-style-type: none"> <li>Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues.</li> <li>Responsible for shutdown notification procedures and recall activities.</li> <li>Serve as liaisons with the IRS Human Capital Office and Facilities Management and Security Services, participating in meetings and obtaining clarification on shutdown/recall activities</li> </ul>
	2	2	B	Director and Deputy Director, CI Human Resources	
	2	2	B	Director, National Criminal Investigation (National CI Training Academy)	<ul style="list-style-type: none"> <li>Work with NCITA located at the Federal Law Enforcement</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	5	5	B	Management Program Analyst, Supervisor, HR Specialist (National CI Training Academy)	<ul style="list-style-type: none"> <li>Training Center (FLETC) in Glynco, GA, and operated by Homeland Security.</li> <li>Supports ongoing 90-day training program that results in certified Special Agents required to complete ongoing cases.</li> </ul>
	1	1	B	Director and Assistant Director of Planning, Research and Analysis	<ul style="list-style-type: none"> <li>Support the functions of Planning, Research &amp; Analysis.</li> <li>Support ongoing criminal investigation and field personnel.</li> </ul>
	3	3	B	Senior Analysts (Research & Analysis)	
	8	8	B	Program Analysts (Research & Analysis)	
Refund Crimes	2	2	B	Director and Deputy Director, Refund Crimes	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> <li>Process ongoing criminal investigations.</li> </ul>
	1	1	B	Director, Refund Crimes Operations and Policy (East and West)	
	1	1	B	Identity Theft Coordinator	
	1	1	B	Senior Analyst, Headquarters	
	4	4	B	Support Staff	
	23	23	B	Fraud Analysts, Investigative Analyst, Investigative Aide	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> <li>Support ongoing criminal investigations and scheme development.</li> <li>Support ongoing criminal investigations and scheme development.</li> <li>Process ongoing criminal investigations.</li> <li>Scheme development.</li> <li>Carry out timekeeping duties.</li> </ul>
	1	1	B	Director, Cyber Crimes	
	1	1	B	Director, System Analysis	
	5	5	B	Fraud Detection Analysts, Senior Investigative Analysis Analysts, Supervisory Investigative Analysts, Management Analysts and support staff processing.	
	2	2	B	Resident Agents in Charge, Scheme Development Center	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	76	76	B	Scheme Development Center Investigative Analysts, Supervisory Investigative Analysts, Management Analysts and support staff processing.	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> <li>Process ongoing criminal investigations.</li> <li>Scheme development.</li> <li>Carry out timekeeping duties.</li> </ul>
Review, Planning & Evaluation	1	1	B	Director, Review, Planning & Evaluation	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and Field Office operations.</li> </ul>
	19	19	B	Senior Analysts, Centralized Case Reviewers, Management & Program Analysts	
Technology Operations & Investigative Services	3	3	B	Director and Deputy Directors, Technology	<ul style="list-style-type: none"> <li>Support the functions of Technology Operations and Investigative Services (as needed).</li> </ul>
	1	1	B	Senior Management Analyst (Operations and Investigative Services)	
	1	1	B	Deputy Director, Enterprise Computing	<ul style="list-style-type: none"> <li>Support Field Office and Headquarter operations.</li> </ul>
	11	11	B	Senior Program Analysts, Data Management Specialists, System Analysts, Specialists (Business Systems Development)	<ul style="list-style-type: none"> <li>Maintain the integrity of integral Business Systems.</li> <li>Support Field Office and Headquarter operations.</li> </ul>
	1	1	B	Deputy Director, Field Operations	<ul style="list-style-type: none"> <li>Support Field Office and Headquarters operations.</li> </ul>
	189	189	B	Data Processing Center, Field Support, User Support (COA), Customer Support, Information Tech Specialists, Computer Investigative Specialists (User Support)	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations</li> <li>Support Field Office and Headquarters operations.</li> <li>Carry out timekeeping duties, contracting duties, and support the operation of Technology Operations &amp; Investigative Services.</li> </ul>
	70	70	B	Computer Investigative Specialists (Electronic Crimes)	<ul style="list-style-type: none"> <li>Support Field Office and Headquarters operations.</li> </ul>
Field Criminal Law Enforcement Personnel	3	3	B	Directors of Field Operations	<ul style="list-style-type: none"> <li>Work 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. <ul style="list-style-type: none"> <li>The number of employees required varies based on</li> </ul> </li> </ul>
	19	19	B	Special Agents in Charge	
	39	39	B	Assistant Special Agents in Charge	
	190	190	B	Supervisory Special Agents	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	1,896	1,896	B	Special Agents, Support Staff, Senior Analysts, Investigative Analysts and Management Analysts.	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
	30	30	B	Special Agents, Support Staff, Senior Analysts, Investigative Analysts and Management Analysts.	
<b>Total # positions</b>	<b>2,775</b>	<b>2,775</b>			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Equity, Diversity and Inclusion (EDI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Operations Division, Disability Branch		11			11		11			11
-Office of the Director				2	2				2	2
<b>Total # positions</b>	<b>0</b>	<b>11</b>		<b>2</b>	<b>13</b>	<b>0</b>	<b>11</b>		<b>2</b>	<b>13</b>

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.

Equity, Diversity and Inclusion	Exceptions		Category		
	NF	FS			
Operations Division, Disability Branch	3	3	A3	Staff Interpreter	<ul style="list-style-type: none"> <li>Provide sign language interpreting (SLI) services and as needed requisition and schedule supplemental SLI and/or Communication Access Real-time Translation (CART) services.</li> <li>Maintain contact with managers of excepted employees with disabilities to ensure timely and appropriate provision of RA services when needed, including via contracted service.</li> <li>Approve any requisitions for supplemental SLI and CART services required</li> <li>Approve time and attendance records of essential personnel during the lapse.</li> <li>Schedule staff and contract SLI and/or CART services</li> <li>Requisition any supplemental services required (As Needed)</li> <li>Complete receipt and acceptance of any SLI and CART service invoices received during the lapse period.</li> <li>Increase interpreters and ARGs to support increased number of excepted employees. (As Needed).</li> </ul>
	1	1	A3	Chief, Disability Branch or the Chief, Disability Services	
	2	2	A3	Administrative Specialist - Authorized Government Representative (ARG)	
	1	1	A3	Chief, Reasonable Accommodation Services	<ul style="list-style-type: none"> <li>Support the increase in employees performing/supporting excepted work in the event of a prolonged shutdown. Increased reasonable accommodation coordinators to support increased number of excepted employees, as needed.</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Equity, Diversity and Inclusion	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	2	2	A3	Reasonable Accommodation Coordinator	<ul style="list-style-type: none"> <li>Process reasonable accommodation request as needed for excepted employees with disabilities performing excepted work throughout the IRS during a lapse.</li> <li>Provide support to HCO as needed to complete time-sensitive casework relating to disability retirements.</li> </ul>
	1	1	A3	Admin Specialist	
	1	1	A3	Senior EEO Specialist	
Office of the Director, EDI	1	1	C	Chief Diversity Officer	<ul style="list-style-type: none"> <li>Provide executive oversight of shutdown notification/recall activities, as needed.</li> <li>Provide executive direction and coordination of activities necessary during shutdown, as needed.</li> <li>Focus on service-wide EDI excepted activities actions and issues arising as a result of the shutdown, as needed.</li> <li>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.</li> </ul>
	1	1	C	Executive Assistant to the Director or Chief of Staff	
<b>Total # positions</b>	<b>13</b>	<b>13</b>			



## IRS FY2020 Lapsed Appropriations Contingency Plan

Human Capital Office (HCO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• IRS Human Capital Officer		3			3		4			4
- Human Capital Analytics & Technology					0		0			0
- Employment, Talent & Security		216			216		216			216
- Plans & Operations		4	10		14		4	10		14
- Worklife, Benefits, & Performance		8			8		8			8
- Workforce Relations		4			4		18			18
- Payroll & Personnel Systems		139			139		237			237
- Human Resources Customer Service Division		3			3		3			3
- Leadership Education and Delivery Services		0			0		0			0
- Office of Executive Services		1			1		1			1
<b>Total # positions</b>		<b>378</b>	<b>10</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>491</b>	<b>10</b>	<b>0</b>	<b>501</b>

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. If the lapse in appropriations extends beyond five 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.

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
IRS Human Capital Officer	1	1	A3	IRS Human Capital Officer	<ul style="list-style-type: none"> <li>Provide executive oversight of shutdown notification/recall activities including management, employees and the National Treasury Employees Union.</li> <li>Focus on service-wide personnel issues arising from shutdown questions</li> <li>Provide technical staff support. (As Needed)</li> </ul>
	1	1	A3	IRS Deputy Human Capital Officer	
		1	A3	Executive Assistant	
	1	1	A3	Technical Advisor	
Human Capital Analytics & Technology	0	0	A3	Data Specialists	
Employment Talent & Security	1	1	A3	Director, Employment, Talent & Security	<ul style="list-style-type: none"> <li>Provides executive oversight of excepted hiring activities and shutdown notification/recall activities</li> </ul>
	1	1	A3	Deputy Director, Employment, Talent & Security	
			A3	Staff Assistant	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
			A3	Management Analysts	<ul style="list-style-type: none"> <li>Conduct recruitment and hiring analyses/reports and oversight of excepted hiring and onboarding activities</li> <li>Lead Operation Support/BOD Onboarding activities</li> <li>Conduct lapse planning, issue notifications and perform recall activities</li> </ul>
			A3	HR Specialists	
			A3		
	1	1	A3	Associate Director and Deputy Associate Director, Personnel Security	<ul style="list-style-type: none"> <li>Coordinate National Security Clearance requests/questions.</li> <li>Process background checks and onboarding of all contractors that are excepted</li> </ul>
	1	1	A3	Personnel Security Managers	
	1	1	A3	Management Analyst (National Security Program position)	
			A3	Management Assistant/Staff Assistant	
	1	1	A3	Personnel Security Assistant	
	2	2	A3	Personnel Security Adjudicators/Specialists	
	28	28	A3	Human Resources Specialists	
	11	11	A3	Human Resources Assistants	<ul style="list-style-type: none"> <li>Support hiring and personnel security excepted activities</li> </ul>
	4	4	A3	Personnel Security Adjudicators	
	1	1	A3	Associate Director, Employment Operations	<ul style="list-style-type: none"> <li>Coordinate issuance of notifications</li> <li>Respond to questions concerning furlough and recall to duty. (As Needed)</li> <li>Carry out critical pre-screening and on-boarding activities affecting all excepted new hires for Information Technology, Filing Season (over 5,000 new hires), and any 151other BOD approved to hire</li> <li>Provide support to applicants and hiring managers</li> <li>Process actions associated with excepted hiring</li> </ul>
	1	1	A3	Shutdown Coordinator	
	1	1	A3	Shutdown Support	
	1	1	A3	Chief, Employment Operations Center	
	1	1	A3	EO Center Chief	
	54	54	A3	Employment Operations – East Support Staff	
	43	43	A3	Employment Operations – South Support Staff	
	47	47	A3	Employment Operations – West Support Staff	
	4	4	A3	NCAC Support Staff (New York)	
Plans & Operations Division	1	1	A3	Director, Plans and Operations	<ul style="list-style-type: none"> <li>Administer the agency's shutdown operations,</li> </ul>
	1	1	A3	Deputy Director, Plans and Operations	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Human Capital Office	1	1	A3	IRS Shutdown Contingency Plan Program Manager	continuation of activities during furlough and reactivation operations.
	1	1	A3	Finance Officer	<ul style="list-style-type: none"> <li>Update and process excepted contracts (As needed)</li> </ul>
	1	1	B	Director, Senior Commissioner Representative, Continuing of Operations	<ul style="list-style-type: none"> <li>Manage the emergency response incident command in the event of an emergency or incident. (As Needed)</li> </ul>
	9	9	B	Senior Commissioners Representatives	<ul style="list-style-type: none"> <li>Manage any emergency response incident. (As Needed)</li> </ul>
Worklife, Benefits, & Performance	1	1	A3	Director or Deputy Director, Worklife, Benefits, & Performance	<ul style="list-style-type: none"> <li>Provide executive direction and coordination of activities necessary during the shutdown. (As Needed)</li> <li>Staff to provide administrative and technical support. (As Needed)</li> <li>Process injury claims and associated medical documentation to the Department of Labor (As needed).</li> <li>Complete time-sensitive casework including Personnel Actions relating to existing and new inventory on death cases, disability retirements, and immediate voluntary retirements and submit to National Finance Center and/or OPM for required processing. (As Needed)</li> <li>Provide policy direction for leave and compensation (As needed)</li> <li>Provide policy direction and complete actions related to IR payband and other compensation policy (As needed)</li> <li>Respond to shutdown related questions and post FAQs as appropriate. (As needed)</li> </ul>
	1	1	A3	Administrative or Technical Advisor	
	2	2	A3	Workers Compensation Center (WCC)	
	2	2	A3	Benefits and Services Team (BeST)	
	2	2	A3	Personnel Policy specialist	
Workforce Relations	2	2	A3	Director and/or Deputy Director, Workforce Relations and Technical Advisor	<ul style="list-style-type: none"> <li>Provide direction and coordination of activities necessary during the shutdown.</li> <li>Address NTEU issues and contract compliance</li> <li>Address managerial concerns throughout the field in the active business units. (As needed)</li> <li>Support the increase in employees supporting excepted work in the event of a prolonged shutdown. Increased</li> </ul>
	1	1	A3	Associate Director, Labor Relations Strategy and Negotiation (LRSN)	
	1	1	A3	Associate Director, Labor Relations/Employee Relations Field Operations	
		12	A3	Workforce Relations Specialists	
		1	A3	LRSN Specialist	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
		1	A3	Employee Tax Compliance (ETC) Specialist	<p>specialists to support increased number of excepted employees. Ten specialists to cover campus locations and two to field customer areas. (As Needed)</p> <ul style="list-style-type: none"> <li>Employee Tax Compliance employee to conduct tax checks for contractor employees (As needed)</li> <li>LRSN Specialist to support Field Operations contract interpretation issues and/or Official Time matters (As needed)</li> </ul>
Payroll & Personnel Systems	1	1	A3	Director, Payroll and Personnel Systems	<ul style="list-style-type: none"> <li>Oversees required payroll functions for the period just prior to the appropriation lapse and preservation of personnel and payroll data.</li> </ul>
	1	1	A3	Deputy Director, Payroll and Personnel Systems	
	1	1	A3	Associate Director, Payroll and Personnel Systems	
	1		A3	Chief Debt Management	<ul style="list-style-type: none"> <li>Will assist in processing PARS and Payroll documents, to support the work of bringing on excepted new hires.</li> </ul>
	6		A3	Human Resources Specialists	
	2		A3	Human Resources Specialists (IS)	
	1		A3	HR Assistant	
	1	1	A3	Executive Assistant, Payroll and Personnel System	<ul style="list-style-type: none"> <li>Provides oversight of shutdown notification/recall activities and updates to Lapse Plan and excepted employee list.</li> </ul>
	22	53	A3	Human Resources Specialists	<ul style="list-style-type: none"> <li>Working necessary personnel and payroll duties to protect the integrity of all systems and ensure that all exempt employees are accurately and timely paid; ensure that the Time and Attendance is accurately reported, and all personnel actions processed for all employees and executed for all business units.</li> </ul>
	3	3	A3	Branch Chiefs	
	5	5	A3	Lead SETR Representatives	
	26	25	A3	SETR Representatives	
	14	22	A3	Front-line Managers	
	4	6	A3	ERC Representatives	
	1	2	A3	Management Assistant	
	1	2	A3	Clerks	
	6	14	A3	Lead Human Resources Assistant	
	43	62	A3	Human Resources Assistant	
		8	A3	Employee Account Reps (EARs)	
		1	A3	Financial Management Analyst	
		1	A3	Financial Services Specialist	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
		29	A3	Human Resources Specialist (GS-09, GS-11, GS-12, GS-13 & Leads GS-14)	
Human Resources Customer Service Division	1	1	A3	Director, Human Resources Customer Service Division	<ul style="list-style-type: none"> <li>Oversee Information Technology time management (As Needed)</li> </ul>
	1	1	A3	Manager	
	1	1	A3	Chief, Organization & Position Management	
Office of Executive Services	1	1	A3	Director, Executive Services	<ul style="list-style-type: none"> <li>Provide direction and coordination of activities related to Senior Leadership necessary during the shutdown.</li> </ul>
<b>Total # positions</b>	<b>388</b>	<b>501</b>			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Information Technology (IT)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Information Officer			5		5			5		5
• Deputy Chief Information Officer for Operations			4		4			4		4
• Deputy Chief Information Officer for Strategy/Modernization			4		4			4		4
• Deputy Chief Information Officer for Filing Season and Tax Reform			4		4			4		4
• ACIO, Applications Development			882		882			1,104		1,104
• ACIO, Cybersecurity			161		161			210		210
• ACIO, Enterprise Operations			1,566		1,566			1,641		1,641
• ACIO, Strategy & Planning			54		54			54		54
• ACIO, Enterprise Services			432		432			428		428
• ACIO, User and Network Services			365		365			605		605
• ACIO, Enterprise Program Management Office			55		55			68		68
<b>Total # positions</b>			<b>3,532</b>		<b>3,532</b>			<b>4,127</b>		<b>4,127</b>

Information Technology (IT)	NF	FS	Category	Detail of excepted positions by category	
Chief Information Officer (CIO)	1	1	B	Chief Information Officer	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation</li> </ul>
	1	1	B	Operations Advisor	
	1	1	B	Senior Operations Advisor	
	1	1	B	Management and Program Analyst	
	1	1	B	Staff Assistant	
Deputy Chief Information Officer (DCIO) for Operations	1	1	B	DCIO for Operations	<ul style="list-style-type: none"> <li>Provide Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data in process</li> <li>Responsible for ensuring critical data operations necessary to ensure operational capabilities required for the filing year programs and applications and to support recall activities</li> <li>Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems</li> </ul>
	1	1	B	Senior Operations Advisor	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Information Technology (IT)	NF	FS	Category	Detail of excepted positions by category	
<b>Deputy Chief Information Officer (DCIO) for Strategy/Modernization</b>	1	1	B	DCIO for Strategy/Modernization	<ul style="list-style-type: none"> <li>Ensures the integrity of all Filing Season operations continuing during federal shutdown</li> <li>Provide Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data in process</li> <li>Ensure critical data operations necessary to ensure operational capabilities required for the Filing year programs and applications and to support recall activities</li> <li>Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems</li> <li>Ensure the integrity of all Filing Season operations continuing during federal shutdown</li> </ul>
	1	1	B	Senior Management Analyst	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
<b>Deputy Chief Information Officer (DCIO) for Filing Season and Tax Reform</b>	1	1	B	DCIO for Filing Season and Tax Reform	<ul style="list-style-type: none"> <li>Responsible for overseeing all planning, development, testing, and deployment to production activities to ensure a successful Filing Season</li> <li>Oversees the Tax Cuts and Jobs Act (TCJA) legislation to ensure all changes are implemented effectively and timely to provide seamless processing to America's Taxpayers</li> <li>Support the IT filing season systems that operate the nation's tax infrastructure are updated and in place for the processing of approximately 200 million tax returns annually</li> </ul>
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	1	1	B	Senior Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Applications Development (AD)	Exception		Category	Summary of Applications Development Positions and Activities
	NF	FS		
• Front Office	5	5	B	
• Applications Development Operations	877	1,099	B	
<b>Total # positions</b>	882	1,104		

