

INTERNAL REVENUE SERVICE



Fiscal Year 2016 LAPSED APPROPRIATIONS CONTINGENCY PLAN (During the Non-Filing Season)

July 31, 2015

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IRS FY2016 LAPSED APPROPRIATIONS CONTINGENCY PLAN

OVERVIEW

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

If the IRS is confronted by a lapse in appropriations during the first quarter of fiscal year 2016 (October 1 - December 31, 2015), activities in preparation for the 2016 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 Human Capital Officer to reassess ongoing activities and identify necessary adjustments of excepted positions and personnel.

This IRS Lapsed Appropriations Contingency Plan includes:

- Summary of Shutdown Impact – As required by Section 124 of OMB Circular A-11, functional activity that would occur during a lapse is provided in Appendix A (page 13).
- Shutdown Preparation – Specific actions the agency has taken to assure efficient coordination of a shutdown should one occur, i.e., identifying continuing activities and support positions and personnel and documenting steps for implementing activities (beginning on page 5).
- Shutdown Implementation – The steps and activities IRS will take to initiate a shutdown, during a shutdown, and the communications to employees, managers, Treasury, Congressional staff, the National Treasury Employees Union (NTEU), media, and external stakeholders such as excepted contractors; will include, as appropriate, notification of shutdown, appeals rights, excepted activities and employees, and recall (beginning on page 10).
- Reactivation of Functions – The notification of funding and recall procedures and policies to coordinate employees' return to work and any post-implementation bargaining (page 12).

PURPOSE

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

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

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shutdown.)

A. Activities Otherwise Authorized by Law

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

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

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

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

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

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

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1995). Accordingly, consistent practice over time “has provided for the orderly termination of those functions that may not continue during a period of lapsed appropriations.” *Id.* During a Government shutdown, the Service may therefore perform those functions necessary to closing down agency functions that may not continue. In cases where these activities require more than a half day to effect, the associated positions are identified as Category “C” for purposes of this plan.

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IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This IRS Shutdown Contingency Plan (Non-Filing Season) for fiscal year 2016 reflects a total of **9,978** employees (**11.6%** of the total employee population of 86,306 as of 09/05/2015) 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)	86,306 (as of 09/05/2015)
3. Total number of “excepted/exempt” employees authorized to be retained under this plan: ¹	9,978 (11.6% of total employees)
• Compensated by other than annual appropriations [A1 & A2]	91
• Necessarily implied by law [A3]	210
• Employees engaged in the protection of life and property (including law enforcement activities) [B]	9657
• Employees performing shutdown activities > ½ day [C]	20

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 between October 1 and December 31, 2015, after official notification is received from the Department of the Treasury. Such notification may include additional guidance from the Office of Personnel Management and the Office of Management and Budget that a lapse in appropriations is possible or in effect.

The notification process occurs as follows:

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

SHUTDOWN PREPARATION

A. Service Contact

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

Service Contact: IRS Human Capital Office

Alternate: Deputy Commissioner for Operations Support

B. Current List of Functions

Business unit managers must review their Functional Activity/Program Office/Positions beginning on page 8 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

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

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

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

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

EXAMPLES (Category B):

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

Category C: Necessary to Transition the Shutdown of Operations

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

Examples (Category C):

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

D. Non-Excepted Activities

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

EXAMPLES (non-excepted activities):

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

E. Employee Notification Procedures

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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 – The IRS Human Capital Officer may authorize the release of advance communications and/or notification to all employees (with cc to Chief Counsel) via email:

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

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

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

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

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

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

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

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

The National Agreement contains the procedures which will be followed regarding a shutdown due to a lapse in appropriations/debt ceiling limitation, failure to extend the debt ceiling, or lack of continuing resolution. Notification procedures to bargaining unit employees performing excepted functions are covered by these procedures. (The current procedures are set forth in Article 48 of the 2012 National Agreement II. A new agreement

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will take effect on October 1.)

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

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

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

F. Substitution of Personnel in the Contingency Plan

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

SHUTDOWN IMPLEMENTATION

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

A. Shutdown Procedures

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

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implementation, operations during furlough and recall.

7. Excepted contracts have been identified by the Business Units for continuing operations based upon the criteria established by law. A list of IRS and DO contracts identified as essential or non-essential will be posted on irs.gov.

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

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

In the event of a lapse in appropriation, all vendors and business units requiring Procurement support will be advised to contact the Procurement Customer Service Help email account and phone line. AwssProcCustomerService@irs.gov or (202) 283-1478 option 5.

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

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

REACTIVATION OF FUNCTIONS

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

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

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

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

APPENDIX A

LIST OF FUNCTIONS BY SHUTDOWN CATEGORY

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

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of the Commissioner	EXCEPTED
✦ Commissioner ^[1]	1*
✦ Deputy Commissioner for Services & Enforcement ^[2]	2
✦ Deputy Commissioner for Operations Support ^[3]	1
✦ Chief of Staff ^[4]	4
✦ Chief Risk Officer ^[5]	1
✦ Office of Compliance Analytics	0
Total # employees	9

Footnotes:

Total Excepted (9)

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

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

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

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

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

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

Category C (2) – Up to 8 hours. The Director, Executive Secretariat and Program Analyst coordinates issuance of notifications, respond to questions concerning furlough, and Single Entry Time Reporting (SETR) input.

[5] Category A3 (1) – As Needed. The Chief Risk Officer provides direct support to the Commissioner in order to maintain effective IRS operations during shutdown.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Appeals	EXCEPTED
✦ Chief, Appeals ^[1]	2
✧ Deputy Chief, Appeals ^[1]	0
✧ Director, Strategy & Finance ^[2]	1
✧ Director, Policy, Quality & Case Support ^[3]	10
✧ Director, Field Operations, East ^[4]	1
✧ Director, Field Operations, West ^[5]	1
✧ Director, Campus Operations ^[6]	1
✧ Director, Specialty Operations ^[7]	4
✧ Appeals Local Continuity Representatives (LCR) ^[8]	≤ 21*
Total # employees	20

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

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

Footnotes:

Total Excepted (20)

- [1] Category B (2) – Includes the Chief, Appeals to provide oversight of shutdown and continuing activities and the Executive Assistant who will help coordinate shutdown and continuing activities (called on an “as needed” basis only) .
- [2] Category A3 (1) – Includes the Director, Human Capital Programs. This position is only on an “as needed” basis and will only be called upon to handle matters related to lapse appropriations and any administrative and/or personnel matters related to the shutdown and continuing activities.
- [3] Category B (10) – 1 Director, Account and Processing Support (APS); 1 Director, Technical Support (TCS); 1 APS Tech Advisor (called “as needed” only); 1 APS Manager to approve quick assessments for cases with imminent statutes (called “as needed” only); 1 Tax Computation Specialist; 1 Manager, TEFRA; 1 Appeals Account Resolution Specialist (AARS) and 3 Processing Personnel (APS) who will ensure protection of statutes and shipping of imminent statute cases which includes preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.
- [4] Category B (1) – Includes the Senior Operations Advisor who will ensure protection of statutes and

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shipping of imminent statute cases.

- [5] Category B (1) – Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.
- [6] Category B (1) – Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.
- [7] Category B (4) – Includes the Senior Operations Advisor who will ensure statute protection for ATCL (Appeals Team Case Leader) cases, 1 Area Team Manager (International) and 2 Area Team Managers (Estate & Gift) who will ensure protection of statutes and shipping of imminent statute cases.
- [8] Category B (≤ 21) – **This group of positions would only be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are not included in the excepted personnel total.** Includes 1 Chief, Worklife/Workplace; 1 BCP NPOC Lead Program Analyst, and ≤ 19 LCRs.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Chief Counsel	EXCEPTED
★ Chief Counsel – Immediate Office ^[1]	6
✧ Associate Chief Counsel (Corporate) ^[2]	3
✧ Associate Chief Counsel (Financial Institutions & Products) ^[3]	3
✧ Associate Chief Counsel (Income Tax & Accounting) ^[4]	4
✧ Associate Chief Counsel (Pass-throughs & Special Industries) ^[5]	4
✧ Associate Chief Counsel (Finance & Management) ^[6]	60
✧ Associate Chief Counsel (General Legal Services) ^[7]	9
✧ Associate Chief Counsel (International) ^[8]	18
✧ Associate Chief Counsel (Procedure & Administration) ^[9]	11
✧ Associate Chief Counsel (Tax Exempt & Government Entities) ^[10]	3
✧ Division Counsel/Associate Chief Counsel (Criminal Tax) ^[11]	18
✧ Division Counsel (Large and Mid-Size Business) ^[12]	34
✧ Division Counsel (Small Business Self-Employed) ^[13]	63
✧ Division Counsel (Wage & Investment) ^[14]	2
✧ Division Counsel (Tax Exempt & Government Entities) ^[15]	7
Total # employees	245

Chief Counsel's primary responsibility during a lapse is to manage litigation in official court proceedings and to manage the time-sensitive filing of motions, briefs, answers and other pleadings related to the protection of the government's material interests. Due to our separate litigation function, the number of excepted Counsel positions will not align with excepted activities authorized in other IRS business units. The 249 excepted employees in the Counsel plan assumes that the Federal and District Courts will be open and that litigation will continue uninterrupted. In the event that the judiciary does not operate and sufficient notice is provided by the courts, excepted personnel would be placed in non-duty status.

Most excepted employees fall into Category B, because they are necessary for the protection of statute expiration, bankruptcy, liens, and seizure cases. Four of the employees in the Chief Counsel's immediate office (Footnote 1) are in Category A1 and are performing exempt activities related to the Affordable Care Act. The employees in General Legal Services (Footnote 7) are in Category A3, because they are needed to support activities that are authorized to continue during a lapse in appropriations. The employees in Criminal Tax (Footnote 11) fall into Category B because they maintain criminal law enforcement and undercover operations.

Footnotes:
Total (245)

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

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

Category B (5) -- 2 Deputy Chief Counsels, the Advisor to the Commissioner, and 1 support staff;

[2] Category B (3) -- The Associate Chief Counsel (Corporate); 1 support staff; and 1 other attorney staff

[3] Category B (3) -- The Associate Chief Counsel (Financial Institutions & Products); 1 support staff; and 1 other attorney staff

[4] Category B (4) -- The Associate Chief Counsel (Income Tax & Accounting); 1 support staff; and 2 other attorney staff

[5] Category B (4) -- The Associate Chief Counsel (Pass-throughs & Special Industries); 1 support staff; and 2 other attorney staff

[6] Category B (60) -- The Associate Chief Counsel (Finance & Management); 1 Staff Assistant; 1 System Coordinator; 4 Personnel/ Budget staff; 4 Area Managers; and 49 field support staff,

[7] Category A3 (9) -- The Associate Chief Counsel (General Legal Services); Deputy Associate Chief Counsel; 1 support staff; and 6 other field staff attorneys

[8] Category B (18) -- The Associate Chief Counsel (International); 1 support staff; and 10 attorneys dedicated to FATCA and 6 to transfer pricing/FTC Litigation

[9] Category B (11) -- The Associate Chief Counsel (Procedure & Administration); 1 support staff; and 9 other/attorney staff (covers LPD)

[10] Category B (3) -- The Associate Chief Counsel (Tax Exempt & Government Entities) ; 1 support staff; and 1 attorney

[11] Category B (18) -- The Division Counsel or Associate Chief Counsel (Criminal Tax); the Deputy Division Counsel/Associate Chief Counsel; 2 National Office attorneys; 1 support staff; and 13 other field attorney staff are needed to continue law enforcement activities.

