

INTERNAL REVENUE SERVICE



**Fiscal Year 2019
LAPSED APPROPRIATIONS CONTINGENCY PLAN
(Non-Filing Season - December 8-31, 2018)**

November 29, 2018

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IRS FY2019 Lapsed Appropriations Contingency Plan (Non-Filing Season - December 8-31, 2018)

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OVERVIEW

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

If the IRS is confronted by a lapse in appropriations at any time outside of the filing season (January 1 - April 30, 2019) in fiscal year 2019, activities in preparation for the Tax Filing Season will continue, along with certain other activities authorized under the Anti-Deficiency Act. 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 (pages 7-8).
- Summary of Shutdown Impact – As required by Section 124 of OMB Circular A-11, functional activity that would occur during a lapse (page 9).
- 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 (pages 11-14).
- 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 (pages 15-16).
- Reactivation of Functions – The notification of funding and recall procedures and policies to coordinate employees' return to work and any post-implementation bargaining (page 17).

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.)

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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, 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.

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, the associated positions are identified as Category “C” for purposes of this plan.

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SPECIAL ACTIVITIES AND SITUATIONS

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.

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 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 this 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 8 North Carolina DRC sites being staffed by 10 employees. There are currently 4 South Carolina DRC sites being staffed by 4 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 shutdown situations. Employee salaries may be reimbursed by Treasury. (Category A1)

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- **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 shutdown situations. (Category A3)

Tax Cuts and Jobs Act (TCJA)

An additional consideration this year is the Tax Cuts and Jobs Act (TCJA), Pub. L. No. 115-97 (Dec. 22, 2017). TCJA is the largest overhaul of the Tax Code since 1986 and involves all aspects of tax administration for individuals and businesses, TCJA provisions provide funding for two (2) fiscal years FY2018 - FY2019 for IRS activities covered by the provisions. Activities and positions involved in TCJA activities are identified in this plan by business unit under Category A1, funding other than annual appropriations is available.

The IRS established the TCJA Implementation Office (TRIO) in calendar year 2018 to oversee and coordinate the implementation of the TCJA and as an initial action the TRIO orchestrated a comprehensive assessment of each of the TCJA's 119 provisions to identify and order the steps for implementing this legislation. Given its extensive reach and broad scope, implementing the TCJA is a mission-critical task beginning in calendar year 2018 and through fiscal year 2019. Implementation requires creating or revising hundreds of tax products including worksheets and tax forms, form instructions and publications as well as changes to current IRS policies and procedures. IRS' inventory of tax products continues to be worked and revisions will be produced throughout 2018 and beyond. The Chief Information Officer is also on track to complete the necessary information technology programming to enable all revised and new forms to be accurately processed in the 2019 filing season.

In enacting the TCJA, Congress provided the Treasury Department with funds that will remain available until September 30, 2019. *See* Consolidated Appropriations Act, 2018, Pub. L. No. 115-141, Div. E, Title I, § 113 (Mar. 23, 2018). Thus, some implementation activities would not be affected by a lapse in appropriations in Fiscal Year 2019. Additional activities would continue to protect incoming tax revenues during the upcoming filing season. (Some of these functions could also be deemed necessary to support the functions funded by two-year TCJA funds.) The excepted positions required to carry out identified activities to implement the TCJA for the upcoming Filing Season are identified within each Business Unit plan where these activities are carried out. Two-year TCJA funds are expended based on TCJA implementation work performed by employees and tracked via unique TCJA internal order codes.

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IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This IRS Shutdown Contingency Plan (Non-Filing Season) for fiscal year 2019 reflects a total of **9,492** employees (**12.0%** of the total employee population of 79,366 as of 08/18/2017) who are designated as “excepted/exempt” and would be retained in the case of a shutdown.

1.	Estimated time to complete shutdown of “non-excepted” activities	Up to half a workday
2.	Total number of employees expected to be employed prior to implementation of the shutdown plan (direct and reimbursable)	79,868 (as of 11/10/2018)
3.	Total number of “excepted/exempt” employees authorized to be retained under this plan: ¹	9,946 12.5 % of IRS Workforce
	<ul style="list-style-type: none"> • Compensated by other than annual appropriations [A1 & A2] • Necessarily implied by law [A3] • Employees engaged in the protection of life and property (including law enforcement activities) [B] • Employees performing shutdown activities > ½ day [C] 	<p>1,650</p> <p>250</p> <p>8,017</p> <p>29</p>

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

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EFFECTING THE PLAN

This plan will become effective anytime outside of filing season (January 1 - April 30, 2019), 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 the Heads of Office to direct shutdown implementation;
- 4) the Human Capital Officer notifies the National President of NTEU; and,
- 5) HCO begins preparation for an orderly shutdown based on the conditions of the directive(s). The shutdown and reactivation of the IRS are described in the following three sections of the plan:
 - SHUTDOWN PREPARATION
 - SHUTDOWN IMPLEMENTATION
 - REACTIVATION OF FUNCTIONS

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SHUTDOWN PREPARATION

A. Service Contact

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

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

B. Current List of Functions

Business unit managers must review their Functional Activity/Program Office/Positions beginning on page 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
- **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

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

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business unit will conduct regular meetings throughout a lapse in appropriations to identify actual imminent threats and activate excepted personnel only as required to perform related excepted activities.

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

EXAMPLES (Category B):

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

Category C: Necessary to Transition the Shutdown of Operations

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

D. Non-Excepted Activities

Non-excepted activities are all activities or programs other than those designated as "excepted" above. Positions in these functions would be furloughed, where "excepted" positions would remain on duty. This could also include

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positions that may have to be recalled if the furlough continues for more than a week.

EXAMPLES (non-excepted activities):

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

E. Employee Notification Procedures

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

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

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

- providing details about a possible furlough and appeal rights;
- directing employees to visit the [IRS Shutdown 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 website for agency status updates.

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

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

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

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

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

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

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

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

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

F. Substitution of Personnel in the Contingency Plan

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

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

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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.

- 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.

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.

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.

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REACTIVATION OF FUNCTIONS

Reactivation of functions is affected 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) and Wage and Investment (W&I) Communications with current, updated information. C&L and W&I Communications in turn will update the IRS Emergency Information Hotlines and the Employee Emergency section of IRS.gov. Telephone Teletype (TTY) access is available for the hearing impaired. If telephone services are not available, a central point of contact will be established where employees may obtain information. A message from the IRS Human Capital Officer is pushed from the *IRS Human Capital Office mailbox to all notifying of initiation of Reactivation procedures.

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

Employees are expected to report to work no later than four hours after that announcement/notification if it occurs on a scheduled workday, or report on their next regularly scheduled workday. If the announcement/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.

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**APPENDIX A
LIST OF FUNCTIONS BY SHUTDOWN CATEGORY**

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Office of the Commissioner	Exception Category				
	A1	A3	B	C	Total
• Commissioner		1			1
• Deputy Commissioner for Services and Enforcement			2		2
• Deputy Commissioner for Operations Support		1	1		2
• Chief of Staff		1		2	3
Total # employees	0	3	3	2	8

Office of the Commissioner	Exception				Detail of excepted positions by category needed for lapse of up to 5 business days	
	A1	A3	B	C		
Commissioner					The Commissioner	<ul style="list-style-type: none"> Political 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.
		1			1 - Staff Assistant	<ul style="list-style-type: none"> Assists in the executive oversight of excepted activities.
Deputy Commissioner for Services & Enforcement			1		1 - Deputy Commissioner for Services and Enforcement	<ul style="list-style-type: none"> Provides oversight of excepted activities and executive direction for the orderly shutdown of operations.
			1		1 - Senior Tax Policy Advisor	<ul style="list-style-type: none"> Supports the Deputy Commissioner for Services and Enforcement to provide oversight of the agency's shutdown operations and continuance of activities during shutdown. (As Needed)
Deputy Commissioner for Operations Support			1		1 - Deputy Commissioner for Operations Support.	<ul style="list-style-type: none"> Provides oversight of excepted Operations Support activities and executive direction for the orderly shutdown of operations.
		1			1 - Chief Risk Officer	<ul style="list-style-type: none"> Provides direct support to the Deputy Commissioner for Operations Support to maintain effective IRS operations during shutdown. (As Needed)
Chief of Staff		1			1 - Chief of Staff	<ul style="list-style-type: none"> Provides direct support to the Commissioner to maintain effective excepted operations during shutdown. (As Needed).
				2	1 - Director, Executive Secretariat 1 - Program Analyst	<ul style="list-style-type: none"> Coordinates issuance of notifications, respond to questions concerning furlough, and Single-Entry Time Reporting (SETR) input. (Up to 8 hours)

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Affordable Care Act (ACA)	Exception Category				
	A1	A3	B	C	Total
• Director, Affordable Care Act			1		1
- Filing and Premium Tax Credit Strategy			1		1
- Customer Service and Stakeholder Relations			1		1
Total # employees	0	0	3	0	3

Affordable Care Act	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Director, Affordable Care Act			1		1 - Director, ACA Office.	<ul style="list-style-type: none"> Oversee ACA Shutdown Activities. TRIO activities (oversee the TCJA Implementation Office to coordinate the implementation of the Tax Cuts and Jobs Act) Identify and coordinate enterprise stakeholder activities and steps required to implement 119 TCJA provisions.
Filing and Premium Tax Credit Strategy			1		1 - Director, Filing & Premium Tax Credit (F&PTC).	
Customer Service and Stakeholder Relations			1		1 - Director, Customer Service and Stakeholder Relations	

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Appeals	Exception Category				
	A1	A3	B	C	Total
Chief, Appeals			2		2
Director, Case & Operations Support		1	7		8
Director, Examination			1		1
Director, Collection			1		1
Director, Specialized Examination Programs & Referrals			6		6
Total # employees	0	1	17	1	18

Appeals requires that a minimum number of 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. If cases are not monitored, statutes may lapse resulting in adverse impacts to the IRS and US government tax collection functions.

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

Appeals	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Chief, Appeals			1		1 - Chief, Appeals	<ul style="list-style-type: none"> Provides oversight of shutdown and continuing activities.
			1		1 - Executive Assistant	<ul style="list-style-type: none"> Helps coordinate shutdown and continuing actives. (As Needed)
Director, Case & Operations Support		1			1 - Director, Human Capital & Finance	<ul style="list-style-type: none"> Addresses any administrative and/or personnel matters related to the shutdown and continuing activities. (As Needed)
			3		1 - Director, Account and Processing Support (APS) 1 - Tech Advisor, APS 1 - Manager, APS	<ul style="list-style-type: none"> Approves quick assessments for cases with imminent statutes. (As Needed)
			4		1 - Appeals Account Resolution Specialist (AARS) 3 - Processing Personnel (APS)	<ul style="list-style-type: none"> 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)

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Appeals	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Director, Examination			1		1 - Senior Operations Advisor	<ul style="list-style-type: none"> Ensures protection of statutes and shipping of imminent statute cases.
Director, Collection			1		1 - Senior Operations Advisor	<ul style="list-style-type: none"> Ensures protection of statutes and shipping of imminent statute cases.
Director, Specialized Examination Programs & Referrals			4		1 – Senior Operations Advisor 1 - Manager, TEFRA 1- Area Team Manager (International) 1 - Area Team Manager (Estate & Gift)	<ul style="list-style-type: none"> Ensures protection of statutes and shipping of imminent statute cases.
			2		1 - Director, Technical Support (TCS) 1 - Team Manager Technical Support	<ul style="list-style-type: none"> 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.

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Chief Counsel	Exception Category				
	A1	A3	B	C	Total
• Chief Counsel – Immediate Office			≤ 5		≤ 5
- Associate Chief Counsel (Corporate)	5		3		8
- Associate Chief Counsel (Financial Institutions & Products)	4		3		7
- Associate Chief Counsel (Income Tax & Accounting)	11		4		15
- Associate Chief Counsel (Pass-throughs & Special Industries)	4		4		8
- Associate Chief Counsel (Finance & Management)			60		60
- Associate Chief Counsel (General Legal Services)		9			9
- Associate Chief Counsel (International)	23		4		27
- Associate Chief Counsel (Procedure & Administration)	1		11		12
- Associate Chief Counsel (Tax Exempt & Government Entities)	8		3		11
- Division Counsel/Associate Chief Counsel (Criminal Tax)			18		18
- Division Counsel (Large Business & International)			34		34
- Division Counsel (Small Business Self-Employed)			63		63
- Division Counsel (Wage & Investment)			2		2
- Division Counsel (Tax Exempt & Government Entities)			7		7
Total # employees	56	9	221	0	≤ 286

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

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

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operations. Fifty-six employees are supporting the Tax Cuts and Jobs Act and fall into Category A1 because they are funded with the special two-year appropriation provided for TCJA activities. Please note that since these employees were funded with the Enforcement portion of the TCJA fund, which currently has no available balance, a reallocation of TCJA funding would be necessary.

Counsel	Exception				Detail of excepted positions by category
	A1	A3	B	C	
Chief Counsel – Immediate Office					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.
			1		1 - Chief Counsel - The position is currently vacant and the Deputy Chief Counsel (Technical) is currently serving as Acting Chief Counsel.
			4		2 - Deputy Chief Counsels 1 - Support staff 1 - Staff Assistant/Attorney
Associate Chief Counsel (Corporate)	5		3		1 - Associate Chief Counsel (Corporate) 1 - Support staff 1 - Other attorney staff
Associate Chief Counsel (Financial Institutions & Products)	4		3		1 - Associate Chief Counsel (Financial Institutions & Products); 1 - Support staff 1 - Other attorney staff
Associate Chief Counsel (Income Tax & Accounting)	11		4		1 - Associate Chief Counsel (Income Tax & Accounting) 1 - Support staff 2 - Other attorney staff
Associate Chief Counsel (Pass-throughs & Special Industries)	4		4		1 - Associate Chief Counsel (Pass-throughs & Special Industries) 1 - Support staff 2 - Other attorney staff
Associate Chief Counsel (Finance & Management)			60		1 - Associate Chief Counsel (Finance & Management) 1 - Staff Assistant 1 - System Coordinator 4 - Personnel/Budget Staff 2 - Area Managers 51- Field support staff

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Counsel	Exception				Detail of excepted positions by category
	A1	A3	B	C	
Associate Chief Counsel (General Legal Services)		9			1 - Associate Chief Counsel (General Legal Services) 2 - Deputy Associate Chief Counsels 3 - Branch Chiefs 1 - Support staff 1 - National Office attorney 1 - Field attorney
Associate Chief Counsel (International)	23		4		1 - Associate Chief Counsel (International) 1 - Support staff 2 - Other attorney staff
Associate Chief Counsel (Procedure & Administration)	1		11		1 - Associate Chief Counsel (Procedure & Administration) 1 - Support staff 9 - Other attorney staff (covers LPD)
Associate Chief Counsel (Tax Exempt & Government Entities)	8		3		1 - Associate Chief Counsel (Tax Exempt & Government Entities) 1 - Support staff 1 - Other attorney staff
Division Counsel/Associate Chief Counsel (Criminal Tax)			18		1 - Division Counsel or Associate Chief Counsel (Criminal Tax) 1 - Deputy Division Counsel/Associate Chief Counsel 2 - National Office attorneys 1 - Support staff 13 - Other field attorney staff are needed to continue law enforcement activities staff
Division Counsel (Large Business & International) [12]			34		1 - Division Counsel (Large Business & International) 1 - Deputy Division Counsel 1 - Staff Assistant/Attorney 1 - Support staff 30 - Other field attorney staff
Division Counsel (Small Business Self-Employed)			63		1 - Division Counsel (Small Business Self-Employed) 1 - Deputy Division Counsel 3 - Staff Assistants/Attorneys 1 - Support staff 57 - Other field attorney staff

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Counsel	Exception				Detail of excepted positions by category
	A1	A3	B	C	
Division Counsel (Wage & Investment)			2		1 - Division Counsel (Wage & Investment) 1 - Support staff
Division Counsel (Tax Exempt & Government Entities)			7		1 - Division Counsel (Tax Exempt & Government Entities) 1 - Deputy Division Counsel 1 - Support staff 4 - Other field attorney staff

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Chief Financial Officer (CFO)	Exception Category				
	A1	A3	B	C	Total
• Chief Financial Officer			3		3
- Financial Management	6		56		62
- Corporate Budget			3		3
- Internal Controls			0		0
Total # employees	6		62		68