IT Applications Development (AD)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office	1	1	B	ACIO, Applications Development	<ul style="list-style-type: none"> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation</li> <li>Provide executive leadership in support of application and web services development operations</li> <li>Support the ACIO and DACIO, Applications Development</li> <li>Support 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</li> <li>Oversees legislation to ensure all changes are implemented effectively and timely to provide seamless processing to America's Taxpayers</li> </ul>
	1	1	B	Deputy Associate Chief Information Officer (DACIO), Applications Development, Development Operations	
	2	2	B	Executive Assistants	
	1	1	B	Chief of Staff	
Applications Development Operations	11	11	B	Directors	<ul style="list-style-type: none"> <li>Provide leadership and direction in support of applications development operations to include processing tax returns and testing of Filing Year programs</li> <li>Support the IT filing season systems that operate the nation's tax infrastructure are updated and in place for the processing of approximately 200 million tax returns annually, the nation's tax infrastructure, are updated and in place for the processing of approximately 200 million tax returns annually</li> <li>Ensures the integrity of all Filing Season operations continuing during federal shutdown</li> <li>Responsible for overseeing all planning, development, testing</li> </ul>
	10	10	B	Deputy/Assistant Directors	



## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Applications Development (AD)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
					and deployment to production activities to ensure a successful Filing Season
	81	104	B	Supervisory IT Specialists	<ul style="list-style-type: none"> <li>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 and managing programmers responsible for development of submission processing applications critical for Filing season</li> <li>Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems</li> <li>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 Electronic Fraud Detection System (EFDS). 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 Filing Season</li> </ul>
	679	842	B	IT Specialists - Lead Application Developers and Application Developers, Relational Database Developers, System Acceptability Testers, Systems Analyst, Technology Project Managers and Policy & Planning IT Specialists	<ul style="list-style-type: none"> <li>Support application &amp; 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 programs</li> <li>Responsible for ensuring critical data operations necessary to ensure operational capabilities required for the filing year programs and applications and to support recall activities</li> <li>Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Applications Development (AD)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
					<p>servers/applications; without this level of technical support and leadership, the timely implementation of the Electronic Fraud Detection System (EFDS). 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 Filing Season</p> <ul style="list-style-type: none"> <li>Incident &amp; Problem Management Branch - 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 P1/P2 outages and prevent recurring incidents for the same issue</li> <li>Enterprise Server Division (ESD) - provide support for Filing Season 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 ESD</li> </ul>
	17	31	B	Management and Program Analysts	<ul style="list-style-type: none"> <li>Support completion of Filing Year programs, responsible for preparing requisitions, monitoring contractors and ensuring System Life Cycle (SLC)</li> <li>Acquisitions - manage critical procurement activities for excepted contracts</li> <li>Contracting Officer's Representative (COR) support for processing Receipt &amp; Acceptance of funded excepted contracts</li> <li>Program and Project Management Office - maintain continued support of critical projects impacting EOPs</li> <li>Provide project/program support for all Tax Reform Unified Work Requests (UWRs)</li> <li>Filing Season Integration Services (FSIS) integrates and</li> </ul>
	74	94	B	Project Managers	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Applications Development (AD)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	5	7	B	Staff Assistants	<p>oversees the analysis, planning, reporting, and execution of the Filing Season Lifecycle</p> <ul style="list-style-type: none"> <li>Support the ACIO, DACIO, Directors, Executive Assistant, Technical Advisor with administrative tasks such as communications, excepted employee list management and Single-Entry Time Reporting (SETR)</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Cybersecurity	Exception		Category	Summary of Cybersecurity Positions and Activities
	NF	FS		
• ACIO Front Office	3	3	B	
• Security Risk Management	42	62	B	
• Cybersecurity Operations Division	4	4	B	
• Technical Operations Branch	39	39	B	
• Security Operations Branch	16	16	B	
• Online Fraud Detection and Prevention Branch	30	30	B	
• Architecture and Implementation Division Office	25	54	B	
• Criminal Investigations	2	2	B	
<b>Total # positions</b>	161	210	B	

IT Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office	1	1	B	ACIO for Cybersecurity	<ul style="list-style-type: none"> <li>Provide executive direction for operations and shutdown activities</li> <li>Primary contingency coordinator for shutdown of operations and continuance during furlough and recall</li> </ul>
	1	1	B	Deputy Associate Chief Information Officer (DACIO)	
	1	1	B	Executive Assistant	
Security Risk Management	1	1	B	Director	<ul style="list-style-type: none"> <li>Oversee day-to-day resiliency of IRS computer systems supporting mission essential functions, ensuring timely completion of security assessments that keep Affordable Care Act (ACA) and other mission critical systems (i.e., Foreign Account Tax Compliance Act (FATCA) and Graphics Subsystem (GSS-41)) on schedule</li> <li>Provide oversight for operational and shutdown activities</li> </ul>
	0	1	B	Senior Technical Advisor	
	1	1	B	Executive Assistant	
Enterprise FISMA Compliance Branch	4	3	B	Managers	<ul style="list-style-type: none"> <li>Support critical business processes and Tax Reform</li> <li>Ensure Timely completion of security assessments that keeps filing season applications on schedule</li> </ul>
	7	20	B	IT Specialists	
Enterprise Technical Assessment Branch	1	1	B	Associate Director	<ul style="list-style-type: none"> <li>Support to ensure code analysis and review occurs for Filing Season and Tax Reform programming that keeps filing season applications on schedule</li> </ul>
	3	3	B	Managers	
	1	1	B	Senior Technical Advisor	
	8	8	B	IT Specialist	
Security Control Testing	1	1	B	Associate Director	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
& Evaluation Branch	1	1	B	Technical Advisor	<ul style="list-style-type: none"> <li>Support Security Requirement for Filing Season</li> <li>Ensure timely completion of Security Testing.</li> <li>Critical to ensure a successful Filing Season and updates for activities that keeps filing season applications on schedule</li> </ul>
	4	4	B	Managers	
	10	17	B	IT Security Specialists	
Cybersecurity Operations Division	1	1	B	Director	<ul style="list-style-type: none"> <li>Oversee critical operations serving as the primary source for identifying, preventing and assisting to resolve cyber incidents and vulnerabilities. Provides direction to 24x7 security staff to facilitate rapid detection, assessment and response to cyber threats. Provides support to Information Technology and other IRS organizations in maintaining the security of the IRS Enterprise. Provide support to all IRS locations for incident handling and incident investigations. Ensures on-going IT system monitoring and analyzation of system logs to verify compliance with IRS, Treasury and DHS security policy and guidelines</li> </ul>
	1	1	B	Senior Technical Advisor	
	1	1	B	Executive Officer	
	1	1	B	Executive Assistant	
Technical Operations Branch	1	1	B	Associate Director	<ul style="list-style-type: none"> <li>Continue proactive prevention, detection, and response to computer security incidents targeting the IRS' enterprise IT assets via an agency-wide computer security incident response capability. Within Technical Operations, the Computer Security Incident Response Center (CSIRC) Operations team delivers a 24x7x365 security operations center. The notification and resolution of cyber incidents is coordinated to prevent further impact to the enterprise.</li> <li>Staff provides deployment and maintenance of enterprise-wide security detection, prevention, monitoring, analysis, and reporting devices and applications. Emerging Threats Team providing advanced analysis and cyber threat intelligence capabilities to limit the impact of sophisticated attacks and exploits targeting the enterprise. CSIRC Reporting Coordination and Communications team provides cyber event triage support and coordination as well as data loss prevention operations.</li> </ul>
	4	4	B	Managers	
	34	34	B	IT Specialists	
Security Operations Branch	1	1	B	Associate Director	<ul style="list-style-type: none"> <li>Continue to review, analyze and report compliance and security issues affecting the IRS's information systems. Ensure that information systems security controls comply with security requirements, procedures and guidelines. Conduct the IRS User</li> </ul>
	3	3	B	Managers	
	12	12	B	IT Specialists	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
					Behavior Analysis (Insider Threat) to monitor for risks posed by those who have been granted access to IRS information and information systems. Continue day-to-day monitoring services necessary to detect, identify and mitigate malicious activity for IRS Application and Systems
Online Fraud Detection and Prevention Branch	1	1	B	Associate Director	<ul style="list-style-type: none"> <li>Continue day-to-day detection and mitigation of phishing scam, malware scams, unencrypted Personally Identifiable Information (PII) being sent outside the IRS and Fraud analytics used to identify indicators of fraudulent transaction within the Portal environment</li> </ul>
	2	2	B	Managers	
	27	27	B	IT Security Specialists	
Architecture and Implementation Division Office	1	1	B	Director	<ul style="list-style-type: none"> <li>Sustain security software systems operations necessary to prevent loss of processing security information to include security logs, identity and access management data, and security configuration data for IT systems supporting excepted functions</li> </ul>
	1	1	B	Senior Technical Advisor	
	1	1	B	Executive Assistant	
	6	8	B	Managers	
	5	24	B	IT Specialists	
Oversight and Strategic Management	1	4	B	Managers	<ul style="list-style-type: none"> <li>Identify and manage excepted security-related contracts and associated periods of performance support by Contracting Officer's Representatives (CORs), budget, and financial experts to provide continuity of support of services and licensing for IT-security excepted functions</li> </ul>
	1	6	B	Management and Program Analysts	
	9	9	B	Management and Program Analysts Contracting Officer's Representatives (CORs)	
Criminal Investigations	1	1	B	Manager	<ul style="list-style-type: none"> <li>Provide continuous monitoring of CI systems and applications</li> </ul>
	1	1	B	Employee that will provide continuous monitoring of Criminal Investigation (CI) systems an application	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Enterprise Operations (EOps)	Exception		Category	Summary of Enterprise Operations Positions and Activities
	NF	FS		
• ACIO Front Office	8	8	B	
• Data Management Services and Support Division (DMSSD)	153	153	B	
• Demand Management and Project Governance (DMPG) Division	26	46	B	
• Enterprise Computing Center (ECC) Division	606	606	B	
• Enterprise Technology Implementation (ETI) Division	109	109	B	
• Infrastructure Services Division (ISD)	133	147	B	
• IT Operations Command Center (ITOCC) Division	171	178	B	
• Enterprise Server Division (ESD)	104	104	B	
• Security Operations and Standards (SOSD)	128	160	B	
• Server Support & Services Division (SSSD)	91	91	B	
• Service Delivery Management Division (SDMD)	37	39	B	
<b>Total # positions</b>	<b>1,566</b>	<b>1,641</b>	<b>B</b>	

IT Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office	1	1	B	ACIO for Enterprise Operations (EOps)	<ul style="list-style-type: none"> <li>Provide executive direction for operations and shutdown activities</li> <li>Primary contingency coordinator for shutdown of operations and continuance during furlough and recall</li> </ul>
	1	1	B	Deputy Associate Chief Information Officer (DACIO)	
	1	1	B	Senior Advisor to the ACIO	
	3	3	B	Management & Program Analysts (Executive Assistant/Sr. Analyst)	
	1	1	B	Staff Assistant (As Needed)	
	1	1	B	Management Assistant	
Data Management Services and Support Division (DMSSD)	1	1	B	Division Director	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation</li> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Support of administrative activities (ex. SETR/ Timekeeping, critical data calls, PeopleTrak and other administrative tasks)</li> </ul>
	18	18	B	Supervisory Program Managers/Supervisory IT Specialists	
	3	3	B	Executive Assistant/Management Analysts Division Operations	
	128	128	B	IT Specialists (Data Management/Systems)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
	3	3	B	Media Management Specialists	<ul style="list-style-type: none"> <li>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</li> <li>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</li> </ul>
Demand Management and Project Governance (DMPG) Division	1	1	B	Division Management Director	<ul style="list-style-type: none"> <li>Oversee Demand Management Project Governance (DMPG) during a government shutdown and ensure SETR processing is accurate and timely for the entire Division</li> <li>Provide support and manage critical data calls that pertain to EOps budget, Sustaining Infrastructure and Infrastructure Currency</li> <li>Manage contract information with vendors (As Needed)</li> </ul>
	1	1	B	Division Management Office (DMO) Chief	
	1	1	B	Technical Advisor	
	1	1	B	Executive Assistant	
	5	5	B	Analysts	
	11	11	B	Managers	
	2	4	B	Project Managers Acquisitions and Contract Management (A&CM)	
	1	1	B	Section Chief	
	2	20	B	IT Specialists	
	1	1	B	Management Analyst	
Enterprise Computing Center (ECC) Executive Office	1	1	B	Division Director	<ul style="list-style-type: none"> <li>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 call are reacted to timely</li> </ul>
	1	1	B	Deputy Director	



## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
Mainframe Operations Branch (MOB)	1	1	B	Mainframe Operations Branch Chief	<ul style="list-style-type: none"> <li>Provides critical 24x7x365 coverage to applications</li> <li>Process tax returns, tax deposit and refunds continue to process successfully on IBM and Unisys mainframe systems and to provide print and electronic documents support for internal and external customers</li> <li>Oversee Branch operations and Ensuring SETR processing is accurate and timely for the Branch</li> <li>Serve the Service Center Support Section</li> <li>The Integrated Document Solution Enterprise (IDSE) Section provides printed notices and letters to taxpayers, as well as both printed and electronic documents to internal customer</li> </ul>
	2	2	B	Admin/Technical Advisors	
	5	5	B	Service Center Support Section (SCSS) Managers	
	44	44	B	SCSS Computer Systems Analysts	
	4	4	B	Master File Support Section (MFSS) Managers	
	33	33	B	MFSS Computer Systems Analysts	
	4	4	B	Integrated Document Solution Enterprise (IDSE) Section Managers	
	33	33	B	IDSE Computer Assistants & IT Specialists	
Operations Scheduling Branch (OSB)	1	1	B	Operations Scheduling Branch (OSB) Branch Chief	<ul style="list-style-type: none"> <li>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)</li> <li>Essential for overseeing Branch operations ensuring SETR processing is accurate and timely for the Branch</li> </ul>
	1	1	B	Server Scheduling Section Manager	
	9	9	B	Computer Assistant Schedulers	
	7	7	B	IT Specialists	<ul style="list-style-type: none"> <li>Create and implement production schedules to ensure batch processing will run on IRS Tier 2 computer systems</li> </ul>
	1	1	B	Mainframe Scheduling Section Manager	
	6	6	B	Mainframe Scheduling Unit Managers	
	58	58	B	Computer Assistant Schedulers	
	3	3	B	IT Specialists	<ul style="list-style-type: none"> <li>Create and implement production schedules to ensure bath processing will run on IRS IBM Masterfile and UNISYS mainframe computer systems</li> </ul>
	1	1	B	File Transfer Section Manager	
					<ul style="list-style-type: none"> <li>Set up and initiate all file transfers within the IRS computer</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

	16	16	B	IT Specialists	systems, 24x7x365, to ensure that data continues to move between computer systems, as necessary to maintain IRS computer processes
Enterprise Automated Deployment Branch (EADB)	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Works 7x24x365 to provide independent source code control of the Service's critical systems, balances and validates master file and Customer Account Data Engine (CADE) runs and certifies accuracy of master file and CADE refunds</li> <li>Essential for overseeing the operations of this Branch and ensuring SETR is completed timely and accurately</li> <li>Essential to maintaining the production baseline</li> </ul>
	7	7	B	Managers	
	11	11	B	Computer Assistants	
	2	2	B	Computer Equipment Analysts	
	2	2	B	Lead IT Specialists	
	29	29	B	IT Specialists	
Division Management Office (DMO)	1	1	B	Supervisory IT Program Manager	<ul style="list-style-type: none"> <li>Assists the Director with oversight of Enterprise Computing Center (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.)</li> </ul>
	1	1	B	Senior IT Specialist	
	2	2	B	Technical Advisors	
	8	8	B	IT Specialists	
	4	4	B	Management and Program Analysts	
	2	2	B	Staff Assistants	
	1	1	B	Executive Assistant	
Server Infrastructure Support Branch (SISB)	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Provides System and Product Administration to support a stable server environment for development, test, pre-production, production, and DR/ASPE for developers, testers, project offices, internal IT customers, and end users. Also servicing the entire Tier2 Organization (Tier2 Branches 1-4 &amp; SISB) with Policy &amp; Planning/Administrative Support</li> </ul>
	4	4	B	Section Chiefs (of critical filing season systems)	
	7	7	B	IT Specialists (Policy/Planning)	
	3	3	B	Management & Program Assistants	
Server Product & Application Support Branch 1	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Manages the development, test, pre-production, production and ASP environments for both internal and external customers, 24x7x365; provides subject matter expertise and support of mission critical systems such as Electronic Fraud Detection System (EFDS), Automated Underreporter (AUR), Online Notice Review (OLNR), Chief Counsel Clearwell, Return Review Program (RRP)</li> <li>Essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately</li> <li>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</li> </ul>
	3	3	B	Section Managers (of critical filing season systems)	
	3	3	B	IT Specialists	
	36	36	B	IT Specialists (Operating Systems)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

					implementation of the Electronic Fraud Detection System (EFDS). 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 Filing Season
Server Product & Application Support Branch 2	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>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 MeF, FATCA, Return Review Program (RRP) and all other critical filing season servers/applications would be at risk along with the IRS</li> </ul>
	3	3	B	Section Managers (of critical filing season systems)	
	2	2	B	IT Specialists	
	42	42	B	IT Specialists (Operating Systems)	
Server Product & Application Support Branch 3	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>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 MeF, FATCA, EFPPS/EFTPS 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 Filing Season</li> </ul>
	3	3	B	Section Managers (of critical filing season systems)	
	5	5	B	IT Specialists	
	45	45	B	IT Specialists (Operating Systems)	
Server Product & Application Support Branch 4	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>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 ISRP/SCRIPS, IFS/IPS, eTrust, KISAM, SAAS and FIRE 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 Filing Season</li> </ul>
	3	3	B	Section Managers (of critical filing season systems)	
	3	3	B	IT Specialists	
	66	66	B	IT Specialists (Operating Systems)	
ECC Project Response Incident & Management Office (PRIMO)	1	1	B	Chief, PRIMO	<ul style="list-style-type: none"> <li>Operates 7x24x365 to provide problem management for P1/P2 - Priority (1)/ Priority (2) incidents; oversight of computer room management for all IRS computer and ECC project management for Dual Power, Counsel Server Migration, CI Server Relocation Analysis and CADE 2</li> <li>Essential for overseeing the office operations and ensuring SETR</li> </ul>
	7	7	B	IT Specialists	
	2	2	B	IT Specialists (Operating Specialists)	
	5	5	B	Project Managers	