[12] Category B (34) -- The Division Counsel (Large and Mid-Size Business); the Deputy Division Counsel; 1 Staff Assistant/Attorney; 1 support staff; and 30 other field attorney staff

[13] Category B (63) -- The Division Counsel (Small Business Self-Employed); the Deputy Division Counsel; 3 Staff Assistants/Attorneys; 1 support staff; and 57 other field attorney staff

[14] Category B (2) -- The Division Counsel (Wage & Investment) and 1 support staff

[15] Category B (7) -- The Division Counsel (Tax Exempt & Government Entities); the Deputy Division Counsel; 1 support staff; and 4 other field attorney staff

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

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

Footnotes:

Total Excepted (10)

- [1] Category A3 (1) – The Chief, Communications and Liaison (C&L) is required to provide communications support to the commissioner and to oversee IRS communications to the taxpaying public and employees. After 5 days, 1 staff assistant would be on call as needed to provide administrative support for critical issues.
- [2] Category A3 (7) – The Director, Communications is required to support the Chief, C&L and ensure information flow to all IRS taxpayers and stakeholders. The Chief, National Media Relations and the Chief, Internal Communications would be part time as needed. The 4 Senior Communicators would be on call as needed. All would assist with required communications both internally for working employees and externally for taxpayers. After 5 days, 2 more Senior Communicators and Liaison Specialist would be on call as needed. After 10 days, 2 more Senior Communications and Liaison specialists would be on call as needed.
- [3] Category A3 (1) – The Director for Legislative Affairs is required, as needed, to respond to congressional inquiries and constituent requests, track pending legislation and coordinate preparation of testimony and briefing materials for any Congressional hearings. After 5 days, One (1) Legislative Affairs Branch Chief would be on call as needed to support the Director.
- [4] Category A3 (1) - The Director for National Public Liaison would be on call as needed to serve as a point of contact with key national stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of Equity, Diversity and Inclusion (EDI)	EXCEPTED
✦ Office of Equity, Diversity and Inclusion	0
IRS Disability Office [1]	3
Total # employees	3

Footnote:

Total Excepted (3)

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

[1] Category B (3)

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

1 – The Director, IRS Disability Office or the Chief, Disability Services to maintain contact with managers of excepted employees with disabilities to ensure timely and appropriate provision of RA services when needed, including via contracted services.

1 – Equal Employment Specialist (Authorized Government Representative) to arrange contract sign language interpreting (SLI) services and as needed requisition and schedule supplemental sign language interpreting (SLI) and/or CART services.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Research, Analysis and Statistics	EXCEPTED
✦ Research, Analysis and Statistics ^[1]	0
✦ Chief, Servicewide Policy, Directives, & Electronic Research ^[2]	0
Total # employees	0

Footnote:

Total Excepted (0)

- [1] Research, Analysis, and Statistics is categorized as non-excepted. This indicates that there are no exceptions from the total dismissal during shutdown situations. This includes the (Acting) Director of Research, Analysis, and Statistics, Division Directors, and all other management and staff. Positions in these functions would be furloughed.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Taxpayer Advocate Service (TAS)	EXCEPTED
✦ National Taxpayer Advocate – on call ^[1]	1
✧ Deputy National Taxpayer Advocate - On Call Employees ^[2]	74
✧ Campus-Based Taxpayer Advocates (LTAs and CAs)	0
Total # employees	75

Footnotes:

Total Excepted (75)

Taxpayer Advocate Service (TAS) has identified 75 employees (the NTA and one per TAS office) who are required on an on-call basis based the necessary-for-the-safety-of-human-life-and-the-protection-of-property exception (Category B).

- [1] Category B (1) (on call as needed) - The National Taxpayer Advocate (NTA) to oversee excepted activities necessary for the the protection of property, as further discussed below.
- [2] Category B (74) (on call as needed) - 74 Case Advocates (one per TAS office, intermittently for mail-opening) to check mail one or two hours a day, up to 3 days a week, to comply with the IRS's requirement to open and process checks during a shutdown while also complying with the statutory requirements that TAS maintain confidential and separate communications with taxpayers and that TAS operate independently of any other IRS office, as described in IRC §§ 7803(c)(4)(A)(iii), 7803(c)(4)(A)(iv), and 7803(c)(4)(B). The Case Advocates will also screen the mail for incoming requests for Taxpayer Assistance Orders and notify the appropriate Business Unit that a request has been made tolling any statute of limitations. *See* IRC § 7811(d).

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SERVICES AND ENFORCEMENT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Affordable Care Act (ACA) Office	EXCEPTED
✦ Director, Deputy Director [1]	3
✦ Project Management Office [2]	1
✦ Filing and Premium Tax Credit Strategy[3]	3
✦ Compliance Strategy and Policy	1
✦ Customer Service and Stakeholder Relations	0
Total # employees	8

Footnotes:

Total Excepted (8)

For open enrollment starting November 1, 2015, for bulk redeterminations for PTC, for receipt of Exchange Periodic Data from the Marketplace, for completion of open enrollment activities for January 31, 2016, and for managing individuals' (who experience life changes) reporting of information during special enrollment periods, and for information reporting for the previous activities listed above.

[1] Category A3 (3) -- Director, and Deputy Directors ACA Office.

[2] Category A3 (1) – Director, Project Management Office (PMO).

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

[4] Category A3 (1) – Compliance Strategy and Policy

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Criminal Investigation (CI)	EXCEPTED
✦ Chief, Criminal Investigation ^[1]	5
✧ Special Project Director and Communication Director ^[2]	2
✧ Commissioner's Protection Detail ^[3]	6
✧ International Operations ^[4]	82
✧ Operations, Policy & Support ^[5]	69
✧ Strategy ^[6]	80
✧ Refund Crimes ^[7]	149
✧ Technology Operations & Investigative Services ^[8]	283
✧ Field Criminal Law Enforcement Personnel ^[9]	2534
✧ Equity, Diversity and Inclusion	0
Total # employees	3210

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

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

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

Footnotes:

Total (3210)

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

[2] Category B (2) – Includes 1 Project Director/CI Risk Officer and the Director of Communications and

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Education on an on call, as needed basis. The CI Director of Communications will provide guidance and assistance to the Chief CI for internal communications to excepted CI agents. The Director will manage the risk of miscommunication to excepted employees during a time when most public affairs and public information staff will be furloughed and few information products issued through the shutdown.

[3] Category B (6) – All Commissioner’s Protection Detail Special Agents sufficient to ensure the protection of human life and/or the protection of property would be available on an on call, as needed basis.

[4] Category B (82) – Includes the Executive Director and Deputy Director of International Operations; the Director of Strategy, Policy and Training; the Directors of International Field Operations (East and West); The Director and Assistant Directors of Narcotics and Counterterrorism; All Narcotics and Counterterrorism Special Agents (Headquarters and Field Personnel) Attachés; and Headquarters Special Agents sufficient to support ongoing criminal investigations with an International component. Also included are Investigative Analysts in support of International Investigations and Narcotics investigations. One staff member would be available on an on call, as needed basis for excepted activities like timekeeping.

[5] Includes the employees listed as follows:

Category B (3) – Includes the Executive Director and the Deputy Director of Operations, Policy & Support. One Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support operations.

Category B (22) – The Director of the Forensic Laboratory, Forensics Laboratory Special Agents, Trial Illustrators and staff sufficient to ensure the processing of evidence to support ongoing criminal investigations and criminal trials. One Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support ongoing criminal investigations.

Category B (8) – The Director of Financial Crimes and all Financial Crimes Special Agents to support ongoing criminal investigations. Investigative Analysts would be available on an on call, as needed basis.

Category B (27) – The Director of Special Investigative Techniques; All Special Investigative Techniques Special Agents (Headquarters and Field Personnel). Investigative Analysts would be available on an on call, as needed basis. Two Management & Program Analysts would be available on an on call, as needed to support ongoing criminal investigations.

Category B (9) – The Director of Warrants and Forfeiture; All Warrants and Forfeiture Special Agents. Two Management & Program Analysts would be available on an on call, as needed to support ongoing criminal investigations.

[6] Includes the employees listed as follows:

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Category B (3) – Includes the Executive Director and the Deputy Director of Strategy. One Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support operation of the Office of Strategy.

Category B (41) – The Director of Finance; two Supervisors and four Financial Management Analysts. One Management and Program Analyst and one Professional Staff member would be available on an on call, as needed basis for excepted activities like timekeeping and to support operation of the finance section. All Budget Analysts would be excepted for the first 5 days of a lapse in appropriation. If a lapse continues beyond 5 days, all Budget Analysts would support CI Finance on an on call, as needed basis to handle mission critical budget activities – i.e., processing funding for emergency enforcement or imprest fund activity. Specific contracts that are designated as excepted during a shutdown require oversight of a COR.

Category B (2) – The National Criminal Investigation Training Academy (NCITA) is located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA, which is operated by Homeland Security. The NCITA Director and Assistant Director, on an as needed basis, would be available on call for the duration of a lapse in appropriation.

Category B (17) – The Director of Review and Program Evaluation (RPE), four Senior Analysts; eleven Centralized Case Review Special Agents and one supervisor would be available on an on call, as needed basis.

Category B (15) – The Director and Assistant Director of Planning, Research, & Analysis; five Senior Analysts and three Program Analysts to support the functions of Planning & Strategy would be available on an on call, as needed basis. The Data & Analytics (D&A) section is responsible for the operation of and user support for the Criminal Investigation Management System (CIMIS), which is a tool used by all Special Agents and all levels of CI management to initiate, approve, track and check the system for redundancy/conflicts with subjects and associates. The system is also used for the request, process, tracking and reporting of special investigative techniques used in the collection of evidence. Employees in the CI Operations Research Section are critical for the operation of this system. Additionally, they provide on-going investigative support for agents in the field by gathering, analyzing and interpreting data for ongoing investigative cases. Three Program Management Analysts and two Operations Research Analysts would be available on an on call, as needed basis to support the functions of D&A.

Category B (2) – The Director and Deputy Director of CI Human Resources provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues. This includes all shutdown notification procedures and recall activities. They also serve as liaisons with the IRS Human Capital Office and Agency Wide Shared Services, participating in meetings and obtaining clarification on shutdown/recall activities.

- [7] Category B (149) – The Director and Deputy Director of Refund Crimes; The Directors of Refund Crimes Operations and Policy (East and West); Identity Theft Coordinator; HQ Senior Analysts and Support Staff sufficient to support ongoing criminal investigations and scheme development; Staff assigned to the scheme development centers, including the Resident Agents in Charge (RACs),

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Scheme Development Center (SDC) Investigative Analysts, Supervisory Investigative Analysts, Management Analysts and support staff processing ongoing criminal investigations and scheme development during the filing season. Up to four Professional Staff would be available on an on call, as needed basis for excepted activities like timekeeping.