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

Chief Financial Officer	Exception				Detail of excepted positions by category
	A1	A3	B	C	
Chief Financial Officer (CFO)			3		<ul style="list-style-type: none"> 1 - Chief Financial Officer 1 - Deputy Chief Financial Officer 1 - CFO Contingency Plan Manager <ul style="list-style-type: none"> Provides Executive leadership for oversight of shutdown and continuing activities.
Financial Management	6		11		<ul style="list-style-type: none"> 1 - Associate CFO for Financial Management 1 - Deputy Associate CFO for Custodial Financial Management 1 - Deputy Associate CFO for Administrative Financial Management 1 - Senior Manager, Travel Management 1 - Senior Manager, Financial Management Systems 1 - Senior Manager, Financial Reporting 1 - Senior Manager, Revenue Accounting 2 - Financial Management Analysts 1 - Senior Tax Analyst 1 - Accountant 2 - Accountants (TCJA, 2-year money). 3 - Tax Analysts (TCJA) 1 - Financial Management Analyst (TCJA) <ul style="list-style-type: none"> 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)

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Chief Financial Officer	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Financial Management (cont)			5		1- Senior Manager 1 - Accountant 3 - Financial Management Analysts.	<ul style="list-style-type: none"> Perform accounting functions, including processing and certifying any travel and commercial vendor payments in-process, and to prevent the loss of accounting data. Beckley Finance Center, Beckley, WV
			2		2 - Travel Service Specialists	<ul style="list-style-type: none"> Assist in any travel emergency issues related to the performance of excepted activities. POD neutral locations:
			2		1 - Supervisory Accountant 1 – Travel Service Specialist	<ul style="list-style-type: none"> Assist with any emergency travel or purchase card issues related to the performance of excepted activities. POD neutral locations
Financial Management (cont)			36		5 - Frontline Manager, RACS Accounting East and West 5 - Database Administrators, RACS Accounting East and West 5 - Lead Accounting Technicians, RACS Accounting East and West 17 - Accounting Technicians, RACS Accounting East and West 4 - Accounting Clerks, RACS Accounting East and West	<ul style="list-style-type: none"> Perform critical assessment and accounting functions, which would also include processing, balancing and reconciling revenue and refunds. 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
Corporate Budget			3		1 - Associate CFO, Corporate Budget 2 - Managers	<ul style="list-style-type: none"> Address budget execution issues and Legislative Mandate-specific questions
Internal Controls						

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Communications and Liaison (C&L)	Exception Category				
	A1	A3	B	C	Total
• Chief Communications and Liaison		4			4
- Communications		13			13
- Legislative Affairs		2			2
- National Public Liaison		1			1
Total # employees	0	20	0	0	20

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				Detail of excepted positions by category	
	A1	A3	B	C		
Chief Communications and Liaison		4			1 - Chief, Communications and Liaison 3 - Staff	<ul style="list-style-type: none"> Provides communications support to the commissioner and to oversee IRS communications to the taxpaying public and employees.
Communications		1			1 - Director, Communications	<ul style="list-style-type: none"> Supports the Chief, C&L and ensure information flow to all IRS taxpayers and stakeholders.
		12			1 - Chief, National Media Relations 1 - Associate, Director Communications 1 - Chief, Internal Communications 1 - Chief, Product & Development (TCJA) 1 - Chief, Tax Outreach Partnership Education 7 - Senior Communicators	<ul style="list-style-type: none"> Assists with required communications both internally for working employees and externally for taxpayers. (As Needed) Assists with Tax Cuts and Jobs Act work communicating with the public and stakeholder to assist in understanding 2018 filing obligations or working with Form and Publications for the upcoming filing season. (As needed)
Legislative Affairs		2			1 - Director, Legislative Affairs 1 - Chief, Legislative Branch	<ul style="list-style-type: none"> Responds to congressional inquiries and constituent requests, track pending legislation and coordinate preparation of testimony and briefing materials for any Congressional hearings.
National Public Liaison		1			1 - Director for National Public Liaison	<ul style="list-style-type: none"> 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)

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Criminal Investigation (CI)	Exception Category				
	A1	A3	B	C	Total
• Chief, Criminal Investigation			5		5
- Special Project Director and Communication Director			2		2
- Commissioner's Protection Detail			6		6
- International Operations			50		50
- Operations, Policy & Support			60		60
- Strategy			62		62
- Refund Crimes			117		117
- Review, Planning & Evaluation			20		20
- Technology Operations & Investigative Services			276		276
- Field Criminal Law Enforcement Personnel			2,147		2,147
▪ Northern Area					
▪ Southern Area					
▪ Western Area					
- Equity Diversity and Inclusion			0		0
Total # employees	0	0	2,745	0	2,745

Criminal Investigation works directly on investigations and associated law enforcement duties as the criminal law enforcement arm of the IRS. There are approximately 2,962 active criminal investigations and 3,390 investigations in the adjudication phase (pre-indictment, indictment, trial and post-trial) in 93 judicial districts. As part of these 6,352 investigations, special agents are actively gathering evidence, conducting critical interviews, testifying in court proceedings, executing search warrants and conducting arrests. All of these activities require our investigative support staff be available to 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 6,352 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.

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Criminal Investigation	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Chief, Criminal Investigation (5)			5		1 -Chief, Criminal Investigation 1 - Deputy Chief, Criminal Investigation 2- Chief of Staff 1 - Senior Analyst	<ul style="list-style-type: none"> Provides executive oversight of operations and any shutdown notification/recall activities.
Special Project Director and Communication Director (2)			2		1 - Project Director/CI Risk Officer 1 - Director, Communications and Education	<ul style="list-style-type: none"> Provides guidance and assistance to the Chief CI for internal communications to excepted CI agents. (As Needed) 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)
Commissioner's Protection Detail (6)			6		6 - Special Agents	<ul style="list-style-type: none"> Ensure the protection of human life and/or the protection of property. (As Needed)
International Operations (50)			33		International Operations 2-Director and Deputy Director, International Operations 1-Staff Member 30-Special Agents (Headquarters and Field Personnel), Attachés; Senior Analysts, Management & Program Analysts, Investigative Analysts	<ul style="list-style-type: none"> Support ongoing criminal investigations with an International component. Support of International Investigations and Narcotics investigations. Carry out excepted activities like timekeeping and to support ongoing criminal investigations (As Needed)
			2		International Field Operations 2-Directors, International Field Operations (East and West)	<ul style="list-style-type: none"> Support ongoing criminal investigations with an international component.
			15		Narcotics and Counterterrorism 1-Director 14-Investigative Analysts, Special Agents	<ul style="list-style-type: none"> Support ongoing criminal investigations with an international component.
Operations, Policy & Support (63)			3		2 - Director and Deputy Director of Operations, Policy & Support 1 - Support Staff	<ul style="list-style-type: none"> Carry out support Operations

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Criminal Investigation	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			4		Financial Crimes 1 - Director, Financial Crimes 3 - Financial Crimes Special Agents and Investigative Analysts	<ul style="list-style-type: none"> Ensure the processing of evidence to support ongoing criminal investigations and criminal trials.
			17		Forensics 1 - Director, Forensic Laboratory 16 - Forensics Laboratory Special Agents and Trial Illustrators	<ul style="list-style-type: none"> Support ongoing criminal investigations (As Needed)
			25		Special Investigative Techniques 1 - Director of Special Investigative Techniques 24 - Special Investigative Techniques Special Agents, Investigative Analysts, Management & Program Analysts	<ul style="list-style-type: none"> Support ongoing criminal investigations (As Needed)
			11		Warrants and Forfeitures 1 - Director of Warrants and Forfeiture 10 - Warrants and Forfeiture Special Agents Management & Program Analysts.	<ul style="list-style-type: none"> Support ongoing criminal investigations (As Needed)
CI Strategy (62)			2		2 - Executive Director and Deputy Director, Strategy	<ul style="list-style-type: none"> Provides executive oversight of operations and any shutdown notification/recall activities.
			39		Finance 1 - Director, Finance 1 - Supervisors 6 - Financial Management Analysts 1 - Management and Program Analyst 1 - Professional Staff Member 29 - Budget Analysts	<ul style="list-style-type: none"> Handle mission critical budget activities – i.e., processing funding for emergency enforcement or imprest fund activity. Manage contracts that are designated as excepted during a shutdown requiring oversight of a COR Manage timekeeping and to support operation of the Office of Strategy (As Needed)

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Criminal Investigation	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			2		Human Resources 2 – Director and Deputy Director, CI Human Resources	<ul style="list-style-type: none"> Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues. Responsible for shutdown notification procedures and recall activities. 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
			7		National CI Training Academy 2 – Director, National Criminal Investigation Training Academy and Assistant Director (NCITA). 5 – Special Agents	<ul style="list-style-type: none"> Work with NCITA located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA, and operated by Homeland Security.
			12		Planning Research and Analysis 1 - Director and Assistant Director of Planning, Research, & Analysis 3 - Senior Analysts 8 - Program Analysts	<ul style="list-style-type: none"> Support the functions of Planning & Strategy. (As Needed)
Refund Crimes (117)			32		Refund Crimes 2 - Director and Deputy Director, Refund Crimes 1 - Director, Refund Crimes Operations and Policy (East and West) 1 - Identity Theft Coordinator 1 - HQ Senior Analysts 4 - Support Staff 23-Fraud Analysts, Investigative Analyst, Investigative Aide	<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development Process ongoing criminal investigations and scheme development in the Scheme Development Center – includes Resident Agents in Charge (RACs), Scheme Development Center Investigative Analysts, Supervisory Investigative Analysts, Management Analysts and support staff processing Carry out excepted activities like timekeeping.
			1		Cyber Crimes 1-Director	<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development.
			6		System & Analysis 1-Director 5-Fraud Detection Analysts, Senior Investigative Analysts	<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development.

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Criminal Investigation	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			78		Scheme Development Center 2-Resident Agents in Charge 76-Scheme Development Center Investigative Analysts, Supervisory Investigative Analysts, Management Analysts and support staff processing.	<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development. Process ongoing criminal investigations. Scheme development. Carry out timekeeping duties.
Review, Planning & Evaluation (20)			20		1-Director 19-Senior Analysts, Centralized Case Reviewers, Management & Program Analysts	<ul style="list-style-type: none"> Support ongoing criminal investigations and Field Office operations.
Technology Operations & Investigative Services (276)			4		Directors Office 3-Director and Deputy Directors, Technology Operations and Investigative Services 1-Senior Management Analyst	<ul style="list-style-type: none"> Support the functions of Technology Operations and Investigative Services (as needed).
			1		Enterprise Computing 1-Deputy Director	<ul style="list-style-type: none"> Support Field Office and Headquarter operations.
			11		Business Systems Development 11-Senior Program Analysts, Data Management Specialists, System Analysts, Specialists	<ul style="list-style-type: none"> Maintain the integrity of integral Business Systems. Support Field Office and Headquarter operations.
					Program Management & Contracting	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.
					Technical Operations Center	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.
			1		Field Operations 1-Deputy Director	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.
					Cyber Security	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.
			189		User Support 189-Data Processing Center, Field Support, User Support (COA), Customer Support, Information Tech Specialists, Computer Investigative Specialists	<ul style="list-style-type: none"> Support ongoing criminal investigations Support Field Office and Headquarters operations. Carry out timekeeping duties, contracting duties, and support the operation of Technology Operations & Investigative Services.
			70		Electronic Crimes 70-Computer Investigative Specialists	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.

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Criminal Investigation	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
					Electronic Crimes Computer Investigative Specialists	<ul style="list-style-type: none"> • Carry out timekeeping, contracting duties, and support the operation of Technology Operations & Investigative Services. (As Needed) • User Support Managers • COAs • Professional Staff
Field Criminal Law Enforcement Personnel			2,147		3 - Directors of Field Operations 19 - Special Agents in Charge 39 - Assistant Special Agents in Charge 190 - Supervisory Special Agents 1896 - Special Agents, Support Staff, Senior Analysts, Investigative Analysts and Management Analysts. The number of employees required varies based on the circumstances at the time of shutdown and includes anticipated new hires. The total will be less than or equal to the total of such positions on rolls at the time of shutdown.	<ul style="list-style-type: none"> • Working criminal law enforcement investigations or related functions that cannot be shut down without harming the investigation, CI's or the Service's mission, or risking life or property; and field office support staff necessary to support those efforts.

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Equity, Diversity and Inclusion (EDI)	Exception Category				
	A1	A3	B	C	Total
• Office of Equity, Diversity and Inclusion					
- Operations Division, Disability Branch			4		4
- Office of the Director				1	1
Total Excepted	0	0	4	1	5

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	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Operations Division, Disability Branch			4		2 - Staff Interpreter 1 - Chief, Disability Branch or the Chief, Disability Services 1 - Administrative Specialist (Authorized Government Representative)	<ul style="list-style-type: none"> • Provide sign language interpreting (SLI) services and as needed requisition and schedule supplemental SLI and/or CART services. • Maintain contact with managers of excepted employees with disabilities to ensure timely and appropriate provision of RA services when needed, including via contracted services; to approve any requisitions for supplemental SLI and CART services required; and to approve time and attendance records of essential personnel during the lapse. • Schedule staff and contract SLI and/or CART services; as needed requisition any supplemental services required; and to complete receipt and acceptance of any SLI and CART service invoices received during the lapse period.
Office of the Director, EDI				1	1 – Executive Assistant to the Director	<ul style="list-style-type: none"> • 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.

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Facilities Management and Security Services (FMSS)	Exception Category				
	A1	A3	B	C	Total
• Chief, Facilities Management and Security Services			4		4
- Facilities Management and Security Services			9		9
- Facilities Management and Security Services Operations (Territories and campus)			57		57
- Project Management/Financial Management			2		2
Total # employees			72		72

Facilities Management and Security Services	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Chief, Facilities Management and Security Services			4		1 - Chief, Facilities Management and Security Services 1 - Chief of Staff 1 - Executive Assistant 1 - Admin/Secretary	<ul style="list-style-type: none"> Provide executive oversight of all FMSS contingency operations and engage in cross-functional activities to support excepted activities as necessary during shutdown. Coordinate shutdown and reactivation of division operations.
Facilities Management and Security Services			9		1 - Associate Director, Design & Strategic Campus Planning 7 - Contracting Officer Representatives (CORs) 1 - ePACs Project Manager.	<ul style="list-style-type: none"> COR support for FMSS excepted contracts.
Facilities Management and Security Services Operations (Territories and campus)			57		13 - Territory Managers 13 - Security Section Chiefs 12 - building managers 10 - Operations and Maintenance sub-CORs 9 - IRS Police Officers	<ul style="list-style-type: none"> Support general security services that increase as the IRS population escalates in excepted employees. Security and emergency response actions are influenced by other external activities such as bomb threats, suspicious packages and threats to employees. Situational Awareness Management Center/Threat Incident Reporting is operational 24/7 during a shutdown.
Project Management/Financial Management			2		2 - Financial Analysts	<ul style="list-style-type: none"> Address budget and accounting issues related to the lapse in appropriation and prevent loss of accounting data and provide financial services to Facilities Management and Security Services during a lapse.

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Human Capital Office (HCO)	Exception Category				
	A1	A3	B	C	Total
– IRS Human Capital Officer		2			2
– Employment, Talent & Security	43	12	161		216
– Plans & Operations		2			
o Senior Commissioner Representatives and Continuity of Operations			1		3
– Worklife, Benefits, & Performance		6			6
– Workforce Relations		4			4
– Payroll & Personnel Systems	10	3	126		139
– Human Resources Customer Service Division			3		3
– Leadership Education and Delivery Services			0		0
– Office of Executive Services			1		1
Total # employees	53	29	291	1	374

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. However, the needs identified in this plan are not likely to change significantly before December 31, 2018.