## IRS FY2020 Lapsed Appropriations Contingency Plan

					<p>processing is accurate and timely for the Office</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• Provide support for P1 and P2 incidents acting as Incident Managers of Record (IMR) for ECC</li> <li>• Provide ECC project management support of major projects</li> </ul>
Enterprise Technology Implementation (ETI) Division	4	4	B	Executives	<ul style="list-style-type: none"> <li>• Provide support for two Portal branches. Internet Services branch ensures successful operations of the current portal infrastructure; ensure successful operation of transitioned new portals and monitor daily operational. Technology Deployment Support branch transitions the equipment infrastructure, applications and functionality resident on the current portals Public User Portal (PUP), Registered User Portal (RUP) and Employee User Portal (EUP) to the new portal in addition, IT Specialist provide support for four Key Offices; eRecords Technology Support Office, Aged Infrastructure Initiative Support Office, Intranet Services Office and IEP Strategy &amp; Ecosystem Office. Providing Key support to major infrastructure initiatives</li> </ul>
	6	6	B	Senior Managers	
	8	8	B	Frontline Managers	
	5	5	B	IT Project Mangers	
	2	2	B	Computer Engineers	
	11	11	B	Management and Program Analysts	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	71	71	B	IT Specialists	
Infrastructure Services Division (ISD)  Division Management Office (DMO)	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide oversight for critical virtualization Infrastructure</li> </ul>
	1	1	B	Office Chief	
	1	1	B	Technical Advisor	
	1	1	B	Executive Assistant	
	1	1	B	Project Manager	
	1	1	B	Division Secretary	
	1	1	B	Program Management Analyst	
	2	2	B	IT Specialists	
Enterprise Messaging & Virtualization Branch	1	1	B	Branch Manager Enterprise Messaging Infrastructure Services (EMIS) & Enterprise Messaging Compliance Services (EMCS)	<ul style="list-style-type: none"> <li>• Provide support for Exchange and related mission critical applications</li> <li>• Provide support for the mission critical virtualization infrastructure</li> <li>• Provide support for Exchange and related mission critical applications</li> <li>• Provide support for the mission critical virtualization infrastructure</li> </ul>
	3	3	B	Frontline Managers	
	13	17	B	IT Specialists	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	12	18	B	IT Specialists Virtualization Support Section (VSS)	
Directory Services Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>• Manage Applications Development (AD) Services</li> <li>• Public Key Infrastructure (PKI)</li> <li>• Directory Management (DM) 1, from DM 1 for support of Active Roles Server (ARS)</li> <li>• DM 2, 1 Manager, 1 to support Taxpayer Account Management (TPAM) Operations &amp; Maintenance (O&amp;M) 1 for Group Policy Object (GPO)</li> <li>• Manager, 1 so support to support Taxpayer Account Management (TPAM) Operations &amp; Maintenance (O&amp;M)</li> <li>• Support Group Policy (GPO) management settings and updates critical to security settings</li> <li>• 1 IT Specialist to support Active Directory Federated Services (ADFS)</li> <li>• 2 IT Specialists to support other Identity and Access Management tasks during FS</li> <li>• 1 IT Specialist to support Taxpayer Account Management (TPAM) Operations</li> <li>• 2 IT Specialists to support TPAM, GPO and ADFS tasks during filing season</li> </ul>
	1	1	B	Active Directory Technician	
	3	3	B	Frontline Managers	
	1	1	B	Management of the Online Certificate Status Protocol (OCSP)	
	2	2	B	Technicians Public Key Infrastructure/Management of the Corporate Authority (CA)	
	1	1	B	Discovery Director Technician	
	1	1	B	Forefront Identity Manager Directory Management 1 Section (DM1S)	
	1	1	B	Virtual Lightweight Directory Access Protocol (VLDAP) Maintenance Technicians	
	2	2	B	DM1 to support Active Roles Server (ARS) Directory Management 2 Section	
	1	1	B	Technical Advisor	
	7	7	B	IT Specialists	
Middleware Services Branch	1	1	B	Admin/Technical Assistant,	<ul style="list-style-type: none"> <li>• Support critical branch operations, ensuring SETR processing is accurate and timely, and supporting the Branch and Division with critical data calls and work requests</li> <li>• Oversee critical support for Middleware Enterprise Applications</li> <li>• IFTS -to provide critical support for Middleware file transfer applications</li> <li>• MIIS - Provide critical support for Middleware messaging applications</li> <li>• MSSS - Provide critical support for Middleware Enterprise applications</li> <li>• MTDS - Provide critical support for Middleware Enterprise applications</li> </ul>
	1	1	B	IT Specialist (Policy & Planning)	
	1	1	B	Program Management Analyst	
	1	1	B	Branch Manager	
	4	4	B	Section Managers	
	6	8	B	IT Specialists, Infrastructure File Transfer Section (IFTS)	
	5	7	B	IT Specialists, Middleware Infrastructure Integration Section (MIIS)	
	8	8	B	IT Specialists, Middleware Support	

## IRS FY2020 Lapsed Appropriations Contingency Plan

				Services Section (MSSS)	
	12	12	B	IT Specialists, Middleware Test & Development Section (MTDS)	
Automation Support Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>ISS Provide critical support for IBM Endpoint Manager (IEM) Infrastructure</li> <li>SDS Provide critical support for Software Distribution</li> <li>T3AS Provide critical support for Symantec Platform and Control M</li> </ul>
	4	4	B	Section Managers	
	3	3	B	IT Specialists (Branch Front Office)	
	7	7	B	IT Specialists, IBM Automation Section (IAS)	
	6	6	B	IT Specialists, Infrastructure Support Section (ISS)	
	11	11	B	IT Specialists, Tier 3 Automation Section (T3AS)	
	3	3	B	IT Specialists, Software Distribution Section (SDS)	
IT Operations Command Center (ITOCC) Division Executive Office	1	1	B	Division Director	<ul style="list-style-type: none"> <li>Oversee the IT Operations Command Center Division providing critical project support to End-to-End (E2E), Filing Season and Incident Management projects, validate and sign SETR for the Division, maintain PeopleTrak and ensure timely response to data calls</li> </ul>
	1	1	B	Division Management Office	
	1	1	B	Executive Assistant	
	1	1	B	Technical Advisor	
	1	1	B	FS/MeF Advisor POC	
	1	1	B	Staff Assistant	
	1	1	B	IT Specialist (Policy & Planning)	
Monitoring Solutions Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Provide critical End-to-End (E2E) monitoring support</li> </ul>
	2	2	B	Section Chiefs	
	1	1	B	Technical Advisor	
	19	26	B	IT Specialists	
Mainframe Monitoring Triage Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>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</li> </ul>
	3	3	B	Section Chiefs (each shift)	
	43	43	B	IT Specialists	
Server & Network Monitoring/ Triage Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>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 issues</li> </ul>
	4	4	B	Section Chiefs (1 for each Section)	
	40	40	B	IT Specialists	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Incident & Problem Management Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>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 P1/P2 outages and prevent recurring incidents for the same issue</li> </ul>
	2	2	B	Section Chiefs	
	23	23	B	IT Specialists	
IT System Monitoring Branch	2	2	B	Branch Chiefs	<ul style="list-style-type: none"> <li>Provide critical support for KISAM, ECMS, E2E Tools and other critical monitoring and automation tools</li> </ul>
	1	1	B	Technical Advisor	
	2	2	B	Section Chiefs	
	18	18	B	IT Specialists	
Executive Office Enterprise Server Division (ESD)	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide support to continue operations of critical mainframe systems and ensure the safety of ESD employees, Executive Assistant will provide administrative support</li> </ul>
	1	1	B	Chief, Division Management Office	
	2	2	B	Technical Advisors	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	5	5	B	IT Specialists	
Unisys Support Branch	2	2	B	Branch Managers	<ul style="list-style-type: none"> <li>Provide support for Filing Season 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 ESD</li> </ul>
	2	2	B	Section Chiefs	
	2	2	B	Management and Program Analysts	
	25	25	B	IT Specialists	
z/OS Support Services Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Support the Master file IBM Mainframes to ensure system availability, uninterrupted tax processing and prevent loss or compromise of taxpayer data</li> </ul>
	3	3	B	Section Chiefs	
	35	35	B	IT Specialists	
zLinux Security Services Branch (ZSSB)	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Support the Security and Communications System (SACS) IBM Mainframes to ensure system availability, prevent loss of data and provide critical performance for IBM zTPF systems. ZSSB provides support on the Computer Assisted Publishing System (CAPS) to ensure system availability, reliability, and prevent loss of data. ZSSB provides support for building and maintaining z/VM hypervisor environments involving z13 Linux enterprise servers</li> </ul>
	2	2	B	Section Chiefs	
	20	20	B	IT Specialists	
Security Operations and	1	1	B	Division Director	



## IRS FY2020 Lapsed Appropriations Contingency Plan

Standards (SOSD) Division Director	1	1	B	Division Management Office, Chief	<ul style="list-style-type: none"> <li>Provide support to continue operations of critical security initiatives and ensure the safety of SOSD employees, staff assistant will provide administrative support inclusive of hiring initiatives. IT Specialists will support ECMS</li> <li>IT Specialists will support ECMS</li> </ul>
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	1	1	B	IT Specialist	
	1	1	B	Technical Advisor	
Information Technology Continuity Management Branch (ITCMB)	1	1	B	Senior Manager (ITCMB) (on-call)	<ul style="list-style-type: none"> <li>Ensure support of PeopleTrak, Disaster Recovery/Alternate Site Processing (DR/ASP) activities, Business Restoration Strategy (BRS) support for Major Outages, Toolkit Suite with Command Centre (TSCC) and Threat Response Center (TRC) support for Facilities Management &amp; Security Services-Situational Awareness Management Center (FMSS-SAMC)</li> </ul>
	3	3	B	Section Chiefs (on-call)	
	1	1	B	IT Specialist for PeopleTrak and DR (on-call)	
	18	18	B	IT Specialists for PeopleTrak modifications, DR/ASP support, BRS support; Threat Response Centre (TRC) support (on-call)	
Account Management Branch (AMB)	1	1	B	Senior Manager AMB	<ul style="list-style-type: none"> <li>Ensure that users continue to have access to the mainframe zOS and Unisys systems such as Masterfile, IAP SACS, zVM, and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown. Provide account administration and support to IEP applications such as eServices, eAuth, A2A</li> </ul>
	4	4	B	Section Chiefs (on-call)	
	12	12	B	IT Security Specialists to support IDRS/RACF	
	10	11	B	IT Security Specialists to support zOS/UNISYS	
	5	10	B	IT Specialists to support elevated ACCESS Management	
	6	11	B	IT Specialists to support the Portal and Integrated Submission and Remittance Processing (ISRP)	
Security Operations Management Branch (SOMB)	1	1	B	Program Manager SOMB	<ul style="list-style-type: none"> <li>Manage operational Security for Windows, Linux, Solaris, z/VM and z/OS platforms; remediation of Operating System vulnerabilities; maintain Malware protection; processing of audit log collections and maintaining RACF security to ensure critical infrastructure and Filing Season systems are protected</li> </ul>
	4	4	B	Section Chiefs	
	46	46	B	IT Specialists	
Operational Assurance Branch Section (OAB)	1	1	B	Senior Manager OAB	<ul style="list-style-type: none"> <li>Ensure system patches are schedule, deployed and implemented to maintain security posture of Filing Season Critical applications</li> </ul>
	1	4	B	Section Chiefs	
	4	12	B	IT Specialists	
Authorization Official	1	1	B	Senior Manager AOMB	



## IRS FY2020 Lapsed Appropriations Contingency Plan

Management Branch (AOMB)	3	3	B	Section Chiefs	<ul style="list-style-type: none"> <li>Ensure critical vulnerabilities are triaged and facilitate routing for corrective action</li> </ul>
	0	10	B	IT Specialists	
Server Support & Services Division (SSSD) Director Staff	1	1	B	Director, Server Support & Services Division (SSSD)	<ul style="list-style-type: none"> <li>Provide leadership and administrative support of continued operations and any shutdown activities</li> </ul>
	1	1	B	Chief, Division Management Office SSSD – (DMO)	
	1	1	B	Executive Assistant	
	1	1	B	Technical Advisor	
	1	1	B	IT Project Manager	
	1	1	B	IT Specialist (Policy & Planning)	
	1	1	B	Branch Chief	
Program and Project Management Office	3	3	B	IT Specialists	<ul style="list-style-type: none"> <li>Maintain continued support of critical projects impacting EOps</li> </ul>
	7	7	B	IT Project Managers	
	1	1	B	Management and Program Analyst	
	1	1	B	Branch Manager	
Standards Management Office (SMO)	4	4	B	IT Specialists	<ul style="list-style-type: none"> <li>Ensure the newly provisioned servers meet security standards</li> </ul>
	1	1	B	Branch Manager, SBB	
Server Build Branch (SBB)	1	1	B	IT Specialist (Policy & Planning)	<ul style="list-style-type: none"> <li>Provide Server Build Support and ensure continuity of COTS installations in the production environments for UNIX, Linux and Windows servers</li> </ul>
	3	3	B	Section Chiefs (WINDOWS & LINUX Server Automation Section)	
	30	30	B	IT Specialists	
Software Support Branch (SSB)	1	1	B	Branch Manager, Support Services Branch (SSB)	<ul style="list-style-type: none"> <li>Support IBM Rational Tools deployed throughout the IRS to ensure systems are appropriately functioning for filing season</li> </ul>
	4	4	B	Section Chiefs (Wintel & Unix/Linux COTS Sections, RIS, & RSSS)	
	1	1	B	IT Specialist (Policy & Planning)	
	27	27	B	IT Specialists	
Server Delivery Management Division (SDMD) Director Staff	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide support to critical filing season systems, financial management and SETR entry to ensure systems are appropriately functioning for filing season.</li> </ul>
	1	1	B	Chief Division Management Office	
	1	1	B	Executive Assistant	
	1	1	B	Management Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Program Support Offices	3	3	B	Senior Managers	<ul style="list-style-type: none"> <li>Provide support to large programs such as, but not limited to, Modernized eFile (MeF), FATCA, Web Applications and RRP to ensure systems are appropriately functioning for filing season.</li> </ul>
	28	22	B	IT Specialists	
	2	2	B	Management Analysts	
	0	8	B	IT Specialists	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Information Technology Strategy and Planning (S&P)	Exception		Category	Summary of Strategy and Planning Positions and Activities
	NF	FS		
• ACIO Strategy and Planning	3	3	B	
• Financial Management Services (FMS)	8	8	B	
• Strategic Supplier Management (SSM)	25	25	B	
• Business Planning and Risk Management (BPRM)	15	15	B	
• Investment & Portfolio Control & Oversight (IPCO)	3	3	B	
<b>Total # positions</b>	<b>54</b>	<b>54</b>		

IT Strategy and Planning (S&P)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office Strategy and Planning	1	1	B	ACIO, Strategy and Planning (S&P)	<ul style="list-style-type: none"> <li>Provide executive leadership for continuing operations and shutdown activities</li> <li>Provide executive and director administrative support</li> </ul>
	1	1	B	Executive Assistant	
	1	1	B	Management and Program Analyst	
Financial Management Services (FMS)	1	1	B	Director	<ul style="list-style-type: none"> <li>Oversee compliance to monitor authorized activities</li> <li>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) and 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</li> <li>Address funded and unfunded demand, contracting questions</li> <li>COR support for processing Receipt &amp; Acceptance, expected contracts</li> </ul>
	1	1	B	Supervisory Financial Administrative and Program Specialist for Budget Execution (or subordinate manager)	
	1	1	B	Financial Administration and Program Specialist, Budget Execution	
	1	1	B	Management & Program Analyst, Budget Execution	
	1	1	B	Supervisory Budget Analyst, Budget Execution	
	1	1	B	Management & Program Analyst, (IT Hiring)	
	1	1	B	Supervisory Financial Admin & Program Specialist	
	1	1	B	IT Specialist/Contracting Officer Representative (COR)	
Strategic Supplier Management (SSM)	1	1	B	Director	<ul style="list-style-type: none"> <li>Identify and manage excepted contracts (provide oversight and</li> </ul>
	1	1	B	Supervisory Financial Management	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Strategy and Planning (S&P)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
				Specialist (IT Hiring)	monitoring for contracts continuing through a shutdown), including an IT Specialist to support 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
	2	2	B	Supervisory Management/Program Analysts	
	1	1	B	Supervisory IT Specialist	
	6	6	B	Management and Program Analysts	
	1	1	B	Financial Administration/Program Specialist	
	5	5	B	IT Specialists	
	7	7	B	IT Project Managers	
	1	1	B	IT Specialist/COR	
Business Planning and Risk Management (BPRM)	1	1	B	Director	<ul style="list-style-type: none"> <li>COR support for processing Receipt &amp; Acceptance, excepted contracts</li> <li>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 and 508 Support for Web Apps</li> </ul>
	1	1	B	Supervisory Information Technology Specialists (IT Hiring)	
	4	4	B	IT Specialists	
	4	4	B	Program Analysts	
	2	2	B	Management and Program Analysts/CORs	
	1	1	B	Management Analyst	
	1	1	B	Project Manager	
Investment & Portfolio Control & Oversight (IPCO)	1	1	B	Executive Officer	<ul style="list-style-type: none"> <li>Manage IT Hiring to support filing season employees (As Needed)</li> </ul>
	2	2	B	Supervisory Management and Program Analysts (IT Hiring)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Information Technology (IT) Enterprise Services (ES)	Exception		Category	Summary of Enterprise Operations Positions and Activities
	NF	FS		
• ACIO Front Office	3	5	B	
• IT eDiscovery	3	5	B	
• Strategic Planning and Technology Direction	2	2	B	
• Solution Engineering	61	72	B	
• Acquisitions	14	25	B	
• Enterprise Systems Testing	326	291	B	
• Enterprise Architecture	23	28	B	
<b>Total # positions</b>	<b>432</b>	<b>428</b>		