- [8] Category B (283) -- Includes the Director and Deputy Directors of Technology Operations & Investigative Services (TOIS); Up to five Senior Analysts and up to two IT Specialists from Business Systems Development would be excepted to maintain the integrity of integral Business Systems; the Director of Electronic Crimes (E-Crimes) and all E-Crimes Team Members supporting ongoing criminal investigations, including all CIS Supervisory Special Agents and CIS Special Agents; and, investigative support personnel assigned to the data processing center who support ongoing criminal investigations; The Director of Cybersecurity; the Director of the Technical Operations Center and sufficient personnel to support Field Office and Headquarters Operations; the Director of User Support, User Support Managers and sufficient COAs to support Field Office and Headquarters Operations. Up to 11 Professional Staff would be available on an on call, as needed basis for excepted activities like timekeeping, contracting duties, and support the operation of the Office of TOIS.
- [9] Category B (2534) – Includes the Directors of Field Operations (Northern, Southern & Western); all Special Agents in Charge (SACs); Assistant Special Agents in Charge (ASACs); Supervisory Special Agents (SSAs), Special Agents, and professional staff working criminal law enforcement investigations or related functions that cannot be shutdown without harming the investigation, CI's or the Service's mission, or risking life or property; and field office support staff necessary to support those efforts. The number of employees required varies based on the circumstances at the time of shutdown and includes anticipated new hires. The total will be less than or equal to the total of such positions on rolls at the time of shutdown; based on current rolls, the total should not exceed 2763 employees.

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

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Large Business and International Division (LB&I)	EXCEPTED
✦ Commissioner ^[1]	2
✧ Pre-Filing and Technical Guidance ^{[2] [3]}	3
✧ Deputy Commissioner (International) ^[4]	56
✧ Deputy Commissioner (Domestic) ^[5]	74
✧ Shared Support ^{[6] [7] [8]}	6
Total # employees	141

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

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

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

Footnotes:

Total Excepted (141)

- [1] Category B 2) – The Commissioner, LB&I; 1 Executive Assistant provide oversight of statute protection activities in field operations.
- [2] Category C (2) – The Director, Pre-Filing and Technical Guidance and the Deputy Director will provide direction for the orderly shutdown of operations. Activities require 1 work day to complete.
- [3] Category B (1) - 1 Senior Advisor to the LB&I Commissioner, to collect and process ACA fee remittances.
- [4] Category B (56) – 1 Deputy Commissioner (International), 1 Assistant Deputy Commissioner (International), 1 Director, Transfer Pricing, 1 Director APMA, 1 Deputy Director APMA, 1 Director International Business Compliance, 1 Director International Individual Compliance, 1 Director International Data Management, 1 Executive Assistant; 1 Tax Attache or Deputy Tax Attache, 27 Territory, Program, Department, Group and Team managers, 1 PSP Analyst, 1 Senior International Advisor/APMA, 16 Secretaries or Management Assistants to conduct activities, as necessary, for the protection of statutes, processing of remittances and management of international tax treaties and arbitration cases. 1 HQ Program Manager to facilitate FATCA, the US Treasury has collaborated with other government partners to develop and enter into intergovernmental agreements (IGAs). There are current critical time constraints to complete the safeguard reviews and implement FATCA. This is a legal mandate. Countries are contacting ADCI daily to discuss the workbook and to plan and schedule these safeguard reviews. These duties provide protection of property/revenue.

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- [5] Category B (74) – Deputy Commissioner (Domestic), 6 Industry Directors, 6 PSP Analysts, 38 Territory or Team managers, and 23 secretaries to conduct activities, as necessary, for the protection of statutes and processing of remittances.
- [6] Category B (4) – 1 Director, Shared Support, 1 Director, Business Systems Planning, 1 Director, Planning, Analysis, Inventory, and Research and 1 Program Analyst/PAIR Ops, as necessary, to provide executive oversight of budget matters and technical systems related to the execution of excepted activities, and to provide oversight of statute protection in field operations and corporate statute protection.
- [7] Category A3 (1) – The Director, Management and Finance to provide oversight of budget matters related to excepted activities and, as necessary, direct orderly shutdown and recall of activities.
- [8] Category C (1) 1 Program Analyst/HRS to perform SETR validation/PAR actions immediately following shutdown. Activities require 1 – 2 days.

Notes: LB&I positions have all been designated as On Call with the exception of the Plan Executive, Director of M&F. However, we have reviewed the positions and activities and have included one position on the Director, M&F Staff that would be responsible for ALL SETR and PAR Actions related to shutdown activities. That predominantly leaves activities around the protection of statutes and timekeeping during a shutdown. Managers will utilize the “call tree” procedures if any of these positions will be required to report to prevent expiration of a statute. Timekeeping and mail processing responsibilities has been included as a duty for the secretaries and some executive assistants. Timekeeping Input and approval would only be necessary if a shutdown would occur for several days. CALL TREES will be utilized in LB&I for recall purposes.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of Professional Responsibility (OPR)	EXCEPTED
✦ Director's Office ^[1]	1
◇ Chief, Legal Analysis Branch ^[1]	1
◇ Chief, Operations and Management Branch ^[1]	2
◇ All other OPR employees	
Total # employees	4

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; our activities are restricted to shutdown (Category C).

Footnotes:

Total Excepted (4)

- [1] Category C (4) – 1 The Executive Director; 1 Chief, Legal Analysis Branch, 1 Chief, Operations and Management Branch, and 1 Staff Assistant

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

IRS.gov is the exclusive external facing website for the Internal Revenue Service, and serves as the primary means of communication and service for the American taxpayer. IRS.gov directly supports the mission of the IRS by providing taxpayers with top quality tax information 24/7 and customer service through the web channel. Online Services (OLS) is responsible for the development and operations of all aspects of IRS.gov. Online Services is responsible for the continuity of operations for the site to ensure that timely, accurate information related to tax administration is provided to the American taxpayer and practitioner through IRS.gov. On a day-to-day basis, OLS is responsible for the following aspects of operating IRS.gov:

- The content publishing process for over 100,000 pages on IRS.gov and the Content Management System (CMS) (the system needed to publish information). OLS is the only organization that has administrator level rights and access to all areas of irs.gov through the CMS. Publishing Operations could be interrupted without our ability to approve and publish updated or new content to irs.gov. This also includes the launch and operation of the ACA pages on IRS.gov.
- Registered User Portal and Public User Portal (RUP and PUP) applications, e-Services, and e-Authentication – there are over 40 RUP and over 20 PUP applications as well as eAuthentication for which OLS has responsibility. These are used by taxpayers and practitioners alike and need to be monitored and addressed if problems arise.

Footnotes:

Total Excepted (6)

- [1] Category B (1) – The Director, OLS will provide executive leadership and continuity of online operations as related to irs.gov and over 60+ RUP/PUP online applications which support the American taxpayer and practitioners
- [2] Category B (4) – The Director, Online Experience and Operations Management and 3 Analysts are necessary to the continuing operation of IRS.gov, and to troubleshoot when issues occur. They ensure 1) RUP operations remain intact and third party providers can access irs.gov; 2) our Content Management System (CMS) and other publishing systems remain operational so that if emergency messaging and changes to irs.gov need to be made, they can be done; and 3) the Public User Portal remains operational so that the American taxpayer can access irs.gov and obtain the information or resources they are seeking.

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- [3] Category B (1) – The Director, Product Management (as necessary) will provide executive leadership related to the operations of PUP and RUP applications on IRS.gov, and includes troubleshooting issues related to the taxpayer authentication process.
- [4] Positions within Portal Business Office are identified as non-expected during Non-Filing Season.
- [5] Positions within Strategic and Analytic Services are identified as non-expected during Non-Filing Season.
- [6] Positions within User Experience and Design are identified as non-expected during Non-Filing Season

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Return Preparer Office (RPO)	EXEMPT
★ Director's Office [1]	6
◇ Communications [1]	2
◇ Compliance Enforcement [1]	29
◇ Return Preparer Suitability [1]	28
◇ Strategy & Finance [1]	12
◇ Vendor Processes & Business Requirements [1]	12
◇ Enrolled Agent Policy [1]	2
◇ Competency and Standards [2]	0
◇ Continuing Education [2]	0
◇ Joint Board of Actuaries [2]	0
Total # employees	91

Footnotes:

Total Exempt (91) Excepted (0)

[1] Category A1 (91) – RPO is primarily funded by user fees paid by tax return preparers who must register with the IRS in order to prepare tax returns. As such, most office operations are “exempt” under category A1 (funded by other than annual appropriations) therefore, they are not affected by a lapse in appropriations. There are currently 91 employees in RPO that are exempt. The remaining 37 employees are not exempt or excepted and would be subject to the furlough requirements. The identified 91 “exempt” positions will continue to be governed by the normal pay, leave and other civil service rules during a lapse in appropriations.

[2] Competency and Standards, Continuing Education, 12 employees of Enrolled Agent Policy and Management and Joint Board of Actuaries are deemed non-excepted and are not exempt.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Small Business/Self-Employed (SB/SE)	EXCEPTED
★ Commissioner ^[1]	4
◇ Operations Support ^[2]	11
◇ Collection ^[3]	90
◇ Examination ^[4]	86
Total # employees	191

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

Footnotes:

Total Excepted (191)

[1] Category B (4) – SBSE Commissioner’s Office will 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.

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

[2] Category B (11) – Operations Support

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

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

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

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

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

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

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

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

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

(1) One FR&S Management Program Analyst, Operations Support, Pcao Team, on call only to ensure existing excepted contracts are administered as appropriate and to answer questions and address situations that may come up regarding the contracts.

[3] Category B (90) - Collection

(9) – Director, Collection

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

(1) Collection Secretary to the Director – Will assist the Director in providing administrative oversight such as timekeeping for excepted personnel, and various shut down activities

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

(4) 1 Director, Collection Policy, 1 Director Collection Inventory Delivery and Selection, 1 Director, HQ Collection, 1 Director, Quality and Technical Support. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee the shutdown of operations. Also, to ensure system updates are made for the purpose of carrying out the above activities.

(15) Campus Collection - process incoming payments protection of statute expiration/assessment activities, or other revenue generating issues and to ensure/oversee shut down of operations. Managers responsible for carrying out shutdown operations and continuance activities in the campus including processing payments and levy releases.

(1) Director, CCS

(1) staff member

(5) Campus Directors [1 – ATL; 1 – FR; 1 PHL, 1-KC, 1-AN];

(2) P&A Chiefs [1-KC, 1-PHL]

(1) Lead TE [FR]

(5) Campus Frontline Managers [1 – ATL; 1 – KC, 1 - FR, 2 – PHL]

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(24) – Specialty Collection – Offers, Liens & Advisory (COLA) to address completing payment processability on Centralized Offers in Compromise offers, protection of lien cases in Centralized Liens and assist the with the protection of statute expiration/assessment activities, or other revenue generating issues and to ensure/oversee shut down of operations.

(3) – 1 Director, Specialty Collection, Offers, Liens and Advisory, 1 staff assistant, and 1 Senior Program Analyst are responsible for carrying out shutdown operations and continuance activities within the campus and field programs.

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

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

(30) - Field Collection

A total of (30) excepted positions within Field Collection:

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

(21)- 14 Territory Managers; and 7 Area Directors with oversight of the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

(7) –3 Technical Analysts and 4 Staff Assistants will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.

(12) – Specialty Insolvency

A total of (12)excepted positions within Specialty Insolvency:

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

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

(3) – 1 Technical Analyst, 1 Management/Program Analyst, 1 Staff Assistant will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.