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Human Capital Office	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
IRS Human Capital Officer		2			1 - IRS Human Capital Officer 1 - IRS Deputy Human Capital Officer	<ul style="list-style-type: none"> Provides executive oversight of shutdown notification/recall activities including management, employees and the National Treasury Employees Union. Focuses on service-wide personnel issues arising from shutdown questions, and one staff member (will provide technical support on an as needed basis)
Employment Talent & Security			2		1 - Director, Employment, Talent & Security 1 - Deputy Director, Employment, Talent & Security	<ul style="list-style-type: none"> Provides executive oversight of excepted hiring activities and shutdown notification/recall activities
			6		1 - Associate Director or Deputy Associate Director, Personnel Security 1 - National Security Program position 1 - Personnel Security Manager 1 - Personnel Security Assistant 2 - Personnel Security Adjudicators	<ul style="list-style-type: none"> Coordinates National Security Clearance requests/questions.
	43				28 – HR Specialists 11 – HR Assistants 4 - Personnel Security Adjudicators	<ul style="list-style-type: none"> TCJA Funded Positions

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Human Capital Office	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
		12	153		1 - Associate Director, Employment Operations 1 - Shutdown Coordinator 1 - Shutdown Support 1 - Chief, Employment Operations Center 1 – EO Center Chief 54 - Employment Operations - East Support Staff 43 - Employment Operations – South Support Staff 47 - Employment Operations – West Support Staff 4 - NCAC Support Staff (New York)	<ul style="list-style-type: none"> Coordinates issuance of notifications, responds to questions concerning furlough and recall to duty. (As needed for up to 8 hours) Required to carry out critical pre-screening and on-boarding activities affecting and estimated 126 Information Technology and 540 Wage & Investment employees. The IT employees will start immediately and be paid with two-year funds available for TCJA implementation. The W&I employees scheduled to on-board 12/9 and 12/10 are seasonal and new hires who must be on board in December to begin preparing for the upcoming filing season. These employees require additional training/preparation on new TCJA provisions.
Plans & Operations Division		2	1		1 - Director, Plans and Operations Division 1 - IRS Shutdown Contingency Plan Program Manager	<ul style="list-style-type: none"> Administer the agency's shutdown operations, continuance of activities during furlough and reactivation operations.
					1 – Director, SCR-CO Director	<ul style="list-style-type: none"> Manage the emergency response incident command in the event of an emergency or incident. (As Needed)
Worklife, Benefits, & Performance		6			1 - Director or Deputy Director, Worklife, Benefits, & Performance 4 - WCC/BeST specialists 1 – Personnel Policy specialist	<ul style="list-style-type: none"> Provide direction and coordination of activities necessary during the shutdown. (As Needed) Completes time-sensitive casework relating to existing inventory on death cases, disability retirements, immediate retirements and workers' claims needing to be submitted to Department of Labor. (As Needed - up to 5 days/for half-days) Addresses personnel policy questions related to shutdown questions. (As Needed)

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Exception				Detail of excepted positions by category	
A1	A3	B	C		
	4			1 - Director or Deputy Director, Workforce Relations 1 - Associate Director, Labor Relations Strategy and Negotiations 1 - Associate Director, Labor Relations/Employee Relations Field Operations 1- Workforce Relations Specialist	<ul style="list-style-type: none"> • Provide direction and coordination of activities necessary during the shutdown. • Address NTEU issues and contract compliance • Address managerial concerns throughout the field in the active business units. (As needed) • Support the increase in employees supporting excepted work in the event of a prolonged shutdown. (As Needed)
	3			1 - Director, Payroll and Personnel Systems 1 - Deputy Director, Payroll and Personnel Systems 1 - Associate Directors, Payroll and Personnel Systems	
10				1 – Chief, Debt Management 6 – Human Resourced Specialists 2 – Human Resources Specialists (IS) 1 – HR Assistant	<ul style="list-style-type: none"> • TCJA Funded Positions (FY18-FY19) • Will assist in processing PARs and Payroll documents, to support the work of bringing on the new hires in support of TCJA.

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Human Capital Office	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
				126	126 - Chiefs, Payroll Centers; and staff members List the positions by series and grade 3 – Branch Chiefs 1 – Executive Assistant 5 – Lead SETR Representatives 26 – SETR Representatives 22 – Human Resources Specialist (GS-09, GS-11, GS-12, GS-13 & Leads GS-14) 14 – Front-line Managers 4 – ERC Representatives 1 – Management Assistant 1 – Clerk 6 – Lead Human Resources Assistant (GS-08 & GS-09) 43 – Human Resources Assistant (GS-07 & GS-08)	<ul style="list-style-type: none"> Performs required payroll functions for the period just prior to the appropriation lapse.² If essential work decreases or is not required, the employees will be subsequently furloughed.
Human Resources Customer Service Division			3		1- Director, Human Resources Customer Service Division 1 - Manager 1 - Chief, Organization & Position Management	<ul style="list-style-type: none"> Oversee Information Technology time management (As Needed)
Office of Executive Services			1		1 - Director, Executive Services	<ul style="list-style-type: none"> Provide direction and coordination of activities related to Senior Leadership necessary during the shutdown.

² Pursuant to OMB guidance, employees would receive pay for the last pay period completed prior to a lapse in appropriations (OMB's August 28, 1980, Bulletin No. 80-14, Shutdown of Agency Operations Upon Failure by the Congress to Enact Appropriations, paragraph 3.b. (1) Appropriations and Funds).

Time & Attendance (T&A) processing for the pay period leading up to the shutdown must be completed. Preservation of personnel and payroll data submitted via PAR and T&A prior to the shutdown is required. Other work considerations include: posting of original and corrected T&As, terminal lump sum leave payments and other types of payments effective prior to the shutdown must be completed. In addition, any changes to our payroll systems at the National Finance Center or Treasury's HR Connect, requires close coordination with Payroll, e.g., validation of salary table and other code tables, and error resolution of personnel and payroll transactions that reject. The Payroll Gate Operations must be staffed to address employee payroll issues. Payroll support is required for all excepted employees who continue to work throughout the shutdown.

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Information Technology (IT)	Exception Category				
	A1	A3	B	C	Total
• Chief Information Officer	2		3		5
• Deputy Chief Information Officer for Operations			4		4
• Deputy Chief Information Officer for Strategy/Modernization			4		4
• Deputy Chief Information Officer for Tax Reform and Filing Season	60		3		63
- ACIO, Applications Development	505		293		798
- ACIO, Cybersecurity	23		131		154
- ACIO, Enterprise Operations	446	3	1,008		1457
- ACIO, Strategy & Planning	4		24		28
- ACIO, Enterprise Services	281	18	133		432
- ACIO, User and Network Services	113	4	191		308
- ACIO, Enterprise Program Management Office	24		60		84
Total # employees	1,458	25	1,854		3,337

Information Technology (IT)	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
5 Chief Information Officer (CIO)	2		3		1 – Chief Information officer 1 – Operations Advisor 1 – Senior Operations Advisor 1 – Management and Program Analyst 1 – Staff Assistant	<ul style="list-style-type: none"> • Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation
4 Deputy Chief Information Officer (DCIO) for Operations			4		1 – DCIO for Operations 1 – Senior Operations Advisor 1 – Executive Assistant 1 – Staff Assistant	<ul style="list-style-type: none"> • 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 • Responsible for ensuring critical data operations necessary to ensure operational capabilities required for the filing year programs and applications and to support recall activities • Non-Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Non-Filing Season Readiness and Operation of all critical systems • Ensures the integrity of all Non-Filing Season operations

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			4		<p>continuing during federal shutdown</p> <ul style="list-style-type: none"> 1 – DCIO for Strategy/Modernization 1 – Senior Management Analyst 1 – Executive Assistant 1 – Staff Assistant 	<ul style="list-style-type: none"> 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 Responsible for ensuring critical data operations necessary to ensure operational capabilities required for the Filing year programs and applications and to support recall activities Non-Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Non-Filing Season Readiness and Operation of all critical systems Ensure the integrity of all Non-Filing Season operations continuing during federal shutdown
DCIO for Tax Reform and Filing Season (63)	0		1		1 – DCIO for Tax Reform/Filing Season	<ul style="list-style-type: none"> Responsible for overseeing all planning, development, testing, and deployment to production activities to ensure a successful Filing Season 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
	60		2		1 – Executive Assistant 1 – Staff Assistant 60 – IT Specialists (on-boarding 12/10 for TCJA and Filing Season)	<ul style="list-style-type: none"> 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
Applications Development (AD) (798)					<ul style="list-style-type: none"> Applications Development (AD) – Front Office – 4 Applications Development Operations – 794 	
ACIO Front Office			4		1 – ACIO, Applications Development 1 – Deputy Associate Chief Information Officer (DACIO), Applications Development, Development Operations 1 – Executive Assistant 1 – Technical Advisor	<ul style="list-style-type: none"> Provide executive leadership in support of application and web services development operations Support the ACIO and DACIO, Applications Development 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
Applications			18		9 – Directors	<ul style="list-style-type: none"> Provide leadership and direction in support of applications

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Development Operations				9 – Deputy/Assistant Directors	development operations to include processing tax returns and testing of Filing Year programs
	27			27 - Supervisory IT Specialists	<ul style="list-style-type: none"> • TCJA Hiring – approximately 500 additional TCJA authorized positions yet to be filled; onboarded and trained
			143	143 – Supervisory IT Specialists	<ul style="list-style-type: none"> • 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 (TCJA)
	505		66	571 – 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"> • 505 Category A1 • 66 - Category B 	<ul style="list-style-type: none"> • Support application & web services operations necessary to prevent loss of data in process and revenue collections, application support for critical systems, manage code, perform builds, process transmittals, completion and testing of Filing Year programs
		20	10	15 - Management and Program Analysts 15 - Project Managers	<ul style="list-style-type: none"> • 10 MPAs and 10 Project Managers are TCJA Funded • Support completion of Filing Year programs, responsible for preparing requisitions, monitoring contractors and ensuring System Life Cycle (SLC)
			5	5 – Staff Assistants	<ul style="list-style-type: none"> • 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)
154 Cybersecurity				<ul style="list-style-type: none"> • ACIO Front Office – 3 • Security Risk Management – 53 • Cybersecurity Operations Division – 3 • Technical Operations Branch – 34 • Security Operations Branch – 15 • Online Fraud Detection and Prevention Branch – 29 • Architecture and Implementation Division Office – 16 	

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				• Criminal Investigations – 1	
ACIO Front Office			3	1 – ACIO for Cybersecurity t 1 – Deputy Associate Chief Information Officer (DACIO), 1 – Executive Assistant	<ul style="list-style-type: none"> • Provide executive direction for operations and shutdown activities • Primary contingency coordinator for shutdown of operations and continuance during furlough and recall (TCJA Hiring)
Security Risk Management	23		30	1 – Director 3 – Associate Directors 1 – Senior Technical Advisor 10 – Managers 9 – Security Assessment Specialists - Security Risk Management	<ul style="list-style-type: none"> • Oversee day-to-day resiliency of IRS computer systems supporting mission essential functions, TCJA Hiring & TCJA, critical business processes, TCJA and 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
				6 – Code Reviewers	<ul style="list-style-type: none"> • Support to ensure code analysis and review occurs and to support TCJA
				4 – Enterprise Database Scanners	<ul style="list-style-type: none"> • Support to ensure scanning occurs and to support TCJA
				5 – Enterprise Vulnerability Scanners	<ul style="list-style-type: none"> • Support to ensure scanning occurs and to support TCJA
				3 – Contractor Security Assessments Specialist	<ul style="list-style-type: none"> • Conduct external assessments and to support TCJA
				3 – Business Impact Analysis Specialists	<ul style="list-style-type: none"> • Support TCJA
				5 – Certification Program Office staff 3 – Compliance Assessment Validation	<ul style="list-style-type: none"> • Support TCJA
	Cybersecurity Operations Division				3
Technical Operations Branch			34	1 – Associate Director 3 – Managers 1 – Senior Tech Advisor 29 – Specialists	<ul style="list-style-type: none"> • Sustain Operational Capabilities 24 hours a day • Support Enterprise Case Management (ECM)
Security Operations Branch			15	1 – Associate Director 2 – Managers 1 – Senior Tech Advisor 11 – Specialists	<ul style="list-style-type: none"> • Sustain Operational Capabilities 24 hours a day.
Online Fraud Detection and Prevention Branch			29	1 – Associate Director 2 – Managers	<ul style="list-style-type: none"> • Continue day-to-day detection and mitigation of phishing scam, malware scams, unencrypted Personally Identifiable

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				26 – IT Security Specialists	Information (PII) being sent outside the IRS and Fraud analytics used to identify indicators of fraudulent transaction within the Portal environment
Architecture and Implementation Division Office			16	1 – Director 4 – Managers 2 – Employees - Toolkit Suite Command Centre (TSCC) Operations 1 – Employee - Enterprise Security Audit Trails (ESAT) Operations 3 – Employees Enterprise Case Management (ECM) 1 – Manager - Security Audit Analysis System (SAAS) Operations 1 – Contracting Officer's Representative (COR) employee for essential contracts management 3 – IT Hire Supports	<ul style="list-style-type: none"> • Incorporate updates to Architecture and Implementation that affect the filing season • Support Enterprise Case Management (ECM)
Criminal Investigations			1	1 – Manager	<ul style="list-style-type: none"> • Provide continuous monitoring of CI systems and applications
1,457 Enterprise Operations (EOps)				<ul style="list-style-type: none"> • ACIO Front Office - 7 • Data Management Services and Support Division (DMSSD) – 138 • Demand Management and Project Governance (DMPG) Division – 27 • Enterprise Computing Center (ECC) Division – 555 • Enterprise Technology Implementation (ETI) Division – 197 • Infrastructure Services Division (ISD) – 121 • IT Operations Command Center (ITOCC) Division – 157 • Enterprise Server Division (ESD) – 106 • Security Operations and Standards (SOSD) – 72 • Server Support & Services Division (SSSD) – 40 • Service Delivery Management Division (SDMD) – 37 	
ACIO Front Office			7	1 – ACIO, Enterprise Operations 1 – Deputy Associate Chief Information Officer (DACIO) 1 – Senior Advisor to the ACIO 2 – Management & Program Analysts	<ul style="list-style-type: none"> • Provide Executive Oversight and support to continue IT Operations and oversee any shutdown activities

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				(Executive Assistant/Sr. Analyst) 1 – IT Specialist 1 – Management Assistant (As Needed)	
Data Management Services and Support Division (DMSSD)		1		1 – Division Director	<ul style="list-style-type: none"> Supervise and manage key data storage and management operations Supervise and manage key data storage and management operations, (i.e., critical data calls, SETR entry, PeopleTrak)
		1	17	1 - Supervisory Program Manager (TCJA Activities) 17 – Supervisory Program Managers/Supervisory IT Specialists	
			119	2 – Executive Assistant/Management Analysts Division Operations 113 – IT Specialists (Data Management/Systems Analysis/Operating Systems) 4 – Media Management Specialists	<ul style="list-style-type: none"> 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
Demand Management and Project Governance (DMPG) Division			27	Division Management 1 – Director 1 – Division Management Office (DMO) Chief 2 – Technical Advisor 1 – Executive Assistant 5 – Analysts to 11 – Managers 2 – Project Managers Acquisitions and Contract Management (A&CM) 1 – Section Chief 2 – IT Specialists 1 – Management Analyst	<ul style="list-style-type: none"> Oversee DMPG during a government shutdown and ensure SETR processing is accurate and timely for the entire Division Provide support and manage critical data calls that pertain to EOps budget, Sustaining Infrastructure and Infrastructure Currency
					<ul style="list-style-type: none"> Manage contract information with vendors (As Needed)
Enterprise Computing Center (ECC) Division - 555				<ul style="list-style-type: none"> Executive Office – 2 Mainframe Operations Branch (MOB) – 131 Operations Scheduling Branch (OSB) – 100 	

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					<ul style="list-style-type: none"> Enterprise Automated Deployment Branch (EADB) – 32 Division Management Office (DMO) – 6 Server Infrastructure Support Branch (SISB) – 75 Server Product & Application Support Branch 1 – 36 Server Product & Application Support Branch 2 – 47 Server Product & Application Support Branch 3 – 42 Server Product & Application Support Branch 4 – 66 ECC Project Response Incident & Management Office (PRIMO) – 18
Executive Office			2		<p>1 – Division Director 1 – Deputy Director</p> <ul style="list-style-type: none"> 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
Mainframe Operations Branch (MOB)	94		37		<p>1 – Mainframe Operations Branch Chief 2 – Admin/Technical Advisor 4 – Service Center Support Managers 32 – Computer Systems Analysts 5 – Service Center Support Managers 48 – Computer Systems Analysts for the Service Center Support Section Integrated Document Solution Enterprise (IDSE) Section 3 – Managers 36 – Computer Assistants & IT Specialist</p> <ul style="list-style-type: none"> Provides critical 24x7x365 coverage to applications 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 Oversee Branch operations and Ensuring SETR processing is accurate and timely for the Branch Serve the Service Center Support Section The IDSE Section provides printed notices and letters to taxpayers, as well as both printed and electronic documents to internal customer TCJA
Operations Scheduling Branch (OSB)	80		20		<p>2 – OSB Branch Chiefs</p> <ul style="list-style-type: none"> 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); TCJA Essential for overseeing Branch operations ensuring SETR processing is accurate and timely for the Branch
					<p>Server Scheduling Section 1 – Manager 14 – Computer Assistant Schedulers 1 – IT Specialist</p> <ul style="list-style-type: none"> Create and implement production schedules; without this staff, no batch processing will run on IRS Tier 2 computer systems, essentially shutting down the IRS computer processing