IT Enterprise Services (ES)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office	1	1	B	ACIO, Enterprise Services (ES)	<ul style="list-style-type: none"> <li>Provide executive direction of all ES 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</li> <li>Provide project/program support for all Tax Reform Unified Work Requests (UWRs)</li> </ul>
	0	1	B	Management & Program Analyst	
	1	1	B	Executive Assistant to the ACIO	<ul style="list-style-type: none"> <li>Assist in orderly shutdown of operations, continuing activities and recall</li> </ul>
	1	1	B	Staff Assistant	
	0	1	B	Executive Assistant to ACIO	<ul style="list-style-type: none"> <li>Assist in orderly shutdown of operations, continuing activities and recall</li> </ul>
IT eDiscovery	1	1	B	Supervisory IT Specialist	<ul style="list-style-type: none"> <li>Manage Congressionally mandated eDiscovery activities</li> </ul>
	2	4	B	IT Specialists	
Strategic Planning and Technology Direction	2	2	B	Senior Advisors	<ul style="list-style-type: none"> <li>Provide project support for critical filing season systems /projects</li> </ul>
Solution Engineering	1	1	B	Director	<ul style="list-style-type: none"> <li>Supporting all Services and Enforcement activities for Tax Reform to ensure that all systems are updated and functioning for filing season</li> </ul>
	0	1	B	Assistant Director	
	1	1	B	Staff Assistant	
	5	9	B	Supervisory IT Specialists	
	18	18	B	Computer Engineers, Computer Scientists and IT Specialists	
	10	12	B	Computer Scientists	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Enterprise Services (ES)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
IT Enterprise Services (ES)	8	10	B	Computer Engineers	<ul style="list-style-type: none"> <li>Involved with performance and external processing engineering</li> </ul>
	18	20	B	IT Specialists	
	1	1	B	Branch Chief for Acquisitions	<ul style="list-style-type: none"> <li>Manage critical procurement activities for excepted contracts.</li> </ul>
Acquisitions	2	2	B	Chiefs for Acquisitions	
	11	22	B	Acquisition Employees	
Enterprise Systems Testing	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide Leadership and direction in support of testing critical Filing Season programs</li> <li>Assist in orderly shutdown of operations, continuing activities and recall</li> <li>Provide oversight and direction in support testing critical filing season Programs</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Technical Advisor	
	1	1	B	Executive Assistant	
	6	6	B	Branch Chiefs	<ul style="list-style-type: none"> <li>Provide direction in support of testing critical filing season programs</li> </ul>
	25	25	B	Supervisory IT Specialists	<ul style="list-style-type: none"> <li>Provide direction of testing critical filing season programs</li> </ul>
	291	256	B	IT Specialists	<ul style="list-style-type: none"> <li>Complete the testing of critical filing season programs</li> </ul>
Enterprise Architecture	1	1	B	Director	<ul style="list-style-type: none"> <li>Support technical design and support of critical Filing season programs</li> <li>Perform technical design and support of critical Filing season programs</li> <li>Support Filing Season related reporting and analytics</li> <li>Compile production and system level ticket reports, comparative to prior year</li> <li>Prepare annual report</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Executive Officer	
	1	1	B	Supervisory IT Specialist	
	2	2	B	Technical Advisors	
	1	1	B	IT Specialist	
	1	1	B	Computer Engineer	
	3	3	B	Section Chiefs	
	6	11	B	IT Specialists, Computer Engineers and Computer Scientists	<ul style="list-style-type: none"> <li>Supporting ES activities related to mission critical IT hiring</li> </ul>
	1	1	B	Supervisory IT Specialist	
	1	1	B	IT Specialist	<ul style="list-style-type: none"> <li>Support technology and platform solution for critical filing season program (RRP/Discoverer)</li> </ul>
	1	1	B	Branch Chief	
	1	1	B	Computer Engineer	
	1	1	B	Executive Assistant	
	1	1	B	Branch Chief	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Information Technology User and Network Services (UNS)	Exception		Category	Summary of Enterprise Operations Positions and Activities
	NF	FS		
• ACIO Front Office	5	5	B	
• Customer Service Support (CSS)	94	219	B	
• Operations Service Support (OSS)	23	53	B	
• Service Planning and Improvement (SPI)	12	36	B	
• Contact Center Support Division (CCSD)	31	54	B	
• Enterprise Field Operations (EFO)	124	124	B	
• Engineering (ENG)	34	47	B	
• Unified Communications (UC)	42	67	B	
<b>Total # positions</b>	<b>365</b>	<b>605</b>		

IT User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office	1	1	B	ACIO, User & Network Services (UNS)	• Provide executive level direction for continuing operations and coordination for an orderly shutdown
	1	1	B	Deputy Associate Chief Information Officer (DACIO)	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	1	1	B	IT Specialist	
Customer Service Support (CSS)	1	1	B	Director	• Perform the role of incident response and problem mitigation to all excepted IRS staff who continue to work with computer assets during the lapsed budget period • 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
	1	1	B	Assistant Director	
	1	1	B	Executive Assistant	
	0	3	B	Staff Assistants	
	7	7	B	Senior Managers	
	4	24	B	Frontline Managers	
	1	1	B	Senior Analyst	
	4	4	B	IT Specialists	
Operations Service Support (OSS)	75	177	B	Service Desk Specialists	• Required for executive direction and execution of the following operational support activities during contingency operations: Maintaining required security compliance for the workstation environment
	1	1	B	Director	
	0	1	B	Executive Assistant	
	1	2	B	Senior Managers	
	3	5	B	Front Line Managers	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	18	42	B	IT Specialists	<ul style="list-style-type: none"> <li>Perform workstation software integration, testing and deployment that supports images, updates, patches, fixes and other such demands to current applications and tools in production or required to support critical functions</li> <li>Perform workstation incident and problem management activities to resolve workstation issues impacting production users</li> <li>Perform build activities associated to Volunteer Income Tax Assistance workstations needed to support filing season activities</li> <li>Perform Security, data retrieval and disposal activities associated to workstations or peripherals that are associated to items sent to Memphis</li> <li>Perform security related functions associated workstation operations</li> <li>Manage licensed software operations to ensure licenses are active and managed</li> </ul>
	0	2	B	Equipment Specialists	
Service Planning and Improvement (SPI)	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide leadership</li> <li>Support contingency management activities</li> <li>Update shutdown documents and track excepted activities</li> <li>Support Security</li> <li>Support compliance reporting, monitoring, security standards and OL5081 application</li> <li>Provide Filing Season Reporting and interface with Business Units</li> <li>Provide Filing Season New Hires Support</li> </ul>
	0	1	B	Assistant Director	
	1	3	B	Program Managers	
	1	1	B	Manager	
	2	4	B	Management and Program Analysts	
	1	3	B	IT Security Specialists	
	5	2	B	OL5081 Specialists from Security Compliance	
	0	19	B	IT Specialists	
	1	1	B	Budget Analyst Funding	
	0	1	B	IT Project Manager	
Contact Center Support Division (CCSD)	1	1	B	Director	<ul style="list-style-type: none"> <li>Support Call Center service operations, support and direct actions of technical staff</li> </ul>
	1	1	B	Asst. Director	
	1	1	B	Executive Assistant	



## IRS FY2020 Lapsed Appropriations Contingency Plan

IT User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
IT User & Network Services (UNS)	0	1	B	Supervisory IT Specialist (Senior Manager)	<ul style="list-style-type: none"> <li>Support compliance reporting, monitoring, security standards and OL5081 applications</li> <li>Provide Filing Season Reporting and interface with Business Units</li> <li>Provide Filing Season New Hires Support</li> </ul>
	9	9	B	Supervisory Frontline Managers	
	19	41	B	IT Specialists (WIN 10 Support)	
Enterprise Field Office (EFO)	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide Leadership</li> <li>Provide Administrative Support</li> <li>Provide Leadership/Support contingency management activities</li> </ul>
	1	1	B	Asst. Director	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	10	10	B	Supervisory IT Specialists	
	18	18	B	Supervisory Frontline Managers	
	92	92	B	IT Specialists	
Engineering (ENG)	1	1	B	Director	<ul style="list-style-type: none"> <li>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 (As Needed)</li> </ul>
	7	8	B	Engineer/Supervisory IT Specialists	
	26	38	B	IT Specialists	
Unified Communications (UC)	1	1	B	Director	<ul style="list-style-type: none"> <li>Support critical voice, video and other collaboration programs and infrastructure. The IT Specialists will respond to outages by evaluating system alerts and handle incoming KISAM tickets as well as emergencies contacts. The remaining staff will support programs/applications such as Jabber, W&amp;I pilot sites, Video Relay Service, Virtual Service Delivery, TAC Offices, EEFax, Saba Training and Wireless access/devices</li> </ul>
	1	8	B	Assistant Directors	
	2	2	B	Executive Assistants	
	1	1	B	Staff Assistant	
	4	4	B	Senior Managers	
	6	6	B	Frontline Managers	
	4	4	B	Senior Analysts	
	23	41	B	IT Specialists	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT - Enterprise Program Management Office (EPMO)	Exception		Category	Summary of Enterprise Operations Positions and Activities
	NF	FS		
• EPMO Front Office	3	3	B	
• Revenue Integrity and Compliance Office	10	10	B	
• Enterprise Program Control	12	12	B	
• Web Applications Program Management Office	24	37	B	
• Emerging Programs and Initiatives	6	6	B	
<b>Total # positions</b>	<b>55</b>	<b>68</b>		

IT Enterprise Program Management Office (EPMO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Information Chief Officer (ACIO) Front Office	1	1	B	ACIO, Enterprise Program Management Office (EPMO)	<ul style="list-style-type: none"> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and Initiatives (EP&amp;I)</li> </ul>
	1	1	B	Executive Assistant	
	1	1	B	Management/Program Analyst	
Revenue Integrity and Compliance Office	1	1	B	Executive Officer	<ul style="list-style-type: none"> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and Initiatives (EP&amp;I)</li> </ul>
	1	1	B	Executive Assistant	
	1	1	B	Supervisory IT Specialist	<ul style="list-style-type: none"> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and Initiatives (EP&amp;I)</li> </ul>
	1	1	B	Supervisory IT Specialist	
	3	3	B	IT Specialists	
	1	1	B	Senior IT Project Manager	
	2	2	B	IT Program Managers	
Enterprise Program Control	1	1	B	Director/Executive Officer	<ul style="list-style-type: none"> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and</li> </ul>
	1	1	B	Senior Manager (COR/Acquisition)	
	1	1	B	Senior Manager (Infrastructure Currency)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

IT Enterprise Program Management Office (EPMO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	B	IT Specialist (Infrastructure Currency)	Initiatives (EP&I)
	1	1	B	Management Analyst	
	4	4	B	Senior Management Analyst/IT Specialists	
	2	2	B	Senior Managers	
	1	1	B	Program & Management Analyst	
Web Applications Program Management Office	1	1	B	Director	<ul style="list-style-type: none"> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and Initiatives (EP&amp;I)</li> </ul>
	3	3	B	Supervisory IT Specialists	
	5	5	B	Supervisory Program Managers	
	7	10	B	IT Program Managers	
	5	15	B	IT Specialists	
	1	1	B	Executive Assistant	
Emerging Programs and Initiatives	2	2	B	Management Analysts	<ul style="list-style-type: none"> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and Initiatives (EP&amp;I)</li> <li>Filing Season Integration Services (FSIS) integrates and oversees the analysis, planning, reporting, and execution of the Filing Season Lifecycle</li> <li>Infrastructure Currency (IC) partnering with IT delivery partners, works to reduce the security risk and cost posed by operating outdated and unsupported Commercial Off the Shelf (COTS) software, and supports the technology platform of Technopedia for relevant dashboards and reporting.</li> </ul>
	2	2	B	IT Specialists	
	2	2	B	Supervisory IT Specialists	
	1	1	B	IT Project Managers	
	1	1	B	Management & Program Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Business and International Division (LB&I)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner			5		5			5		5
-Assistant Deputy Commissioner (Compliance Integration)			2		2			2		2
-Assistant Deputy Commissioner (International)			2		2			2		2
-Program and Business Solutions			5		5			5		5
-Cross Border Practice Area			16		16			16		16
-Eastern Compliance Practice Area			23		23			23		23
-Enterprise Activities Practice Area			4		4			4		4
-Northeastern Compliance Practice Area			22		22			22		22
-Pass Through Entities Practice Area			19		19			19		19
-Treaty & Transfer Pricing Operations Practice Area			12		12			12		12
-Western Compliance Practice Area			25		25			25		25
-Withholding and International Individual Compliance Practice Area			23		23			23		23
<b>Total # positions</b>			<b>158</b>		<b>158</b>			<b>158</b>		<b>158</b>

**\*Notes: FY19 NFS & FS 5 Day Plan: 158 Excepted Employees.** LB&I positions have all been designated as On Call, except for, the Plan Executive, Director of Program and Business Solutions. Managers will utilize the “call tree” procedures, and other available means of communication if any of these positions will be required to report to perform any excepted activity. In addition to one position on the Director, Resource Solutions Staff that would be responsible for ALL SETR and PAR Actions related to shutdown preparation activities, LB&I activities surround the protection of statutes, Tax Reform, Filing Season, and timekeeping during a shutdown. Timekeeping and mail processing responsibilities are not included for the 5 day plans, but will be included for mid and long-term plans. Timekeeping Input and centralized approval would only be necessary if a shutdown would go beyond the end of a pay period. CALL TREES and other available means of communication will be utilized in LB&I for recall purposes.

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Business and International	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Commissioner	1	1	B	Commissioner, LB&I	• Provide executive direction for operations and shutdown activities
	1	1	B	Deputy Commissioner; LBI	• Provide oversight of statute protection activities in field operations.
	1	1	B	Executive Assistant	• Provide oversight of excepted activities
	1	1	B	Project Director – Tax Reform	• Provide oversight of tax reform and filing season activities
	1	1	B	Support Analyst – Tax Reform	• Ensure appropriate responses to stakeholders' inquiries regarding appropriations lapse impact to operations
Assistant Deputy Commissioner (Compliance Integration)	1	1	B	Assistant Deputy Commissioner Compliance Integration	• Provide executive direction and oversight for excepted data inquiries
	1	1	B	Director, Data Solutions	• Provide executive direction and oversight for excepted plan inquiries • Assist IT in managing systems and data security for LB&I related to issues that occur during shutdown. (As Needed) • Statute monitoring and reporting – national LB&I.
Assistant Deputy Commissioner (International)	1	1	B	Assistant Deputy Commissioner International	• Provide oversight and leadership for ongoing activities and shutdown recall.
	1	1	B	Tax Law Specialist	• Update published guidance with to incorporate tax reform updates to ensure compliance employees and taxpayers are ready for filing season. • Prepare appropriate responses to stakeholders' inquiries regarding appropriations lapse impact to operations
Program and Business Solutions	1	1	B	Director, Resource Solutions	• Provide oversight of budget matters related to excepted activities and, as necessary, direct orderly shutdown and recall of activities.
	1	1	B	Director, Technology and Program Solutions	• Responsive to requests from stakeholders regarding excepted and exempt activities
			B	Program Manager	• Coordinates division-wide lapse activities ensuring compliance with established and evolving guidance
	1	1	B	Director, Program and Business Solutions	• Assist IT in managing systems and data security for LB&I related to issues that occur during shutdown. (As Needed) • Provides executive oversight of budget matters and technical systems related to the execution of excepted activities.

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Business and International	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	2	2	B	Program Analyst/Human Resource Specialist	<ul style="list-style-type: none"> <li>Perform SETR validation/PAR actions immediately following shutdown, and ongoing as necessary during extended lapse.</li> </ul>
Cross Border Practice Area	1	1	B	Director, Cross Border	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes in field operations. (As Needed)</li> <li>Complete implementation of all tax reform provisions including updated guidance to ready compliance employees and taxpayers for the FY2019 Filing Season.</li> <li>Assist with securing reports for determining imminent statutes.</li> </ul>
	6	6	B	Territory or Team managers	
	1	1	B	PSP Analyst	
	6	6	B	Secretary or Management Assistants	
	2	2	B	Senior Advisor	
Eastern Compliance Practice Area (ECPA)	1	1	B	Director, Eastern Compliance	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)</li> <li>Due to the number of Acting TM and TTM in ECPA, the EA is necessary to assist in tracking the PARS. As TM and TTM sign the statute extensions, it is critical to track effective dates. The EA will also assist in tracking the excepted employee list.</li> <li>Work mail issues in conjunction with SBSE and in other Posts of Duty to address statute and payment issues.</li> </ul>
	9	9	B	Territory or Team managers	
	2	2	B	PSP Analyst	
	9	9	B	Secretary or Management Assistants	
	1	1	B	Executive Assistant	
	1	1	B	Engineering Territory Manager	
Enterprise Activities Practice Area	1	1	B	Director, Enterprise Activities	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes in field operations and tax reform.</li> <li>Provide direction and oversight of shutdown activities.</li> <li>Support ACA activities, including large payments of the Insurance Provider Fees (IPF), branded prescription drug fees (BPD) processing, including but not limited to fee remittances, fee calculations, fee letters, new legislation, litigation activities and other activities associated with these fees and provisions.</li> <li>Complete implementation of all tax reform provisions including updated guidance to ready compliance employees and taxpayers for the FY2019 Filing Season.</li> </ul>
	1	1	B	Enterprise Activities Territory or Team managers	
	2	2	B	Senior Revenue Agents/Analysts	
Northeastern Compliance Practice Area	1	1	B	Director, Northeastern Compliance	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)</li> <li>Work mail issues in conjunction with SBSE and in other Posts of</li> </ul>
	10	10	B	Territory or Team managers	
	1	1	B	PSP Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Business and International	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	10	10	B	Secretary or Management Assistants Director Field Operations Program Manager Revenue Agents Audit Accounting Aides	Duty to address statute and payment issues. • Track excepted employee list • Coordinate call back staff and action items as needed. • Tracking statute effective dates, as TM/TTM sign statute extensions. • Manage time keeping issues and other personnel management issues • Coordinate communications, including calling trees as needed.
Pass Through Entities Practice Area	1	1	B	Director, Pass Through Entities	• Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed) • Complete implementation of all tax reform provisions including updated guidance to ready compliance employees and taxpayers for the FY2019 Filing Season.
	1	1	B	Admin Support	
	1	1	B	Senior Manager Promoter	
	1	1	B	Promoter Support Member	
	1	1	B	Senior Manager TEFRA Unit	
	1	1	B	Senior Manager SMEs	
	1	1	B	SME Support Members	
	1	1	B	GHW Admin Support	
	1	1	B	Senior Manager GHW	
	10	10	B	TEFRA Unit Support Members Senior Manager GHW Admin Support – GHW Team Manager Revenue Agents	
Treaty and Transfer Pricing Operations Practice Area	1	1	B	Director, Treaty and Transfer Pricing	• Conduct activities, as necessary, for the oversight and protection of statutes, notification periods, and arbitration dates per Treaty requirements. • Conduct activities, as necessary, for the oversight and protection of statutes in transfer pricing issue examinations. • Complete implementation of all tax reform provisions including updated guidance to ready compliance employees and taxpayers for the FY2019 Filing Season. • Coordinate called back staff and action items as needed.
	1	1	B	Director, Advance Pricing and Agreement	
	1	1	B	Director, Transfer Pricing Practice	
	1	1	B	Director, Treaty Administration	
	1	1	B	Senior International Advisor	
	3	3	B	Secretaries	
	3	3	B	Asst. Dirs, Advance Pricing and M. Agrmnt Program Manager,	
	1	1	B	Treaty Assistance and Interpretation Team	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Business and International	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Western Compliance Practice Area	1	1	B	Director, Western Compliance	<ul style="list-style-type: none"> <li>• Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)</li> <li>• Work mail issues in conjunction with SBSE and in other Posts of Duty to address statute and payment issues.</li> <li>• Track the excepted employee list.</li> <li>• Coordinate called back staff and action items as needed.</li> <li>• Manage time keeping issues, other personnel management issues</li> <li>• Manage budget, coordinate PA communications, execute call tree. (As needed)</li> </ul>
	11	11	B	Territory or Team manager	
	2	2	B	Planning & Special Programs Analyst	
	1	1	B	Executive Assistant	
	8	8	B	Secretaries or Management Assistants	
	2	2	B	Director, Field Operations	
Withholding and International Individual Compliance Practice Area	1	1	B	Director, Withholding & International Individual Compliance	<ul style="list-style-type: none"> <li>• Conduct activities, as necessary, for the oversight and protection of statutes, which includes identifying statutes at risk from responses to John Doe Summonses. (As Needed)</li> <li>• Conduct activities, as necessary, to review international tax withholding and refunds claimed from such withholding.</li> </ul>
	8	8	B	Territory or Program Managers	
	6	6	B	Secretary/Support Staff	
	8	8	B	Team Managers	
<b>Total # positions</b>	<b>158</b>	<b>158</b>			