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[4] Category B (86)–Examination

(4) Exam Director Staff

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

(1) Exam Senior Operations Advisor

(1) Exam Staff Assistant

(1) Exam Secretary to the Director

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

(35) Examination Campus

(1) Director, Examination Campus

(1) Examination Campus Senior Operations Advisor

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

(3) Examination Campus Directors; Brookhaven (BSC), Cincinnati (CSC), Ogden (OSC) and

(1) Chief, Planning and Analysis Memphis (MSC); are responsible for carrying out shutdown operations and continuance activities in the campus.

(29) Employees responsible for continuation of statute expiration/assessment activities:

Tax examiners: 2- BSC, 2-CSC, 3- MSC, 14-OSC

Department Managers: 1- CSC

Supervisory Financial Assistant: 1-BSC

Supervisory Internal Revenue Agent: 1-MSC

Revenue Agents: 3- OSC

Tax Analyst: 1-OSC

Complex Restricted Interest Examiner: 1-OSC

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(1) Performance Planning and Analysis

(1) Performance Planning and Performance Analyst

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

(4) Examination Headquarters

(1) Program Analyst, Exam/AUR Policy, Individual Master file Document Matching

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

(1) AUR Program Analyst, Exam/AUR Policy, AUR Policy

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

(1) Program Manager, JOC and Excise PSP

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

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

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

(42) Examination Field

Examination Field Staff

(1) Director, Examination Field

Will provide executive oversight over all continuing SB/SE Examination Field operations, including the protection of statutes, bankruptcy related activities.

(1) Examination Field Senior Operations Advisor

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

Examination Field Technical Services

(1) Exam Technical Services Director

Will provide executive oversight and/or directly carryout activities with respect to continuing SB/SE Examination Field operations. Responsible for taking actions to protect statutes and initiate time

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sensitive assessment activities. Will take time sensitive actions on bankruptcy cases, and ensure other revenue generating programs are adequately addressed during shutdown.

(1) Exam Technical Services Group Manager

The GM will provide oversight to the reviewers and tax examiners to process short statute cases. They will assign cases ratably to the reviewer and tax examiners and ensure that the government's interest is protected by timely addressing all imminent statute cases. They will 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) Exam Technical Services TEFRA reviewers

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

(5) Exam Technical Services Reviewers

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

(2) Exam Technical Services Tax Analysts

Analysts will interact with their counterparts in the field to ensure short statute cases are timely and efficiently closed to TS for the appropriate next step. They will assist in the process of providing oversight and monitor/route short statute cases to reviewers as well as working with CCP to ensure defaulted short statute cases are timely assessed. He is a former TS GM and TM and has extensive TEFRA experience to address unique situations to address the government's interest.

(1) Technical Services Tax Examiner

Tax Examiners will receive incoming cases from the field and process them to the reviewers as needed on ERCS and RGS as assigned by the GM. They will provide IDRS assistance as needed to the reviewers preparing and issuing (mailing) the SNOD/FAAs. They will also default SNOD/FPAA's with short statutes that need to be closed to CCP for assessment to ensure the government's interest is protected.

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These individuals will provide oversight and/or directly carryout activities with respect to continuing SB/SE Exam operations. They are responsible for taking actions to protect statutes and initiate time sensitive assessment activities. They will take time sensitive actions on bankruptcy cases, and ensure other revenue generating programs are adequately addressed during shutdown.

(7) Examination Field Area Directors

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

(7) PSP Territory Managers—

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

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

(7) Field Group Managers--These individuals on an "as needed basis", will review and prepare cases utilizing RGS for issuance of statutory notice of deficiency.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Tax Exempt and Government Entities (TEGE)	EXCEPTED
★ Commissioner ^[1]	3
◇ Employee Plans ^[2]	3
◇ Exempt Organizations ^[3]	5
◇ Government Entities/Shared Services ^[4]	9
Total # employees	20

Footnotes:

Total Excepted (20)

- [1] Category B (3) – Includes the Commissioner TE/GE or Deputy Commissioner TE/GE; and 1 Executive Assistant – to oversee TE/GE operations and shutdown activities.
- [2] Category B (3) – Includes 1 Director, Employee Plans (EP); 1 Manager, EP Programs and Review; 1 Closing Unit Manager. This staff will ensure statute protection and processing of remittances, as needed.
- [3] Category B (5) – Includes 1 Director, Exempt Organizations (EO); 1 Director, EO Examinations; 1 Manager, Examination Programs and Review; 1 Manager EP/EO Processing Section; and 1 Manager EP/EO Adjustment Unit. This staff will ensure statute protection and processing of remittances as needed.
- [4] Category B (9) – Includes 1 Assistant Deputy Commissioner, Government Entities/Shared Services; 1 Manager, Compliance and Program Management, Indian Tribal Governments; 1 Director, Indian Tribal Governments; 1 Director, Federal State and Local Governments; 1 Manager, GE Closing Unit; 1 Tax Specialist, GE Compliance Unit; 1 Director, Business Systems Planning and 1 Director, Finance. This staff will ensure statute protection during the shutdown period.

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

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY
Wage & Investment (W&I)	EXCEPTED
★ Commissioner ^[1]	2
◇ Deputy Commissioner's Office	0
◇ Return Integrity and Compliance Services ^[2]	107
◇ EEO and Diversity	0
◇ Office of Program Coordination & Integration	0
◇ Communications and Liaison ^[3]	3
◇ Strategy and Finance ^[4]	6
◇ Business Modernization ^[5]	28
◇ Customer Assistance, Relationships and Education (CARE) ^[6]	508
◇ Customer Account Services (CAS) ^[7]	136
◇ Submission Processing Centers ^[8]	1,589
◇ Accounts Management Centers ^[9]	374
Total # employees	2,753

Footnotes:

Total Excepted (2,753)

[1] Category B (2) - The Commissioner, Wage & Investment and 1 Chief of Staff will provide executive oversight of continuing and shutdown W&I operations.

[2] Category B (107) Return Integrity and Compliance Services excepted positions include:

- (1) – Director, Return Integrity and Compliance Services (RICS) to provide oversight for Refundable Credits Policy & Program Management (RCPPM), Refundable Credits Examination Operations (RCEO), Program Support (PS), Business Performance Lab (BPL), and Integrity & Verification Operations (IVO).
- (5) - The Director, RCPPM and 4 staff members to carryout shutdown operations and continuance activities and provide oversight, monitoring and reporting for the campuses.
- (57) - The Director, RCEO, the Planning & Analysis Chief and (55) campus staff members to perform excepted operations such as processing cases with imminent assessment statute expiration dates and initiating actions to assure Assessment Statute Expiration Dates (ASEDs) are protected. In addition, staff members will receive, sort and control mail.
 - (11) Andover
 - 1 Operations Manager
 - 1 Inventory Control Manager
 - 1 RGS Coordinator
 - 3 Correspondence Examiner Technicians
 - 5 Tax Examiner Clerks
 - (11) Atlanta
 - 1 Operations Manager

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- 1 Inventory Control Manager
 - 1 RGS Coordinator
 - 3 Correspondence Examiner Technicians
 - 5 Tax Examiner Clerks
 - (9) Austin
 - 1 Operations Manager
 - 3 Correspondence Examiner Technicians
 - 5 Tax Examiner Clerks
 - (9) Fresno
 - 1 Operations Manager
 - 3 Correspondence Examiner Technicians
 - 5 Tax Examiner Clerks
 - (9) Kansas City
 - 1 Operations Manager
 - 3 Correspondence Examiner Technicians
 - 5 Tax Examiner Clerks
 - (2) – Two BPL analysts to run ID theft data, patterns and modeling analytics;
 - (42) – The IVO Program Manager; the IVO Fraud & Referral Evaluation Department Manager, and 40 staff members to support IVO revenue protection efforts;
- [3]** Category A3 (3) - Director, Communications & Liaison (C&L), Chief, Corporate and Executive Communication, and Chief, Communications Support Services will be on call as needed to sustain necessary information flow to all Service personnel regarding the shutdown, furlough status and recall and support communications with the taxpaying public, media and Congress, in certain circumstances..
- [4]** Category A3 (6) Strategy and Finance excepted positions as needed include:
- (1) - The Director, Strategy and Finance (S&F)
 - (2) - Chief, Finance and Chief, Financial Services will handle budget matters related to the lapse in appropriations; and
 - (3) - The Director, Human Capital Office, Chief, Workforce Organization & Transition, and W&I Shutdown Contingency Coordinator will provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues with primary focus on personnel-related issues and serve as liaison with the IRS Human Capital Office and Agency Wide Shared Services on behalf of the W&I Commissioner.
- [5]** Category B (28) Business Modernization excepted positions include:
- Category B (16)
 - (16) – The Director, Business Performance Solutions (BPX) and 15 analysts for completion and testing of the upcoming filing year programs for Electronic Fraud Detection System (EFDS), Accounts Management Services (AMS), Return Review Program (RRP), Integrated Automated Tools (IAT) and Modernized eFile (MeF), includes all Affordable Care Act (ACA) readiness activities;

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- Category B (12)
 - (1) - The Business Modernization Office (BMO) Executive will provide oversight for orderly shutdown and start-up activities; oversight for upcoming filing season;
 - (9) - The Director, Customer Account Data Engine (CADE) 2 Program Office and 8 analysts to prepare filing season deployment and support the re-initialization activities associated with the database; and
 - (2) - The Director, Business Systems Planning (BSP) to provide coordination with Information Technology (IT), and 1 analyst for Unified Work Request (UWR) coordination resulting from filing season testing issues.

[6] Total (508) Customer Assistance, Relationships and Education (CARE) excepted positions for creation and delivery of 2015, 2016, and 2017 filing season forms include:

- Category B (129)
 - (1) - The Director, Media and Publications;
 - (93) - The Director, Tax Forms and Publications and 92 staff member are required to work year-round to ensure timely development and completion of tax products for tax years 2015, 2016, and 2017 due to ongoing initiatives and increases in product workload; and
 - (35) - The Director, Publishing and 34 staff members are required to work on remaining tax year 2015 tax forms design and printing, and tax years 2016 and 2017 product design and printing to ensure timely composition, creation of eBooks, posting to IRS.gov, and application of required 508 compliance standards to support critical filing season tax products.
- Category B (379)
 - (3) - The Director, Customer Assistance, Relationships, and Education (CARE), 1 Senior Operations Advisor, and 1 Secretary will oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities;
 - (1) - The Director, Stakeholder Partnerships Education and Communication (SPEC);
 - (240) -The Director, Field Assistance;1 Senior Operations Advisor; 3 Senior Managers (HQ Chiefs); 3 Analysts; 5 Area Directors; 5 Technical Advisors; 222 field employees (Group Managers, Individual Taxpayer Advisory Specialist, Group Secretaries and Management Assistants). All employees will work on revenue protection activities, which include processing payments or providing the necessary support to process payments from taxpayers in various forms that are received in the mail, mailrooms and from other business operating divisions co-located with the Taxpayer Assistance Center (TAC). TAC personnel will process payments via RS-PCC to ensure the Treasury receives immediate posting and credit.
 - (9) - The Director, Distribution and 8 staff members are needed to provide assistance to other excepted employees across the agency with issues related to postal, transport services, and freight vendors. Also, to provide contracting officer representative (COR) services to ensure vendor performance, problem resolution, and prompt payments; update agency financial systems, perform quality review checks, and oversee business relations to ensure uninterrupted operation of M&P business-critical IT systems and applications; ensure timely development and completion of correspondence for tax years 2016, 2017, and 2018 (including unforeseen events such as mass Identity Theft incidents and Legislative changes); and perform analyses of notice volumes and resolution of issues of

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erroneous taxpayer correspondence;

(126) – The Correspondence Production Services Chief and 125 employees will work on operations necessary to prevent loss of revenue collections, including administering contracts in support of IT equipment needed to generate and mail notices to prevent loss of revenue.