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				<p>Mainframe Scheduling Section 1 – Manager 4 – Unit Chiefs 59 – Computer Assistant Schedulers 2 – IT Specialists</p>	<ul style="list-style-type: none"> • Create and implement production schedules without this staff, no batch processing will run on IRS IBM Masterfile and UNISYS mainframe computer systems, essentially shutting down the IRS computer processing
				<p>File Transfer Section 1 – Manager 15 – IT Specialist</p>	<ul style="list-style-type: none"> • Set up and initiate all File Transfers within the IRS computer systems, 24x7x365 and this staff are essential to provide this function; without the File Transfer Section staff, no data will move between the IRS computer systems, essentially shutting down the IRS computer processing
Enterprise Automated Deployment Branch (EADB)			32	<p>1 – Branch Chief 5 – Managers 6 – Computer Assistants 1 – Computer Equipment Analyst 2 – Lead IT Specialists 17 – IT Specialists</p>	<ul style="list-style-type: none"> • Works 7x24x365 to provide independent source code control of the Service's critical systems, balances and validates master file and CADE runs and certifies accuracy of master file and CADE refunds • Essential for overseeing the operations of this Branch and ensuring SETR is completed timely and accurately • Essential to maintaining the production baseline
Division Management Office (DMO)			6	<p>1 – Supervisory IT Program Manager 1 – Senior IT Specialist 1 – Technical Advisor 1 – Filing Season Point of Contact 1 – Management and Program Analyst 1 – Executive Assistant</p>	<ul style="list-style-type: none"> • Assists the Director with oversight of ECC operations during a government shutdown and provide administrative and other support for critical filing season processing (i.e., critical data calls, demand management, SETR entry, PeopleTrak, etc.)
Server Infrastructure Support Branch (SISB)	75			<p>1 – Branch Chief 4 – Section Chiefs (of critical filing season systems) 4 – IT Specialists (Policy/Planning) 3 – Management & Program Assistants</p>	<ul style="list-style-type: none"> • 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 & SISB) with Policy & Planning/Administrative Support
				<p>63 – IT Specialists (Systems & Product Administrators)</p>	<ul style="list-style-type: none"> • Provide Branch oversight/support, operation & maintenance support and serve as Subject Matter Experts for critical filing season servers/product tools; without this level of technical support and leadership, the timely implementation of Premium & Non-Premium Filing Season systems would be at risk along with the IRS Mission to provide efficient and highly

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					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 1			36	1 – Branch Chief 3 – Unit Managers (of critical filing season systems) 2 – IT Specialists	<ul style="list-style-type: none"> 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) Essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately
				30 – IT Specialists (Operating Systems)	<ul style="list-style-type: none"> 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
Server Product & Application Support Branch 2			47	3 – Section Managers (of critical filing season systems) 2 – IT Specialists 42 – IT Specialists (Operating Systems)	<ul style="list-style-type: none"> 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 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

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Server Product & Application Support Branch 3			42	3 – Section Managers (of critical filing season systems) 2 – IT Specialists 37 – IT Specialists (Operating Systems)	<ul style="list-style-type: none"> 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 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 4			66	3 – Section Managers (of critical filing season systems) 2 – IT Specialist 61 – IT Specialists (Operating Systems)	<ul style="list-style-type: none"> 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, 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
ECC Project Response Incident & Management		1		1 – Chief, PRIMO Chief	<ul style="list-style-type: none"> Operates 7x24x365 to provide problem management for

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Office (PRIMO)			17	<p>10 – Specialists 2 – IT Specialists 2 – Project Managers 3 – Project Managers</p>	<p>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</p> <ul style="list-style-type: none"> • Essential for overseeing the office operations and ensuring SETR processing is accurate and timely for the Office • 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 • Provide support for P1 and P2 incidents acting as Incident Managers of Record (IMR) for ECC • Provide ECC project management support of major projects
Enterprise Technology Implementation (ETI) Division	197			<p>4 – Executives 7 – Senior Managers 8 – Frontline Managers 12 – IT Project Mangers 2 – Computer Engineers 19 – Management and Program Analysts (2 As Needed) 1 – Executive Assistant 1 – Staff Assistant 143 – IT Specialists (2 As Needed)</p>	<ul style="list-style-type: none"> • Provide support for two Portal branches. Portal Operations branch ensures successful operations of the current portal infrastructure; ensure successful operation of transitioned new portals and monitor daily operational. Portal Project 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 three Key Offices; Technology Development Support Office, eRecords Support Office, Aged Infrastructure Office. Providing Key support to major infrastructure initiatives. In support of Tax Reform, Filing Season, Legislative Mandates, etc..
Infrastructure Services Division (ISD) – 121				<ul style="list-style-type: none"> • Director and support staff from DMO – 7 • Enterprise Messaging & Virtualization Branch – 31 • Directory Services Branch – 11 • Middleware Services Branch – 38 • Automation Support Branch – 34 	
Director and support staff from DMO			7	<p>1 – Director 1 – Office Chief 1 – Executive Assistant</p>	<ul style="list-style-type: none"> • Provide oversight for critical virtualization Infrastructure

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				<p>1 – Technical Advisor 1 – Project Manager 1 – Division Secretary 1 – Program Management Analyst</p>	
Enterprise Messaging & Virtualization Branch			31	<p>1 – Branch Manager 1 – Technical Advisor/Program Manager 1 – Admin/Technical Assistant Enterprise Messaging Infrastructure Services (EMIS) & Enterprise Messaging Compliance Services (EMCS) 2 – Frontline Managers 12 – IT Specialists Virtualization Support Section (VSS) 1 – Frontline Manager 13 – IT Specialists</p>	<ul style="list-style-type: none"> • Provide support for Exchange and related mission critical applications • Provide support for the mission critical virtualization infrastructure
Directory Services Branch			11	<p>1 – Branch Manager 1 – Technician Public Key Infrastructure 1 – Frontline Manager 1 – Management of the CA 1 – Discovery Director 1 – Forefront Identity Manager Directory Management 1 Section (DM1S) 1 – Front Line Manager 1 – DM1 to support ARS Directory Management 2 Section 1 – Frontline Manager 1 – Technical Advisor 1 – Group Policy Object (GPO) Management</p>	<ul style="list-style-type: none"> • Manage AD Services • Public Key Infrastructure (PKI) • DM 1, from DM 1 for support of ARS • DM-2, 1 Manager, 1 to support Taxpayer Account Management (TPAM) Operations & Maintenance (O&M) 1 for Group Policy Object (GPO)

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Middleware Services Branch			38	1 – Branch Manager, MSB 1 – Admin/Technical Assistant, 1 – IT Specialist (Policy & Planning),	<ul style="list-style-type: none"> Support critical branch operations, ensuring SETR processing is accurate and timely, and supporting the Branch and Division with critical data calls and work requests Oversee critical support for Middleware Enterprise Applications
				1 – Frontline Manager, IFTS 6 – IT Specialists	<ul style="list-style-type: none"> IFTS to provide critical support for Middleware file transfer applications
				1 – Frontline Manager, MIIS 5 – IT Specialists t	<ul style="list-style-type: none"> MIIS Provide critical support for Middleware messaging applications
				1 – Frontline Manager, MSSS 8 – IT Specialists	<ul style="list-style-type: none"> MSSS Provide critical support for Middleware Enterprise applications
				1 – Frontline Manager, MTDS 12 – IT Specialists	<ul style="list-style-type: none"> MTDS Provide critical support for Middleware Enterprise applications
Automation Support Branch			34	1 – Branch Chief, ASB 1 – Technical Advisor 1 – Admin/Technical Assistant	<ul style="list-style-type: none"> Support critical branch operations, ensuring SETR processing is accurate and timely, and supporting the Branch and Division with critical data calls and work requests
				1 – Frontline Manager, ISS 6 – IT Specialists	<ul style="list-style-type: none"> ISS Provide critical support for IEM Infrastructure
				1 – Frontline Manager, SDS 3 – IT Specialists	<ul style="list-style-type: none"> SDS Provide critical support for Software Distribution
				1 – Frontline Manager, T3AS 8 – IT Specialists 4 – IT Specialists	<ul style="list-style-type: none"> T3AS Provide critical support for Symantec Platform and Control M
				1 – Frontline Manager, IAS 6 – IT Specialists	<ul style="list-style-type: none"> IAS Provide critical support for Control M, ICS/ACS/Print (IAP) Tools, PVS, SCIPAS
IT Operations Command Center (ITOCC) Division – 157				Executive Office – 6 Monitoring Solutions Branch – 22 Mainframe Monitoring Triage Branch – 45 Server & Network Monitoring/ Triage Branch – 47 Incident & Problem Management Branch – 23 IT System Monitoring Branch – 14	

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Executive Office			2	1 – Division Director 1 – Assistant to Director	<ul style="list-style-type: none"> Oversee the IT Operations Command Center Division providing critical project support to End-to-End, Filing Season and Incident Management projects, validate and sign SETR for the Division, maintain PeopleTrak and ensure timely response to data calls
		1		1 – Division Management Officer	
			3	1 – Executive Assistant 1 – Technical Advisor 1 – Senior Manager & Program Analyst	
Monitoring Solutions Branch			22	1 – Branch Chief 2 – Section Chiefs 1 – Technical Advisor 18 – IT Specialists	<ul style="list-style-type: none"> Provide critical End-to-End (E2E) monitoring support
Mainframe Monitoring Triage Branch			45	1 – Branch Chief 3 – Section Chiefs (each shift) 41 – IT Specialists	<ul style="list-style-type: none"> 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
Server & Network Monitoring/ Triage Branch			47	1 – Branch Chief 4 – Section Chiefs (1 for each Section) 42 – IT Specialists	<ul style="list-style-type: none"> 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
Incident & Problem Management Branch			23	1 – Branch Chief 2 – Section Chiefs 20 – IT Specialists	<ul style="list-style-type: none"> 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
IT System Monitoring Branch			14	1 – Branch Chief 1 – Technical Advisor 2 – Section Chiefs 10 – IT Specialists	<ul style="list-style-type: none"> Provide critical support for KISAM, ECMS, E2E Tools and other critical monitoring and automation tools
Enterprise Server Division (ESD) – 106				<ul style="list-style-type: none"> Executive Office – 12 Unisys Support Branch – 30 z/OS Support Services Branch – 43 zLinux Security Services Branch (ZSSB) – 21 	
Executive Office			12	1 – Director 1 – Chief, Division Management Office	<ul style="list-style-type: none"> Provide support to continue operations of critical mainframe systems and ensure the safety of ESD employees, EA will

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				2 – Technical Advisors 1 – Executive Assistant 1 – Staff Assistant 6 – IT Specialists	provide administrative support
Unisys Support Branch			30	25 – IT Specialists 2 – Branch Manager 1 – Management and Program Analyst 2 – Section Chiefs	<ul style="list-style-type: none"> 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
z/OS Support Services Branch			43	38 – IT Specialists 1 – Management and Program Analyst 1 – Branch Chief 3 – Section Chiefs	<ul style="list-style-type: none"> Support the Master file IBM Mainframes to ensure system availability, uninterrupted tax processing and prevent loss or compromise of taxpayer data
zLinux Security Services Branch (ZSSB)			21	18 – IT Specialists 1 – Branch Chief 2 – Section Chiefs	<ul style="list-style-type: none"> 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
Security Operations and Standards (SOSD) – 72				<ul style="list-style-type: none"> Division Director – 4 Information Technology Continuity Management Office (ITCMO) – 14 Account Management Branch (AMB) – 17 Security Operations Management Branch (SOMO) – 37 	
Division Director			4	1 – Division Director 1 – DMO 1 – Executive Assistant 1 – Senior Manager Operational Assurance Branch OAB (As Needed)	
Information Technology Continuity Management Office (ITCMO)			14	2 – Supervisors for PeopleTrak modifications & DR 1 – Senior Manager (on-call) 1 – IT Specialist for PeopleTrak and DR (on-call) 10 – IT Specialists (on-call) to support major outages	<ul style="list-style-type: none"> Ensure support of PeopleTrak.

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Account Management Branch (AMB)			17	<ul style="list-style-type: none"> 1 – Senior Manager AMB 4 – Section Chiefs (on-call) 3 – IT Security Specialists to support IDRS/RACF 3 – IT Security Specialists to support zOS/UNISYS 2 – IT Specialists to support elevated ACCESS Management 1 – IT Specialist to support ISRP Account 3 – IT Specialists to support the Portal 	<ul style="list-style-type: none"> • Ensure that users continue to have access to the mainframe environment and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown
Security Operations Management Branch (SOMO)			37	<ul style="list-style-type: none"> 1 – Program Manager (SOMO) 4 – Section Chiefs 1 – Section Chief (Patch Pilot) 4 – IT Specialists to support the Patch Pilot activities 27 – IT Specialists 	<ul style="list-style-type: none"> • Manage operational Security for Windows, Linux, Solaris and IBM 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; and support patch management
Server Support & Services Division (SSSD) – 40				<ul style="list-style-type: none"> Director Staff – 5 Program and Project Management Office – 1 Server Build Branch (SBB) – 20 Support Services Branch (SSB) – 14 	
Director Staff			5	<ul style="list-style-type: none"> 1 – Director, Server Support & Services Division (SSSD) 1 – Chief, Division Management Office (SSSD - DMO) 1 – Executive Assistant 2 – Technical Advisor 	<ul style="list-style-type: none"> • Provide leadership and administrative support of continued operations and any shutdown activities
Program and Project Management Office			1	<ul style="list-style-type: none"> 1 – Chief, Program and Project Management 	<ul style="list-style-type: none"> • Maintain continued support of critical projects impacting EOPS
Server Build Branch (SBB)			20	<ul style="list-style-type: none"> 1 – Branch Manager, SBB 1 – IT Specialists (Policy & Planning) 4 – Section Chiefs (WINDOWS & LINUX Server Build, Windows and UNIX/Linus CSIS) 14 – IT Specialists 	<ul style="list-style-type: none"> • Provide Server Build Support and ensure continuity of COTS installations in the production environments for UNIX, Linux and Windows servers

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Support Services Branch (SSB)			14		1 – Branch Manager, Support Services Branch (SSB) 2 – Section Chiefs (RTS & RPIS) 1 – IT Specialist (Policy & Planning) 10 – IT Specialists	<ul style="list-style-type: none"> Support IBM Rational Tools deployed throughout the IRS
Service Delivery Management Division (SDMD) – 37					<ul style="list-style-type: none"> Director – 4 Large Program Support – 33 	
Director			4		1 – Director 1 – Chief Division Management Office 1 – Executive Assistant 1 – Management Analyst	<ul style="list-style-type: none"> Provide support to critical filing season systems, financial management and SETR entry
Large Program Support Offices			33		3 – Senior Managers 28 – IT Specialists 2 – Management Analyst	<ul style="list-style-type: none"> Provide support to large programs such as, but not limited to, Modernized eFile (MeF), FATCA, Web Applications and RRP
28 Strategy and Planning (S&P)					<ul style="list-style-type: none"> ACIO Strategy and Planning – 3 Financial Management Services (FMS) – 6 Strategic Supplier Management (SSM) – 12 Business Planning and Risk Management (BPRM) – 5 Investment & Portfolio Control & Oversight (IPCO) – 2 	
ACIO Strategy and Planning			3		1 – ACIO, S&P 1 – Executive Assistant 1 – Management and Program Analyst	<ul style="list-style-type: none"> Provide executive leadership for continuing operations and shutdown activities Provide executive and director administrative support. (TCJA Hiring)
Financial Management Services (FMS)	2				1 – Director (TCJA) 1 – Supervisory Financial Administrative and Program Specialist for Budget Execution (or subordinate manager) (TCJA)	<ul style="list-style-type: none"> Oversee compliance with TCJA authority and monitor authorized activities

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	2		2		<ul style="list-style-type: none"> 1 – Financial Administration and Program Specialist, Budget Execution (TCJA) 1 – Management & Program Analyst, Budget Execution (TCJA) 1 – Supervisory Budget Analyst, Budget Execution (TCJA) 1 – Management & Program Analyst, (TCJA Hiring) 	<ul style="list-style-type: none"> 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
Strategic Supplier Management (SSM)			12		<ul style="list-style-type: none"> 1 – Director 1 – Supervisory Financial Management Specialist (TCJA Hiring) 2 – Supervisory Management/Program Analysts 6 – Management and Program Analysts (1-TCJA Hiring) 1 – Financial Administration/Program Specialist 1 – IT Specialist 	<ul style="list-style-type: none"> Identify and manage excepted contracts (provide oversight and 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
Business Planning and Risk Management (BPRM)			5		<ul style="list-style-type: none"> 1 – Supervisory Information Technology Specialist (TCJA Hiring) 3 – IT Specialists 1 – Program Analyst 	<ul style="list-style-type: none"> 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
Investment & Portfolio Control & Oversight (IPCO)			2		<ul style="list-style-type: none"> 1 – Supervisory Management and Program Analyst (TCJA Hiring) 1 – Management and Program Analyst (TCJA Hiring) 	<ul style="list-style-type: none"> Manage TCJA Hiring underway to increase IRS workforce needed to implement TCJA
Information Technology (IT)	Exception			Detail of excepted positions by category		
	A1	A3	B	C		
432 Enterprise Services (ES)				<ul style="list-style-type: none"> ACIO Front Office – 3 ITeDiscovery – 3 Strategic Planning and Technology Direction – 2 		