## IRS FY2020 Lapsed Appropriations Contingency Plan

Office of Professional Responsibility (OPR)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director's Office				1	1				1	1
-Chief, Legal Analysis Branch				1	1				1	1
-Management & Program Analyst, Operations & Management Branch				1	1				1	1
<b>Total # positions</b>				3	3				3	3

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

Office of Professional Responsibility	Exception		Category	Detail of excepted positions by category	
	NF1	FS			
Director's Office	1	1	C	Executive Director (or Actor)	• Perform the necessary activities to facilitate the orderly shutdown and startup of operations.
Chief, Legal Analysis Branch	1	1	C	Manager, Legal Analysis Branch	
Management & Program Analyst, Operations & Management Branch	1	1	C	Management & Program Analyst	
<b>Total # positions</b>	3	3			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Online Services (OLS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director, Online Services			3		3			3		3
-Online Engagement, Operations and Media			6		6			17		17
-Product Management			0		0			2		2
-Portal Business Office			2		2			3		3
-Operations			0		0			2		2
-Strategy & Finance			0		0			2		2
<b>Total # positions</b>			11		11			29	0	29

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. OLS anticipates that 9 employees will be needed for the duration of the shutdown to maintain the IRS.gov website.

Online Services	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Director's Office	1	1	B	Director, Online Services	<ul style="list-style-type: none"> <li>Provide executive leadership, coordination and continuity of online operations as related to IRS.gov.</li> </ul>
	2	2	B	Technical Advisor	
Online Engagement, Operations and Media	6	17	B	Analysts	<ul style="list-style-type: none"> <li>Support 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.</li> </ul>
Product Management	0	2	B	Analysts	<ul style="list-style-type: none"> <li>Maintain Filing-Season related web applications.</li> </ul>
Portal Business Office	2	3	B	Analysts	<ul style="list-style-type: none"> <li>Ensure that Registered User Portal (RUP) and Public User Portal (PUP) applications remain operational, to allow for online remittances and continued filing of returns.</li> </ul>
Operations	0	2	B	Analysts	<ul style="list-style-type: none"> <li>Manage contracts for OLS and IAO.</li> </ul>
Strategy & Finance	0	2	B	Analysts	<ul style="list-style-type: none"> <li>Coordinate Lapse Plan activities.</li> </ul>
<b>Total # positions</b>	11	29			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Privacy, Government Liaison & Disclosure (PGLD)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Privacy Officer			3		3			3		3
-Identity & Records Protection			8		8			8		8
-Privacy Policy & Compliance			3		3			9		9
-Program & Planning Support			6		6			6		6
-Identity Assurance Office			5		5			5		5
-Government Liaison Disclosure & Safeguards			19		19			19		19
<b>Total # positions</b>			<b>44</b>		<b>44</b>			<b>50</b>		<b>50</b>

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

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

Privacy, Governmental Liaisons & Disclosure	Exception		Category		
	NF1	FS			
Chief Privacy Officer	1	1	B	Chief Privacy Officer	<ul style="list-style-type: none"> <li>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.</li> <li>Support the administrative needs of the organization such the SETR and any other task as needed (As Needed). Supports the CPO in everyday activities. (As Needed)</li> </ul>
	1	1	B	Staff Assistant	
	1	1	B	Technical Advisor	
Identity & Records Protection	1	1	B	Director. Identity & Records Protection	<ul style="list-style-type: none"> <li>Provide executive oversight of IRP operations. (As Needed)</li> <li>Answer questions arising from the Federal Records Centers (FRC). The FRC operate on a Capital Working Fund and are managing/servicing IRS records during a lapse in appropriations. (As Needed)</li> <li>Process SEC forms. (As Needed)</li> </ul>
	5	5	B	IRS Records Officers	
	2	2	B	UNAX analysts	
Privacy Policy & Compliance	1	1	B	Director. Privacy Policy & Compliance	<ul style="list-style-type: none"> <li>Provide executive oversight of PPC operations. (As Needed)</li> </ul>
	1	3	B	Management / Program Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of excepted positions by category	
	NF1	FS			
Privacy, Governmental Liaisons & Disclosure	1	3	B	Associate Director	<ul style="list-style-type: none"> <li>Monitor CSIRC and implement incident management procedures in the event of data loss. (As Needed)</li> <li>Monitor SBU data use issues. (As Needed)</li> <li>Monitor eTrak for new potential PDT issues. (As Needed)</li> <li>Monitor unique privacy-related concerns raised during filing season. (As Needed)</li> </ul>
	0	2	B	Supervisor Management	
Program & Planning Support	1	1	B	Director, Program & Planning Support	<ul style="list-style-type: none"> <li>Manage the shutdown process and maintain critical contracts and budget matters during the shutdown in addition to performing all HCO related activities. (As Needed)</li> <li>Administer to any contractual obligations that may arise. (As Needed)</li> <li>Respond to any disasters that may arise during a shutdown. (As Needed)</li> <li>Budget specialists to process reimbursables, travel activities, etc. (As Needed)</li> </ul>
	1	1	B	Supervisor Management / Program Analyst	
	4	4	B	Management / Program Analyst	
Identity Assurance Office (IAO)	1	1	B	Director, Identity Assurance Office	<ul style="list-style-type: none"> <li>Provide oversight of the IAO operations. (As Needed)</li> <li>Program Analysts to monitor the 3rd party Secure Access integration activities with IT and the business. (As Needed)</li> <li>Administer to any contractual obligations that may arise. (As Needed)</li> </ul>
	1	1	B	Supervisory Program Analyst	
	3	3	B	Management/Program Analyst	
Government Liaison Disclosure & Safeguards	1	1	B	Director, GLDS	<ul style="list-style-type: none"> <li>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 emergency. (As Needed)</li> <li>Process requests for tax checks from the White House and other priority tax checks (As Needed)</li> <li>Support the Director in responding to 6103(i) and other emergency requests. (As Needed)</li> </ul>
	3	3	B	Lead Management / Program Analyst	
	1	1	B	Supervisor, Government Information Specialist	
	1	1	B	Associate Director, Disclosure	
	1	1	B	Technical Advisor	
	1	1	B	Chief, CPU	
	1	1	B	Associate Director Safeguards	
	1	1	B	Chief, Safeguards Policy	
	1	1	B	IT Specialist	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of excepted positions by category	
	NF1	FS			
	1	1	B	Safeguards Review Team Chief	<ul style="list-style-type: none"> <li>Process Court Order or Subpoena cases with short turnaround dates that come in electronically during a shutdown or that have critical due dates from existing inventory. (As Needed)</li> <li>Coordinate issues that impact data security and identity theft in the event of a data breach during a shutdown. (As Needed)</li> <li>Cover any policy issues in the event of a data breach during a shutdown. (As Needed)</li> <li>Cover an IT/technical issues in the event of a data breach during a shutdown. (As Needed)</li> <li>Cover any procedural issues in the event of a data breach during a shutdown. (As Needed)</li> <li>Address issues concerning ISAC ensure it does not stop operating (As Needed)</li> <li>Safeguards employees to do the initial analysis of workstreams and high-risk work. If/when the triage team identifies a risk that presents a need for the protection of FTI, we would pull in the needed individuals to: complete the risk evaluation, make determinations, document in an action plan, conduct additional preparation work and conduct the high-risk activity. (As Needed)</li> <li>Data services analysts to assist with court order, testimony authorization, priority tax check cases, data incident, technical inquiry, &amp; 45-day notification messages. (As Needed)</li> <li></li> </ul>
	3	3	B	Safeguards Review Team Analyst	
	1	1	B	PGLD point of contact for ISAC	
	2	2	B	Data Service Analysts	
	1	1	B	Analyst working for the TCJA Implementation Office	
Total # positions	44	50			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Procurement	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Procurement Officer		1			1		1			1
- Deputy Chief Procurement Officer		1			1		1			1
- Director, Office of Information Technology Acquisition		1			1		1			1
- Office of Procurement Support Services		6			6		6			6
- Policy Support		3			3		3			3
- Contracting Officers	44	40			84	44	40			84
- Business Operations Procurement Analysts		6			6		6			6
<b>Total # positions</b>	<b>44</b>	<b>58</b>			<b>102</b>	<b>44</b>	<b>58</b>			<b>102</b>

Procurement	Exception		Category			Detail of excepted positions by category
	NF	FS				
Chief Procurement Officer	1	1	A3	Chief Procurement Officer		<ul style="list-style-type: none"> <li>Provide Executive leadership and support for the administration of excepted contracts.</li> </ul>
Deputy Chief Procurement Officer	1	1	A3	Deputy Chief Procurement Officer		<ul style="list-style-type: none"> <li>Provide Executive leadership and support for the administration of excepted contracts.</li> </ul>
Director, Office of Information Technology Acquisition	1	1	A3	Director, Office of Information Technology Acquisition		<ul style="list-style-type: none"> <li>Provide Executive leadership and support for the administration of excepted contracts.</li> </ul>
Office of Procurement Support Services	6	6	A3	Procurement Support Services		<ul style="list-style-type: none"> <li>Administer and monitor the excepted contracts list. Coordinate the publication of the excepted contracts to irs.gov daily. Provide PPS Operations Support.</li> </ul>
Policy Support	3	3	A3	Policy Support employees		<ul style="list-style-type: none"> <li>Work with customers to notify contractors of their need.</li> <li>Award emergency contracts that may arise.</li> </ul>
Contracting Officers	40	40	A3	Contracting Officers		<ul style="list-style-type: none"> <li>Work with customers to notify contractors of their need.</li> <li>Award emergency contracts that may arise.</li> </ul>
	44	44	A1	Contracting Officers		<ul style="list-style-type: none"> <li>Support contract work for Treasury Departmental Offices and the Bureau of Engraving and Printing through a reimbursable agreement.</li> </ul>
Business Operations Procurement Activities	6	6	A3	Business Operations Procurement Analysts		<ul style="list-style-type: none"> <li>Work with customers to notify contractors of their need.</li> <li>Award emergency contracts that may arise.</li> </ul>
<b>Total # positions</b>	<b>102</b>	<b>102</b>				

## IRS FY2020 Lapsed Appropriations Contingency Plan

Research, Applied Analytics, and Statistics (RAAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Research, Applied Analytics, and Statistics			1		1			1		1
-Director, Data Exploration & Testing			6		6			6		6
-Director, Knowledge Development & Application			2		2			2		2
-Director, Data Management			6		6			6		6
-Director, Statistics of Income		1	5		6		1	5		6
-Management & Engagement			1		1			1		1
<b>Total # positions</b>		<b>1</b>	<b>21</b>		<b>22</b>		<b>1</b>	<b>21</b>		<b>22</b>

Research, Applied Analytics, and Statistics is categorized as non-excepted, except as indicated below. Positions in these functions would be furloughed.

Research, Applied Analytics and Statistics	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Research, Applied Analytics, and Statistics (RAAS)	1	1	B	Director, RAAS	<ul style="list-style-type: none"> <li>Provide leadership to support orderly shutdown activities and be available as needed by IRS senior leadership in support of the excepted activities listed below. (As Needed)</li> </ul>
Director, Data Exploration & Testing (DET)	1	1	B	Director, DET	<ul style="list-style-type: none"> <li>Provide oversight for a development contract developing fraud prevention software for use in next year's filing season. (As Needed)</li> <li>Provide oversight for a development contract developing fraud prevention software for use in next year's filing season.</li> <li>Computer scientist needed to aid loading of tax filings into a graphics environment for identity theft checks (As Needed)</li> </ul>
	1	1	B	Supervisory Program Manager	
	3	3	B	Program Manager	
	1	1	B	Computer Scientist	
Director, Knowledge Development & Application					<ul style="list-style-type: none"> <li>Technical advisor to prepare revised tax tables</li> <li>Operations Research Analyst to prepare revised tax tables</li> </ul>
	1	1	B	Technical Advisor	
	1	1	B	Operations Research Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Research, Applied Analytics and Statistics	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Director, Data Management	1	1	B	Information Technology Specialist (Security)	<ul style="list-style-type: none"> <li>Serve as the National Continuity Point of Contact (NCPOC) and Local Continuity Representative (LCR) who would be notified in the case of a physical emergency involving IRS locations used by RAAS staff. (As Needed)</li> <li>Coordinate shutdown activities</li> </ul>
	3	3	B	Information Technology Specialists	<ul style="list-style-type: none"> <li>Provide on-call technical support for computers that host enforcement software for W&amp;I for use in next year's filing season. (As Needed)</li> </ul>
	1	1	B	Operations Research Analyst	<ul style="list-style-type: none"> <li>Program modifications necessary for the IRS withholding calculator to reflect tax law changes</li> </ul>
	1	1	B	Program Manager	<ul style="list-style-type: none"> <li>Provide assistance in approving SETR (on call)</li> <li>Provide oversight for except SAP contract (as needed)</li> </ul>
Director, Statistics of Income	1	1	A3	Director, Statistics of Income	<ul style="list-style-type: none"> <li>Provides oversight for 4 TCJA-funded economists – part-time</li> </ul>
	3	3	B	Information Technology Specialists	<ul style="list-style-type: none"> <li>Test tax filing samples from Individual Master File and Business Master File from first run of Filing Season; related to tax reform reporting;</li> <li>Capture a real time sample of tax refund processing data to assess the effect of the Tax Reform. The process relies on capturing the data as returns are filed and refunds processed.</li> <li>(As needed - limited to 8 hours per position)</li> </ul>
	2	2	B	Supervisory Program & Management Analyst	
Management & Engagement	1	1	B	Supervisory Program & Management Analyst	<ul style="list-style-type: none"> <li>Ensure existing excepted contracts are administered as appropriate and to answer questions and address situations that may come up regarding the contracts</li> <li>Financial Management Analyst (as needed)</li> </ul>
<b>Total # positions</b>	<b>22</b>	<b>22</b>			



## IRS FY2020 Lapsed Appropriations Contingency Plan

Return Preparer Office (RPO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director, Return Preparer Office				2	2				2	2
-Strategy & Finance		2		1	3		2		1	3
-Vendor Processes & Business Requirements				4	4				4	4
<b>Total # positions</b>		2		7	9		2		7	9

Return Preparer Office	Exceptions		Category			Detail of excepted positions by category
	NF	FS				
Director's Office	1	1	C	Director, RPO		• Facilitate the orderly shutdown and start-up of RPO operations.
	1	1	C	Deputy Director, RPO		
Strategy & Finance	1	1	C	Director, Strategy & Finance		• Handle budget matters related to the lapse in appropriations and facilitate the orderly shutdown and start-up of RPO operations.
	1	1	A3	Budget Manager		
	1	1	A3	Lead Budget Analyst		
Vendor Processes & Business Requirements	1	1	C	Director, Vendor Process & Business Requirements		• Facilitate the orderly shutdown of contractor systems administered and monitored by RPO.
	3	3	C	Contracting Officers		
<b>Total # positions</b>	9	9				

Most of positions in the Return Preparer Office are categorized as non-excepted, pending litigation could change the status of these positions back to exempt (Category A1), (Steele v. United States).