[7] Category B (136) Customer Account Services (CAS) excepted positions include:

- (5) – The Director, Customer Account Services (CAS); 1 Senior Operations Advisor, 1 PCS Manager, 1 Secretary and 1 headquarters Analyst to serve as liaison between functions in support of shutdown activities;
- (12) – The Director, Accounts Management (AM); 1 Senior Operations Advisor; 1 Secretary; and 8 headquarters Policy Analysts to support the campus support and statute imminent cases; 1 Contracting Officer Representative (COR) for active contracts involving filing season preparation;
- (76) - The Director, Submission Processing (SP); 1 Senior Operations Advisor; 1 Secretary; and 73 Analysts are needed to support the processing of tax return remittances and statute expiration imminent cases;
- (35) – The Director, e-File Services and 34 Analysts to provide production support to the Modernized e-File system; and
- (8) – The Director, Joint Operations Center (JOC); 1 Program Manager, 2 Analysts to identify and provide critical report out of shutdown impacts, and 4 Contractors to support Enterprise Telephone Data (ETD) processing to maintain system and data stability.

[8] Category B (1,589) – Submission Processing excepted positions needed to support processing of tax returns that include remittances include:

- (10) – 5 Field Directors, Submission Processing Centers and 5 Secretaries
- (10) – 5 Planning and Analysis Operations Managers and 5 Production Monitors
- (5) – 5 Site Coordinators
- (92) - 5 Accounting Operations Managers and 87 team managers and staff members
- (22) - 5 Input Correction Operations Managers and 17 ERS/Reject team managers and staff members
- (14) - 14 Notice Review team managers and staff
- (1,383) - 5 Receipt and Control Operation Managers and 1,378 team managers and staff
- (53) - 5 Data Conversion Operation Managers and 48 team managers & staff

[9] Category B (374) - Accounts Management excepted positions needed for processing remittances and statute protection include:

- (20) – 10 Field Directors and 10 Secretaries
- (5) – Site Coordinators
- (10) - Taxpayer Relations Program Senior Managers
- (10) - Management Assistants
- (55) - Tax Examiners for statute protection
- (9) - Campus Support Managers in Andover, Atlanta, Memphis, Brookhaven, and Philadelphia
- (265) - Accounts Management campus support employees

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

Footnote:

Total Excepted (0)

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

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OPERATIONS SUPPORT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	EXCEPTED
Agency-Wide Shared Services	
✦ Chief, Agency-Wide Shared Services ^[1]	2
✧ Director, Employee Support Services ^[2]	2
✧ Emergency Responders (Senior Commissioner Representatives & Physical Security Personnel) ^[3]	≤44*
✧ Payroll and Personnel Systems ^[4]	36
✧ All Other Components of the ESS Division ^[5]	5
✧ Facilities Management and Security Services ^[6]	11
✧ Facilities Management and Security Services Operations (Territories and campus) ^[7]	59
✧ Procurement ^[8]	21
✧ Resource and Operations Management ^[9]	2
Total # employees	138

Footnotes:

Total Excepted (138) (≤182 if emergency personnel are activated during shutdown to manage a disaster or incident. See Footnote 3.)

- [1] Category A3 (2) The Chief, Agency-Wide Shared Services and Executive Assistant will provide executive oversight of all AWSS contingency operations and engage in cross-functional activities to support excepted activities as necessary during shutdown.
- [2] Category A3 (2) Includes the Director, Employee Support Services and Executive Assistant who will coordinate the orderly shutdown of ESS operations and oversight of payroll activities during shutdown. EA activities include attending daily shutdown calls, exchanging information with excepted employees, managing the excepted list for additions or changes, coordination of excepted employee work (who is working or on call and what is excepted work), maintain time for excepted employees and address time keeping issues excepted employee may have, and management of IRS' Employee Hotline (record messages, and work with Information Technology, Human Capital Officer and Communication & Liaison).
- [3] Category B (≤ 44) These positions would only be necessary for emergency response (e.g., hurricane/tornado/major disaster) or weather related closing (normally snow) during the shutdown period and are not included in the "excepted" personnel total – includes the SCR-CO Associate Director; SCR Field Ops Chief; ≤ 11 SCRs; 4 Administrative Officers; Continuity Operations Manager, Continuity Planning Manager, 2 CO Team Members; as required to manage emergency response incident command structure; 20 physical security personnel would be site-specific depending on where the emergency situation occurred. Staff will be identified and mobilized geographically to support/ mitigate the threat condition and are not included in the "excepted" personnel total.

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- [4] Category A3 and C (36) The Associate Director, Payroll and Personnel Systems; and the Deputy Associate Director, Payroll and Personnel Systems; Chiefs, Payroll Centers; and staff members will perform any required payroll functions for the period just prior to the appropriation lapse. If essential work decreases or is not required, the employees will be subsequently furloughed. Pursuant to OMB guidance, employees would receive pay for the last pay period completed prior to a lapse in appropriations (OMB's August 28, 1980, Bulletin No. 80-14, Shutdown of Agency Operations Upon Failure by the Congress to Enact Appropriations, paragraph 3.b. (1) Appropriations and Funds).

Time & Attendance (T&A) processing for the eleven days of 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: preparation for processing new hires in support of the filing season, processing health insurance open season changes, 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. NOTE: Payroll recognizes only excepted work may be performed, and anticipates releasing and recalling their excepted employees as required.

- [5] Category A3 (5) This group consists of 2 Credit Card Services Specialist & 2 Travel Services Specialist as necessary to assist in any emergency travel or credit card issues related to the performance of excepted activities. 1 Business Systems Manager to work with IT if a payroll system goes down.
- [6] Category B (11) Includes the Director, Facilities Management and Security Services; Chief of Staff; Associate Director, Design & Strategic Campus Planning, 6 CORS (1 for the National Mail Contract, 1 for the Warehouse and Transportation Contract, 1 for the A&E Contract, 1 for the Operations and Maintenance Contract; 1 for the Guard Service/Canine Contract, 1 for the SAMC/TIRC contract), 1 Financial Analyst, and 1 ePACs Project Manager.
- [7] Category B (59) – Includes 3 FMSS Field Operations Associate Directors, (East, Mid-Atlantic and West); 14 Territory Managers, 15 Security Section Chiefs, 10 building managers, 10 Operations and Maintenance sub-CORs and 7 IRS Police Officers. General security services will increase as the IRS population escalates in excepted employees. Additionally, security and emergency response actions are influenced by other external activities such as bomb threats, suspicious packages and threats to employees. Situational Awareness Management Center/Threat Incident Reporting is operational 24/7 during a shutdown.
- [8] Category A3 (21) – The Director, Procurement; the Deputy Director; 3 Office of Procurement Support Services, 1 Policy Support, 13 Contracting Officers (including field office locations); and 1 IPS System Support are the minimum staff necessary for administering and monitoring the essential contracts list, working with customers to notify contractors of their need and awarding emergency contracts that may arise.

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- [9] Category B (2) – One Resource and Operations Management (ROM) position will be available as needed to handle required budget and accounting matters related to the lapse in appropriation and to prevent loss of accounting data. In addition, Communications staff will be available as needed for updating information on IRS.gov to keep the public informed about status of Procurement.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Chief Financial Officer	EXCEPTED
★ Chief Financial Officer (CFO) ^[1]	2
◇ Financial Management ^[2]	14
◇ Corporate Budget ^[3]	3
◇ Corporate Planning and Internal Control	
Total # employees	19

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

Footnotes:

Total Excepted (19)

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

[2] Category B (14)

- (9) in the Metro DC area – Includes the Associate CFO for Financial Management; Deputy Associate CFO for Financial Management; Office of Financial Management Policy: 1 Accountant; 1 Director Financial Management Systems; 1 Director, Financial Reports: 1 Director, Revenue Accounting; 2 Financial Analyst and 1 Accountant. These positions are needed to provide Executive leadership and staff support for continuing the IRS' automated financial system operations to prevent the loss of data in process, including any required payroll accounting functions for the period just prior to the appropriation lapse, to perform accounting functions, to prevent the loss of accounting data, to process the transfer of funds to CMS as necessary and to provide for the orderly shutdown of operations.
- (5) in Beckley, WV: Beckley Finance Center: Includes 1 Director, BFC; 1 Supervisory Accountant, 1 Accountant, and 2 Financial Management Analyst. These positions are needed to perform accounting functions, including processing and certifying any travel and commercial vendor payments in- process, and to prevent the loss of accounting data.

[3] Category A3 (3) – Includes Associate CFO, Corporate Budget and 1 Manager as necessary to address budget execution issues and Legislative Mandate-specific questions.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
IRS Human Capital Office	EXCEPTED
✦ IRS Human Capital Officer ^[1]	2
✧ Employment, Talent & Security ^[2]	11
✧ Planning, Research and Support / Business System Planning ^[4]	4
✧ Worklife, Benefits, & Performance ^[5]	6
✧ Workforce Relations ^[6]	4
Total # employees	≤ 27

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

Footnotes:

Total Excepted (27)

[1] Category A3 (2) – The IRS Human Capital Officer and Deputy Human Capital Officer will provide executive oversight of shutdown notification/recall activities including management, employees and NTEU. Should the lapse extend beyond 5 business days, at the direction of the DCOS, the IRS Human Capital Officer will coordinate the agency-wide reassessment of excepted activities and adjust excepted positions accordingly. Additionally, Deputy Human Capital Officer will focus on servicewide personnel issues arising from shutdown questions.

[2] Total (11)

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

Category C (9) – As needed for up to 8 hours to coordinate issuance of notifications, respond to questions concerning furlough and recall to duty:

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

(4) – Employment Operations Headquarters: Associate Director, Employment Operations Officer, Shutdown Coordinator and 1 Staff Member;

(1) – Employment Center East: 1 EOC Manager;

(1) – Employment Center South: 1 EOC Manager; and

(1) – Employment Center West: 1 EOC Manager

[3] Category A3 (4) – The Director, Planning, Research and Support Division or designee, the IRS Shutdown Contingency Plan Program Manager or alternate will coordinate and assist in the oversight of the agency's shutdown operations, continuance of activities during furlough and reactivation operations. The Chief, HCO Communications or alternate and the webmaster or alternate will assist in the coordination of internal and external communications during the furlough period.