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				<ul style="list-style-type: none"> • Solution Engineering – 61 • Acquisitions – 14 • Enterprise Systems Testing – 331 • Enterprise Architecture – 18 	
ACIO Front Office			3	1 – ACIO, Enterprise Services 1 – Executive Assistant to the ACIO 1 – Staff Assistant	<ul style="list-style-type: none"> • Provide executive direction of IT Infrastructure Architecture & Engineering activities necessary for an orderly shutdown of IRS computer operations to prevent loss of data in process and provide executive direction on continuity activities and recall
IT eDiscovery			3	1 – Supervisory IT Specialist 2 – IT Specialist	<ul style="list-style-type: none"> • Manage Congressionally mandated eDiscovery activities
Strategic Planning and Technology Direction			2	1 – Senior Advisor 1 – IT Technical Director	<ul style="list-style-type: none"> • Provide project support for critical filing season systems/projects
Solution Engineering			1	1 – Director	<ul style="list-style-type: none"> • Involved with performance and external processing engineering
	4		1	4 – Supervisory IT Specialists (TCJA activities) 1 – Supervisory IT Specialists	
			55	3 – Program/Systems Analysts 52 – Computer Scientists, Computer Engineers and IT Specialists	
Acquisitions			14	1 – Branch Chief for Acquisitions 2 – Chiefs for Acquisitions 11 – Acquisition Employees	<ul style="list-style-type: none"> • Manage critical procurement activities, process and approve requisitions, modify task orders, conduct invoice receipt and acceptance to avoid interest accrual, monitor contractor performance, review/approve contractor application/system access requests, and perform various other required contract administration functions critical to business continuity
Enterprise Systems Testing			12	1 – Director 1 – Assistant Director (Tax Reform)	<ul style="list-style-type: none"> • Provide Leadership and direction in support of testing critical Filing Season programs
				1 – Executive Assistant	<ul style="list-style-type: none"> • Assist in orderly shutdown of operations, continuing activities and recall
				1 – Technical Advisor	<ul style="list-style-type: none"> • Provide oversight and direction in support testing critical filing season Programs
				8 – Branch Chiefs	<ul style="list-style-type: none"> • Provide direction in support of testing critical filing season

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					programs
		18		18 – Supervisory IT Specialists	<ul style="list-style-type: none"> • Provide direction of testing critical filing season programs (TCJA activities)
	279		22	301 – IT Specialists	<ul style="list-style-type: none"> • Complete the testing of critical filing season programs
Enterprise Architecture			4	1 – Director 1 – Assistant Director 1 – Assistant to the Director, Modernization 1 – Executive Assistant	<ul style="list-style-type: none"> • Support technical design and support of critical Filing season programs
		2		2 – Branch Chiefs (TCJA Funded)	
			11	3 – Section Chiefs 9 – IT Specialists (1 As Needed)	
308 User & Network Services (UNS)				<ul style="list-style-type: none"> • ACIO Front Office – 5 • Customer Service Support (CSS) – 94 • Operations Service Support (OSS) – 18 • Service Planning and Improvement (SPI) – 13 • Contact Center Support Division (CCSD) – 24 • Enterprise Field Operations (EFO) – 113 • Engineering (ENG) – 28 • Unified Communications (UC) – 13 	
ACIO Front Office			5	1 – ACIO, UNS 1 – Deputy Associate Chief Information Officer (DACIO) 1 – Executive Assistant 1 – Staff Assistant 1 – IT Specialist	<ul style="list-style-type: none"> • Provide executive level direction for continuing operations and coordination for an orderly shutdown

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Customer Service Support (CSS)	56		38	<ul style="list-style-type: none"> 1 – Director 1 – Assistant Director 1 – Executive Assistant 7 – Senior Managers 4 – Frontline Managers (one per CSSC) 1 – Senior Analyst 4 – Specialists (2 OPCC and 2 SDD) 75 – Service Desk Specialists 	<ul style="list-style-type: none"> • 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
Operations Service Support (OSS)	1		11	<ul style="list-style-type: none"> 1 – Director 1 – Program Manager (TCJA Funded) 1 – Manager Development & Standards 3 – IT Specialists (Development & Standards) 3 – IT Specialists (Release Management) 1 – IT Specialist (Software Asset Management) 1 – IT Specialist (Integration & Testing) 	<ul style="list-style-type: none"> • Required for executive direction and execution of the following operational support activities during contingency operations: Maintaining required security compliance for the workstation environment (i.e., deploying security patches and addressing security vulnerabilities as they emerge; deploying required application updates and transmittals in support of critical business systems/applications • Manage and distribute software security patches
			1	1 – Program Manager	
			6	<ul style="list-style-type: none"> 1 – Supervisory (Ogden Equipment Depot) WIN 10 Support 1 – Supervisory IT Specialist (Materials Management) WIN 10 Support 1 – Supervisory IT Specialist (Hardware Asset Management) WIN 10 Support 3 – IT Specialists (Ogden Equipment Depot) WIN 10 Support 	

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Service Planning and Improvement (SPI)			13	1 – Director 1 – Manager 1 – Management and Program Analyst 2 – IT Security Specialists 1 – OL5081 Specialist from Security Compliance 2 – IT Specialists (TCJA Hiring) 1 – Director 1 – Reporting & Risk Management (WIN 10 Support) 1 – Communication (WIN 10 Support) 1 – Funding (WIN 10 Support) 1 – Contract (WIN 10 Support)	<ul style="list-style-type: none"> • Provide leadership • Support contingency management activities • Update shutdown documents and track excepted activities • Support Security • Support compliance reporting, monitoring, security standards and OL5081 application
Contact Center Support Division (CCSD)			2	1 – Director 1 – Asst. Director	<ul style="list-style-type: none"> • Support Call Center service operations, support and direct actions of technical staff
	1			1 – Executive Assistant (TCJA Funded)	
			4	4 – Supervisory IT Specialist (Senior Managers)	
	2		3	3 – Supervisory Frontline Managers 2 – Supervisory Frontline Managers (TCJA Funded)	
			12	1 – WIN 10 Support 11 – IT Specialists	

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Enterprise Field Operations (EFO)	57		56	<ul style="list-style-type: none"> 1 – Director 10 – Program Managers 15 – Supervisory IT Specialists 49 – IT Specialists 9 – IT Specialists 2 – Staff Assistants 1 – Supervisory IT Specialist 24 – IT Specialists 1- Project Lead (WIN10 Support) 1 – Organizational Readiness (WIN10 Support) 	<ul style="list-style-type: none"> • Support operations, Service Restoration Teams and the day to day maintenance of the IRS tax infrastructure which covers over 755 sites nationwide for Counsel • Support excepted Counsel Operations • Provide minimal on-site presence
Engineering (ENG)			28	<ul style="list-style-type: none"> 1 – Director 7 – Engineer/Supervisory IT Specialists 20 – IT Specialists 	<ul style="list-style-type: none"> • 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)
Unified Communications (UC)			13	<ul style="list-style-type: none"> 1 – Director 2 – IT Specialist (Hiring Efforts) 4 – Supervisory IT Specialists 1 – Operation Lead 1 – Management Program Analyst 4 – IT Specialists 	<ul style="list-style-type: none"> • Support UNS, voice infrastructure and critical tax implications Telecommunication specialists respond to outages by evaluating system alerts and handle incoming KISAM tickets
84 Enterprise Program Management Office (EPMO)				<ul style="list-style-type: none"> EPMO Front Office – 3 Cade 2 (TCJA Matrixed Support) – 2 Revenue Integrity and Compliance Office – 9 Enterprise Program Control – 12 Web Applications Program Management Office – 20 Emerging Programs and Initiatives – 7 Enterprise Case Management – 31 	

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EPMO Front Office			3	<ul style="list-style-type: none"> 1 – ACIO 1 – Executive Assistant 1 – Management/Program Analyst 	<ul style="list-style-type: none"> • 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&I)
CADE 2 (TCJA Matrixed Support)	2			<ul style="list-style-type: none"> 1 – Executive Officer (TCJA) 1 – Front Line Managers (TCJA) 	<ul style="list-style-type: none"> • Provide on-going oversight, guidance, development, processing and tasking preparations for production/non-production
Revenue Integrity and Compliance Office			1	<ul style="list-style-type: none"> 1 – Front Line Managers 	<ul style="list-style-type: none"> • 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&I)
			8	<ul style="list-style-type: none"> 2 – Supervisory IT Specialists 1 – Executive Assistant 2 – IT Specialists 1 – IT Project Manager 2 – IT Program Managers (TCJA) 	<ul style="list-style-type: none"> • 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&I)
Enterprise Program Control	12			<ul style="list-style-type: none"> 1 – Executive Officer (TCJA) 2 – Senior Managers (TCJA Hiring) 1 – Senior Manager (COR/Acquisition) 1 – Senior Manager (Infrastructure Currency) 1 – IT Specialist (Infrastructure Currency) 1 – Management Analyst (TCJA) 5 – Senior Management Analysts/IT Specialist (TCJA/COR Work) 	<ul style="list-style-type: none"> • Provide on-going oversight, guidance, development, processing and tasking preparations for production/non-production • 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&I)
Web Applications Program Management	4		16	<ul style="list-style-type: none"> 1 – Director 1 – Executive Assistant 	<ul style="list-style-type: none"> • Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance

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Office				2 – Senior Managers 4 – Frontline Managers 5 – IT Program Managers 5 – IT Specialists 2 – Management Analysts	(RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office, and Emerging Programs and Initiatives (EP&I)
Emerging Programs and Initiatives			1	1 – Director	<ul style="list-style-type: none"> 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&I)
	6			3 – IT Specialist TCJA) 1 – Senior Manager (TCJA) 1 – IT Project Manager (TCJA) 1 – Management Analyst (TCJA)	<ul style="list-style-type: none"> Provide on-going oversight, guidance, development, processing and tasking preparations for production/non-production
Enterprise Case Management			31	1 – Director 1 – Management and Program Analyst 1 – IT Specialist (Sr. Advisor) 2 – IT Specialists (Governance) 1 – IT Specialist (ECM First Release Manager) 1 – IT Specialist (Budget Financials) 1 – IT Specialist (Change Management) 1 – IT Specialist (Investment Portfolio) 1 – IT Specialist (Requirements Management) 1 – IT Specialist (IMS/Schedule Management) 1 – IT Specialist (ECM Contract PM) 1 – IT Specialist (Treasury Cloud Infrastructure) 5 – IT Specialist (EPAA Environment) 7 – IT Specialist (ECM Release) 2 – Senior Managers 3 – Frontline Manager 1 – IT Specialist - COR	<ul style="list-style-type: none"> 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&I)

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Large Business and International Division (LB&I)	Exception Category				
	A1	A3	B	C	Total
• Commissioner			5		5
- Assistant Deputy Commissioner (Compliance Integration)			2		2
- Assistant Deputy Commissioner (International)			2		2
- Program and Business Solutions		1	2	1	4
- Cross Border Practice Area				15	15
- Eastern Compliance Practice Area			19		19
- Enterprise Activities Practice Area			9		9
- Northeastern Compliance Practice Area			18		18
- Pass Through Entities Practice Area			20		20
- Treaty and Transfer Pricing Operations Practice Area			12		12
- Western Compliance Practice Area			21		21
- Withholding and International Individual Compliance Practice Area			20		20
Total # employees		1	130	16	147

***Notes: FY19: 147 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 if any of these positions will be required to report to prevent expiration of a statute. In addition to one position on the Director, RS 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, and timekeeping during a shutdown. Timekeeping and mail processing responsibilities has been included as a duty for the secretaries. Timekeeping Input and approval would only be necessary if a shutdown would occur for several days. CALL TREES will be utilized in LB&I for recall purposes.

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Large Business and International	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Commissioner			5		1 - Commissioner, LB&I 1 - Deputy Commissioner; LBI 1 - Executive Assistant 1 - Program Manager – Tax Reform 1 – Support Analyst – Tax Reform	<ul style="list-style-type: none"> Provide oversight of statute protection activities in field operations.
Assistant Deputy Commissioner (Compliance Integration)			2		1 - Assistant Deputy Commissioner Compliance Integration 1 – Director, Data Solutions	<ul style="list-style-type: none"> Provide oversight of statute protection activities in field operations.
Assistant Deputy Commissioner (International)			2		1 - Assistant Deputy Commissioner International. 1 – Tax Law Specialist	<ul style="list-style-type: none"> Provide oversight of statute protection activities in field operations
Program and Business Solutions			2		1 - Director, Resource Solutions 1 – Director, Technology and Program Solutions 4 positions identified in the Summary	<ul style="list-style-type: none"> Provide oversight of budget matters related to excepted activities and, as necessary, direct orderly shutdown and recall of activities.
			1		1 - Director, Resource Solutions (Plan Executive)	<ul style="list-style-type: none"> Provide oversight of budget matters related to Provides executive oversight of budget matters and technical systems related to the execution of excepted activities. (As Needed)
			1		Program Analyst/Human Resource Specialist	<ul style="list-style-type: none"> Perform SETR validation/PAR actions immediately following shutdown. Activities require 1-2 days
Cross Border Practice Area			15		1 - Director, Cross Border 6 - Territory or Team managers 1 - PSP Analyst 6 - Secretary or Management Assistants 1 Senior Advisor	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes in field operations. (As Needed)
			19		1 - Director, Eastern Compliance 8 - Territory or Team managers 1 - PSP Analyst 9 - Secretary or Management Assistants	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)

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Large Business and International	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Enterprise Activities Practice Area			1		1 - Director, Enterprise Activities	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes in field operations.
			8		8 - Enterprise Activities Territory or Team managers	<ul style="list-style-type: none"> Support ACA activities, including large payments of the Insurance Provider Fees (IPF) which are due on Sept 30, ACA fee remittances, branded prescription drug fees processing. Tax Reform activities – implementation of the Tax Cuts and Job Act and provisions assigned to the Practice Area that could have filing season impact.
Northeastern Compliance Practice Area			18		1 - Director, Northeastern Compliance 9 - Territory or Team managers 1 - PSP Analyst 7 - Secretary or Management Assistants	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)
Pass Through Entities Practice Area			20		1 - Director, Pass Through; 1 - Operations Analyst 1 - Senior Manager Promoter 1 - Promoter Support Member 1 - Senior Manager TEFRA Unit 1 - Senior Manager SMEs and IGPs 3 - SME and IPG Support Members 1 - Admin Support 10 - TEFRA Unit Support Members	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)

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Large Business and International	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Treaty and Transfer Pricing Operations Practice Area			12		1 - Director, Treaty and Transfer Pricing 1 - Director, Advance Pricing and Agreement 1 - Director, Transfer Pricing Practice 1 - Director, Treaty Administration 1 - Senior International Advisor 1 - Program Manager, Treaty Assistance and Interpretation Team 3 - Secretaries –	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes per Treaty requirements. (As Needed)
Western Compliance Practice Area			21		1 - Director, Western Compliance 11 - Territory or Team manager 1 - PSP Analyst 8 - Secretaries or Management Assistants	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)
Withholding and International Individual Compliance Practice Area			20		1 - Director, Withholding & International Individual Compliance 6 - WIIC Territory or Team Managers 6 - WIIC Secretary/Support Staff 4 - IIC Territory or Team Managers 2- IIC Program Manager 1 - IIC Secretary	<ul style="list-style-type: none"> Conduct activities, as necessary, for the oversight and protection of statutes. (As Needed)

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Office of Professional Responsibility (OPR)	Exception Category				
	A1	A3	B	C	Total
• Director's Office				1	1
• Chief, Legal Analysis Branch				1	1
• Management & Program Analyst, Operations & Management Branch				1	1
Total # employees				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 1 work day to complete. OPR has no critical systems; activities are restricted to shutdown (Category C).