## IRS FY2020 Lapsed Appropriations Contingency Plan

Small Business/Self-Employed (SBSE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner			4		4			4		4
- Operations Support			22		22			54		54
- Collection	82	8	747		837	82	8	2,758		2,848
- Examination			99		99			128		128
- Contract Officer's Representative (CORs)			20		20			20		20
<b>Total # positions</b>	<b>82</b>	<b>8</b>	<b>892</b>	<b>0</b>	<b>982</b>	<b>82</b>	<b>8</b>	<b>2,964</b>	<b>0</b>	<b>3,054</b>

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
Commissioner	1	1	B	Commissioner, SBSE	<ul style="list-style-type: none"> <li>Oversee 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</li> </ul>
	1	1	B	Deputy Commissioner, SBSE (Acting)	
	2	2	B	Management/Program Analyst	
Operations Support	1	1	B	Director, Operations Support (OS)	<ul style="list-style-type: none"> <li>Oversee OS operations and shutdown activities including; oversight of IT support, communications efforts related to Servicewide disaster policy, and finance issues.</li> </ul>
	1	1	B	Management Program Analyst	
	2	2	B	OS Staff Assistant/Management Program Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	1	1	B		<ul style="list-style-type: none"> <li>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.</li> <li>Assist the Director by providing oversight over all continuing OS operations, including controlling and responding to data and other requests and distributing notices and information. (As needed)</li> <li>Support of administrative activities, such as SETR, required as an excepted activity during shutdown. (As Needed)</li> </ul>
	1	1	B	Director, Technology Solutions (TS)	<ul style="list-style-type: none"> <li>Oversee Technology Solutions 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.</li> <li>Assist IT in managing systems and data security for SBSE related to issues that occur during shutdown. (As Needed)</li> <li>Assist IT in managing and testing RGS/CEAS Systems and supporting applications needed to process frozen refund cases. (As Needed)</li> <li>Assist in providing systems support related to excepted activities performed during shutdown. (As Needed)</li> <li>As needed assist in fixing end-user equipment.</li> <li>As needed provides AIMS, ERCS, and ALS system support to Collection/Exam retrieval for pending statute cases, as well as case closing procedures.</li> </ul>
	1	1	B	TS Program Manager, Business Systems Planning (BSP)	
	1	1	B	TS Program Manager, Exam Systems & Projects	
	1	1	B	TS Program Manager, RGS Systems Support	
	0	22	B	TS RGS Analysts	
	0	5	B	TS RGS Senior Analysts	
	0	4	B	TS RGS Internal Revenue Agents	
	0	1	B	TS RGS Admin Specialist	
	2	2	B	TS Analysts	
	1	1	B	Director, SB/SE Human Capital Office	
	1	1	B	HCO Management/Program Analyst	<ul style="list-style-type: none"> <li>Coordinate Human Relations issues as needed, contact excepted</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	1	1	B	HCO/Continuity of Operations Analyst	<p>employees to director work. Carry out shutdown operations and continuance activities; and provide oversight, monitoring, and reporting for the Corporate Human Capital Office (as needed).</p> <ul style="list-style-type: none"> <li>• Work with Corporate HCO Office and Payroll to address SETR related activities for all Business Operating Division (BOD, for SB/SE employees) – has access to all BOD employees in HR Connect to address Personnel Action Request (PAR) issues and terminations to prevent accumulation of employee debt (as needed).</li> <li>• 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 (As Needed)</li> </ul>
	1	1	B	Business Support Office (BSO) Financial Management Analyst	<ul style="list-style-type: none"> <li>• Review and update all contracts listings from Procurement related to lapse code validations for SBSE contracts and communicate such to the Contracting Officer Representatives (CORs)/Points of Contacts (POCs) for the excepted contracts. Analyst will also address ad hoc questions related to contracts, approve supply and P.O. Box requisitions.</li> <li>• The Plan Manager would fund all supply and P.O. Box requests and provide and address any technical/systemic PPS issues, as needed. The Plan Manager may be required to fund purchase card and/or procurement transactions (e.g., supplies, PO Boxes).</li> </ul>
	2	2	B	BSO Budget Analysts	
	1	1	B	BSO Fraud Program Manager	
	1	1	B	BSO Revenue Agent – Office of Servicewide Penalties	
	1	1	B	BSO Tax Analyst – Office of Servicewide Interest	
	1	1	B	BSO Purchase Card Holder	
	1	1	B	Director, BSO	

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
					<ul style="list-style-type: none"> <li>Place and process orders for goods and services during a lapse in appropriations using the Procurement for Public Sector (PPS); reconcile posted transactions, and document receipt of the goods/services, as needed. The Purchase Card Approving Official (PCAO) may be required to approve the purchase card transaction orders on the order log. This activity may also include renewal of P.O. Boxes.</li> <li>Oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation.</li> <li>Oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Coordinate the determination of the quarterly interest rate.</li> <li>Address timekeeping and other issues for Fraud employees who are required to report to court during a shutdown. (As Needed)</li> <li>Ensure existing excepted contracts are financially administered as appropriate and answer financial questions and address situations that may come up regarding contracts. (As Needed). May also be requested to approve the purchase card requests (e.g., supplies, PO Boxes).</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Collection	1	1	B	Director Collection	<p><b>Full Time</b></p> <ul style="list-style-type: none"> <li>Oversee shutdown activities and continued Collection 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 cases. Providing technical oversight of Collection matters, ensuring critical excepted case work is addressed, oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Assist the executives and their employees in providing oversight over all continuing operations supported by Headquarters Collection. Assisting SB/SE leadership by unlocking Integrated Collection System (ICS) accounts and granting access to excepted cases, ensuring critical case work can be performed.</li> </ul> <p><b>On Call/Intermittent</b></p> <ul style="list-style-type: none"> <li>Complete computer operations necessary to prevent loss of data in process and revenue collections.</li> <li>Protection of statute expiration which is a statutory requirement. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts.</li> <li>Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> <li>Assisting taxpayers with setting up installment agreements for tax payments</li> <li>Ensure systemic account maintenance and access control are performed in the Integrated collection system to allow for collection</li> </ul>
	5	5	B	Senior Operations Advisor (ALL)	
	1	1	B	Director Headquarters Collection	
	1	1	B	Director Collection Policy	
	1	1	B	Director Collection Inventory Delivery and Selection	
	1	1	B	Director, Quality and Technical Support	
	2	2	B	Supervisory Tax Analyst (HQ)	
	1	1	B	Supervisory Management and Program Analyst (HQ)	
	5	5	B	Senior Tax Analyst (HQ)	
	1	1	B	Supervisory Tax Exam Technician (HQ)	
	1	1	B	Revenue Officer (HQ)	
	1	1	B	Director Specialty Collection Offer in Compromise	
	1	1	B	Director, Field Collection	
	7	7	B	Area Director (Field)	
	20	21	B	Staff Assistant/Technical Analyst/Management and Program Analyst/Policy Analysts/Senior Analysts/Program Analyst/ Field Analt IC/Insolvency)	
	186	186	B	Territory Manager/Program Manager/Supervisory Revenue Officer (HQ/Field/Insolvency)	
	1	1	B	Director Specialty Collection Insolvency	
	1	1	B	Director Specialty Collection Offers in Compromise	
	42	42	B	Bankruptcy Specialists (Insolvency)	
	56	56	B	Department Managers/Group Managers (Insolvency)	
	155	155	B	Leads/Tax Examining Techs (Insolvency/Campus)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	1	1	B	Director Campus Collection	<p>related activities.</p> <ul style="list-style-type: none"> <li>Process payments from taxpayers that are mailed in as a result of receiving Ltr 6154 (soft notice), informing them that they missed a payment and we are considering a penalty, the letter instructs them to make the payment and send their reasonable cause document to Memphis.</li> <li>Protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.</li> <li>Oversee 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.</li> <li>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 cases), handle budget matters related to the lapse in appropriations and administer contracts.</li> <li>Identify documents required to be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</li> <li>Open incoming mail to identify documents required to be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. Review and update shutdown mail procedures. Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection</li> </ul>
	5	5	B	Campus Directors (Campus)	
	5	5	B	P&A Chiefs (Campus)	
	8	8	B	Frontline Managers (Campus)	
	6	6	B	Inventory Control Coordinators (Campus)	
Specialty Collection Offers in Compromise	2	2	B	Operation Manager	<p>Full Time</p> <ul style="list-style-type: none"> <li>Complete processability on all new Centralized Offer in Compromise (COIC) receipts, process COIC payment deposits and assist with the protection of statute expiration/assessment activities.</li> <li>Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
	2	2	B	Frontline Manager	
	25	25	B	Process Examiners	
Collection Mail	285	285	B	Various Positions - Group	<ul style="list-style-type: none"> <li>Protect statute expiration/assessment activities, bankruptcy or other</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

				Manager/Revenue Officer/Tax Examiner/PALS Appraiser/Management & Program Assistant, Clerk	<p>revenue generating issues and to ensure/oversee shut down of operations.</p> <ul style="list-style-type: none"> <li>• Oversee 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.</li> <li>• 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 cases), handle budget matters related to the lapse in appropriations and administer contracts.</li> <li>• Identify documents required to be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</li> <li>• Open incoming mail to identify documents required to be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. Review and update shutdown mail procedures.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> <li>• Request renewal of PO Boxes.</li> </ul>
Automated Collection System	0	192	B	Operations Managers, Department Managers and Frontline Managers	<ul style="list-style-type: none"> <li>• Full Time</li> <li>• Respond to taxpayers who have received a collection notice through the Automated Collection System and clarifying the payment process; assist taxpayers with general collection processes; serve as the gateway for transferring taxpayers to Accounts Management for appropriate filing season inquiries. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts.</li> <li>• Assist taxpayers with setting up installment agreements for tax payments.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
	0	1,719	B	Leads and Collection Representatives	
	0	17	B	Systems Analysts	
	0	6	B	Operations Managers, Department	



## IRS FY2020 Lapsed Appropriations Contingency Plan

Special Compliance Personnel	0	76	B	Managers and Frontline Managers Leads and Collection Representatives	<ul style="list-style-type: none"> <li>• Full Time</li> <li>• Respond to taxpayers who have received a collection notice through the Automated Collection System and clarifying the payment process; assist taxpayers with general collection processes; serve as the gateway for transferring taxpayers to Accounts Management for appropriate filing season inquiries. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts.</li> <li>• Assist taxpayers with setting up installment agreements for tax payments.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
Private Debt Collection	1	1	A3	Supervisory Tax Analyst (HQ)	<ul style="list-style-type: none"> <li>• Support for private debt collection companies working pursuant to qualified tax collection contracts funded under IRC 6306(e)(1), including: inventory delivery, invoicing, approval of payment arrangements, and mandatory reports.</li> </ul>
	4	4	A3	Senior Tax Analyst (HQ)	
	3	3	A3	Tax Policy Analyst (HQ)	
Total # Collection positions	832	2,906			

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE Examination	Positions		Category	Detail of excepted positions by category	
	NF	FS			
Examination	1	1	B	Director, Examination	<p>All positions in Exam will be considered as Intermittent/As Needed</p> <p>Excepted Activities for all Exam functions</p> <ul style="list-style-type: none"> <li>Oversee shutdown of operations, continued Exam operations and shutdown activities including issuance of excepted letters; processing of tax returns with remittances; computer operations necessary to prevent loss of data in process and revenue protection and 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 excepted personnel; and protection of statute expiration and bankruptcy cases.</li> <li>Provide technical oversight of Exam matters, ensuring critical excepted case work is addressed, including executing statute extensions, as well as issuing statutory notices of deficiency and final partnership administrative adjustments on short statute cases.</li> <li>Assist Executives and their employees in providing oversight over all continuing operations, including Mail Plan, supported by Headquarters Exam.</li> <li>Coordination with business owners, Counsel, and stakeholders.</li> <li>Generate necessary statute and case inventory reports to support continued operations.</li> <li>Assist SB/SE leadership by ensuring system profiles to Exam IT data systems are active and unlocked so that critical case work can be performed.</li> <li>Respond to inquiries related to ongoing Exam activities.</li> <li>Open incoming mail to identify documents required to</li> </ul>
	1	1	B	Deputy Director, Examination	
	1	1	B	Senior Operations Advisor (Exam)	
	1	1	B	Staff Assistant (Exam)	
	1	1	B	Secretary to the Director, Examination	
	1	1	B	Director, Examination Campus/AUR	
	1	1	B	Senior Operations Advisor (Campus)	
	1	1	B	Secretary to the Director, Examination - Campus	
	4	4	B	Campus Directors or Planning & Analysis Chiefs (Brookhaven, Cincinnati, Memphis and Ogden);	
	0	2	B	Secretaries to the Campus Directors (Brookhaven & Ogden Cincinnati and Memphis)	
	1	0	B	Frontline Manager (BSC)	
	2	3	B	Lead Tax Examiners Tax Equity and Fiscal Responsibility Act (BSC)	
	5	9	B	Tax Examiners CAWR FUTA ODM Excise, E&G BWH [Plan A 5-CSC; Plan B [5-CSC, 2-MS, 2-PSC]	
	1	0	B	Department Manager E&G Classification FUTA [CSC]	
	0	5	B	Tax Examiners Corr Exam [1-BSC, 5-CSC, 1- MSC, 1-OSC, 1 - PSC]	
	1	1	B	FORT Manager [MSC]	
	5	7	B	Tax Examiners CCP/Complex Restricted Interest Plan A [1-CSC, 3 MSC,1-OSC] Plan B [1-CSC, 4- MSC, 2-OSC]	
	0	1	B	Tax Examiner Innocent Spouse [CSC]	
	0	1	B	Frontline Manager Innocent Spouse [ 1-CSC]	
	0	1	B	Lead Tax Examining Technician ICE/WB [OSC]	
	7	7	B	AUR Coordinators [1-ANSC, 1-ATSC, 1-AUSC,1-BSC, 1-FSC, 1-OSC, 1-PSC]	
	1	1	B	Director, Legislative Program Coordination	

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE Examination	Positions		Category	Detail of excepted positions by category
	NF	FS		
	1	1	B	Policy Analyst, (LPC)
	1	1	B	Director, Exam Headquarters
	1	1	B	Director, Field Campus Policy (HQ)
	1	1	B	Director Quality Technical Support (HQ)
	1	1	B	Director, Exam Case Selection (HQ)
	1	1	B	Director, Specialty Policy (HQ)
	1	1	B	Program Manager, Field and Campus Policy, BMF Document Matching (HQ)
	1	1	B	Senior Tax Analyst, Field and Campus Policy, IMF/AUR Policy (HQ)
	1	1	B	Program Manager, Exam Case Selection, Campus Case Selection (HQ)
	1	1	B	Tax Policy Analyst, Exam Case Selection, Campus Case Selection (HQ)
	1	1	B	Supervisory Revenue Agent, Quality Technical Support (HQ)
	1	1	B	Policy Analyst (HQ)
	1	1	B	Director, Examination Planning & Performance Analysis
	1	6	B	Senior Tax Analyst (PPA)
	1	1	B	Director, Examination Field
	1	1	B	Senior Operations Advisor (Field)
	1	1	B	Secretary to the Director, Field Examination
	1	1	B	Project Manager (Field)
	2	2	B	Exam Technical Services Tax Analysts (Field)
	7	7	B	Area Directors (Field)
	7	7	B	PSP Territory Managers (Field)
	7	7	B	AIMS/ERCS Analysts (Field)
	7	7	B	RA Group Managers (Field)
	0	5	B	TCO Group Managers (Field)
	0	2	B	OVDI Analysts or Group Manager [1 for South Atlantic Area and 1 for Midwest Area] (Field)

be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.

- Ensure that the Time and Attendance is accurately input, reported, processed and executed for all Exam employees.

#### Additional Campus excepted activities

- Oversee Campus Exam and Automated Underreporter Operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions and Correspondex (CRX) transmittal preparation.
- Review and validate Whistleblower office listing of taxpayer Forms 1099.

#### Additional LPC and HQ excepted activities

- Provide oversight on tax legislation required for the impending filing season to include obtaining published guidance, creating or updating tax forms or publications, including worksheets and instructions, and responding to technical inquiries

#### Additional Specialty excepted activities

- Review and process imminent statute Foreign Bank and Financial Account Report (FBAR) penalty cases and remittances
- Review and process Currency Transaction Report (CTR) cases and remittances
- Perform Form 8300 pre-filing activities

## IRS FY2020 Lapsed Appropriations Contingency Plan

SBSE Examination	Positions		Category	Detail of excepted positions by category
	NF	FS		
	1	1	B	Exam Technical Services Territory Manager (Field)
	1	1	B	Exam Technical Services Group Manager (Field)
	2	2	B	Exam Technical Services TEFRA Reviewers (Field)
	5	7	B	Exam Technical Services Reviewers (Field)
	1	1	B	Technical Services Tax Examiner (Field)
	1	1	B	Director, Specialty Examination
	1	1	B	Examination Technical Advisor (Specialty)
	3	3	B	Program Chiefs or Technical Advisors (Employment Tax, Estate & Gift Tax, BSA)
	1	1	B	Group Manager (Excise Specialty)

SB/SE Contracting Officer Representative (CORs)	Positions		Category	Detail of excepted positions by category
	NF	FS		

SBSE CORS	20	20	B	Various	<ul style="list-style-type: none"> <li>COR will ensure excepted contracts are administered as appropriate and address ad hoc questions related to specific contracts.</li> </ul>
SB/SE P.O. Boxes Renewal	10	10	B	Various	<ul style="list-style-type: none"> <li>Request renewal of PO Boxes.</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Tax Exempt Government Entities (TEGE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner			4		4			4		4
-Employee Plans			3		3			3		3
-Exempt Organizations			6		6			6		6
-Government Entities/Shared Services			14		14			14		14
-Total # positions			27		27			27		27

TEGE protects 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).