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- [4] Category A3 (6) – The Director or Deputy of Worklife, Benefits, & Performance will provide direction and coordination of activities necessary during the shutdown, as needed. WCC/BeST specialists will complete time-sensitive casework relating to existing inventory on death cases, disability retirements, immediate retirements and workers' claims needing to be submitted to Department of Labor. These employees may be required to work for up to 5 days/ half-days at most as needed. A Personnel Policy specialist will be added to address personal policy questions related to shutdown questions. The specialist will be staffed as needed.
- [5] Category A3 (4) – The Director or Deputy Director, Workforce Relations Division will provide direction and coordination of activities necessary during the shutdown; the Associate Director (LR Strategy and Negotiations) to help deal with national NTEU issues and contract compliance; and the Associate Director (LR/ER Field Operations) to address managerial concerns throughout the field in the active business units, as needed. An additional Workforce Relations specialist will be added to support the increase in employees supporting excepted work. This resource will be used as needed.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Information Technology Services (IT)	Excepted
✦ Chief Technology Officer ^[1]	3
✦ Deputy Chief Information Officer for Operations ^[2]	8
◇ ACIO, Applications Development ^[3]	926
◇ ACIO, Cybersecurity ^[4]	83
◇ ACIO, Enterprise Operations ^[5]	1174
◇ ACIO, Strategy & Planning ^[6]	18
◇ ACIO, Enterprise Services ^[7]	476
◇ ACIO, User and Network Services ^[8]	231
◇ ACIO, Enterprise PMO ^[9]	66
◇ Director, Management Services ^[10]	4
Total # employees	2989

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

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

Footnotes:

Total Excepted (2989)

[1] Chief Technology Officer (CTO) (3)

Category B (3) only -- Executive oversight and administration of all shutdown activities, continuing activities and Recall.

- (1) Chief Technology Officer (CTO)
- (1) Executive Assistant
- (1) Staff Assistant

[2] Deputy Chief Information Officer for Operations (8)

Category B (8) – includes:

Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas, this includes overall management of computer operations to prevent the loss of data in process. More importantly, this position is excepted because it has overall responsibility for ensuring critical data operations necessary to ensure operational capabilities required for the filing year programs and applications, support recall activities. (5) Filing Season Integration Services provides

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critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season readiness and operation of all critical systems. Ensures the integrity of all filing season operations continue during federal shutdown.

- (1) Deputy, Chief Information Officer for Operations.
- (1) Executive Assistant
- (1) Staff Assistant
- (1) Director
- (1) Executive Assistant
- (1) Tech Advisor
- (2) Release Managers

[3] Applications Development (926)

Category B (926) – includes:

- (2) To provide Executive leadership in support of computer operations;
 - 1 ACIO, Applications Development (AD) and
 - 1 Deputy ACIO AD
- (14) To provide direction in support of computer operations to include processing tax returns, testing of filing year 2015 programs;
 - 10 Directors &
 - 4 Executive Officers, Deputy Directors, Assistant To Directors
- (62) Applications Development Branch Chiefs and Section Chiefs to oversee computer operations necessary to prevent loss of data in process and revenue collections;
- (18) Program Analysts and Management/Program Analysts - Support completion of filing year programs, responsible for preparing requisitions, monitoring contractors, and ensuring system life cycle; overseeing and managing AD Excepted Employee lists, and managing SETR.
- (76) Supervisory IT Tech Specialists - Approval of Tier 1/2 transmittal, responsible for development for late change requirements, managing programmers responsible for development of submission processing applications critical for filing season, ACA, FATCA, and CADE 2 Database;
- (159) Includes IT Tech Specialists and Lead IT Tech Specialists - Computer operations necessary to prevent loss of data in process and revenue collections, monitor critical systems, CADE 2 Database, ACA, FATCA, web service, process transmittals, completion and testing of filing year programs;
- (1) Computer Scientists – To provide support for the computer operations necessary to prevent loss of data in process and revenue collections;
- (2) Technical Advisors - mandated requirement, computer operations necessary to prevent loss of data in process;
- (587) Developers to ensure all changes for current operations supporting filing season applications as well as FATCA, ACA and other legislatively mandated programs are in place and ready to be deployed and support production and to manage code and perform builds;
- (5) ACIO, DACIO, Executive and director support
 - 1 Executive Assistant
 - 4 Staff Assistants, Secretary, Administrative Specialist

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[4] **Cybersecurity (83):**

Category B (83) includes:

- (8) 1 Director, 3 managers and 4 Security Assessment Specialists from our Security Risk Management organization for the day-to-day resiliency of IRS computer systems and critical business processes, and to ensure timely completion of security assessments that keep ACA and other mission critical systems (i.e., FATCA and GSS-41) on schedule.
- (4) Information System Contingency Plan (ISCP) Specialists to ensure ISCP documentation for these same mission critical systems.
- (6) Employees from our Architecture and Implementation organization for ACA Security Engineering and Operations Support
- (2) To provide executive direction and contingency coordination for shutdown of operations, and continuance during furlough and recall.
 - 1 ACIO for Cybersecurity
 - 1 Executive Assistant
- (25) To sustain operational capabilities 24 hours per day.
 - 1 Director &
 - 1 Associate Director, Cybersecurity Technical Operations who is also the back-up contingency coordinator
 - 23 Computer Security Incident Response Center managers and specialists
- (10) Employees from Cybersecurity Operations to provide critical audit monitoring support for critical applications and systems.
- (22) To ensure timely security support for Filing Season Applications.
 - 1 Director, Cybersecurity Architecture and Implementation
 - 1 employee for CADE2 Security Engineering
 - 1 manager and 3 employees for eAuthentication Deployment and Support
 - 6 for ESAT Operations
 - 3 for SAAS Operations
 - 10 employees for Security Support of Critical Systems
- (6) Employees from our Criminal Investigations (CI) Cybersecurity organization that will provide continuous monitoring of CI systems and applications.

[5] **Enterprises Operations (EOPS – (1174)**

Category B (1174) - includes:

- **(7) ACIO Office**
 - 1 ACIO, Enterprise Operations
 - 1 Deputy ACIO or designee to provide support to continue IT Operation
 - 1 Senior Advisor to the ACIO
 - 2 Management & Program Analyst (EA/Sr. Analyst)
 - 1 IT Specialist
 - 1 Management Assistant (On-Call)
- **(135) DMSSD**
 - (21) - (1) Division Director, (17) Supervisory Program Managers/ Supervisory IT Specialists to supervise and manage key data storage and management operations. (2) IT Specialist Policy/Planning and (1) Management/Program Analyst to provide administrative support to

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supervise and manage key data storage and management operations. (i.e., critical data calls, SETR entry, PeopleTrak).

- (114) - (114) IT Specialists (Data Management/Systems Analysis/Operating Systems) are essential to provide 24x7 database support, including data storage, data replication, and data backup and recovery for critical IT projects in Dev/Test/Prod/DR environments to continue to work deliverables and maintain all systems related to filing season preparedness, IT Security, and IT support for essential processes/employees.
- **(23) DMPG**
 - 4 Division Management
 - 1 Director
 - 1 DMO Chief
 - 1 Technical Advisor
 - 1 Executive Assistant is essential to oversee DMPG during a government shutdown and ensure SETR processing is accurate and timely for the entire Division.
 - 2 IT Specialists to support critical filing season systems
 - 9 Managers
 - 5 Project Managers
 - 3 Knowledge and Change Management specialists
- **(532) ECCOD**
 - 3 Executive Office –
 - 1 Division Director, and
 - 1 Deputy Director, are essential to run the Enterprise Computing Center – Operations Division during a govt. shutdown, provide critical project support for Filing Season, validate and sign SETR for the Division and ensure data calls are reacted to timely.
 - 1 IT Program Manager
 - 185 Mainframe Operations Branch provides critical 24x7x365 coverage to ensure applications that process tax returns, tax deposits and refunds continue to process successfully on IBM and Unisys mainframe systems.
 - 2 are essential for overseeing branch operations and ensuring SETR, processing is accurate and timely for the branch.
 - 1 The MOB Branch chief and
 - 1 employee
 - 3 managers and
 - 88 Computer Systems Analysts from the Computer Systems Analyst Section
 - 4 Managers and
 - 41 Computer Operators from the Mainframe Computer Operations Section are essential to support, maintain and operate IBM and Unisys mainframe systems round the clock. Computer System Analysts are responsible for the execution of system schedules for ACA, Master File, CADE and Service Center processing and resolving any processing problems that may occur. Computer Operators are responsible for monitoring these systems.
 - 14 Tape Librarians from the Mainframe Computer Operations Section are essential to provide magnetic media support.
 - 2 The Process Improvement and Automation Section requires 2 employees to provide 24x7x365 IBM Endeavor support to ensure program transmittals are successfully

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- implemented and to ensure essential Filing Season and other IT projects are implemented in a timely manner.
- 4 The Computer Equipment Section requires 1 manager and 3 employees to provide all IRS customers computer hardware site preparation and power coordination for all IT Assets housed at the three (3) Enterprise Computing Centers (ECC).
 - 27 Should the Business Units continue functions during government shutdown, the IDSE Section requires 2 managers and 25 employees to continue support. The IDSE Section provides printed notices and letters to the taxpayers, as well as both printed and electronic documents to the Business Units so that they may do their job.
 - 101 Operations Scheduling Branch (OSB)
 - 84 Operations Scheduling Branch (OSB) operates 24x7x365 to create and implement the Batch schedules for all of the IRS production computer systems, including IMF and BMF.
 - 1 The OSB Branch chief is essential for overseeing branch operations and ensuring SETR processing is accurately and timely for the branch.
 - 7 Managers and
 - 73 Computer Assistants (Schedulers), and
 - 3 IT specialists are essential to create and implement production schedules. Without this staff, no batch processing will run on IRS computer systems, essentially shutting down the IRS computer processing.
 - 17 The File Transfer Section sets up and initiates all File Transfers within the IRS computer systems, 24x7x365.
 - 1 The manager and
 - 16 employees are essential to provide this function. Without the File Transfer Section staff, no data will move between IRS computer systems, essentially shutting down the IRS computer processing.
 - 109 Wintel Server Systems Branch (WSSB) – Wintel Server Systems Branch manages the production environment for both internal and external customer services, 24x7x365. The Active Directory infrastructure that is used by the vast majority of IRS employees is managed by this staff including many mission critical applications such as FIRE, ISRP, OLNR and WebCBRS.
 - 1 The WINTEL Branch Chief is essential for overseeing the vast operations of this branch and ensuring SETR is completed timely and accurately.
 - 3 managers and
 - 102 IT Specialists (Systems Administrators) are essential to provide 24x7x365 support and ensure all of these various and complex services and applications remain operational to support the IRS mission to our taxpayers.
 - 3 IT Specialists are needed to support ACA.
 - 99 - UNIX Server Systems Branch (USSB) – UNIX Server Systems Branch provides subject matter expertise and 24x7x365 support of critical systems such as ACA, EAIB, EFDS, EIP, MeF, CADE2, E-Services, FATCA, KISAM, ICCE, AMS, AUR, BOE, EMS, NOTCON, OLNR, Counsel, EFPPS, IPM, IRDM, IFS, IPS and RRRP.
 - 1 The UNIX Branch Chief
 - 2 Section Chiefs
 - 1 ACA Unit Manager