Office of Professional Responsibility	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Director's Office				1	1 - Executive Director	<ul style="list-style-type: none"> Perform the necessary activities to facilitate the orderly shutdown and startup of operations.
Chief, Legal Analysis Branch				1	1 - Chief, Legal Analysis Branch	
Management & Program Analyst, Operations & Management Branch				1	1 - Management & Program Analyst	

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Online Services (OLS)	Exception Category			
	A3	B	C	Total
• Director, Online Services		3		3
- Online Engagement, Operations and Media		6		6
- Product Management		0		0
- Portal Business Office		2		2
- Operations		0		0
- Strategy & Finance		0		0
Total # employees	0	11	0	11

Online Services (OLS) is responsible for the development and continuity of operations for IRS.gov, which is the agency's exclusive external facing website servicing the public. IRS.gov is the means in which taxpayers may continue to file returns and submit remittances online. OLS anticipates that 10 employees will be needed for the duration of the shutdown to maintain the IRS.gov website.

Online Services	Exception				Detail of excepted positions by category
	A1	A3	B	C	
Director's Office			3		1 - Director, Online Services 1 - Advisor 1 - Technical Advisor <ul style="list-style-type: none"> Provide executive leadership, coordination and continuity of online operations as related to IRS.gov.
Online Engagement, Operations and Media			6		1 - Director, Online Engagement, Operations and Media (OEOM) 5 - Analysts <ul style="list-style-type: none"> 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.
Product Management			0		<ul style="list-style-type: none"> All positions within the Product Management Division are identified as non-excepted during Non-Filing Season.
Portal Business Office			2		2 - Analysts <ul style="list-style-type: none"> Ensure that Registered User Portal (RUP) and Public User Portal (PUP) applications remain operational, to allow for online remittances and continued filing of returns.
Operations			0		<ul style="list-style-type: none"> All positions within Operations are identified as non-excepted during Non-Filing Season.
Strategy & Finance			0		<ul style="list-style-type: none"> All positions within Strategy & Finance are identified as non-excepted during Non-Filing Season

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Privacy, Government Liaison & Disclosure (PGLD)	Exception Category				
	A1	A3	B	C	Total
• Chief Privacy Officer			3		3
- Identity & Records Protection			2		2
- Privacy Policy & Compliance			2		2
- Program & Planning Support			2		2
- Identity Assurance Office			3		3
- Government Liaison Disclosure & Safeguards			10		10
Total # employees			22		22

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				Detail of excepted positions by category	
	A1	A3	B	C		
Chief Privacy Officer			3		1 - Chief Privacy Officer 1 - Staff Assistant 1 - Technical Advisor	<ul style="list-style-type: none"> 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. 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)
Identity & Records Protection			2		1 - Director IRP 1 - IRS Records Officer	<ul style="list-style-type: none"> Provide executive oversight of IRP operations. (As Needed) 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)
Privacy Policy & Compliance			2		1 - Director. Privacy Policy & Compliance 1 - Management / Program Analyst	<ul style="list-style-type: none"> Provide executive oversight of PPC operations. (As Needed) Monitor CSIRC and implement incident management procedures in the event of data loss. (As Needed)

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Privacy, Governmental Liaisons & Disclosure	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
						•
Program & Planning Support			2		1 - Director, Program & Planning Support 1 - Management / Program Analyst (COR)	<ul style="list-style-type: none"> • Manage the shutdown process and maintain critical contracts and budget matters during the shutdown in addition to performing all HCO related activities. (As Needed) • Administer to any contractual obligations that may arise. (As Needed) • Respond to any disasters that may arise during a shutdown. (As Needed)
Identity Assurance Office (IAO)			1		1 – Director, IAO 2 – Management/Program Analyst	<ul style="list-style-type: none"> • Provide oversight of the IAO operations. (As Needed) • 2 - Program Analysts to monitor the 3rd party Secure Access integration activities with IT and the business. (As Needed)

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Privacy, Governmental Liaisons & Disclosure	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Government Liaison Disclosure & Safeguards ^[6]			9		<p>1 - Director, GLDS 1 - Lead Management / Program Analyst 1 - Technical Advisor 1 - Chief, CPU 1 - Associate Director Safeguards 1 - Chief, Safeguards Policy 1 - IT Specialist 1 - Safeguards Review Team Chief 1 - PGLD point of contact for ISAC 1 – Analyst working for the ICJA Implementation Office</p>	<ul style="list-style-type: none"> • 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) • Process requests for tax checks from the White House (As Needed) • Support the Director in responding to 6103(i) and other emergency requests. (As Needed) • Process Court Order or Subpoena cases with short turnaround dates that come in electronically during a shutdown. (As Needed) • Coordinate issues that impact data security and identity theft in the event of a data breach during a shutdown. (As Needed) • Cover any policy issues in the event of a data breach during a shutdown. (As Needed) • Cover an IT/technical issues in the event of a data breach during a shutdown. (As Needed) • Cover any procedural issues in the event of a data breach during a shutdown. (As Needed) • Address issues concerning ISAC ensure it does not stop operating (As Needed) • Surge team members will assist the Director, Tax Forms and Publications to ensure timely development and completion of tax products for tax years 2018 and 2019 due to implementation of TCJA, ongoing initiatives (redesign of Form 1040, W-4, etc.), and increases in product workload

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Procurement	Exception Category				
	A1	A3	B	C	Total
Chief Procurement Officer		1			1
Deputy Chief Procurement Officer		1			1
Director, Office of Information Technology Acquisition					
Office of Procurement Support Services		6			6
Policy Support		3			3
Contracting Officers		26			26
Business Operations Procurement Analysts		5			5
Total # employees		42			42

The Chief Procurement Officer (CPO) is on detail to Treasury for 180 days (1/1/18-4/1/19). The Deputy Chief Procurement Officer (DCPO) assumes the CPO position and the Director, Office of Information Technology Acquisition assumes the DCPO position through 4/31/19. The Director, Office of Information Technology Acquisition position is not filled behind.

Procurement	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Chief Procurement Officer		1			1 - Chief Procurement Officer	<ul style="list-style-type: none"> Provide Executive leadership and support for the administration of excepted contracts.
Deputy Chief Procurement Officer		1			1- Deputy Chief Procurement Officer	<ul style="list-style-type: none"> Provide Executive leadership and support for the administration of excepted contracts.
Director, Office of Information Technology Acquisition					1 -Director, Office of Information Technology Acquisition	<ul style="list-style-type: none"> Provide Executive leadership and support for the administration of excepted contracts.
Office of Procurement Support Services		6			6 - Procurement Support Services	<ul style="list-style-type: none"> Administer and monitor the excepted contracts list. Coordinate the publication of the excepted contracts to irs.gov daily. Provide PPS Operations Support.
Policy Support		3			3 - Policy Support employees	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award emergency contracts that may arise.
Contracting Offices		26			26 - Contracting Officers	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award emergency contracts that may arise.
Business Operations Procurement Activities		5			5 - Business Operations Procurement Analysts	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award emergency contracts that may arise.

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Research, Applied Analytics, and Statistics (RAAS)	Exception Category				
	A1	A3	B	C	Total
• Research, Applied Analytics, and Statistics			1		1
• Director, Data Exploration & Testing			2		2
• Director, Data Management			4		4
• Director, Statistics of Income	5	1			5
Total # employees	5	1	7		13

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				Detail of excepted positions by category	
	A1	A3	B	C		
Research, Applied Analytics, and Statistics			1		1 – Director, RAAS	<ul style="list-style-type: none"> 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)
Director, Data Exploration & Testing			2		1 - Supervisory Program Manager 1 - Program Manager	<ul style="list-style-type: none"> Provide oversight for a development contract developing fraud prevention software for use in next year's filing season. (As Needed) Provide oversight for a development contract developing fraud prevention software for use in next year's filing season.
Director, Data Management			1		1- Information Technology Specialist (Security)	<ul style="list-style-type: none"> 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) Acts as the shutdown coordinator for RAAS
			3		3 - Information Technology Specialists	<ul style="list-style-type: none"> Provide on-call technical support for computers that host enforcement software for W&I for use in next year's filing season. (As Needed)
Director, Statistics of Income	5	1			1 – Director, Statistics of Income 5 - Economists	<ul style="list-style-type: none"> Provides oversight for 4 TCJA-funded economists – part-time TCJA funded positions (Economists)

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Return Preparer Office (RPO)	Exception Category				
	A1	A3	B	C	Total
• Director, Return Preparer Office				2	2
- Strategy & Finance		2		1	3
- Vendor Processes & Business Requirements				4	4
Total # employees		2		7	9

Return Preparer Office	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Director's Office				2	1 - Director of RPO 1 - Deputy Director of RPO	<ul style="list-style-type: none"> Facilitate the orderly shutdown and start-up of RPO operations.
Strategy & Finance		2		1	1 - Director of Strategy & Finance 1 - Budget Manager 1 - Lead Budget Analyst	<ul style="list-style-type: none"> Handle budget matters related to the lapse in appropriations and facilitate the orderly shutdown and start-up of RPO operations.
Vendor Processes & Business Requirements				4	1 - Director of Vendor Process & Business Requirements 3 - Contracting Officers	<ul style="list-style-type: none"> Facilitate the orderly shutdown of contractor systems administered and monitored by RPO.

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).

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Small Business/Self-Employed (SBSE)	Exception Category				
	A1	A3	B	C	Total
• Commissioner			3		3
- Operations Support			14		14
- Collection			310		310
- Examination			77		77
- Tax Cuts & Job Act	10				10
Total # employees	10	0	404		414

SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
Commissioner - 3			3		1 - Commissioner, SBSE 1 - Deputy Commissioner, SBSE (Acting) 1 - Executive Assistant	<ul style="list-style-type: none"> 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
Operations Support - 14			1		1 - Director, Operations Support (OS)	<ul style="list-style-type: none"> Oversee OS operations and shutdown activities including; oversight of IT support, communications efforts related to Servicewide disaster policy, and finance issues.
			1		1 - Management Program Analyst	<ul style="list-style-type: none"> 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.

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			1		1 - OS Staff Assistant/Management Program Analyst	<ul style="list-style-type: none"> 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)
			1		1 - OS Secretary	<ul style="list-style-type: none"> Support of administrative activities, such as SETR, required as an excepted activity during shutdown. (As Needed)
			1		1 - Director, Technology Solutions (TS)	<ul style="list-style-type: none"> Oversee TS operations and shutdown activities including: oversight for providing IT support related to excepted activities and coordinated IT activities to prevent the loss of data in process.
			1		1 - TS Program Manager, Business Systems Planning (BSP)	<ul style="list-style-type: none"> Assist IT in managing systems and data security for SBSE related to issues that occur during shutdown. (As Needed)
			1		1 - TS Program Manager, Exam Systems & Projects	<ul style="list-style-type: none"> Assist IT in managing systems and data security for SBSE related to issues that occur during shutdown. (As Needed)
			1		1 - TS Program Manager, RGS Systems Support	<ul style="list-style-type: none"> Assist IT in managing systems and data security for SBSE related to issues that occur during shutdown. (As Needed)
			2		2 - TS Analysts	<ul style="list-style-type: none"> Assist in providing systems support related to excepted activities performed during shutdown. (As Needed)
			1		1 - HCO/Continuity of Operations Analyst	<ul style="list-style-type: none"> 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)
			1		1 - Business Support Office (BSO) Financial Management Analyst	<ul style="list-style-type: none"> Ensure existing excepted contracts are administered as appropriate and to answer questions and address situations that may come up regarding the contracts. (As Needed)
			1		1 - BSO Budget Analyst	<ul style="list-style-type: none"> Address any technical/systemic issues with the Procurement for Public Sector (PPS) system. (As Needed)
			1		1 - BSO Fraud Program Manager	<ul style="list-style-type: none"> Address timekeeping and other issues for Fraud employees who are required to report to court during a shutdown. (As Needed)

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			1		1 – Program Manager - TCJA	<ul style="list-style-type: none"> Lead critical SBSE owned Tax Cuts and Jobs Act provisions, including 199A and Opportunity Zones 1400Z to ensure these provisions are accurately reflected for Filing Season programs, products and services.
Collection - 310					Headquarters Collection – 8 Campus Collection - 64 Specialty Collection – Offer in Compromise – 29 Field Collection – 165 Specialty Collection Insolvency – 44 Total - 310	
Headquarters Collection - 8			8		1 - Director, Collection 2 - Senior Operations Advisors 1 - Director, Headquarters (HQ) Collection 1 - Director, Collection Policy 1 - Director Collection Inventory Delivery and Selection 1 - Director, Quality and Technical Support 1 - Senior Revenue Officer	<ul style="list-style-type: none"> Provide executive oversight over all continuing Collection operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown. Specific activities include technical oversight of collection matters, timekeeping for excepted personnel, and ensuring critical excepted case work is addressed as appropriate.
Campus Collection – 64	<ul style="list-style-type: none"> Process incoming payments, protection of lien cases in Centralized Liens and protection of statute expiration/assessment activities, or other revenue generating issues and to ensure/oversee shut down of operations. 					
			3		1 - Director, Campus Collection Headquarters 2 - Staff Member	<ul style="list-style-type: none"> Carry out shutdown operations and continuance activities in the Campus including processing payments and levy releases.
			13		5 - Campus Directors [1-AN, 1-ATL, 1-FR, 1-K C, 1-PHL,] 5 - P&A Chiefs [1-AN, 1-ATL, 1-FR, 1-KC, 1-PHL] 3 - Campus Frontline Managers	<ul style="list-style-type: none"> Carry out shutdown operations and continuance activities in the Campus including processing payments and levy releases.
			1		1 - Operation Manager	<ul style="list-style-type: none"> Protect lien cases, controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities in the Centralized Liens.

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			3		3 - Clerks	<ul style="list-style-type: none"> Protect lien cases in Centralized Liens which is a statutory requirement.
			1		1 - e-Lien Analyst	<ul style="list-style-type: none"> Protect electronic lien cases in Centralized Liens.
			43		Compliance Services Collection Operations (CSCO) 1 - Headquarters Analyst 13 - Kansas City CSCO [12 TE's/Lead TE's, 1 Frontline Manager] 6 - Austin CSCO [5 TE's/Lead TE's, 1 Frontline Manager] 6 - Fresno CSCO [5 TE's/Lead TE's, 1 Frontline Manager] 5 - Memphis CSCO [4 TE's/Lead TE's, 1 Frontline Manager] 5 - Atlanta CSCO [4 TE's/Lead TE's, 1 Frontline Manager] 5 - Philadelphia CSCO [4 TE's/Lead TE's, 1 Frontline Manager] 1 - Brookhaven CSCO [1 Frontline Manager] 1 - Andover CSCO [1 Frontline Manager]	<ul style="list-style-type: none"> Identify protection of statute expiration and resolution. <ul style="list-style-type: none"> Notice responses where the expiration of the Collection statute (CSED) is imminent. Work where the assessment statute (ASED) is approaching. File federal tax lien(s) to protect collection statutes and revenue collection. Process prompt assessments on imminent ASEDs.
Specialty Collection – Offer In Compromise (OIC) -	<ul style="list-style-type: none"> Address completing offer in compromise process ability and payment deposits on Centralized Offers in Compromise (COIC) offers with remittances and assist with the protection of statute expiration/assessment activities, or other revenue generating issues and to ensure/oversee shut down of operations. 					

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
29			2		1 - Director, Specialty Collection, Offer In Compromise 1 - Senior Operations Advisor or Staff Assistant	<ul style="list-style-type: none"> Carry out shutdown operations and continuance activities within the campus and field programs.
			4		2 - Operation Managers [1-BSC; 1-MSC] 2- Frontline Managers [1-BSC; 1-MSC]	<ul style="list-style-type: none"> Oversee process ability and payment deposits on OIC offers submitted with remittances; timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities in the COIC Operation.
			23		23 - Process Examiners (PE's) [11-BSC; 12- MSC]	<ul style="list-style-type: none"> Complete offer in compromise process ability and payment deposits on Centralized Offers in Compromise offers submitted with remittances.
Field Collection - 165	<ul style="list-style-type: none"> 					
			3		1 - Director, Field Collection 2 - Staff members to assist the Director	<ul style="list-style-type: none"> Protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.
			150		38 - Territory Managers 105 - Group Managers 7 - Area Directors	<ul style="list-style-type: none"> 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.
			12		12 - Staff Members (Technical Analysts, Staff Assistants, Revenue Officers and Tax Examiners)	<ul style="list-style-type: none"> Process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.
Specialty Insolvency - 44	<ul style="list-style-type: none"> Oversee the protection of statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations. Specific activities include technical oversight of bankruptcy matters and ensuring critical excepted case work is addressed as appropriate. 					