Tax Exempt and Government Entities	Plan		Category	Detail of excepted positions by category	
	NF	FS			
Commissioner	1	1	B	Commissioner, TE/GE	• Oversee TE/GE operations and shutdown activities
	1	1	B	Deputy Commissioner, TE/GE	
	1	1	B	Executive Assistant	
	1	1	B	Senior Technical Advisor	• Oversee and coordinate technical matters related to filing season.
Employee Plans	1	1	B	Director, Employee Plans (EP)	• Ensure statute protection and processing of remittances. (As needed)
	1	1	B	Director, EP Examinations	
	1	1	B	Manager, EP Examinations Mandatory Review	
Exempt Organizations	1	1	B	Director, Exempt Organizations (EO)	• Ensure statute protection and processing of remittances. (As needed)
	1	1	B	Director, EO Examinations	
	1	1	B	Manager, EO Examinations, FSL/ET	
	1	1	B	Manager, EO R&A Processing and Support	
	1	1	B	Manager, EO R&A Adjustment Unit	
	1	1	B	Senior Tax Analyst, EO Mandatory Review, Detailed to the W&I TCJA Surge Team	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Tax Exempt and Government Entities	Plan		Category	Detail of excepted positions by category	
	NF	FS			
Government Entities/Shared Services	1	1	B	Director, Government Entities/Shared Services	<ul style="list-style-type: none"> <li>• Ensure statute protection during the shutdown period.</li> <li>• Ensure timely processing of UWRs</li> <li>• Review electronic test scenarios of various forms from software companies</li> <li>• Notify stakeholders of approval status and to submit returns into the Production environment for Modernized e-File (MeF). Ensure proper processing of remittances (Filing Season Readiness (As Needed)</li> </ul>
	1	1	B	Director, GE/SS, ITG/TEB	
	1	1	B	Director GE/SS, CP&C	
	1	1	B	Manager, CP&C, Closing Group	
	1	1	B	Manager, CP&C, Classification& Case Assignment	
	1	1	B	Tax Specialist, ITG/TEB Technical	
	1	1	B	Director, Business Systems Planning	
	2	2	B	Tax Examining Technician, CP&C, Closing Group	
	3	3	B	Program Analyst, GE/SS, BSP	
	1	1	B	Program Manager, GE/SS, BSP	
	1	1	B	Director, Human & Capital Resources	<ul style="list-style-type: none"> <li>• Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues.</li> <li>• Oversee all shutdown notification procedures and recall activities.</li> <li>• Serve as liaison with the IRS Human Capital Office and Facilities Management and Security Services, participating in meetings and obtaining clarification on shutdown/recall activities.</li> </ul>
<b>Total # positions</b>	<b>27</b>	<b>27</b>			

## IRS FY2020 Lapsed Appropriations Contingency Plan

Taxpayer Advocate Service (TAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• National Taxpayer Advocate (NTA)			2		2			2		2
-Deputy NTA, Contingency Planner			1		1			1		1
-Deputy NTA, Continuity Planner			1		1			1		1
-Deputy NTA, HR Specialist			1		1			1		1
-Deputy NTA, Case Advocacy			78		78			78		78
-Total # positions			83		83			83		83

National Taxpayer Advocate Service	Exception		Category			Detail of excepted positions by category
	NF	FS				
National Taxpayer Advocate	1	1	B	National Taxpayer Advocate		<ul style="list-style-type: none"> <li>Oversee excepted activities necessary for the protection of property.</li> <li>Develop and respond to requests regarding excepted activities and necessary employees to conduct those excepted activities within TAS.</li> </ul>
	1	1	B	Deputy, National Taxpayer Advocate		
Deputy National Taxpayer Advocate	1	1	B	Contingency Planner		<ul style="list-style-type: none"> <li>Serve as the TAS point of contact with IRS, to assist the National Taxpayer Advocate and TAS excepted employees in understanding and meeting their roles and responsibilities during a shutdown.</li> </ul>
	1	1	B	Continuity Planner		<ul style="list-style-type: none"> <li>As necessary, work with HCO and the SCRs to address any building or office impacts and closures.</li> </ul>
	1	1	B	HR Specialist		<ul style="list-style-type: none"> <li>Work with HCO and CFO on time reporting issues.</li> <li>Approve any SETR input.</li> </ul>
	78	78	B	Local Taxpayer Advocates (one per TAS office)		<ul style="list-style-type: none"> <li>Issue manual refunds in hardship cases.</li> <li>Check mail to comply with the IRS's requirement to open and process checks during a shutdown while also complying with the statutory 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).</li> <li>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).</li> </ul>
Total # positions	83	83				

## IRS FY2020 Lapsed Appropriations Contingency Plan

Wage and Investment (WI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner			2		2			9		9
- Equity, Diversity and Inclusion								2		2
- Return Integrity and Compliance Services			120		120			944		944
- Communications and Liaison			3		3			4		4
- Operations Support		6	24		30		10	51		61
- Customer Assistance, Relationships and Education		129	389		518		150	2,223		2,373
- Customer Account Services	1		212		213	1		643		644
- Submission Processing Centers	339		1,069		1,408	469	10,406	2,553		13,428
- Accounts Management Centers	124	1,725	388		2,237	124	3317	14,596		18,037
<b>Total # positions</b>	<b>464</b>	<b>1,860</b>	<b>2,206</b>	<b>0</b>	<b>4,530</b>	<b>594</b>	<b>13,838</b>	<b>21025</b>	<b>0</b>	<b>35,502</b>

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Commissioner	1	1	B	Commissioner, Wage & Investment	<ul style="list-style-type: none"> <li>Provide executive oversight of W&amp;I shutdown operations and continuance of activities during shutdown.</li> </ul>
	0	1	B	Deputy Commissioner, W&I	
	1	1	B	Chief of Staff	
	0	2	B	Senior Advisors	
	0	2	B	Senior Operations Advisors	
	0	1	B	Executive Assistant	
	0	1	B	Secretary	
Equity, Diversity and Inclusion (EDI)	0	1	B	Director, Equity, Diversity and Inclusion (EDI)	<ul style="list-style-type: none"> <li>Provide guidance and support to executives and excepted/exempt employees regarding EEO matters such as accommodation requests for individuals with disabilities, as needed.</li> <li>Serve as liaison to the IRS Office of Equity, Diversity and Inclusion on behalf of the W&amp;I Commissioner.</li> </ul>
	0	1	B	EEO Specialist	



## IRS FY2020 Lapsed Appropriations Contingency Plan

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Return Integrity and Compliance Services	1	1	B	Director, Return Integrity and Compliance Services (RICS)	<ul style="list-style-type: none"> <li>Provide executive oversight of continuing and shutdown operations within the RICS organization.</li> </ul>
	1	1	B	Senior Operations Advisor	
	0	1	B	Tech Project Manager	
	0	1	B	Staff Assistant	
	0	1	B	Secretary	
	1	1	B	Director, Return Integrity Verification Program Management (RIVPM)	<ul style="list-style-type: none"> <li>Provide oversight and support of essential revenue protection and recovery efforts.</li> <li>Provide quality review support to ensure program consistency.</li> <li>Provide testing and support of critical filing season systems.</li> <li>Provide policy and procedural support to the Return Integrity Verification Operation.</li> <li>Support Criminal Investigation in providing documentation or court witness expertise for cases docketed for trial or criminal evaluation.</li> <li>Provide testing and support of critical filing season systems.</li> <li>Run Identity Theft data, patterns, modeling analytics, and filters and revenue protection/database.</li> <li>Provide support to the Identity Theft Refund Fraud Information Sharing &amp; Analysis Center.</li> <li>Provide testing and support of critical filing season systems</li> </ul>
	1	1	B	Senior Operations Advisor	
	0	1	B	Secretary	
	3	3	B	Senior Managers	
	4	6	B	Frontline Managers	
	20	77	B	Staff Members	
	1	1	B	Director, Return Integrity Verification Operations (RIVO)	
	0	1	B	Secretary	
	3	3	B	Senior Managers	
	8	8	B	Frontline Managers	
	47	692	B	Staff Members	
					<ul style="list-style-type: none"> <li>Support RIVO revenue protection efforts to detect both Identity Theft and non-identity theft related refund fraud cases systemically and manually.</li> <li>Support the review and determination on external lead referrals.</li> <li>Support the review of documentation provided by taxpayers (business and individual) attempting to authenticate returns via correspondence.</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

					<ul style="list-style-type: none"> <li>Support Criminal Investigation in providing documentation or court witness expertise for cases docketed for trial or criminal evaluation.</li> </ul>
	1	1	B	Director, Refundable Credits Program Management (RCPM)	<ul style="list-style-type: none"> <li>Pre-refund case selection to protect improper payments from being released to ineligible taxpayers and perfect refunds to verify the refund is appropriate</li> <li>Provide policy, oversight, monitoring and reporting for pre-refund work.</li> <li>Program modifications necessary for online products which assist taxpayer and return preparers such as the IRS EITC Assistant.</li> <li>Provide testing and support of critical filing season online products.</li> </ul>
	1	1	B	Senior Operations Advisor	
	3	3	B	Senior Managers	
	5	5	B	Frontline Managers	
	9	20	B	Staff Members	
	1	1	B	Director, Refundable Credit Examination Operations (RCEO)	<ul style="list-style-type: none"> <li>Processing cases with imminent assessment statute expiration dates and initiating actions to assure Assessment Statute Expiration Dates (ASEDs) are protected.</li> <li>Screen 1040X and referrals to allow refunds on cases that are not selected for audit.</li> <li>Protect improper payments from being released to ineligible taxpayers.</li> </ul>
	1	1	B	Secretary	
	1	6	B	Senior Managers	
	4	14	B	Frontline Managers	
	4	93	B	Staff Members	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Communications and Liaison	1	1	B	Director, Communications & Liaison (C&L)	<ul style="list-style-type: none"> <li>Sustain necessary information flow regarding the shutdown, furlough status and recall and support communications with the taxpaying public, media and Congress, in certain circumstances, as needed.</li> </ul>
	1	1	B	Chief, Corporate & Executive Communication	
	1	1	B	Chief, Communications Support Services	
	0	1	B	Chief, Program Communications	
Operations Support	1	1	A3	Director, Operations Support (OS)	<ul style="list-style-type: none"> <li>Provide executive oversight of continuing and shutdown W&amp;I operations.</li> </ul>
	1	1	A3	Senior Operations Advisor	
	1	1	A3	Director, Capital Management & Oversight	<ul style="list-style-type: none"> <li>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 (HCO) and Facilities Management and Security Services (FMSS) on behalf of the W&amp;I Commissioner.</li> <li>Assess and document risks associated with the filing season activities.</li> </ul>
	1	1	A3	Chief, Workforce Organization & Transition	
	0	1	A3	Chief, Workforce Relations	
	3	3	B	Senior HR Consultants	
	1	1	B	W&I Shutdown Contingency Coordinator	
	0	1	B	Staff Assistant	
	0	1	B	Risk Management Officer	
	1	1	A3	Chief, Finance	<ul style="list-style-type: none"> <li>Handle budget matters related to the lapse in appropriations.</li> </ul>
	1	1	A3	Chief Program Support/Cost & Formulation	
	0	1	A3	Chief, Budget Execution Enforcement & HQ	
	0	1	A3	Senior Budget Analyst	
	0	1	A3	Budget Analyst	
	0	1	B	Director, Strategies & Solution	<ul style="list-style-type: none"> <li>Support filings season, analytical and taxpayer behavior needs.</li> </ul>
	0	5	B	Operations Research Analysts Social Scientist	
	0	1	B	Chief, Program Management Office	<ul style="list-style-type: none"> <li>Support the filing season by monitoring and tracking performance measures/metrics and refund reports.</li> </ul>
	0	3	B	Analysts	
	1	1	B	Director, Modernization Development & Delivery (MDD)	<ul style="list-style-type: none"> <li>Support the completion and testing of the upcoming filing year programs for Electronic Fraud Detection System (EFDS), Accounts Management Services (AMS), Return Review Program (RRP), Web Apps,</li> </ul>
	0	2	B	Senior Managers	
	8	13	B	Analysts	

## IRS FY2020 Lapsed Appropriations Contingency Plan

					and Department of Education Free Application for Federal Student Aid (FAFSA) and Federal Student Aid – Datashare (FSA-D).
	1	1	B	Director, Modernization Tools & Technologies (MTT)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of operations and, as applicable, oversight of filing season activities and startup of activities for the following program areas: Customer Account Data Engine (CADE), Technical Integration &amp; Program Support (TIPS) and Integration Automation Technologies (IAT).</li> <li>Support completion and testing and validation of Integration Automation Technologies (IAT) tools including tax reform updates, payment processing, amended returns in statute jeopardy and resolution and releasing of fixes for Priority 1 / Priority 2 Knowledge Incident/Problem Service Asset Management (KISAM) tickets.</li> <li>Support the CADE database/daily processing filing season updates and Incident Management.</li> <li>Provide Unified Work Request (UWR) coordination resulting from filing season testing issues.</li> </ul>
	0	1	B	Staff Assistant	
	7	12	B	IAT Analysts	
	2	2	B	Customer Account Data Engine Project Office (CPO) Analysts	
	1	3	B	Technical Integration & Program Support (TIPS) Analyst	

## IRS FY2020 Lapsed Appropriations Contingency Plan

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
Customer Assistance, Relationships and Education	1	1	B	Director, Customer Assistance, Relationships, and Education (CARE)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.</li> </ul>
	1	1	B	Senior Operations Advisor	
	1	1	B	Director, Stakeholder Partnerships Education and Communication (SPEC)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of the SPEC operations and startup of activities.</li> <li>Conduct SPEC Quality Statistical Sample Site Reviews which support the valid statistical Return Accuracy measure.</li> <li>Oversee TaxSlayer software issues</li> <li>Oversee the Grant Program</li> <li>Oversee the Military Overseas Program</li> <li>Oversee the Products, Systems and Analysis Program</li> <li>Work TaxSlayer software, transmission and customer issues.</li> <li>Perform accounting work to provide funding and distribution of Volunteer Income Tax Assistance (VITA) grants. IRS needs to ensure these funds are adequately distributed and are being used for the intended purpose. The employees will protect this government funding.</li> <li>Review and process volunteer applications; work SPEC Total Relationship Management (SPECTRM) Program and Electronic Filing Identification Number (EFIN) Program; and complete Filing Season and Link and Learn products.</li> <li>Monitor and track performance measures and provide guidance and support on personnel-related issue and budget matters.</li> </ul>
	1	1	B	Senior Operations Advisor	
	0	34	B	Secretaries/Management Assistants	
	3	3	B	Area Directors	
	3	3	B	Senior Managers (Chiefs of Staff/Technical Advisors)	
	4	31	B	Senior Managers (HQ & Territory Managers)	
	2	2	B	Frontline Managers	
	0	282	B	Tax Analysts/Consultants	
	0	22	B	Tax Analysts/Consultants (Seasonal)	
	0	64	B	Analysts (HQ & Area)	
	1	1	B	Director, Field Assistance (FA)	<ul style="list-style-type: none"> <li>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</li> </ul>
	1	1	B	Senior Operations Advisor	
	3	3	B	Senior Managers (HQ Chiefs)	
	0	1	B	Frontline Manager (HQ)	
	3	28	B	Analysts (HQ & Field)	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	4	4	B	Area Directors	<p>Assistance Center (TAC). TAC personnel will process payments via Remittance Strategy for Paper Check Conversion (RS-PCC) to ensure the Treasury receives immediate posting and credit.</p> <ul style="list-style-type: none"> <li>• Work with Information Technology to develop and test critical systems to prevent the loss of data.</li> <li>• Assist taxpayers with tax law procedural and account related inquiries related to filing of tax returns and resolution of refund issues, including adjustments, taxpayer authentication, amended returns, duplicate filed returns, correspondence, injured spouse claims, disaster claims, claim for refund and request for abatement.</li> </ul>
	4	4	B	Technical Advisors	
	216	1,400	B	Field employees (Senior Managers, Group Managers, Individual Taxpayer Advisory Specialist, Group Secretaries and Management Assistants)	
	1	1	A3	Director, Media and Publications (M&P)	<ul style="list-style-type: none"> <li>• Oversee the orderly shutdown of all M&amp;P functional division activities and provide oversight of filing season activities as well as budget and contractual obligations.</li> </ul>
	1	1	A3	Senior Operations Advisor	
	0	1	A3	Secretary	
	1	1	A3	Senior Manager	
	0	1	A3	Frontline Manager	
	0	2	A3	Analysts	
	1	1	A3	Director, Tax Forms and Publications (TFP)	<ul style="list-style-type: none"> <li>• Ensure timely development, completion and release of tax forms, instructions and publications needed by taxpayers to file their returns and pay their taxes for current and upcoming tax years; support ongoing statutory or policy-driven initiatives (Form 1040-SR, W-4, etc.), and increases in product workload.</li> </ul>
	87	104	A3	Analysts	
	1	1	A3	Director, Publishing	<ul style="list-style-type: none"> <li>• Work on current and upcoming tax years 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, and provide guidance for the Over the Counter, Taxpayer Assistance Center, Tax Forms Outlet, and Taxpayer Information Publications programs to ensure procurement, printing, and vendor delivery of (and schedules) for annual and quarterly filing season products, including 90% or more of the tax products developed by Tax Forms &amp; Publications.</li> </ul>
	37	37	A3	Analysts	
	1	1	B	Director, Distribution	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	7	18	B	Staff Members	<ul style="list-style-type: none"> <li>Provide assistance to other excepted employees across the agency with issues related to postal, transport services, and freight vendors.</li> <li>Provide contracting officer's 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&amp;P business-critical IT systems and applications; and ensure timely development and execution of pre-filing and filing season activities for upcoming year.</li> </ul>
	0	1	B	Chief, National Distribution	<ul style="list-style-type: none"> <li>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.</li> </ul>
	0	181	B	Staff Members	
	1	1	B	Chief, Correspondence Production Services (CPS)	<ul style="list-style-type: none"> <li>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.</li> </ul>
	125	125	B	Staff Members	
	1	1	B	Office of Taxpayer Correspondence Senior Manager	<ul style="list-style-type: none"> <li>Oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation.</li> </ul>
	1	1	B	Frontline Manager	
	5	7	B	Staff Analysts	
Customer Account Services	1	1	B	Director, Customer Account Services (CAS)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.</li> <li>Support the issuance of refunds and other User Fee/Excepted programs worked at the AM campuses.</li> </ul>
	1	1	B	Senior Operations Advisor	
	1	1	B	Program Coordination & Support (PCS) Manager	
	1	1	B	Secretary	<ul style="list-style-type: none"> <li>Provide support for the maintenance of existing On-line Applicant (OLA) applications and messaging updates on an ad-hoc basis.</li> </ul>
	1	2	B	Headquarters Analysts	
	1	1	B	Program Management Office (PMO) Senior Manager	
	2	2	B	Senior Technical Advisors	
	6	6	B	Analysts	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	1	1	B	Director, Accounts Management (AM)	<ul style="list-style-type: none"> <li>Support the campus support and statute imminent cases.</li> <li>Oversee the orderly shutdown of AM operations, oversight of filing activities, and startup of activities.</li> <li>Additional support needed for Centralized Authorization File (CAF) and Employee Identification Number (EIN) programs to assist with various issues including the generating of tax returns and refunds.</li> <li>Additional support needed to assist the campuses with movement of inventory and reporting.</li> </ul>
	0	1	B	Deputy Director	
	1	1	B	Senior Operations Advisor	
	1	2	B	Secretary	
	16	48	B	Headquarters Policy Analysts	
	5	5	B	Senior Managers	
	1	1	B	Director, Submission Processing (SP)	<ul style="list-style-type: none"> <li>Support the processing of tax return remittances and statute expiration imminent cases.</li> <li>Manage the IVES billing activity.</li> </ul>
	0	1	B	Deputy Director	
	1	1	B	Senior Operations Advisor	
	1	1	B	Secretary	
	0	1	B	Management Assistant	
	91	173	B	Analysts	
	1	1	A1	Analyst IVES/RAIVS - User Fee Funded	<ul style="list-style-type: none"> <li>Provide production support to the Modernized e-File system.</li> <li>Ensure timely development and completion of programming requirements and processing procedures for tax years 2018 and 2019 due to implementation of Tax Cuts and Jobs Act (TCJA).</li> <li>Provide support to any processes in support of filing returns and processing refunds.</li> </ul>
	1	1	B	Director, e-File Services	
	56	130	B	Analysts	
	1	1	B	Director, Joint Operations Center (JOC)	
	0	1	B	Senior Operations Advisor	
	0	6	B	Secretary	
	1	1	B	Contracting Officer Representatives (COR)	<ul style="list-style-type: none"> <li>Performance tracking and to direct phone traffic; identify and provide critical report out of shutdown impacts; support Enterprise Telephone Data (ETD) processing to maintain system and data stability; support contract administration and make critical telephone scripting and message changes.</li> <li>Support Staff for Resource Planning &amp; Scheduling.</li> <li>Support contract administration.</li> <li>Make critical telephone scripting and message changes.</li> <li>Support quality review of taxpayer contacts.</li> </ul>
	2	5	B	Program Managers	
	0	15	B	Frontline Managers	
	4	92	B	Analysts	
	0	59	B	Quality Review Specialists	
	1	1	B	Director, Electronic Products Services & Support	