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- 4 Unit managers, of critical filing season systems, are essential for overseeing the vast operations of this branch and ensuring SETR is completed timely and accurately.
- 2 IT Specialist (Policy Planning)
- 89 IT Specialists (Systems Administrators) are needed to provide Branch oversight/support, operational support and serve as subject matter experts for critical servers/applications. Without this level of technical support and leadership, the timely implementation of the Affordable Health Care (ACA) initiative, FATCA (Foreign Account Tax Compliance Act), Return Review Program (RRP) and all other critical 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. Without this staff, preparations for the upcoming Filing Season as well as implementation of further enhancements to ACA/FATCA and other critical systems could be jeopardized.
- 25 Enterprise Configuration Management & Processing Validation Branch (ECPV) – Enterprise Configuration Management & Processing Validation Branch works 7x24x365 ECPV Branch uses comprehensive procedures that control versions of software and documentation, and ensure that only approved source code is provided to Production and Test environments. The ECPV Branch will provide oversight and management of enterprise-wide strategic plans for the deployment of systems, services, and support to the Production environment.
 - 1 The ECPV Branch Chief is essential for overseeing the operations of this branch and ensuring SETR is complete timely and accurately. Additionally,
 - 5 Managers
 - 6 Computer Assistants, and
 - 13 IT Specialists are essential to maintain the production baseline. Without this support, IRS mission-critical systems and applications would be at risk.
- 10 Project & Strategy Management Office
 - 1 Supervisory IT Project Manager;
 - 3 Project managers;
 - 1 Technical Advisor;
 - 2 IT Specialist;
 - 1 Management Analyst;
 - 1 Management Assistant and
 - 1 Executive Assistant - are needed to support the ECC Director and Deputy Director by providing leadership, management and oversight in the administration, planning, and execution of Information Technology Initiatives related to filing season and other critical systems to ensure ECC's program goals and objectives are achieved during the shutdown.
- (49) ETI
 - 1 Executive
 - 6 Senior Managers
 - 8 Management/Program Analysts (2 stand-by)
 - 1 Staff Assistant (stand by)
 - 1 Secretary (stand by)
 - 26 IT Specialists (2 stand-by): IT Specialists provide support for two Portal branches. Portal Operations branch ensures successful operation of the current portal infrastructure; ensure successful operation of transitioned new portals; and monitor daily operations of the existing

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- RUP, EUP, and PUP and the new portal when operational. Portal Project branch transitions the equipment infrastructure, applications and functionality resident on the current portals (PUP, RUP, EUP) to the new portal.
- 5 IT Project Manager
 - 1 Computer Engineer
 - **(97) ISD, Infrastructure Services Division**
 - 12 1 Director, 11 Managers to provide support to continued operations and critical Enterprise applications.
 - 11 IT Specialist for ACA and FATCA support
 - 8 Middleware
 - 2 Active Directory
 - 1 Virtualization
 - 10 IT Specialists to provide support for Exchange and related mission critical applications
 - 11 for Directory Services Branch
 - 10 IT Specialists to provide support for Active Directory and related critical applications
 - 1 Admin Branch Support
 - 7 IT Specialists to provide support for the mission critical virtualization Infrastructure
 - 19 IT Specialists to support critical support for Middleware applications
 - 23 IT Specialists to provide support for the IEM Infrastructure, IAP Tools, Unisys Automation, and critical applications
 - 4 To provide continued support for the Division
 - 1 Division Management Office Chief (DMO)
 - 1 Executive Assistant
 - 1 Technical Advisor
 - 1 Project Manager
 - **(133) ITOCCD**
 - 5 Exec Office - essential to oversee the IT Operations Command Center Division providing critical project support to End-to-End, Filing Season and Incident Management projects, validate and sign SETR for the Division, maintain PeopleTrak and ensure data calls are reacted to timely.
 - 1 Division Director
 - 1 DMO
 - 1 Technical Advisor
 - 1 Division secretary and
 - 1 Executive Assistant
 - 3 End-to-End Project Office
 - 1 Manager and
 - 2 IT Specialists to provide critical E2E monitoring support.
 - 37 Mainframe Monitoring Triage Branch
 - 1 Branch Chief
 - 3 Section Chiefs (each shift) and
 - 33 IT Specialists to ensure normal IT service operations are maintained, and minimize service outages on mainframe systems by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues.
 - 55 Server & Network Monitoring/ Triage Branch
 - 1 Branch Chief

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- 3 Section Chief (1 for each platform) and
- 51 IT Specialists to ensure normal IT service operations are maintained, and minimize service outages on servers and the enterprise network by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues.
- 18 Incident & Problem Management Branch
 - 1 Branch Chief
 - 2 Section Chiefs, and
 - 15 IT Specialists to manage Assessment Calls and Service Restoration Teams as part of the Incident Management Process during critical P1/P2 outages and to perform problem analyses to determine root cause of critical P1/P2 outages and prevent recurring incidents for the same issue.
- 15 IT System Monitoring Branch
 - 1 Branch Chief,
 - 1 Section Chief and
 - 13 IT Specialists to provide critical support for KISAM, E2E Tools and other critical monitoring and automation tools.
- **(50) Mainframe Services & Support Division (MSSD)**
 - 3 - Will provide support to continued operations or critical mainframe systems and ensure the safety of MSSD employees, Executive Assistant will provide administrative support;
 - 1 Director, Mainframe Services & Support Division (MSSD),
 - 1 Chief, Division Management Office (MSSD - DMO) and
 - 1 Executive Assistant
 - 9 Will provide support on the Unisys Mainframes to ensure system availability and prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all Unisys systems. (MSSD Division, Unisys Support Services Branch);
 - 7 IT Specialists
 - 1 Branch Manager and
 - 1 Section Chief
 - 21- Will provide support on the Master file IBM Mainframes to ensure system availability, uninterrupted tax processing, and prevent loss or compromise of taxpayer data. (MSSD, IBM z/OS Support Services Branch)
 - 17 IT Specialists &
 - 1 Branch Chief &
 - 3 Section Chiefs
 - 17 - Will provide support on the SACS IBM Mainframes to ensure system availability, prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all IBM systems. (MSSD Division, IBM Support Services Branch).
 - 14 IT Specialists;
 - 1 Branch Chief &
 - 2 Section Chiefs
- **(35) SOSD**
 - 1 - Division Director
 - 1 - DMO
 - 1 - EA (Standby)
 - 3 - DR&RM
 - 1 Supervisor for PeopleTrak modifications & DR,

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- 1 DR Specialist for FISMA Planning (On-Call), and
 - 1 IT Specialist for PeopleTrak (On-Call).
- 12 - SAAB will ensure that users to continue to have access to the mainframe environment and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown;
 - 1 Senior Manager (SAAB),
 - 8 IT Security Specialists
 - 3 IT Specialists to support the Portal.
- 5 - IMB to manage contract information with vendors
 - 1 Section Chief (IMB ACM) (On Call),
 - 3 IT Specialists (On Call) and
 - 1 management analysts (On Call).
- 12 - SOMO
 - 1 Program Manager (SOMO),
 - 1 Section Chief and
 - 10 IT Specialists to manage operational Security.
- **(86) Server Support & Services Division (SSSD)**
 - 6 - Will provide oversight and direction to ensure stability and reliability of the server infrastructure consisting of hardware and software components within a multi-level technology-testing environment, both physical and virtual. Executive Assistant will provide administrative support
 - 1 Director, Server Support & Services Division (SSSD),
 - 1 Chief, Division Management Office (SSSD - DMO),
 - 1 Executive Assistant,
 - 1 Secretary/Staff Assistant,
 - 1 Technical Advisor
 - 1 ACA Project Manager
 - 1 To maintain continued support of critical projects impacting EOps.
 - 1 Chief, Project Management & Coordination
 - 27 will provide Server Build Support and ensure continuity of COTS installations in the production environments for UNIX, Linux and Windows servers
 - 1 Branch Manager, Operating Systems Branch (OSB),
 - 1 IT Specialist (Policy & Planning),
 - 3 Section Chiefs (COTS, WINDOWS & LINUX OS),
 - 22 IT Specialists
 - 15 will monitor server capacity activities and resource utilization; as well as, support continued operations of IBM Rational Tools
 - 1 Branch Manager, Support Services Branch (SSB),
 - 1 IT Specialist (Policy & Planning),
 - 2 Section Chiefs (Rational, Capacity),
 - 11 IT Specialists
 - 37 will maintain and ensure continued operations of the server environments in support of the Test and Documentation organization of Applications Development to include the ITE, FIT and SAT
 - 1 Branch Manager, Test Administration Branch (TAB),
 - 2 IT Specialist (Policy & Planning),

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- 3 Section Chiefs (Extended Support -swing, UNIX OS, UNIX/Linux Test) and
- 31 IT Specialists
- **(27) SDMD**
 - **4 SDMD Office**
 - 1 Director
 - 1 DMO Chief
 - 1 IT Specialists
 - 1 Part-time executive assistant – PeopleTrak updates, SETR
 - **5 FATCA support**
 - 1 Senior Manager
 - 4 IT Specialists
 - **7 ACA Support**
 - 1 Senior Manager
 - 6 IT Specialists
 - **5 CADE2 support –**
 - 1 Senior Manager
 - 1 Project Manager
 - 3 IT Specialists
 - **2 RRP support –**
 - 1 Project Managers/IT Specialist
 - 1 IT Specialists
 - **2 MeF support –**
 - 2 IT Specialists
 - **2 Multiple Project support –**
 - 1 Senior Manager/Project Manager
 - 1 IT Specialist

[6] Strategy and Planning - 18

Category B (18) – includes:

- (2) ACIO, Front Office
 - 1 Associate CIO, Strategy and Planning to provide executive Leadership
 - 1 Executive Assistant to provide executive and director administrative support
- (5) Financial Management Services (FMS)
 - 1 Chief Budget Execution Staff (or subordinate manager)
 - 1 Supervisor/Senior Manager for FMS Support Services
 - 3 Financial Analysts

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

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- (8) Strategic Supplier Management (SSM)
 - 1 Director (executive)
 - 1 Supervisory Financial Management Specialist
 - 1 Management/Program Analyst
 - 1 Financial Administrator/Program Specialist
 - 3 Management/Program Analysts

SSM management and supporting staff are needed to identify and manage excepted contracts (provide oversight and monitoring for contracts continuing through a shutdown), including an IT specialist to work with CORs from other functional areas.