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			3		1 - Director, Specialty Insolvency 1 - Senior Technical Analyst 1 - Staff	<ul style="list-style-type: none"> Process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts and to ensure/oversee shut down of operations
			41		41- Territory Managers, Group Managers and Employees	<ul style="list-style-type: none"> Process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interest (i.e., statutes, bankruptcy, liens, and seizure cases), timekeeping for excepted employees, handle budget matters related to the lapse in appropriations and administer contracts. (On-Site) <ul style="list-style-type: none"> 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.
Examination – 77	<ul style="list-style-type: none"> Director Staff - 5 Examination Campus - 17 Performance Planning and Analysis - 2 Examination Headquarters - 5 Examination Field - 43 Specialty Exam – 5 Total - 77					
	Examination Director Staff - 5					
			2		1 - Director, Examination 1 – Deputy Director, Examination	<ul style="list-style-type: none"> Provide executive oversight over all continuing SB/SE Exam operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown.

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			3		1 - Exam Senior Operations Advisor 1 - Exam Staff Assistant 1 - Exam Secretary to the Director	<ul style="list-style-type: none"> Assist the Director in providing oversight over all continuing SB/SE Exam operations, including the protection of statutes, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown. Specific activities include technical oversight of statutes, statute report preparation and/or review, timekeeping for excepted personnel throughout Examination.
Examination Campus - 17						
			2		1 - Director, Examination Campus 1 - Senior Operations Advisor	<ul style="list-style-type: none"> Oversee shutdown operations providing critical guidance and coordination to Campus operations.
			4		4 - Campus Directors or Planning & Analysis Chiefs (Brookhaven, Cincinnati, Memphis and Ogden);	<ul style="list-style-type: none"> Carry out shutdown operations and continuance activities in the campus.
			11		7 - Tax Examiners [2 BSC, 2 CSC, 3-MSA] 1 - Department Managers [1- CSC] 1 - Supervisory Financial Assistant [1-BSC] 1 - Supervisory Internal Revenue Agent [1-MSA] 1 Complex Restricted Interest Examiner [1-OSC]	<ul style="list-style-type: none"> Continue statute expiration/assessment activities:
Performance Planning and Analysis - 2						
			1		1 - Director, Examination Planning & Performance Analysis	<ul style="list-style-type: none"> Provide executive oversight over continuing SB/SE Exam operations, including the protection of statutes ensuring necessary data reports for all Exam functions and programs are provided for statute monitoring. Prepare a report on all Examination cases maintained on AIMS as well as coordination of reports for all other SB Exam programs.

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			1		1 - Senior Tax Analyst	<ul style="list-style-type: none"> Provide critical support to SB/SE Exam's activities with respect to the protection of statutes and assessment activities by providing consolidated reports identifying imminent statutes for all Examination programs maintained on AIMS. (As needed)
	<ul style="list-style-type: none"> Examination Headquarters - 5 					
			1		1 - Director, Exam Headquarters	<ul style="list-style-type: none"> Provide executive oversight over continuing SB/SE Exam operations including statutes and policy guidance.
			1		1 - Program Manager, Field and Campus Policy, BMF Document Matching	<ul style="list-style-type: none"> Continue SB/SE Exam operations for the BMF Underreported and Other Document Matching programs, including addressing potential statute issues.
			1		1 - Senior Tax Analyst, Field and Campus Policy, IMF/AUR Policy	<ul style="list-style-type: none"> Continue SB/SE Exam operations for the AUR program, including addressing potential statute issues in AUR.
			1		1 - Program Manager, Exam Case Selection, Campus Case Selection	<ul style="list-style-type: none"> Continue SB/SE Exam operations in the Campus Exam programs, including addressing potential statute issues.
			1		1 - Tax Policy Analyst, Exam Case Selection, Campus Case Selection	<ul style="list-style-type: none"> Continue SB/SE Exam operations in the Campus Exam programs, including addressing potential statute issues
	Examination Field - 43					
			1		1 - Director, Examination Field	<ul style="list-style-type: none"> Provide executive oversight over all continuing SB/SE Examination Field operations, including the protection of statutes and bankruptcy related activities ensuring they are adequately addressed during shutdown.
			2		1 - Senior Operations Advisor 1 - Project Manager	<ul style="list-style-type: none"> Assist the Director in providing oversight over all continuing SB/SE Examination Field operations with the protection of statutes.

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			2		2 - Technical Services Tax Analysts	<ul style="list-style-type: none"> Interact with their counterparts in the field to ensure short statute cases are timely and efficiently closed to Technical Services for the appropriate next step. Assist in the process of providing oversight and monitor/route short statute cases to reviewers. Assist the Director, Examination Field by providing support with protection of statutes through the preparation of daily reports for non-campus examination functions. Provide TEFRA support to address unique situations to address the government's interest.
			7		7 - Examination Field Area Directors	<ul style="list-style-type: none"> Provide executive oversight and assist the Exam-Field Director with the continuance of all SB/SE Exam Field operations, including technical oversight of statutes and statute reports.
			7		7 - PSP Territory Managers	<ul style="list-style-type: none"> Provide overall coordination of Area's statute case processing (liaison with Technical Services for statute cases), and assist excepted group manager, as needed. Provide oversight and support to analysts, managers, and reviewers responsible for systems retrieval on statute cases and will also assist in the preparation, retrieving and reconciling of statute related reports and assist with case closing activities.
			7		7 - AIMS/ERCS Analysts	<ul style="list-style-type: none"> Assist with AIMS/IDRS and ERCS retrieval for pending statute cases, as well as case closing procedures.
			7		7 - Examination Field (RA) Group Managers	<ul style="list-style-type: none"> Review and prepare cases utilizing RGS for issuance of statutory notice of deficiency. (As Needed)

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			2		1 - Exam Technical Services Territory Manager 1 - Exam Technical Services Group Manager	<ul style="list-style-type: none"> Provide oversight to the reviewers and tax examiners that process short statute cases to ensure the government's interest is protected by timely addressing all imminent statute cases Assign cases ratably to the reviewer, establish the priority of case reviews and manage the inventory of the reviewers/tax examiners as needed to ensure all statutes are protected. Inventory management will include the cases with notices to be issued as well as cases that are defaulting to CCP.
			2		2 - Exam Technical Services TEFRA Reviewers	<ul style="list-style-type: none"> Receive and review cases for legal sufficiency and to ensure all taxpayer rights have been protected with respect to complex TEFRA examinations that could involve tiered entities. Prepare and issue (mail) FPAA's for short statute cases. Assist the tax examiner with any FPAA defaults with short statutes that need to be closed to CCP that may need technical assistance.
			5		5 - Exam Technical Services Reviewers	<ul style="list-style-type: none"> Receive and review cases for legal sufficiency and ensure all taxpayer rights have been protected. Prepare and issue (mail) SNODs for short statute cases. Assist the tax examiner with any SNOD defaults with short statutes that need to be closed to CCP that may need technical assistance.
			1		1 - Technical Services Tax Examiner	<ul style="list-style-type: none"> Receive and process incoming cases to the reviewers as needed on ERCS and RGS as assigned by the GM. Provide IDRS assistance as needed to the reviewers preparing and issuing (mailing) SNOD/FAAs. Default SNOD/FPAA's with short statutes that need to be closed to CCP for assessment to ensure the government's interest is protected.
			1		1 – Program Analyst	<ul style="list-style-type: none"> Lead critical SBSE owned Tax Cuts and Jobs Act provisions, including 199A and Opportunity Zones 1400Z to ensure these provisions are accurately reflected for Filing Season programs, products and services.

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SBSE	Exception				Detail of excepted positions by category	
	A1	A3	B	C	Position	Role
			1		1 - Director, Specialty Examination	<ul style="list-style-type: none"> Provide executive oversight over continuing SB/SE Exam operations, including Specialty operations, technical oversight of statutes and statute reports.
			4		1 - Specialty Examination Technical Advisor 3 - Program Chiefs or Technical Advisors (Employment Tax, Estate & Gift Tax, Excise Tax) -	<ul style="list-style-type: none"> Take appropriate actions to protect statutes. (As Needed)
			1		1 - Program Manager	<ul style="list-style-type: none"> Serves as primary point-of-contact for the 29 SB/SE-owned provisions of the Tax Cuts and Jobs Act to ensure these provisions are accurately reflected for Filing Season programs, products and services.
SBSE	Exception				Detail of excepted positions by category	
Tax Cuts and Job Acts - 10	A1	A3	B	C	Position	Role
	10				1 - Deputy Commissioner, SBSE 1 - Director, Exam Central 1 - Management & Prog Analyst 1 - Program Manager 1 - Group Manager 6 - Policy Analyst	<ul style="list-style-type: none"> Executives and Management & Program Analyst will oversee the actions of those assigned to Tax Cuts and Job Acts. Program Manager functions as the primary point-of-contact for the 29 SB/SE-owned Tax Cuts and Jobs Act; essential due to his knowledge and ability to work with assigned subject matter experts to respond to technical inquiries, to coordinate the compliance perspective with regard to published guidance, and to work with Tax Forms and Publications to finalize tax products essential for taxpayers to file their 2018 tax returns. Group Manager is the subject-matter-expert and lead for one of the critical SB/SE owned Tax Cuts and Jobs Act provisions – Opportunity Zones 1400Z; essential to answer questions regarding in process tax products, including worksheets, tax forms and instructions, and other tax products. Laura is essential to coordinate with members of the Office of Chief Counsel, Treasury, Tax Forms and Publications, Information Technology, and other Business Operating Division subject-matter-experts.

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						<ul style="list-style-type: none"> • Policy Analysts: • The subject-matter-expert (SME) and lead for two critical SB/SE owned Tax Cuts and Jobs Act provisions - 199A and 163(j); essential to answer questions regarding in process tax products, including worksheets, tax forms and instructions, and other tax products. Also, essential to coordinate with members of the Office of Chief Counsel, Treasury, Tax Forms and Publications, Information Technology, and other Business Operating Division subject-matter-experts. • Subject-matter-expert for the 29 SB/SE-owned Tax Cuts and Jobs Act, the co-lead for one of the critical SB/SE owned Tax Cuts and Jobs Act provisions – Opportunity Zones 1400Z. Essential to answer questions regarding in process tax products, including worksheets, tax forms and instructions, and other tax products. Essential to coordinate with members of the Office of Chief Counsel, Treasury, Tax Forms and Publications, Information Technology, and other Business Operating Division subject-matter-experts. • Providing field examination subject-matter-expertise regarding the process steps, tracking and monitoring of installments under section 965 of the Tax Cuts and Jobs Act. The 965 process is currently under development and is essential to ensure the process is established for filers of 2018 tax returns. • Providing Collection subject-matter-expertise regarding the process steps, tracking and monitoring of installments under section 965 of the Tax Cuts and Jobs Act. The 965 process is currently under development and Richard is essential to ensure the process is established for filers of 2018 tax returns and to address other Collection related topics. • Subject-matter-expert in assisting the SB/SE Tax Reform Implementation Team with issues related to the Office of Servicewide Penalties for a number of the SB/SE-owned Tax Cuts and Jobs Act provisions, including 199A and Opportunity Zones 1400Z. Point-of-contact for the Office of
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						Chief Counsel, Accounts Management, and Tax Forms and Publications.
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Tax Exempt Government Entities (TEGE)	Exception Category				
	A1	A3	B	C	Total
• Commissioner	1		2		3
- Employee Plans			3		3
- Exempt Organizations			6		6
- Government Entities/Shared Services			8		8
Total # employees	1		19		20

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	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Commissioner	1				1 - Commissioner TE/GE (Detail to TCJA Implementation Office)	<ul style="list-style-type: none"> Oversee the TCJA Implementation Office to coordinate the implementation of the Tax Cuts and Jobs Act. Identify and coordinated enterprise stakeholder activities and steps required to implement 119 TCJA provisions.
			2		1 - Acting Commissioner, TE/GE 1 - Executive Assistant	<ul style="list-style-type: none"> Oversee TE/GE operations and shutdown activities.
Employee Plans			3		1 - Director, Employee Plans (EP) 1 - EP Exam Director 1 - Manager, EP Examinations Mandatory Review	<ul style="list-style-type: none"> Ensure statute protection and processing of remittances. (As needed)
Exempt Organizations			6		1 - Director, Exempt Organizations (EO) 1 - Director, EO Examinations 1 - Manager, EO Examinations, FSL/ET 1 - Manager, EO R&A Processing and Support 1 - Manager EO R&A Adjustment Unit 1 - Senior Tax Analyst, EO Mandatory Review, Detailed to the W&I TCJA Surge Team	<ul style="list-style-type: none"> Ensure statute protection and processing of remittances. (As needed)

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Tax Exempt and Government Entities	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Government Entities/Shared Services			8		1 - Director, Government Entities/ Shared Services 1 - Director, GE/SS, ITG/TEB 1 - Director GE/SS, CP&C 1 - Manager, CP&C, Classification Group 1 - Manager, CP&C, Closing Group 1 - Tax Specialist, ITG/TEB Technical 1 - Director, Business Systems Planning	<ul style="list-style-type: none"> Ensure statute protection during the shutdown period.
			1 - Director, Human & Capital Resources.		<ul style="list-style-type: none"> Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues. Oversee all shutdown notification procedures and recall activities. 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. 	

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Taxpayer Advocate Service (TAS)	Exception Category				
	A1	A3	B	C	Total
National Taxpayer Advocate • Attorney Advisors			1		5
• Executive Director, Systemic Advocacy					
• Deputy National Taxpayer Advocate, Contingency Planner			1		1
• Deputy National Taxpayer Advocate, Local Taxpayer Advocates			78		78
• Deputy National Taxpayer Advocate, Tax Reform			2		2
• Executive Director, Communications and Stakeholder Liaison					
• Director, Attorney Advisors					
• Director, Research					
• Division Counsel/Associate Chief, Counsel (TAS Program)					
Total # employees			82		82

National Taxpayer Advocate (NTA) has identified 84 employees (the NTA and one per TAS office) who are required on an on-call basis based on the necessary-for-the-safety-of-human-life-and-the-protection-of-property exception (Category B).

Taxpayer Advocate Service	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
National Taxpayer Advocate			1		1 - National Taxpayer Advocate	<ul style="list-style-type: none"> Oversee excepted activities necessary for the protection of property.
Executive Director, Systemic Advocacy						<ul style="list-style-type: none">
Deputy NTA Contingency Planner			1		1 – Contingency Planner	<ul style="list-style-type: none"> 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, and to provide oversight of statute protections in field operations.

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Taxpayer Advocate Service	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Deputy NTA Advocate - On Call Employees			78		78 – Local Taxpayer Advocates (one per TAS office, intermittently for mail-opening)	<ul style="list-style-type: none"> Check mail one or two hours a day, up to three days a week, 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). 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. <i>See</i> IRC § 7811(d). (As Needed)
Deputy NTA Advocate - Tax Reform			2		2 – Analysts	<ul style="list-style-type: none"> Work with the TCJA Implementation Office (TRIO) surge team to ensure these provisions are accurately reflected for Filing Season programs, products and services.
Communications and Stakeholder						<ul style="list-style-type: none">
Director, Attorney Advisors						<ul style="list-style-type: none">
Director, Research						<ul style="list-style-type: none">
Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)						<ul style="list-style-type: none">

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Wage and Investment (WI)	Exception Category				
	A1	A3	B	C	Total
• Commissioner			3		3
- Return Integrity and Compliance Services			94		94
- Communications and Liaison			3		3
- Operations Support		6	16		22
- Customer Assistance, Relationships and Education (CARE)	22	111	380		513
- Customer Account Services (CAS)	40		163		203
- Submission Processing Centers			1,029		1,029
- Accounts Management Centers			374		374
Total # employees	62	117	2,062	0	2,241

Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Commissioner (3)			3		1 - Commissioner, Wage & Investment 1 - Chief of Staff 1 - Senior Advisor	<ul style="list-style-type: none"> Provide executive oversight of continuing and shutdown W&I operations including activities related to TCJA administration.
Return Integrity and Compliance Operations (94)			2		1 - Director, Return Integrity and Compliance Services (RICS) 1 - Senior Operations Advisor	<ul style="list-style-type: none"> Provide oversight for Refundable Credits Policy & Program Management (RCPPM), Refundable Credits Examination Operations (RCEO), and Return Integrity Operations (RIO).
			68		1 - Director, Return Integrity Operations (RIO)	<ul style="list-style-type: none"> Carry out shutdown operations and continuance of activities and provide oversight, monitoring and reporting for the Program Support (PS), Business Performance Lab (BPL), and Integrity & Verification Operations (IVO).
					1 - Manager, BPL Program 1 - Manager, Project Analytics & Modeling 8 - Analysts	<ul style="list-style-type: none"> Run Identity Theft data, patterns, modeling analytics, and filters and revenue protection/database.
					1 - IVO Program Manager 56 - Staff members	<ul style="list-style-type: none"> Support IVO revenue protection efforts.