## IRS FY2020 Lapsed Appropriations Contingency Plan

				(EPSS)	<ul style="list-style-type: none"> <li>Identify and provide critical report out of shutdown impacts and assistance to software developers mandated to test tax returns, in support of the Modernized e-File system.</li> <li>Provide support to processes in support of filing returns and processing refunds.</li> <li>E-File application support for electronic return originators and to aid with Information Return Filers submitting applications for Transmitter Control codes.</li> <li>Support the filing of information returns through Filing Information Returns Electronically (FIRE) as necessary to the processing of tax returns.</li> </ul>
	1	2	B	Senior Analysts (Director Staff)	
	1	2	B	Program Managers	
	0	1	B	Department Manager	
	1	2	B	Telephone System Analyst	
	0	2	B	Information Technology Specialist for FIRE	
	0	5	B	Computer Assistant for FIRE	
	1	6	B	Frontline Managers	
	0	4	B	Lead Tax Examiners	
	10	55	B	Tax Examiners	
	0	1	B	Clerk	
Submission Processing	4	4	B	Submission Processing (SP) Field Directors	<ul style="list-style-type: none"> <li>Process tax returns, Form 1040X remittances and refunds.</li> </ul>
	4	4	B	Secretaries	
	4	4	B	Planning & Analysis Operations Managers	
	5	5	B	Production Monitors	
	0	8	B	P&A Staff Members	
	0	111	A3	P&A Staff Members	
	4	4	B	Site Coordinators	
	0	41	A3	Site Staff Members (refund processing)	
	4	4	B	Accounting Operations Managers	
	93	93	B	Staff Members	
	0	291	A3	Staff Members (refund processing)	
	4	4	B	Input Correction Operations Managers	
	31	32	B	Error Resolution Systems/Reject Team/Notice Review Managers and Staff Members	
	0	3,058	A3	Error Resolution Systems/Reject Team/Notice Review Managers and Staff Members	
	4	4	B	Receipt & Control Operation Managers	
	862	2,306	B	Staff Members	
	0	664	A3	R&C Staff Members (refund processing with ICT)	
	0	1	A3	Individual Taxpayer Identification Number Operation Manager	
	0	718	A3	Staff Members	
	4	4	B	Data Conversion Operations Managers	
	46	110	B	ISRP/RRPS and SBA Transcripts staff members	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	0	2,959	A3	Staff Members (refund processing)	
	0	4	B	Document Perfection Operation Managers	
	0	2,526	A3	Staff Members	
	339	469	A1	Income Verification Express Service (IVES) and Return and Income Verification Services (RAIVS) Photocopy Programs manager and staff. - User Fee Funded	<ul style="list-style-type: none"> <li>• IVES - Provides express return transcript, W-2 transcript, and 1099 transcript delivery services to mortgage lenders and others within the financial community to confirm the income of a borrower during the processing of a loan application.</li> <li>• RAIVS - Services taxpayer request for copy of tax return.</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Test					
Accounts Management	11	11	B	Accounts Management (AM) Field Directors	<ul style="list-style-type: none"> <li>Processing Form 1040X's, Remittances and statute protection, supporting TCJA, and staffing call sites.</li> <li>U.S. Certification Residency Program to issue Form 6166 to Taxpayers.</li> <li>CAF– Provides authority for 3<sup>rd</sup> parties to represent Taxpayers</li> <li>for a variety of issues, including generating returns and refunds</li> <li>EIN – Provide the Employer Identification Number (EIN)</li> <li>necessary to file tax returns some of it will result in refunds</li> <li>IDTVA – Help victims of Identity Theft to resolve accounts</li> <li>concerns and receive refunds. Staffing is already included</li> <li>in the plan.</li> <li>Additional staffing needed for movement of inventory and reporting.</li> </ul>
	11	11	B	Secretaries	
	6	6	B	Site Coordinators	
	10	10	B	Taxpayer Relations Program Senior Managers	
	10	10	B	Management Assistants	
	55	55	B	Tax Examiners	
	11	11	B	Planning and Analysis Chiefs	
	0	24	B	Operation Managers	
	0	24	B	Operation Management Assistants	
	0	110	A3	Department Managers	
	0	34	A3	Department Management Assistants	
	1	1	A1	Department Manager-US Cert - User Fee Funded	
	86	86	A1	Tax Examiners-US Cert - User Fee Funded	
	6	6	A1	Lead Tax Examiners-US Cert - User Fee Funded	
	5	5	A1	Tax Examiner Front Line Managers-US Cert - User Fee Funded	
	2	2	A1	Campus Support Managers-US Cert - User Fee Funded	
	23	23	A1	Campus Support Staff-US Cert - User Fee Funded	
	1	1	A1	Campus Support Lead-US Cert - User Fee Funded	
	0	62	A3	Tax Examiners Managers	
	0	62	A3	Tax Examiners Leads	
	0	1,202	A3	Tax Examiners	
	0	208	A3	Tax Examiners - CAF	
	0	11	A3	Tax Examiners Managers – CAF	
	0	11	A3	Tax Examiners Lead – CAF	
	0	11	A3	Tax Examiners Team clerks – CAF	
	0	47	A3	Tax Examiners – EIN	
	0	3	A3	Tax Examiners Managers – EIN	
	0	3	A3	Tax Examiners Lead - EIN	
	0	1	A3	Tax Examiners Clerk - EIN	
	9	31	B	Campus Support Managers in Andover, Atlanta, Memphis, Brookhaven, and Philadelphia	
	265	474	A3	AM campus support staff	

## IRS FY2020 Lapsed Appropriations Contingency Plan

	0	689	A3	Customer Service Managers	
	0	689	A3	Customer Service Lead Representatives	
	0	174	A3	Campus Program Analysts and Systems Analysts	
	0	13,754	B	Customer Service Representatives to work phones and paper	
	0	175	B	Team Clerks	
	1,725	0	A3	Customer Service Representatives and Tax Examiners (new hires)	<ul style="list-style-type: none"> <li>New hires will onboard in October through December and it's critical they remain in <b>training</b> during a shutdown if they are to be ready for filing season.</li> </ul>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Whistleblower Office (WBO)	Non-Filing Season (FS)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director's Office										
- Strategic Planning and Program Administration				2						
- Case Development and Oversight										
<b>Total # positions</b>				3						

Whistleblower Office	Exceptions		Category	Detail of excepted positions by category	
	NF1	FS			
Director's Office	1	1	C	Director, Whistleblower Office	Perform the necessary activities to facilitate the orderly shutdown and startup of operations. (As Needed)
Strategic Planning and Program Administration	1	1	C	Program Manager	
	1	1	C	Program Analyst	
Case Development and Oversight	0	0	C	Program Manager	
<b>Total # positions</b>	3	3			

## IRS FY2020 Lapsed Appropriations Contingency Plan

### APPENDIX B IRS EXCEPTED POSITION TOTALS

Office of the Commissioner	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner	1	1			2	1	1			2
- Chief of Staff		1		2	3		1		2	3
- Deputy Commissioner for Services and Enforcement			4		4			4		4
- Deputy Commissioner for Operations Support		1	3		4		1	3		4
<b>Total # positions</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>13</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>13</b>
Appeals	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief, Appeals			2		2			3		3
- Director, Case & Operations Support		1	7		8		1	8		9
- Director, Examination			1		1			3		3
- Director, Collection			1		1			3		3
- Director, Specialized Examination Programs & Referrals			6		6			10		10
<b>Total # positions</b>	<b>-</b>	<b>1</b>	<b>17</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>1</b>	<b>27</b>	<b>-</b>	<b>28</b>

## IRS FY2020 Lapsed Appropriations Contingency Plan

Counsel	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Counsel – Immediate Office	1		4		5	1		4		5
- Associate Chief Counsel (Corporate)	5		3		8	5		3		8
- Associate Chief Counsel (Financial Institutions & Products)	4		3		7	4		3		7
- Associate Chief Counsel (Income Tax & Accounting)	11		4		15	11		4		15
- Associate Chief Counsel (Pass-throughs & Special Industries)	6		8		14	6		8		14
- Associate Chief Counsel (Finance & Management)			70		70			70		70
- Associate Chief Counsel (General Legal Services)		13			13		13			13
- Associate Chief Counsel (International)	16		10		26	16		10		26
- Associate Chief Counsel (Procedure & Administration)	1		11		12	1		11		12
- Associate Chief Counsel (Tax Exempt & Government Entities)	8		3		11	8		3		11
- Division Counsel/Associate Chief Counsel (Criminal Tax)			18		18			18		18
- Division Counsel (Large Business & International)			67		67			67		67
- Division Counsel (Small Business Self-Employed)			113		113			113		113
- Division Counsel (Wage & Investment)			2		2			2		2
- Division Counsel (Tax Exempt & Government Entities)			7		7			7		7
<b>Total # positions</b>	52	13	323	-	388	52	13	323	-	388
Chief Financial Officer (CFO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Financial Officer		3			3		3			3
- Financial Management		63			63		63			63
- Corporate Budget		2			2		2			2
- Internal Controls					-					-
<b>Total # positions</b>	-	68	-	-	68	-	68	-	-	68

## IRS FY2020 Lapsed Appropriations Contingency Plan

Communications and Liaison (C&L)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Communications and Liaison		4			4		5			5
- Communications		13			13		30			30
- Legislative Affairs		2			2		4			4
- National Public Liaison		1			1		5			5
- Stakeholder Liaison		1			1		10			10
<b>Total # positions</b>	-	21	-	-	21	-	54	-	-	54
Criminal Investigation (CI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief, Criminal Investigation			5		5			5		5
- Communications and Education			2		2			2		2
- Commissioner's Protection Detail			3		3			3		3
- International Operations			42		42			42		42
- Operations, Policy & Support			71		71			71		71
- Strategy		41	21		62		41	21		62
- Refund Crimes			117		117			117		117
- Review, Planning & Evaluation			20		20			20		20
- Technology Operations & Investigative Services			276		276			276		276
- Field Criminal Law Enforcement Personnel			2,177		2,177			2,177		2,177
- Equity Diversity and Inclusion			-		-			-		-
<b>Total # positions</b>	-	41	2,734	-	2,775	-	41	2,734	-	2,775
Equity, Diversity and Inclusion (EDI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Operations Division, Disability Branch		11			11		11			11
- Office of the Director				2	2				2	2
<b>Total # positions</b>	-	11	-	2	13	-	11	-	2	13



## IRS FY2020 Lapsed Appropriations Contingency Plan

Human Capital Office (HCO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- IRS Human Capital Officer		3			3		4			4
- Human Capital Analytics & Technology					-		-			-
- Employment, Talent & Security		216			216		216			216
- Plans & Operations		4	10		14		4	10		14
- Worklife, Benefits, & Performance		8			8		8			8
- Workforce Relations		4			4		18			18
- Payroll & Personnel Systems		139			139		237			237
- Human Resources Customer Service Division		3			3		3			3
- Leadership Education and Delivery Services		-			-		-			-
- Office of Executive Services		1			1		1			1
<b>Total # positions</b>	-	378	10	-	388	-	491	10	-	501
Information Technology (IT)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Information Officer			5		5			5		5
- Deputy Chief Information Officer for Operations			4		4			4		4
- Deputy Chief Information Officer for Strategy/Modernization			4		4			4		4
- Deputy Chief Information Officer for Tax Reform and Filing Season			4		4			4		4
- ACIO, Applications Development			882		882			1,104		1,104
- ACIO, Cybersecurity			161		161			210		210
- ACIO, Enterprise Operations			1,566		1,566			1,641		1,641
- ACIO, Strategy & Planning			54		54			54		54
- ACIO, Enterprise Services			432		432			428		428
- ACIO, User and Network Services			365		365			605		605
- ACIO, Enterprise Program Management Office			55		55			68		68
<b>Total # positions</b>	-	-	3,532	-	3,532	-	-	4,127	-	4,127

## IRS FY2020 Lapsed Appropriations Contingency Plan

Large Business and International Division (LB&I)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner			5		5			5		5
- Assistant Deputy Commissioner (Compliance Integration)			2		2			2		2
- Assistant Deputy Commissioner (International)			2		2			2		2
- Program and Business Solutions			5		5			5		5
- Cross Border Practice Area			16		16			16		16
- Eastern Compliance Practice Area			23		23			23		23
- Enterprise Activities Practice Area			4		4			4		4
- Northeastern Compliance Practice Area			22		22			22		22
- Pass Through Entities Practice Area			19		19			19		19
- Treaty & Transfer Pricing Operations Practice Area			12		12			12		12
- Western Compliance Practice Area			25		25			25		25
- Withholding and International Individual Compliance Practice Area			23		23			23		23
<b>Total # positions</b>	-	-	158	-	158	-	-	158	-	158
Office of Professional Responsibility (OPR)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director's Office				1	1				1	1
- Chief, Legal Analysis Branch				1	1				1	1
- Management & Program Analyst, Operations & Management Branch				1	1				1	1
<b>Total # positions</b>	-	-	-	3	3	-	-	-	3	3
Online Services (OLS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director, Online Services			3		3			3		3
- Online Engagement, Operations and Media			6		6			17		17
- Product Management			-		-			2		2
- Portal Business Office			2		2			3		3
- Operations			-		-			2		2
- Strategy & Finance			-		-			2		2
<b>Total # positions</b>	-	-	11	-	11	-	-	29	-	29

## IRS FY2020 Lapsed Appropriations Contingency Plan

Privacy, Government Liaison & Disclosure (PGLD)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Privacy Officer			3		3			3		3
- Identity & Records Protection			8		8			8		8
- Privacy Policy & Compliance			3		3			9		9
- Program & Planning Support			6		6			6		6
- Identity Assurance Office			5		5			5		5
- Government Liaison Disclosure & Safeguards			19		19			19		19
<b>Total # positions</b>	-	-	44	-	44	-	-	50	-	50
Procurement	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Procurement Officer		1			1		1			1
- Deputy Chief Procurement Officer		1			1		1			1
- Director, Office of Information Technology Acquisition		1			1		1			1
- Office of Procurement Support Services		6			6		6			6
- Policy Support		3			3		3			3
- Contracting Officers	44	40			84	44	40			84
- Business Operations Procurement Analysts		6			6		6			6
<b>Total # positions</b>	44	58	-	-	102	44	58	-	-	102
Research, Applied Analytics, and Statistics (RAAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Research, Applied Analytics, and Statistics			1		1			1		1
- Director, Data Exploration & Testing			6		6			6		6
- Director, Knowledge Development & Application			2		2			2		2
- Director, Data Management			6		6			6		6
- Director, Statistics of Income		1	5		6		1	5		6
- Management & Engagement			1		1			1		1
<b>Total # positions</b>	-	1	21	-	22	-	1	21	-	22
Return Preparer Office (RPO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director, Return Preparer Office				2	2				2	2
- Strategy & Finance		2		1	3		2		1	3
- Vendor Processes & Business Requirements				4	4				4	4
<b>Total # positions</b>	-	2	-	7	9	-	2	-	7	9

## IRS FY2020 Lapsed Appropriations Contingency Plan

Small Business/Self-Employed (SBSE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner			4		4			4		4
- Operations Support			22		22			54		54
- Collection	82	8	747		837	82	8	2,758		2,848
- Examination			99		99			128		128
- Contract Officer's Representative (CORs)			20		20			20		20
<b>Total # positions</b>	<b>82</b>	<b>8</b>	<b>892</b>	<b>-</b>	<b>982</b>	<b>82</b>	<b>8</b>	<b>2,964</b>	<b>-</b>	<b>3,054</b>
Tax Exempt Government Entities (TEGE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner			4		4			4		4
- Employee Plans			3		3			3		3
- Exempt Organizations			6		6			6		6
- Government Entities/Shared Services			14		14			14		14
<b>- Total # positions</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>27</b>
Taxpayer Advocate Service (TAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- National Taxpayer Advocate (NTA)			2		2			2		2
- Deputy NTA, Contingency Planner			1		1			1		1
- Deputy NTA, Continuity Planner			1		1			1		1
- Deputy NTA, HR Specialist			1		1			1		1
- Deputy NTA, Case Advocacy			78		78			78		78
<b>- Total # positions</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>-</b>	<b>83</b>
Wage and Investment (WI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner			2		2			9		9
- Equity, Diversity and Inclusion					-			2		2
- Return Integrity and Compliance Services			120		120			944		944
- Communications and Liaison			3		3			4		4
- Operations Support		6	24		30		10	51		61
- Customer Assistance, Relationships and Education		129	389		518		150	2,223		2,373
- Customer Account Services	1		212		213	1		643		644
- Submission Processing Centers	339		1,069		1,408	469	10,406	2,553		13,428
- Accounts Management Centers	124	1,725	388		2,237	124	3,317	14,596		18,037

## IRS FY2020 Lapsed Appropriations Contingency Plan

Total # positions	464	1,860	2,207	-	4,531	594	13,883	21,025	-	35,502
Whistleblower Office - Director's Office - Strategic Planning and Program Administration - Case Development and Oversight	Non-Filing Season (FS)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
				1	1				1	1
				2	2				2	2
				-	-				-	-
Total # positions	-	-	-	3	3	-	-	-	3	3
TOTAL # EXCEPTED POSITIONS	643	2,465	10,066	17	13,191	773	14,634	31,585	17	47,009
EXCEPTED POSITION SUMMARY										
Total # excepted/exempt positions					13,191					47,009
Percentage of employees					16.6%					59.3%
Total IRS Workforce (On-rolls November 10, 2018, per HRRC)					79,304					79,304