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

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

[7] **Enterprises Services – 476**

Employees supporting Filing Season readiness activities for identified releases of critical systems in the following divisions of ES:

- (3) ACIO Front Office - 1 Associate Chief Information Officer, Enterprise Services or designee for executive direction of IT Infrastructure Architecture & Engineering, (1) Executive Assistant and (1) Staff Assistant supporting the ACIO and all Enterprise Services excepted employees to ensure an orderly shutdown of IRS computer operations to prevent loss of data in process;
- (3) ITeDiscovery – 1 Program Manager and 2 Information Technology Specialists. All required for executive direction and administrative duties necessary for shutdown, prevent loss of data in process and continuance of operations during hiatus.
- (2) Strategic Planning & Technology Direction – 1 IT Technical Director, and. 1 Senior Advisor
- (56) Solution Engineering
 - 1 Director of Solution Engineering or designee,
 - 4 Supervisory IT Specialists,
 - 3 program/systems analysts and
 - 48 computer scientists, computer engineers and information technology specialists involved with performance and external processing engineering. All will have laptops and access to the on-line systems to continue to support IRS client inquiries
- (13) Acquisitions
 - 1 Branch Chief
 - 1 Section Chief and
 - 11 Acquisitions employees (3 in on-call status only) are needed to identify and manage excepted contracts (provide oversight, monitoring and potential funding allocations for contracts continuing through a shutdown)
- (392) Enterprise Systems Testing

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- 1 Director, Enterprise Systems Testing,
- 1 Deputy Director,
- 1 Assistant Director, and
- 1 Executive Assistant are needed to provide direction in support of testing critical 2016 Filing Season programs;
- 7 Branch Chiefs are needed to provide direction in support of testing critical 2016 filing season programs;
- 29 Supervisory IT Specialists are needed to provide direction in support of testing critical 2016 filing season programs; and
- 352 IT Specialists are needed to complete the testing of critical 2016 filing season programs.
- (7) Enterprise Architecture
 - 1 Branch Chief
 - 1 Section Chief
 - 5 IT Specialists (1 in on-call status only) are needed for involvement in technical design and support of critical filing season programs

[8] User & Network Services (UNS) - 231

Category B (231) – includes:

- (3)
 - 1 Associate Chief Information Officer (ACIO), UNS,
 - 1 Executive Assistant and
 - 1 IT Specialist
- (54) Customer Service Support (CSS)
 - Required for executive level direction and coordination at the national level for an orderly shutdown of operations;
 - 1 Director and
 - 1 Executive Assistant;
 - Customer Service Support Centers (CSSC) to 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. The proposed staff provides a minimal on-site presence for break/fix activities and problem resolution escalation to contractors and the Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period, and Customer Account Data Engine (CADE) 2 support. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians.
 - 4 Senior Managers;
 - 4 Front Line Managers (one per CSSC);
 - 4 Specialists (2 OPCC and 2 SDD); and
 - 40 Service Desk Specialists,
- (11) Operations Service Support (OSS):
 - 1 Director;
 - 1 Program Manager,
 - 1 Manager Development & Standards;
 - 4 IT Specialists (Development & Standards);
 - 2 IT Specialists (Release Management);

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- 2 IT Specialists (Software Asset Management). The employees are required to manage and distribute above baseline software patches.
- (4) Service Planning and Improvement (SPI):
 - 1 Manager: To support continuity management activities;
 - 2 IT Security Specialists;
 - 1 OL5081 Specialist from Security Compliance.
- (16) Contact Center Support Division (CCSD)
 - 1 Director;
 - 4 Operations Branch Managers;
 - 11 Information Technology Specialists are required to support Call Center service operations, support and direct actions of technical staff.
- (111) Enterprise Field Operations (EFO)
 - 1 Director;
 - 10 Program Managers;
 - 15 Supervisory IT Specialists;
 - 49 Information Technology Specialists (Networks Service) needed to support operations, Service Restoration Teams and the day-to-day maintenance of the IRS tax infrastructure which covers over 755 sites nationwide;
 - 9 Information Technology Specialists and
 - 1 Supervisory IT Specialist to support Counsel Operations;
 - 2 Staff Assistants;
 - 24 Information Technology Specialists to provide minimal on-site presence for break/fix activities
- (22) Engineering (ENG)
 - 1 Director;
 - 17 Information Technology and Supervisory IT Specialists;
 - 4 Telecommunications Managers
- (10) Unified Communications (UC):
 - 1 Director;
 - 3 Supervisory IT Specialists,
 - 6 Information Technology Specialists. Identified management, engineers and telecommunication specialists are the minimum staff required to support UNS, voice infrastructure and critical tax implications. Telecommunication specialists respond to outages by evaluating system alerts and handle incoming KISAM tickets.

[9] Enterprise Program Management Office (EPMO) (66)

Category B (66) includes:

The EPMO consists of the ACIO, Directors, Senior Managers, Branch Chiefs, Section Chiefs, Senior Program Analysts, Lead IT Specialists, Information Technology Project Managers, Information Technology Specialists, Management Analysts, Management and Program Analysts, Analysts, Tax Examiners, Database Administrators, Developers, SAT Testers, Executive Assistants, Staff Assistants, and Secretary/OA's. These position areas are needed for the modernization development for filing/non-filing season tasking related to, CADE 2 TS2, Electronic Filing (EF), MeF Program, Program, Return Review Program (RRP), Revenue Integrity/Compliance (RIC), Business Operations, Foreign Account Tax Compliance Act (FATCA), Enterprise Program Controls, WEB Applications Program Management Office, Affordable Care Act

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(ACA), and Enterprise Case Management. The FATCA PMO needs to continue operating during any federal shutdown to comply with Hire Act legislative mandates. FATCA creates an information-reporting regime to improve tax compliance by U.S. taxpayers holding accounts with foreign financial institutions. FATCA Release 2.0 contains many of the provisions that are currently required to be operational. FATCA needs to have essential staff continuing to do development work, testing, etc. in order to meet the legislated mandate. These critical EPMO organizations and personnel will provide on-going oversight, guidance, development, processing and tasking preparations for production non-production startup currently implementing the CADE 2, EF, RRP, MeF, RIC, and Business Operations. Tasking also includes initiating daily processing and accelerated refunds for individual taxpayers, as well as establishing an authoritative database for taxpayer accounts among other processes.

The FATCA PMO needs to continue operating during any federal shutdown to comply with Hiring Incentives to Restore Employment Act of 2010 (Hire Act) legislative mandates. FATCA creates an information-reporting regime to improve tax compliance by U.S. taxpayers holding accounts with foreign financial institutions. FATCA Release 2.0 contains many of the provisions that are currently required to be operational. FATCA needs to have essential staff continuing to do development work, testing, etc. in order to meet the legislated mandate. These critical EPMO organizations and personnel will provide on-going oversight, guidance, development, processing and tasking preparations for production non-production startup currently implementing the CADE 2, EF, RRP, MeF, RIC, and Business Operations. Tasking also includes initiating daily processing and accelerated refunds for individual taxpayers, as well as establishing an authoritative database for taxpayer accounts among other processes. All of these processes are necessary in order to ensure that the IRS is able to process incoming revenue.

- (4) EPMO ACIO
 - 1 ACIO
 - 1 Executive Assistant
 - 2 Senior Management Analyst
- (2) CADE 2
 - 1 Director
 - 1 Management Assistant
- (1) Program Management and Integration
 - 1 Senior Management
- (3) CADE 2 Release A
 - 1 Senior Manager
 - 2 Senior Management Analysts
- (2) CADE 2 Release B
 - 1 Senior Manager
 - 1 IT specialist (Systems Analysis)
- (3) Electronic Filing
 - 1 Director
 - 1 Staff Assistant
 - 1 Executive Assistant

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- (1) Modernization E-File (MeF) Program Office
 - 1 Senior Manager
- (8) Support Team A
 - 2 Senior Managers
 - 1 IT Project Manager
 - 1 Program Analyst
 - 3 IT Specialists (Systems Analysts)
 - 1 Management Analyst
- (7) Support Team B
 - 1 Front Line Manager
 - 3 Program Analyst
 - 1 Management-Program Analyst
 - 1 IT Specialist (Systems Analyst)
 - 1 IT Specialist (Security)
- (2) Revenue Integrity & Compliance
 - 1 Director (On-Call)
 - 1 Secretary
- (3) Return Review Program
 - 1 Senior Manager
 - 2 IT Specialists (Systems Analysis)
- (4) Compliance Section 1
 - 1 Front Line Manager
 - 1 IT specialist (Systems Analysis)
 - 1 Management Analyst (On-Call)
 - 1 IT Specialist (Policy)
- (1) EFDS PMO Branch
 - 1 IT Specialist (Policy)
- (3) EFDS PMO Section 1
 - 2 Senior Managers
 - 1 IT Specialist
- (4) EFDS PMO Section 2
 - 4 IT Specialists (On-Call)
- (1) Enterprise Program Controls
 - 1 Director
- (2) Business Operations
 - 1 Senior Manager
 - 1 Project Manager
- (3) FATCA
 - 1 Director
 - 1 Assistant Director
 - 1 Executive Assistant
- (1) Program Management and Integration

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- 1 Senior Manager
- (1) FATCA Delivery Services Team 1
 - 1 Senior Manager
- (1) FATCA Delivery Services Team 2
 - 1 Senior Manager
- (3) WEB Applications Program Management Office
 - 1 Director
 - 1 Management Analyst Assistant
 - 1 Senior Manager
- (3) Affordable Care Act
 - 1 Director
 - 1 Executive Assistant
 - 1 Technical Info Tech Specialist Advisor
- (1) Budget and Contracting Support
 - 1 Front Line Manager
- (2) Enterprise Case Management
 - 1 Management and Program Analyst
 - 1 IT Specialist

[10] Management Services - 4

Category B (4)

- (1) Director Management Service
- (1) Branch Chief and
- (1) Program Analyst for Succession Management and Strategy – overseeing the IT Contingency Plan for shutdown and startup activities; and
- (1) Manager, Workforce Data and Time – to oversee IT time management (as needed basis)

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Privacy, Government Liaison & Disclosure	EXCEPTED
✦ Director ^[1]	3
✧ Identity & Records Protection ^[2]	6
✧ Privacy Policy & Compliance ^[3]	2
✧ Program & Planning Support ^[4]	2
✧ Government Liaison Disclosure & Safeguards ^[5]	4
Total # excepted employees	17

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

Footnotes:

Total Excepted (17)

- [1] Category B (3) - The Director, PGLD will remain during furlough to provide executive oversight of operations. The PGLD Director will also serve as a liaison between PGLD and major customers such as the Department of Treasury and Congressional committees.
 (1) – Staff Assistant – To support the administrative needs of the organization such the SETR and any other task as needed (on call).
 (1) – Technical Advisor – Supports the Director in everyday activities. (On call)
- [2] Category B (6) – Identity & Records Protection (IRP) staff as identified below will be retained to protect government interest by preventing the proliferation of scam sites posing as the IRS. Online Fraud Detection and Prevention (OFDP) provides virtual 24/7 site takedown services to protect the IRS brand.
 1 – Associate Director, OFDP who is an Information Technology Specialist (Security) to manage retained IT Specialists. Managerial approval is needed for certain actions the specialists take.
 4 - Information Technology (IT) Specialists (Security) to monitor websites worldwide 24/7 to protect taxpayers and the IRS brand.
 1 – IRS Records Officer (RIM) - The Federal Records Centers operate on a Capital Working Fund. They are still managing/servicing IRS records during this period and questions may have to be answered. (On call)
- [3] Category B (2) Privacy Policy and Compliance (PPC)
 1 – Director. PPC will remain to provide executive oversight of PPC operations. (On call)
 1 - Management / Program Analyst to monitor CSIRC and implement incident management procedures in the event of data loss. (On call)
- [4] Category B (2) Program and Planning Support
 1 – Director, PPS will manage the shutdown process and maintain critical contracts and budget matters during the shutdown in addition to performing all HCO related activities. (On call)

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

- [5] Category A3 (4) – Governmental Liaison, Disclosure & Safeguards (GLDS) staff as identified below:
- 1 – Management / Program Analyst to process requests for tax checks from the White House
 - 2 - 1 Technical Advisor and 1 **Tax Law Specialist** to respond to 6103(i) and other emergency requests. (On call)
 - 1 – **Technical Advisor to respond to data breach incidents that may occur at federal, state and local agencies that receive tax information.** (On call)

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

APPENDIX B IRS EXCEPTED EMPLOYEE TOTALS

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