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Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			8		1 - Director, RCPMM 2 - Staff members 3 - Policy, Monitoring & Analysis staff members 1 - Non-EITC staff member 1 - EITC staff member	<ul style="list-style-type: none"> Carry out shutdown operations and continuance of activities and provide oversight, monitoring and reporting for the campuses.
			16		1 - Director, RCEO 1 - Chief, Planning & Analysis 1 - Planning & Analysis staff member 13 - Campus staff members <ul style="list-style-type: none"> Andover (Operations Manager and Inventory Control Manager) Atlanta (Operations Manager and Inventory Control Manager) Austin (Operations Manager, Inventory Control Manager and TCO Manager) Fresno (Operations Manager, Inventory Control Manager and TCO Manager) Kansas City (Operations Manager, Inventory Control Manager and TCO Manager) 	<ul style="list-style-type: none"> Perform excepted operations such as processing cases with imminent assessment statute expiration dates and initiating actions to assure Assessment Statute Expiration Dates (ASEDs) are protected. In addition, staff members will receive, sort and control mail.
Communications and Liaison (3)			3		1 - Director, Communications & Liaison (C&L) 1 - Chief, Corporate & Executive Communication 1 - Chief, Communications Support Services	<ul style="list-style-type: none"> 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.
Operations Support (22)		1			1 - Director, Operations Support (OS)	<ul style="list-style-type: none"> Provide executive oversight of continuing and shutdown W&I operations.

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Wage and Investment	Exception				Detail of excepted positions by category		
	A1	A3	B	C			
		3			1- Director, Capital Management & Oversight 1- Senior HR Consultant 1 - W&I Shutdown Contingency Coordinator	<ul style="list-style-type: none"> 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&I Commissioner. 	
		2			1- Chief, Finance 1- Chief Program Support/Cost & Formulation	<ul style="list-style-type: none"> Handle budget matters related to the lapse in appropriations. 	
				9		1 - Director, Modernization Development & Delivery (MDD) 8 - Analysts	<ul style="list-style-type: none"> 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), and Modernized eFile (MeF).
				4		1 - Director, Modernization Tools & Technologies (MTT); 3 - IAT Analysts	<ul style="list-style-type: none"> Support completion and testing of the upcoming filing year Integration Automation Technologies (IAT).
				2		2 - Customer Account Data Engine Project Office (CPO) Analysts	<ul style="list-style-type: none"> Support the CADE database/daily processing, mid-year, and filing season updates.
				1		1 - Technical Integration & Program Support (TIPS) Analyst	<ul style="list-style-type: none"> Provide Unified Work Request (UWR) coordination and support.
	Customer Assistance, Relationships and Education (513)			3		1 - Director, Customer Assistance, Relationships, and Education (CARE) 1 - Senior Operations Advisor 1 - Secretary	<ul style="list-style-type: none"> Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.
			1		1 - Director, Stakeholder Partnerships Education and Communication (SPEC)	<ul style="list-style-type: none"> Oversee the orderly shutdown of the SPEC operations and startup of activities. 	

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Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			232		1 - Director, Field Assistance (FA) 1 - Senior Operations Advisor 3 - Senior Managers (HQ Chiefs) 3 - Analysts 4 - Area Directors 4 - Technical Advisors 216 - Field employees (Group Managers, Individual Taxpayer Advisory Specialist, Group Secretaries and Management Assistants)	<ul style="list-style-type: none"> Work on revenue protection activities, which include processing payments or providing the necessary support to process payments from taxpayers in various forms that are received in the mail, mailrooms and from other business operating divisions co-located with the Taxpayer Assistance Center (TAC). TAC personnel will process payments via Remittance Strategy for Paper Check Conversion (RS-PCC) to ensure the Treasury receives immediate posting and credit.
	22	111			1 - Director, Media and Publications (M&P) 1 - Senior Operations Advisor 1 - Secretary 1 - Senior Manager	<ul style="list-style-type: none"> Oversee the orderly shutdown of all M&P functional division activities and provide oversight of filing season activities.
					1 - Director, Tax Forms and Publications (TFP) 76 - Analysts 16 - Analysts (TCJA Funded)	<ul style="list-style-type: none"> Ensure timely development and completion of tax products for tax years 2018 and 2019 due to implementation of Tax Cuts and Jobs Act (TCJA), ongoing initiatives (redesign of Form 1040, W-4, etc.), and increases in product workload.

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Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
					<p>1 - Director, Publishing 29 – Analysts 6 – Analysts (TCJA Funded)</p>	<ul style="list-style-type: none"> Work on tax years 2018 and 2019 product design and printing to ensure timely composition, creation of eBooks, posting to IRS.gov, and application of required 508 compliance standards to support critical filing season tax products, 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 & Publications impacted by tax reform legislation and the Bipartisan Budget Act of 2018, and to provide guidance for the Letters and Substitute Forms Programs.
			8		<p>1 - Director, Distribution 7 - Staff Members</p>	<ul style="list-style-type: none"> Provide assistance to other excepted employees across the agency with issues related to postal, transport services, and freight vendors. 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&P business-critical IT systems and applications; and ensure timely development and completion of correspondence for tax years 2018 and 2019.
			126		<p>1 - Chief, Correspondence Production Services (CPS) 125 – Staff Members</p>	<ul style="list-style-type: none"> 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.

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Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			10		1 - Office of Taxpayer Correspondence Senior Manager 1 - Frontline Manager 8 - Staff Analysts	<ul style="list-style-type: none"> 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.
Customer Account Services (CAS) (203)			6		1 - Director, Customer Account Services (CAS) 1 - Senior Operations Advisor 1 - Program Coordination & Support (PCS) Manager 1 - Secretary 1 - Headquarters Analyst 1 - TCJA Executive	<ul style="list-style-type: none"> Oversee the orderly shutdown of operations, oversight of filing season and tax reform activities, and startup of activities.
	20		10		1 - Director, Accounts Management (AM) 1 - Senior Operations Advisor 1 - Secretary 7 - Headquarters Policy Analysts 15 Analysts – TCJA Funded 1 Deputy Director – TCJA Funded 4 Program Managers – TCJA Funded	<ul style="list-style-type: none"> Support the campus support and statute imminent cases. TCJA designated positions ensure timely development and completion of tax products for tax years 2018 and 2019 due to implementation of Tax Cut and Jobs Act, ongoing initiatives such as irs.gov/SERP development and implementation and readying for increases in product workload due to the new legislation.
	15		76		1 - Director, Submission Processing (SP) 1 - Senior Operations Advisor 1 - Secretary 76 – Analysts 15 – Analysts – TCJA Funded	<ul style="list-style-type: none"> Support the processing of tax return remittances and statute expiration imminent cases. 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).

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Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
	5		47		1 - Director, e-File Services 47 – Analysts 5 – Analysts – TCJA Funded	<ul style="list-style-type: none"> Provide production support to the Modernized e-File system 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).
			10		1 - Director, Joint Operations Center (JOC) 1 - Program Manager 2 - Analysts 4 - Contractors 1 - Analyst 1 - Contracting Officer's Representative (COR)	<ul style="list-style-type: none"> Identify and provide critical report out of shutdown impacts; support Enterprise Telephone Data (ETD) processing to maintain system and data stability; and make critical telephone scripting and message changes.
			14		1 - Director, Electronic Products Services & Support (EPSS) 1 - Senior Analyst 1 - Program Analyst 1 - Frontline Manager 10 -- Assistors	<ul style="list-style-type: none"> Identify and provide critical report out of shutdown impacts and assistance to software developers mandated to test TY2018 tax returns, in support of the Modernized e-File system.
Submission Processing (1029)			10		5 - Submission Processing (SP) Field Directors 5 – Secretaries	<ul style="list-style-type: none"> Process tax returns that include remittances.
			10		5 - Planning & Analysis Operations Managers 5 - Production Monitors	
			4		4 - Site Coordinators	
			98		5 - Accounting Operations Managers 93 - Team Managers and Staff Members	
			22		5 - Input Correction Operations Managers 17 - Error Resolution Systems/Reject Team Managers and Staff Members	

**IRS FY2019 Lapsed Appropriations Contingency Plan
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Wage and Investment	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
			14		14 - Notice Review Team Managers and staff	
			822		5 - Receipt & Control Operation Managers 817 - Team Managers and Staff	
			49		5 - Data Conversion Operation Managers 44 - Team Managers and Staff	
Accounts Management (374)			374		10 – Accounts Management (AM) Field Directors 10 - Secretaries 5 - Site Coordinators 10 - Taxpayer Relations Program Senior Managers 10 - Management Assistants 55 - Tax Examiners 9 - Campus Support Managers in Andover, Atlanta, Memphis, Brookhaven, and Philadelphia 265 - AM campus support staff Total 374	<ul style="list-style-type: none"> Process remittances and statute protection.

**IRS FY2019 Lapsed Appropriations Contingency Plan
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Whistleblower Office	Exception Category				
	A1	A3	B	C	Total
• Director's Office (Director and Staff Assistant)				2	
– Strategic Planning and Program Administration				3	
– Case Development and Oversight				1	
Total # employees				6	6

Whistleblower Office	Exception				Detail of excepted positions by category	
	A1	A3	B	C		
Director's Office				2	1 - Director, Whistleblower Office 1 - Staff Assistant	Provide leadership and oversight of excepted activities including timekeeping and conducting orderly shutdown and recall activities. (As Needed)
Strategic Planning and Program Administration				3	1 - Program Manager 2 - Program Analysts	
Case Development and Oversight				1	1 - Program Manager	

**IRS FY2019 Lapsed Appropriations Contingency Plan
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**APPENDIX B
IRS EXCEPTED EMPLOYEE TOTALS**

FUNCTION	# of Excepted Positions by Category for 1-5 days					TOTAL
	A1	A2	A3	B	C	
Office of the Commissioner						
Commissioner			1			
Deputy Commissioner for Services and Enforcement				2		
Deputy Commissioner for Operations Support			1	1		
Chief of Staff			1		2	8
Affordable Care Act (ACA)						
Director				1		
Compliance Strategy and Policy				1		
Customer Service and Stakeholder Relations				1		3
Appeals						
Chief Appeals				2		
Deputy Chief, Appeals			1	7		
Director, Case & Operations Support				1		
Director, Examination				1		
Director, Collection				6		
Director, Specialized Examination Programs & Referrals						18
Chief Counsel						
Chief Counsel – Immediate Office				5		
Associate Chief Counsel (Corporate)	5			3		
Associate Chief Counsel (Financial Institutions & Products)	4			3		
Associate Chief Counsel (Income Tax & Accounting)	11			4		
Associate Chief Counsel (Pass-throughs & Special Industries)	4			4		
Associate Chief Counsel (Finance & Management)				60		
Associate Chief Counsel (General Legal Services)			9			
Associate Chief Counsel (International)	23			4		
Associate Chief Counsel (Procedure & Administration)	1			11		
Associate Chief Counsel (TEGE)	8			3		
Division Counsel/Associate Chief Counsel (Criminal Tax)				18		
Division Counsel (LB&I)				34		
Division Counsel (SBSE)				63		
Division Counsel (W&I)				2		
Division Counsel (Tax Exempt & Government Entities)				7		286
Chief Financial Officer (CFO)						
Chief Financial Officer (CFO)				3		
Financial Management	6			56		
Corporate Budget				3		
Internal Controls						68
Communications and Liaison (C&L)						
Chief Communications and Liaison			4			

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Communications Division			13			
Legislative Affairs			2			
National Public Liaison			1			20
Criminal Investigation (CI)						
Chief, Criminal Investigation				5		
Special Project Director and Communications Director				2		
Commissioner's Protection Detail				6		
International Operations				50		
Operations, Policy & Support				60		
Strategy				62		
Refund Crimes				117		
Review, Planning & Evaluation				20		
Technology Operations & Investigative Services				276		
Field Criminal Law Enforcement Personnel				2,147		
Equity, Diversity and Inclusion						2,745
Equity, Diversity & Inclusion (EDI)						
Operations Division, Disability Branch				4		
Office of the Executive Director					1	5
Facilities Management and Security Services (FMSS)						
Director, Facilities Management and Security Services				4		
Design & Strategic Campus Planning and Contract Representatives				9		
Operations				57		
Financial Management				2		72
Human Capital Officer						
IRS Human Capital Officer			2			
Employment, Talent & Security	43		12	161		
Plans & Operations			2	1		
Worklife, Benefits, & Performance			6			
Workforce Relations			4			
Payroll & Personnel Systems	10		3	126		
Human Resources Customer Service Division				3		
Leadership, Education and Delivery Services						
Office of Executive Services				1		374
Information Technology (IT)						
Chief Information Officer (CIO)	2			3		
Deputy Chief Information Officer for Operations				4		
Deputy Chief Information Officer for Strategy/Modernization				4		
Deputy Chief Information Officer for Tax Reform and Filing Season	60			3		
ACIO, Applications Development	505			293		
ACIO, Cybersecurity	23			131		
ACIO, Enterprise Operations	446		3	1,008		
ACIO, Strategy & Planning	4			24		
ACIO, Enterprise Services	281		18	133		
ACIO, User and Network Services	113		4	191		
ACIO, Enterprise Program Management Office	24			60		3,337
Large Business & International (LB&I)						

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Commissioner			5		
Program and Business Solutions			2		
Assistant Deputy Commissioner (Compliance Integration)			2		
Assistant Deputy Commissioner (International)		1	2	1	
Cross Border Practice Area				15	
Eastern Compliance Practice Area			19		
Enterprise Activities Practice Area			9		
Northeastern Compliance Practice Area			18		
Pass Through Entities Practice Area			20		
Treaty and Transfer Pricing Operations Practice Area			12		
Western Compliance Practice Area			21		
Withholding & International Individual Compliance Practice Area			20		147
Office of Professional Responsibility (OPR)					
Director's Office				1	
Chief, Legal Analysis Branch				1	
Chief, Operations and Management Branch				1	3
Online Services (OLS)					
Director's Office			3		
Online Engagement, Operations and Media			6		
Portal Business Office					
Operations			2		
Portal Business Office					11
Privacy, Government Liaison and Disclosure (PGLD)					
Chief Privacy Officer			3		
Identity & Records Protection			2		
Privacy Policy and Compliance			2		
Planning & Program Support			2		
Identity Assurance Office			1		
Government Liaison Disclosure & Safeguards			9		19
Procurement					
Chief Procurement Officer		1			
Deputy Chief Procurement Officer		1			
Director, Office of Information Technology (OITA)		0			
Office of Procurement Support Services		6			
Policy Support		3			
Contracting Officers		26			
OITA and Office of Business Operations Procurement Analysts		5			42
Research, Applied Analytics, and Statistics (RAAS)					
Research, Applied Analytics and Statistics			1		
Director, Data Exploration & Testing			2		
Director, Data Management			4		
Director, Statistics of Income	5	1			13
Return Preparer Office (RPO)					
Director's Office				2	
Strategy and Finance		2		1	
Vendor Processes & Business Requirements				4	9

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Small Business/Self-Employed (SBSE)						
Commissioner				3		
Operations Support				14		
868				310		
Examination				77		
Tax Cuts & Job Act	10					414
Tax Exempt/Government Entities (TEGE)						
Commissioner				3		
Employee Plans				3		
Exempt Organizations				6		
Government Entities				8		20
Taxpayer Advocate Service (TAS)						
National Taxpayer Advocate				1		
Executive Director, Systemic Advocacy						
Deputy National Taxpayer Advocate - Contingency Planner				1		
Deputy National Taxpayer Advocate - Local Taxpayer Advocates				78		
Deputy National Taxpayer Advocate - Tax Reform				2		
Executive Director, Communications and Stakeholder Liaison						
Director, Attorney Advisors						
Director, Research						
Division Counsel/Associate Chief Counsel (TAS Program)						82
Wage and Investment (W&I)						
Commissioner				3		
Return Integrity and Compliance Services				94		
Communications and Liaison				3		
Operations Support			6	16		
Customer Assistance, Relationships and Education (CARE)	22		111	380		
Customer Account Services (CAS)	40			163		
Submission Processing Centers				1,029		
Accounts Management Centers				374		2,241
Whistleblower Office						
Director				2		
Strategic Planning and Program Administration				3		
Case Development and Oversight				1		6
TOTAL # Excepted Employees	1,650	0	250	8,017	29	9,946

EXCEPTED EMPLOYEE SUMMARY

Total # Excepted Employees	9,946
Percentage of Excepted Employees	12.5%
Total IRS Workforce (On-rolls November 10, 2018, per HRRC)	79,868